



# **City of Eureka Fiscal Year 2025-2026**



**Proposed Version - 5/20/2025**



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# **INTRODUCTION**

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# 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 Algonquian 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

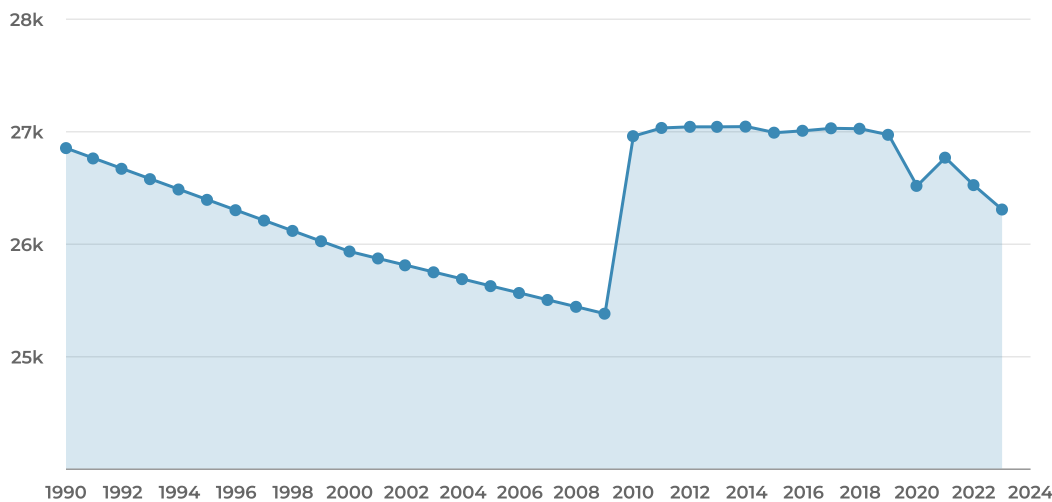
**26,302**

▼ **.8%**  
vs. 2022

GROWTH RANK

**327** out of **503**

Municipalities in California



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



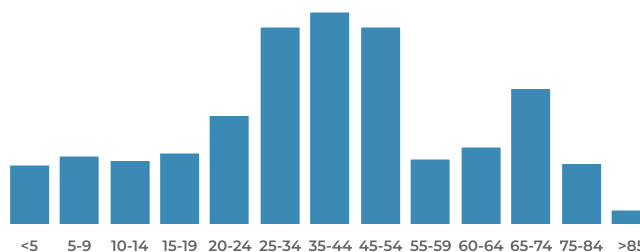
DAYTIME POPULATION

**33,060**

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.

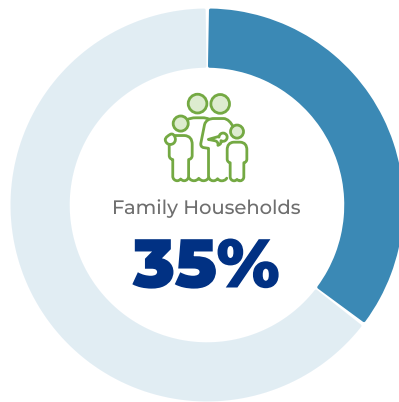
\* Data Source: American Community Survey 5-year estimates

## Household Analysis

TOTAL HOUSEHOLDS

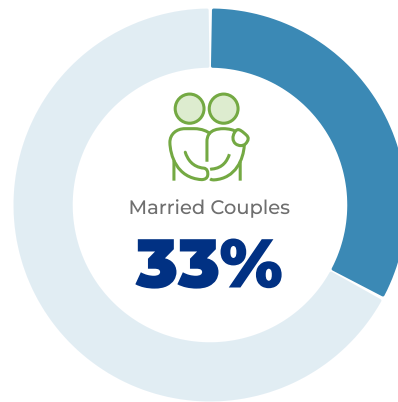
**10,735**

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.



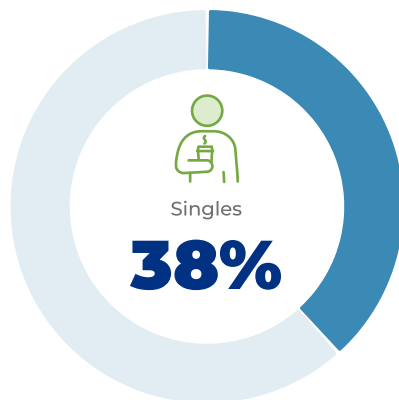
▼ **28%**

lower than state average



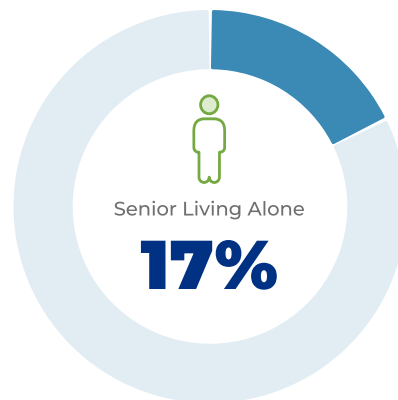
▼ **34%**

lower than state average



▲ **61%**

higher than state average



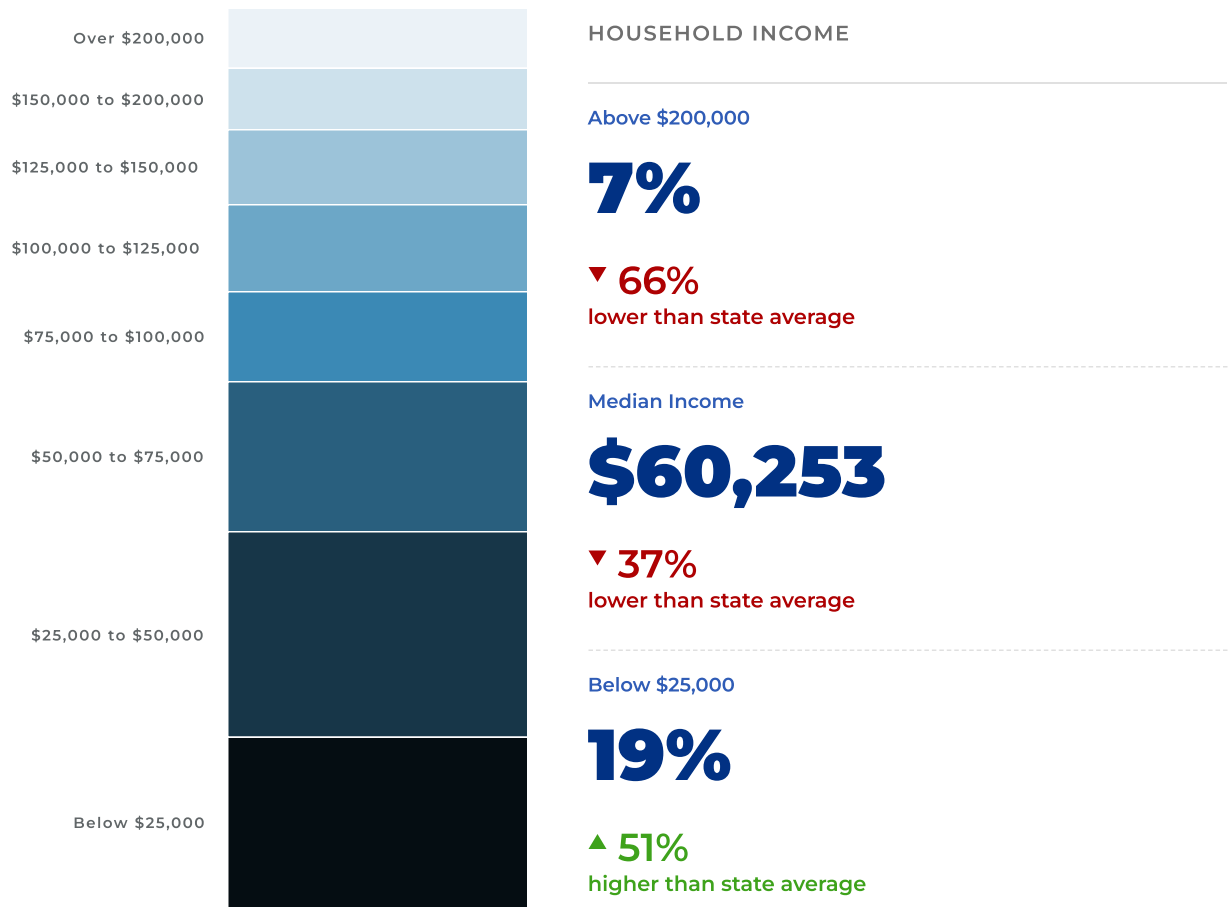
▲ **32%**

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.



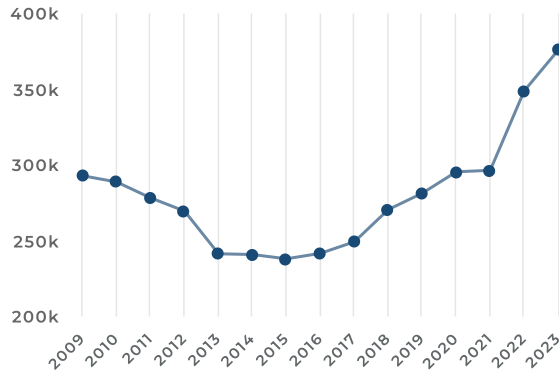
*\* Data Source: American Community Survey 5-year estimates*

# Housing Overview



2023 MEDIAN HOME VALUE

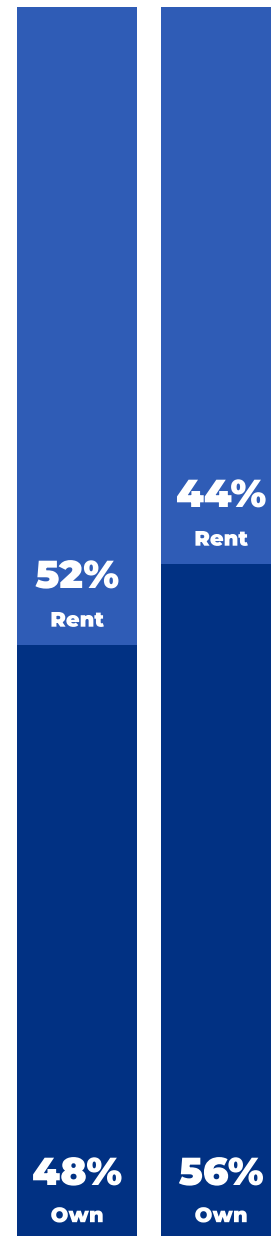
**\$375,800**



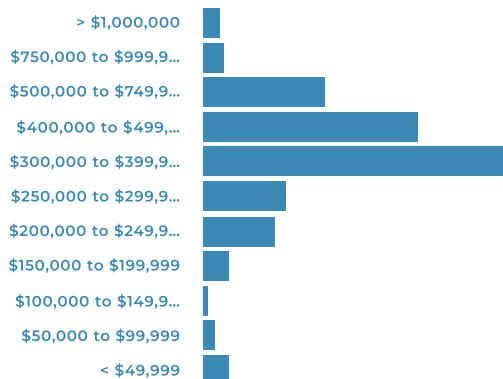
\* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME OWNERS VS RENTERS

Eureka State Avg.



## HOME VALUE DISTRIBUTION

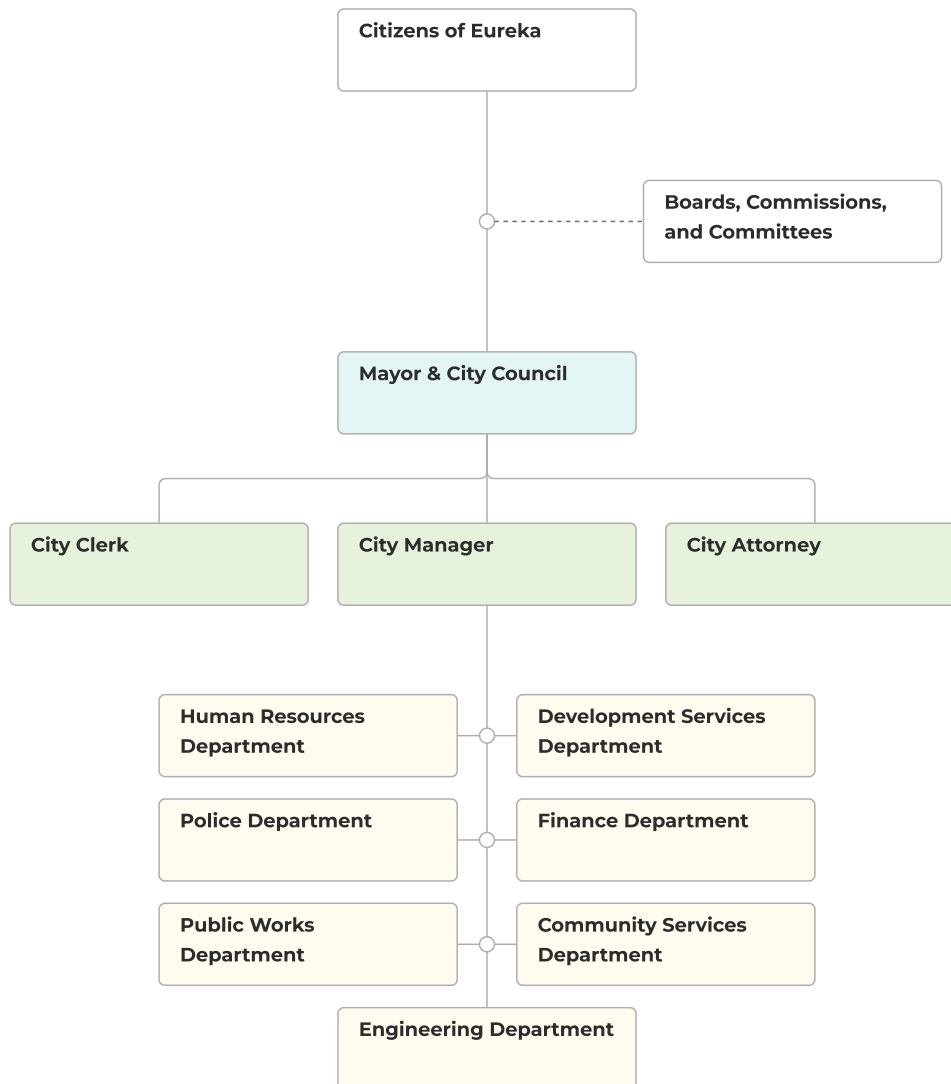


\* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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# Organization Chart

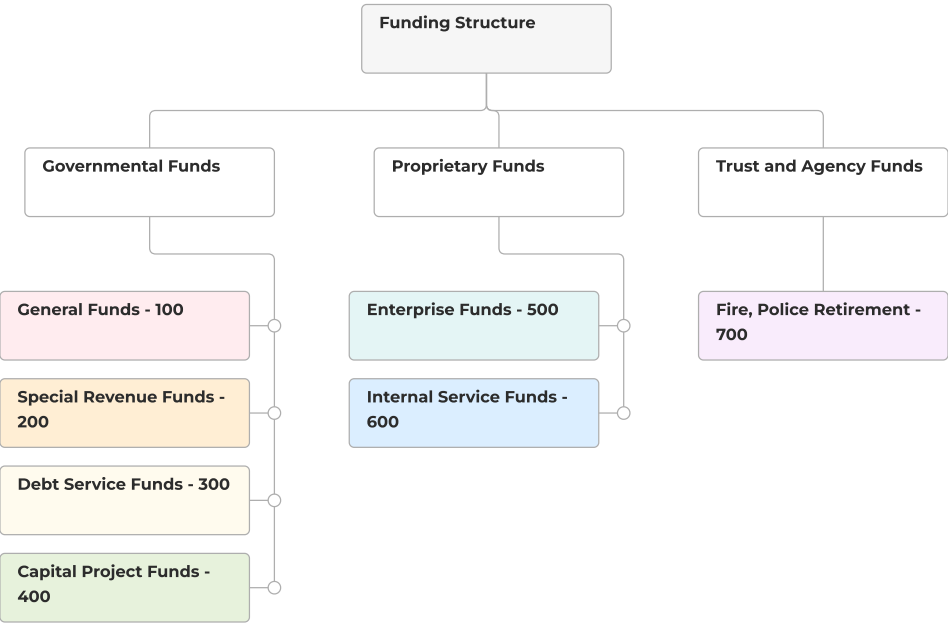
## City of Eureka Organizational Chart





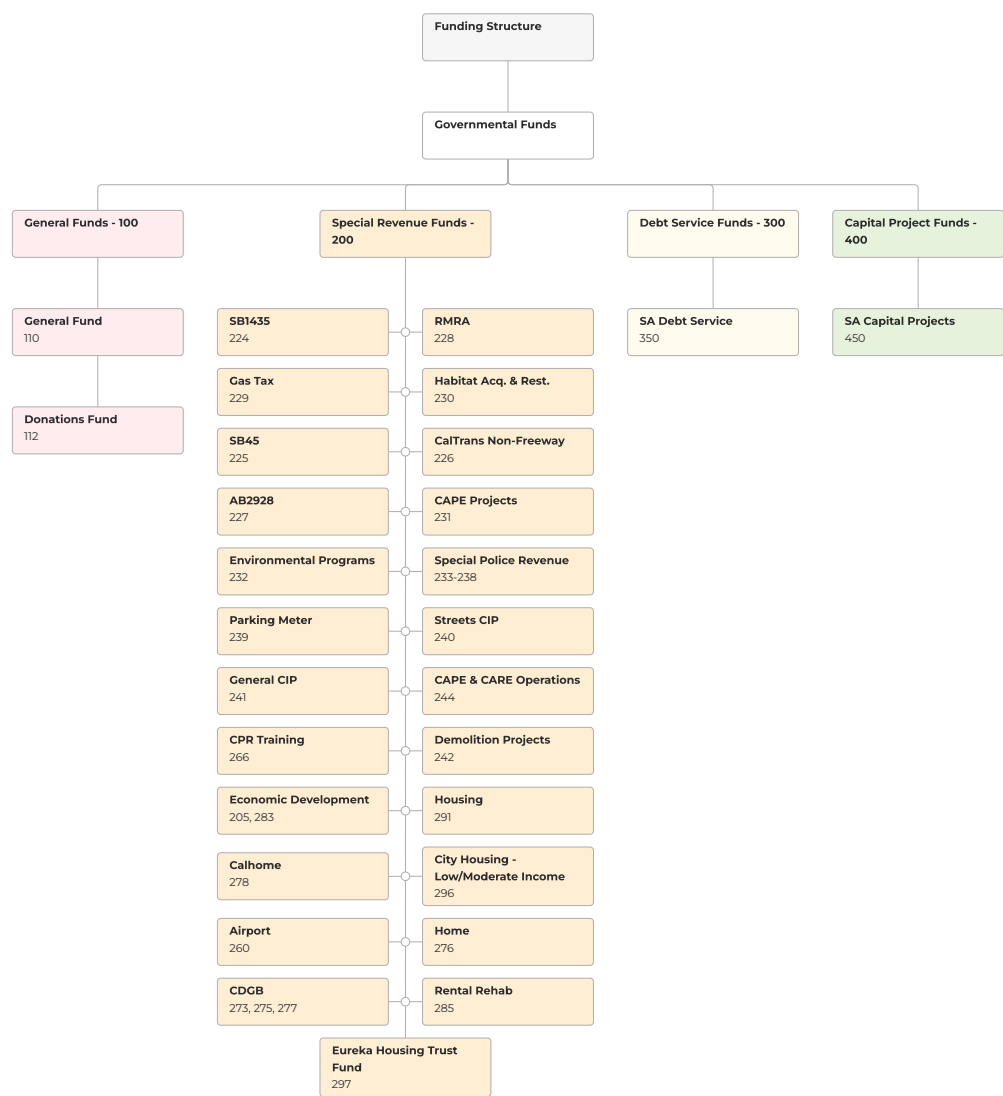
# Fund Structure

Basic Fund Structure Fiscal Year 2025-2026



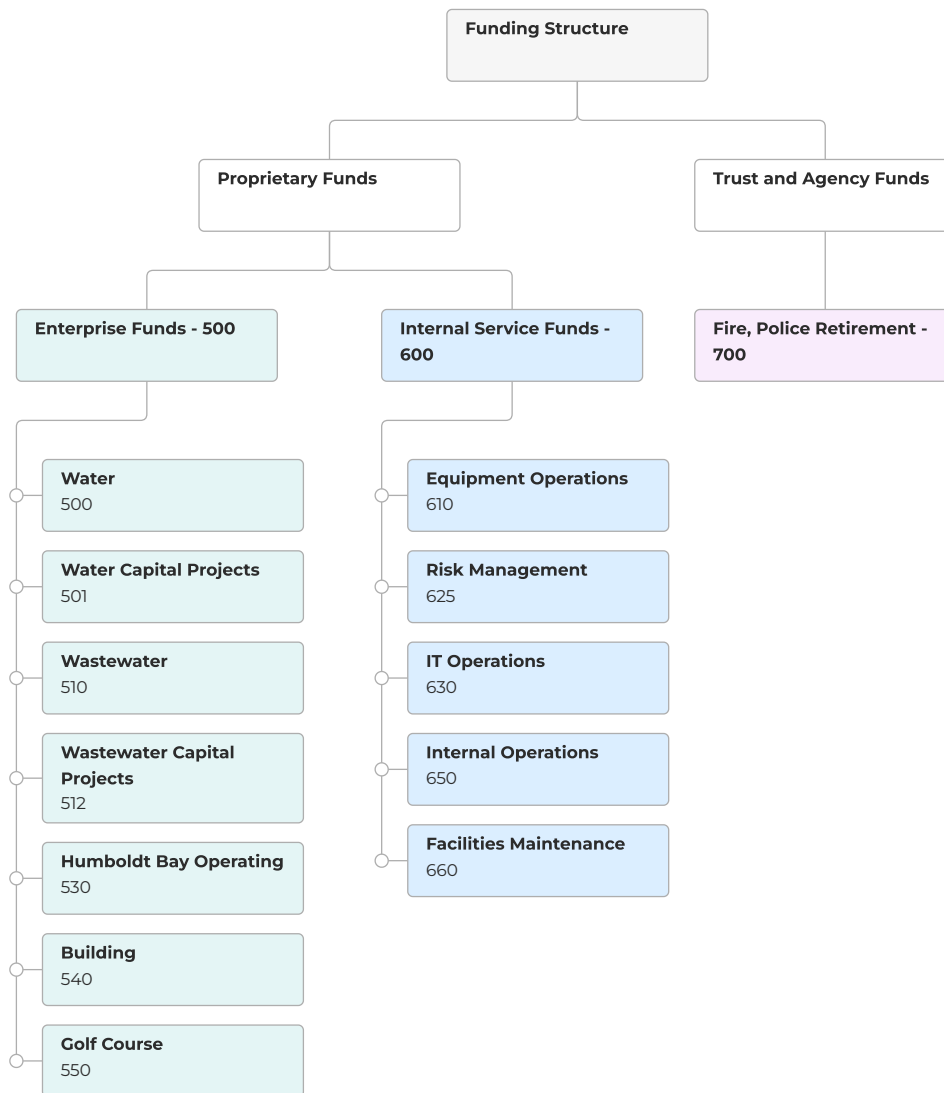
# Fund Structure Chart - Governmental Funds

Fund Structure Fiscal Year 2025-2026



# Fund Structure Chart - Proprietary, Trust and Agency Funds

Fund Structure Fiscal Year 2025-2026



# Financial Policies

Finance policy plays a fundamental role in steering the economic trajectory of a city, influencing its growth, resilience, and overall well-being. The City of Eureka recognizes the critical importance of transparent fiscal policies in fostering trust and accountability within the community. In the spirit of transparency, all of the City's policies are available to view on the City's website at [www.eurekaca.gov/613/Policy-Procedures](http://www.eurekaca.gov/613/Policy-Procedures). The City's finance policy documents are attached below.

From budget allocations to revenue generation strategies, finance policy encompasses a range of measures crafted by municipal authorities to manage fiscal resources effectively and address the diverse needs of residents and businesses within the community. At its core, local finance policy in Eureka revolves around prudent budgeting, revenue management, and expenditure prioritization.

Municipal governments, including Eureka, devise annual budgets that allocate resources to essential services such as infrastructure development, public safety, education, and healthcare, reflecting the priorities and aspirations of the local populace. Balancing competing demands while ensuring fiscal sustainability requires careful planning and stakeholder engagement.

Revenue generation strategies form a crucial component of finance policy in Eureka. Like many cities, Eureka relies on a combination of sources, including property taxes, sales taxes, user fees, and grants, to fund public services and investments. Through these revenue policies, the City of Eureka strives to strike a balance between maintaining fiscal stability and minimizing the tax burden on residents and businesses, fostering economic vitality and competitiveness.

In addition to budgetary matters, Eureka's finance policy encompasses efforts to promote financial inclusion, transparency, and accountability. The City of Eureka may implement initiatives to enhance access to banking services, support small businesses, and empower disadvantaged communities economically. Transparency mechanisms such as open budgeting processes and financial reporting frameworks enable Eureka residents to scrutinize government spending and hold officials accountable for their stewardship of public funds.

Furthermore, sustainable finance practices are increasingly gaining prominence in Eureka's policy agenda, as the City grapples with environmental challenges and seeks to build resilience against economic shocks.

Effective finance policy in the City of Eureka is about fostering economic prosperity, social equity, and environmental sustainability within the community. By adopting sound financial management practices, promoting inclusive economic development, and engaging stakeholders in decision-making processes, the City of Eureka can lay the foundation for a thriving and resilient city that meets the needs of its diverse population.

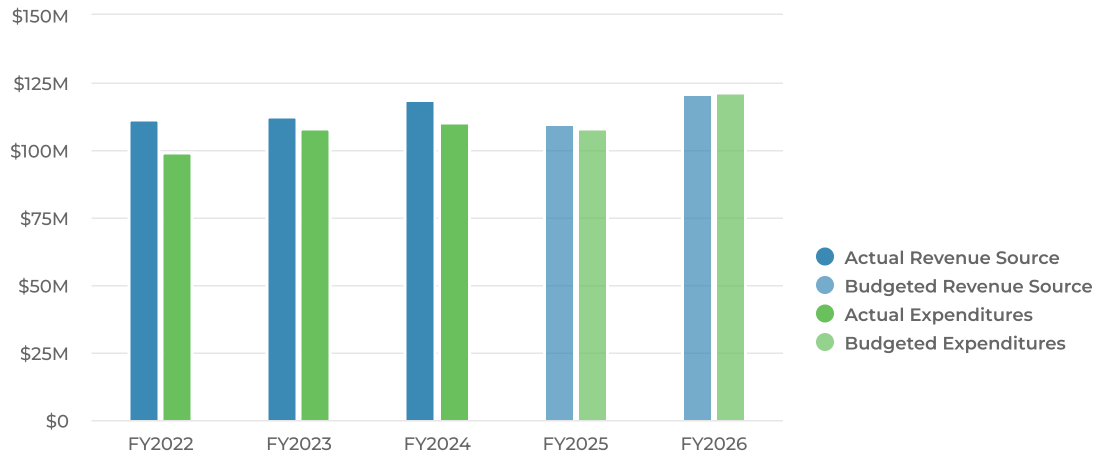
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# **FUND SUMMARIES**

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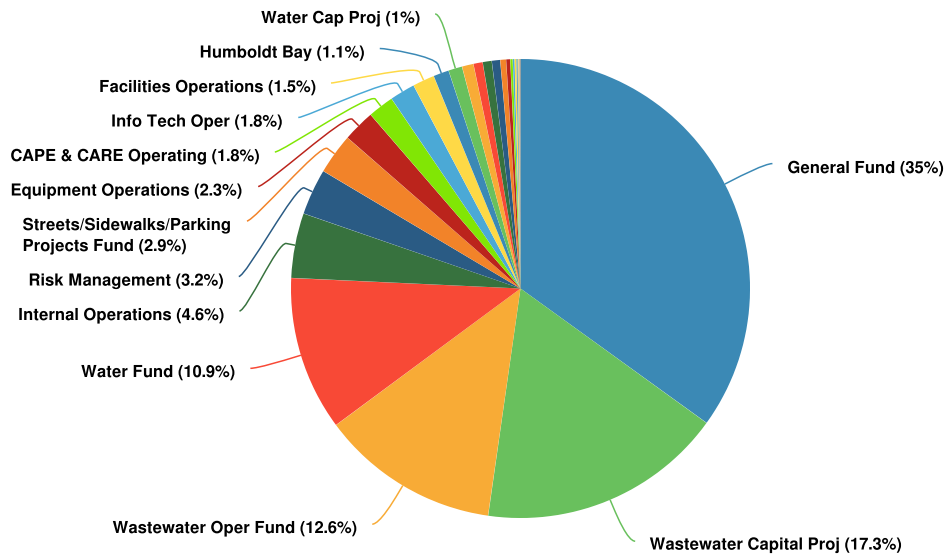
## Summary

The City of Eureka is projecting \$121.35M of revenue in FY2026, which represents a 10.1% increase over the prior year. Budgeted expenditures are projected to increase by 12.6% or \$13.68M to \$121.85M in FY2026.

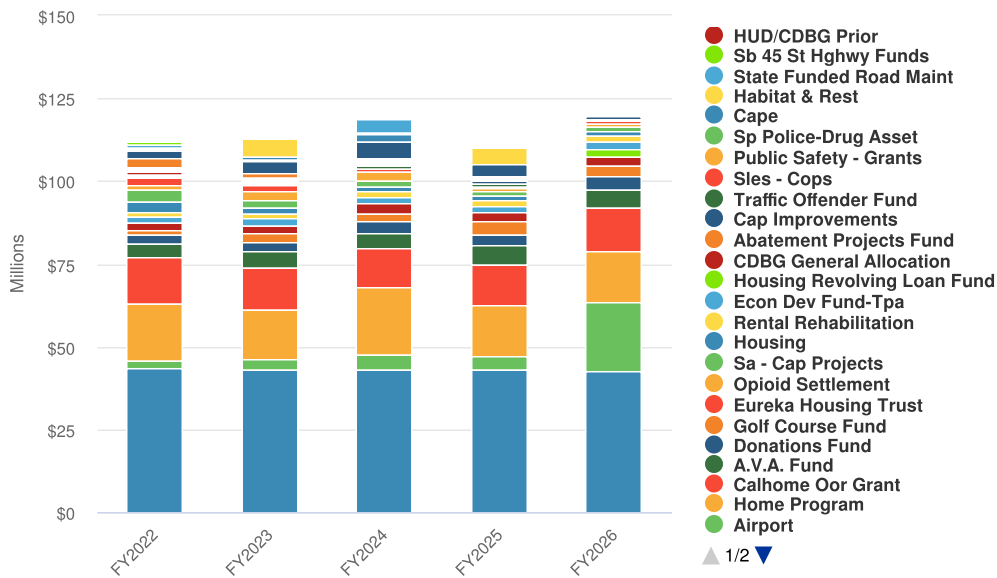


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
General Fund	\$43,103,994	\$43,089,358	\$42,426,490	-1.5%
Donations Fund	\$81,958	\$25,000	\$25,000	0%
HUD/CDBG Prior	\$13,401	\$0	\$0	0%
Federal/HCAOG	\$0	\$200,000	\$200,000	0%

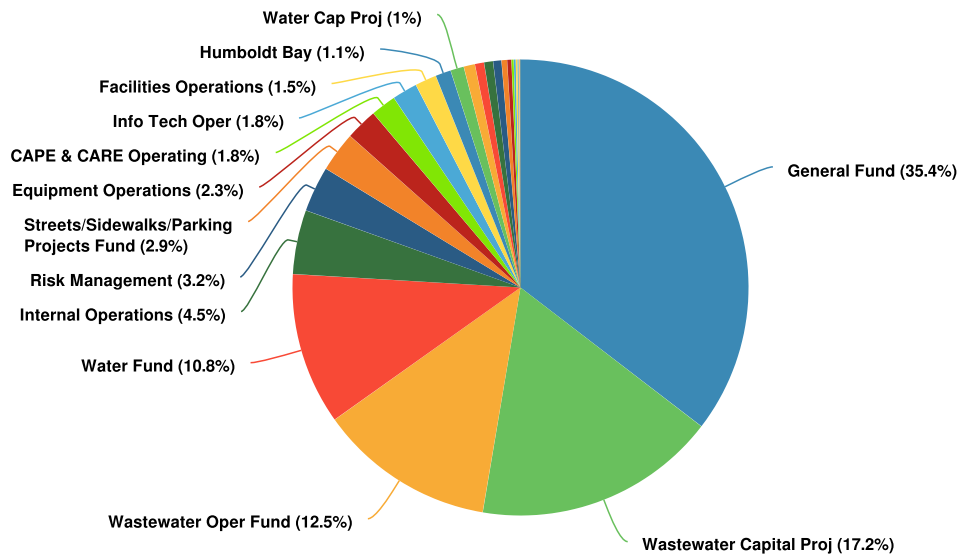
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Caltrans Non-Freeway	\$0	\$500,000	\$500,000	0%
State Funded Road Maint	\$4,261,699	\$0	\$0	0%
Sb1 Rmra	\$692,171	\$698,692	\$707,659	1.3%
Gas Tax	\$762,931	\$776,431	\$770,926	-0.7%
Habitat & Rest	\$354,126	\$4,900,000	\$0	-100%
Cape	\$1,954,711	\$0	\$0	0%
Environmental Programs	\$119,434	\$85,000	\$85,000	0%
Sp Police-Drug Asset	\$7,720	\$0	\$0	0%
Public Safety - Grants	\$34,752	\$0	\$0	0%
Sles - Cops	\$192,846	\$0	\$0	0%
Traffic Offender Fund	\$22,184	\$0	\$0	0%
A.V.A. Fund	\$19,585	\$40,000	\$40,000	0%
Parking	\$23,855	\$140,500	\$157,500	12.1%
Cap Improvements	\$4,897,833	\$3,740,000	\$0	-100%
Abatement Projects Fund	\$209,060	\$0	\$0	0%
Opioid Settlement	\$16,153	\$0	\$0	0%
Streets/Sidewalks/Parking Projects Fund	\$2,554,665	\$3,975,123	\$3,478,584	-12.5%
Airport	\$42,473	\$68,495	\$68,495	0%
CDBG General Allocation	\$2,721	\$0	\$0	0%
Home Program	\$124,986	\$50,000	\$50,000	0%
Housing Revolving Loan Fund	\$389,062	\$0	\$0	0%
Calhome Oor Grant	\$3,398	\$0	\$42,850	N/A
Econ Dev Fund-Tpa	\$253	\$0	\$0	0%
Rental Rehabilitation	\$2,260	\$0	\$0	0%
Housing	\$9,868	\$0	\$0	0%
City Housing - Low/Mod	\$103,603	\$270,000	\$361,000	33.7%
CAPE & CARE Operating	\$0	\$0	\$2,209,942	N/A
Eureka Housing Trust	\$503,544	\$0	\$0	0%
Sa - Debt Svc	\$2,628,757	\$980,382	\$980,382	0%
Sa - Cap Projects	\$1,376	\$0	\$0	0%
Water Fund	\$11,554,470	\$12,341,936	\$13,185,276	6.8%
Wastewater Oper Fund	\$20,567,238	\$15,373,500	\$15,291,500	-0.5%
Humboldt Bay	\$1,326,152	\$1,308,780	\$1,333,780	1.9%
Building Fund	\$935,640	\$792,000	\$802,000	1.3%
Golf Course Fund	\$19,815	\$15,000	\$15,000	0%
Water Cap Proj	\$1,993,820	\$1,045,000	\$1,170,000	12%
Wastewater Capital Proj	\$4,422,499	\$4,180,000	\$21,000,000	402.4%
Equipment Operations	\$2,971,899	\$2,874,489	\$2,752,343	-4.2%
Risk Management	\$3,399,205	\$3,213,684	\$3,932,475	22.4%
Info Tech Oper	\$1,875,416	\$1,995,640	\$2,173,393	8.9%
Internal Operations	\$4,785,199	\$5,563,541	\$5,546,181	-0.3%
Facilities Operations	\$1,577,780	\$1,793,211	\$1,874,750	4.5%
F & P Retirement	\$167,902	\$165,961	\$165,961	0%



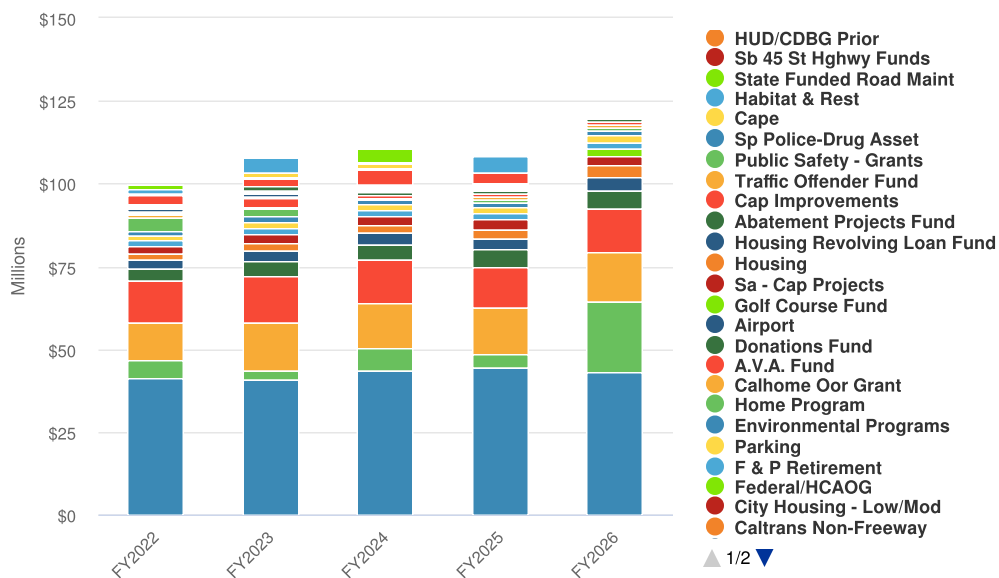
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total:	\$118,732,414	\$110,201,722	\$121,346,487	10.1%

## Expenditures by Fund

### 2026 Expenditures by Fund



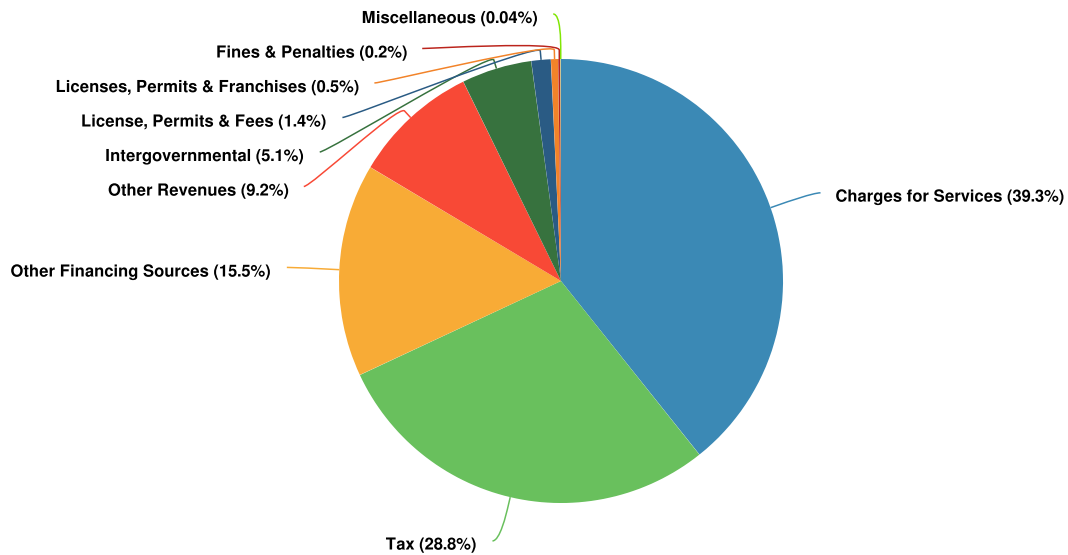
### Budgeted and Historical 2026 Expenditures by Fund



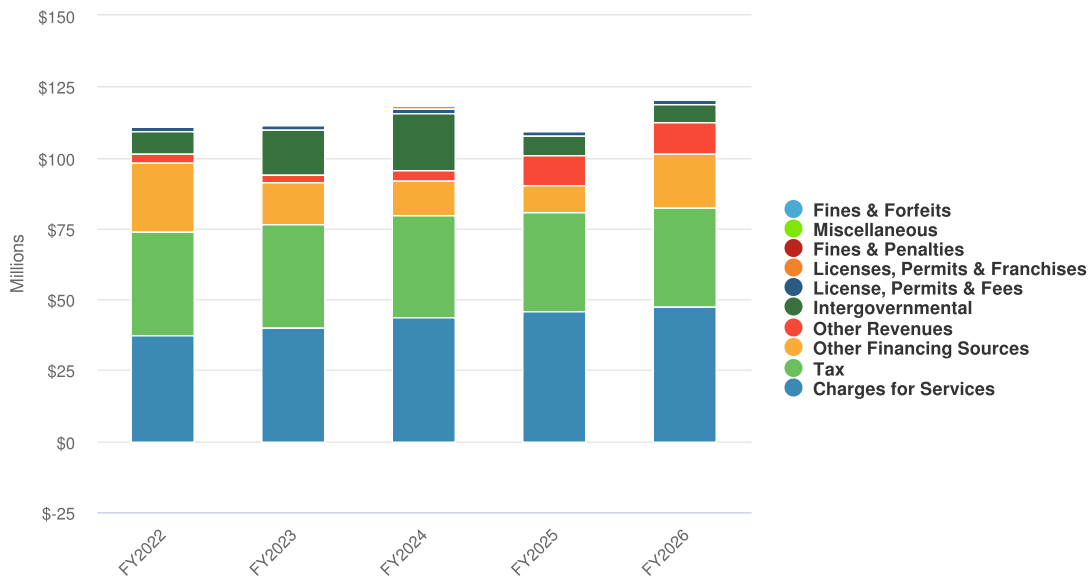
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
General Fund	\$43,569,803	\$44,206,827	\$43,173,148	-2.3%
Donations Fund	\$129,226	\$25,000	\$25,000	0%
HUD/CDBG Prior	\$777	\$0	\$0	0%
Federal/HCAOG	\$0	\$200,000	\$200,000	0%
Caltrans Non-Freeway	\$93,190	\$500,000	\$500,000	0%
State Funded Road Maint	\$4,291,672	\$0	\$0	0%
Sbl Rmra	\$685,476	\$698,692	\$707,659	1.3%
Gas Tax	\$748,743	\$776,431	\$770,926	-0.7%
Habitat & Rest	\$353,321	\$4,900,000	\$0	-100%
Cape	\$1,203,122	\$0	\$0	0%
Environmental Programs	\$151,959	\$78,658	\$78,875	0.3%
Public Safety - Grants	\$407,033	\$0	\$0	0%
Traffic Offender Fund	\$14,756	\$0	\$0	0%
A.V.A. Fund	\$54,662	\$40,000	\$40,000	0%
Parking	\$48,550	\$140,902	\$152,814	8.5%
Cap Improvements	\$4,685,211	\$3,240,000	\$0	-100%
Abatement Projects Fund	\$212,948	\$0	\$0	0%
Streets/Sidewalks/Parking Projects Fund	\$2,186,633	\$2,600,000	\$3,475,000	33.7%
Airport	\$241	\$10,106	\$10,106	0%
Home Program	\$38	\$50,000	\$50,000	0%
Housing Revolving Loan Fund	\$509,689	\$0	\$0	0%
Calhome Oor Grant	\$125	\$42,850	\$42,850	0%
Housing	\$780	\$0	\$0	0%
City Housing - Low/Mod	\$282,895	\$298,319	\$358,277	20.1%
CAPE & CARE Operating	\$0	\$0	\$2,188,419	N/A
Sa - Debt Svc	\$539,478	\$980,382	\$980,382	0%
Sa - Cap Projects	\$9,081	\$0	\$0	0%
Water Fund	\$12,889,463	\$12,213,805	\$13,122,693	7.4%
Wastewater Oper Fund	\$13,787,261	\$14,407,589	\$15,239,338	5.8%
Humboldt Bay	\$1,493,068	\$1,311,261	\$1,322,944	0.9%
Building Fund	\$791,619	\$793,066	\$794,774	0.2%
Golf Course Fund	\$11,072	\$0	\$0	0%
Water Cap Proj	\$866	\$1,045,000	\$1,170,000	12%
Wastewater Capital Proj	\$6,579,005	\$4,180,000	\$21,000,000	402.4%
Equipment Operations	\$2,747,028	\$2,874,500	\$2,752,354	-4.2%
Risk Management	\$3,701,164	\$3,195,704	\$3,934,980	23.1%
Info Tech Oper	\$1,827,952	\$2,002,751	\$2,173,393	8.5%
Internal Operations	\$4,858,862	\$5,545,638	\$5,543,747	0%
Facilities Operations	\$1,558,868	\$1,793,211	\$1,874,750	4.5%
F & P Retirement	\$164,808	\$165,961	\$165,961	0%
<b>Total:</b>	<b>\$110,590,444</b>	<b>\$108,316,652</b>	<b>\$121,848,390</b>	<b>12.5%</b>

# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source

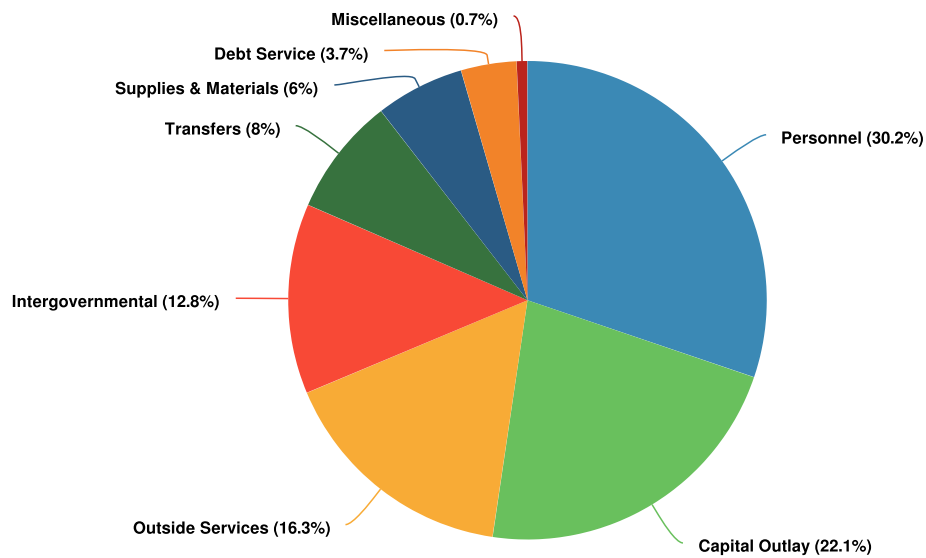


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Tax	\$36,432,951	\$34,782,200	\$34,908,222	0.4%
License, Permits & Fees	\$1,691,245	\$1,640,000	\$1,732,500	5.6%
Licenses, Permits & Franchises	\$745,057	\$610,000	\$620,000	1.6%

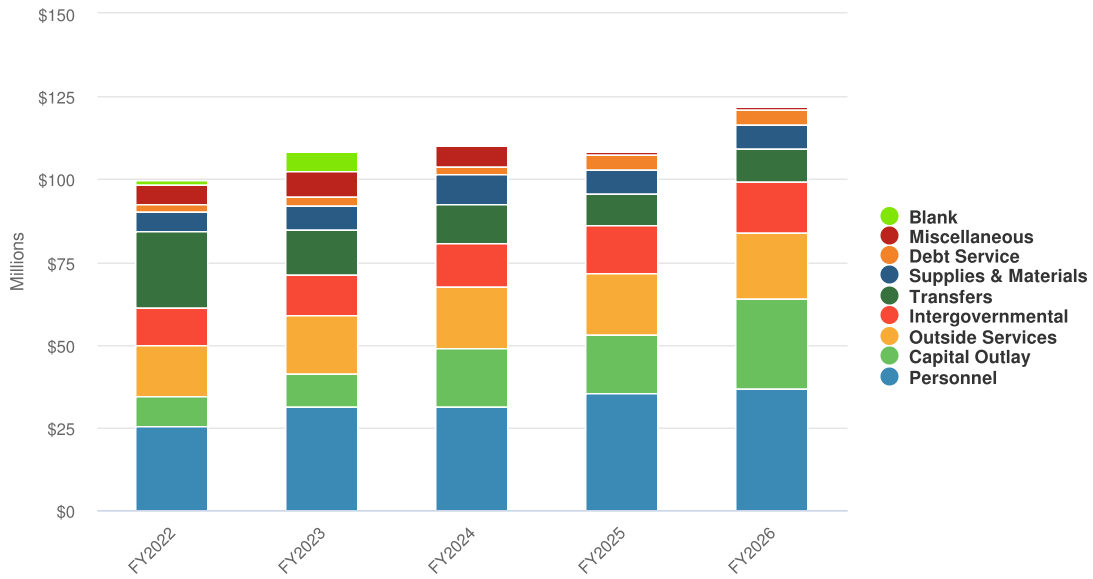
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Fines & Penalties	\$59,919	\$165,500	\$205,000	23.9%
Fines & Forfeits	-\$43,117	\$0	\$0	0%
Intergovernmental	\$20,146,903	\$7,188,375	\$6,191,755	-13.9%
Charges for Services	\$43,477,199	\$45,869,456	\$47,674,178	3.9%
Miscellaneous	\$523,710	\$18,489	\$43,500	135.3%
Other Revenues	\$3,794,337	\$10,519,635	\$11,147,748	6%
Other Financing Sources	\$11,904,211	\$9,408,068	\$18,823,584	100.1%
<b>Total Revenue Source:</b>	<b>\$118,732,414</b>	<b>\$110,201,722</b>	<b>\$121,346,487</b>	<b>10.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



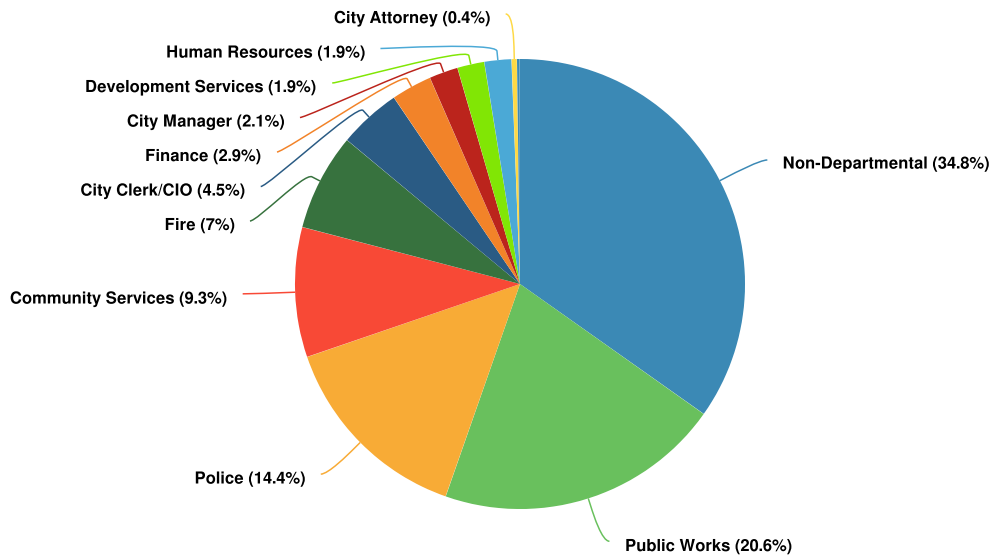
## Budgeted and Historical Expenditures by Expense Type



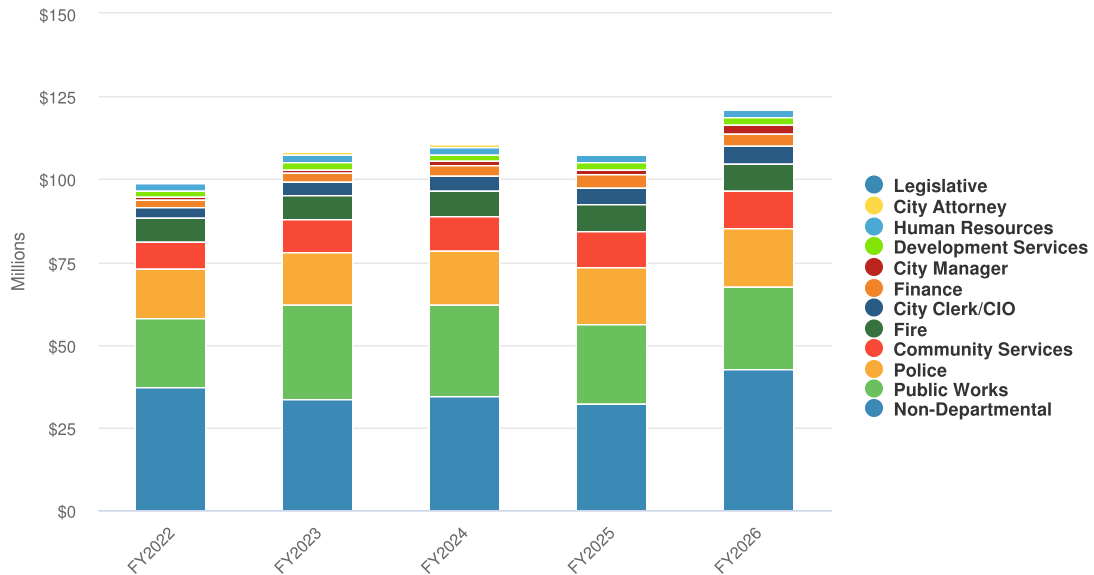
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$31,135,713	\$35,292,993	\$36,825,333	4.3%
Supplies & Materials	\$9,055,184	\$7,257,638	\$7,321,158	0.9%
Outside Services	\$18,521,189	\$18,899,857	\$19,915,576	5.4%
Miscellaneous	\$6,514,551	\$919,200	\$885,400	-3.7%
Intergovernmental	\$13,115,089	\$14,516,987	\$15,637,917	7.7%
Blank	\$445,562	\$0	\$0	0%
Capital Outlay	\$17,791,986	\$17,660,465	\$26,962,515	52.7%
Debt Service	\$2,236,761	\$4,161,444	\$4,563,960	9.7%
Transfers	\$11,774,408	\$9,608,068	\$9,736,530	1.3%
<b>Total Expense Objects:</b>	<b>\$110,590,444</b>	<b>\$108,316,652</b>	<b>\$121,848,390</b>	<b>12.5%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Legislative	\$222,590	\$243,062	\$250,094	2.9%
City Manager	\$1,164,488	\$1,407,790	\$2,518,007	78.9%

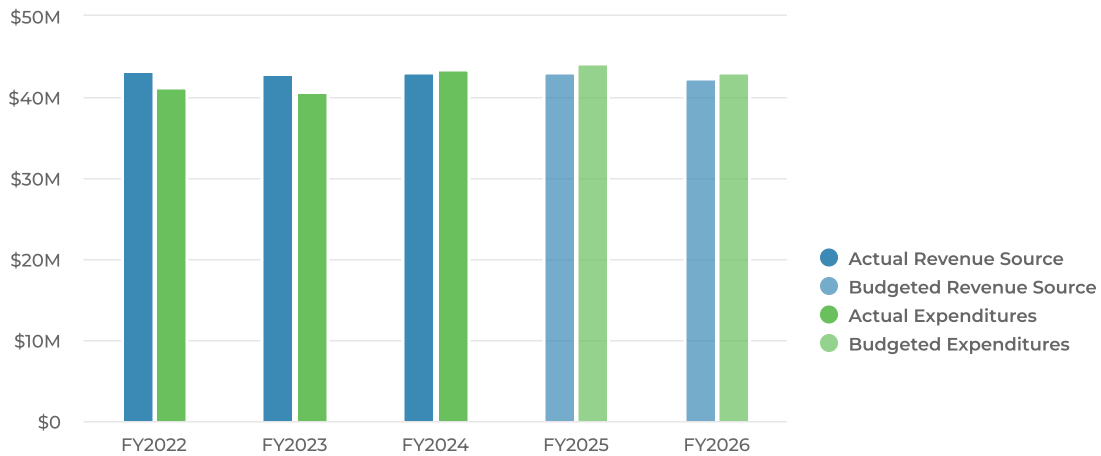
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
City Clerk/CIO	\$4,675,395	\$4,692,053	\$5,458,448	16.3%
City Attorney	\$522,825	\$706,462	\$483,694	-31.5%
Finance	\$3,072,116	\$4,126,203	\$3,554,926	-13.8%
Human Resources	\$2,352,069	\$2,125,713	\$2,356,469	10.9%
Police	\$16,650,141	\$17,038,791	\$17,525,776	2.9%
Fire	\$7,829,111	\$8,222,176	\$8,502,468	3.4%
Public Works	\$27,626,579	\$24,469,103	\$25,055,788	2.4%
Development Services	\$2,099,524	\$2,266,707	\$2,365,391	4.4%
Community Services	\$10,139,059	\$10,952,961	\$11,360,493	3.7%
Non-Departmental	\$34,236,546	\$32,065,630	\$42,416,837	32.3%
<b>Total Expenditures:</b>	<b>\$110,590,444</b>	<b>\$108,316,652</b>	<b>\$121,848,390</b>	<b>12.5%</b>

## E 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

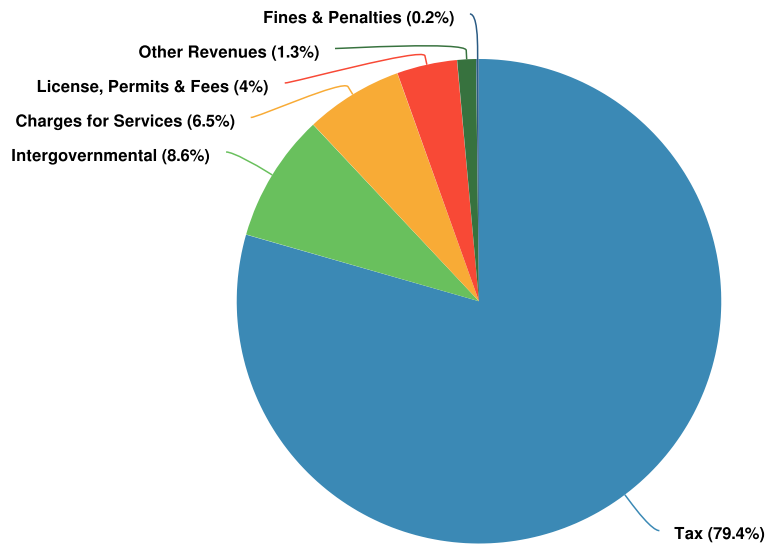
The City of Eureka is projecting \$42.43M of revenue in FY2026, which represents a 1.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.3% or \$1.03M to \$43.17M in FY2026.



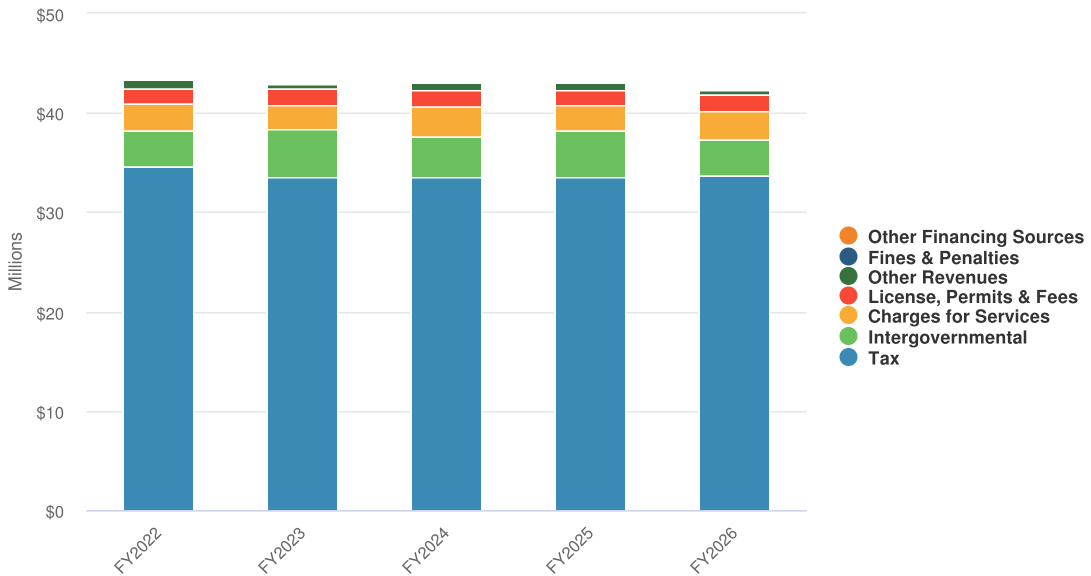


# Revenues by Source

## Projected 2026 Revenues by Source

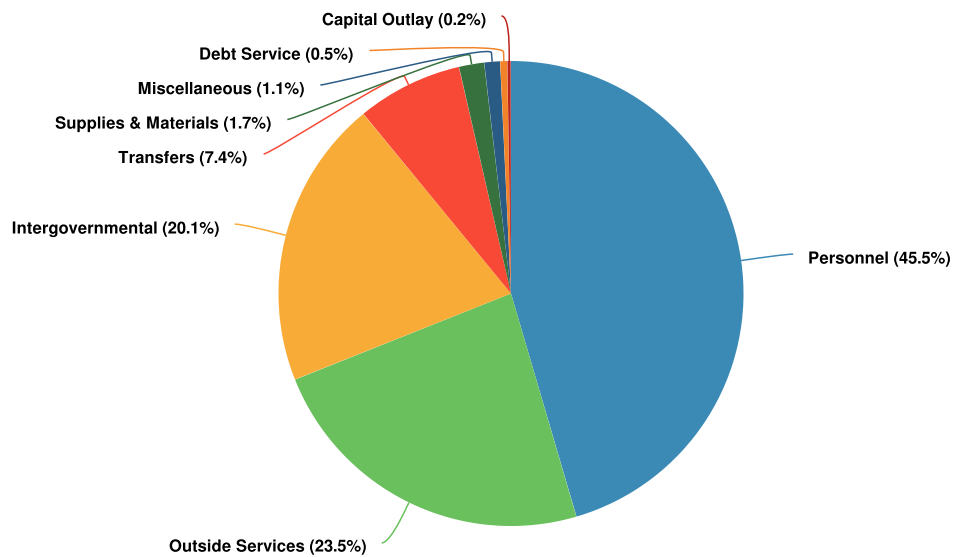


## Budgeted and Historical 2026 Revenues by Source

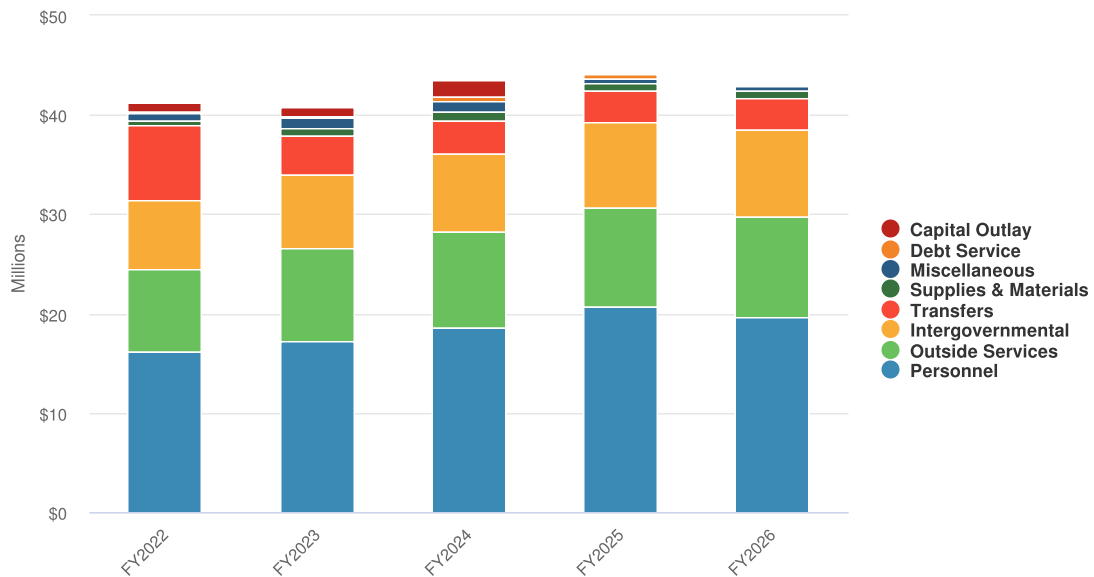


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

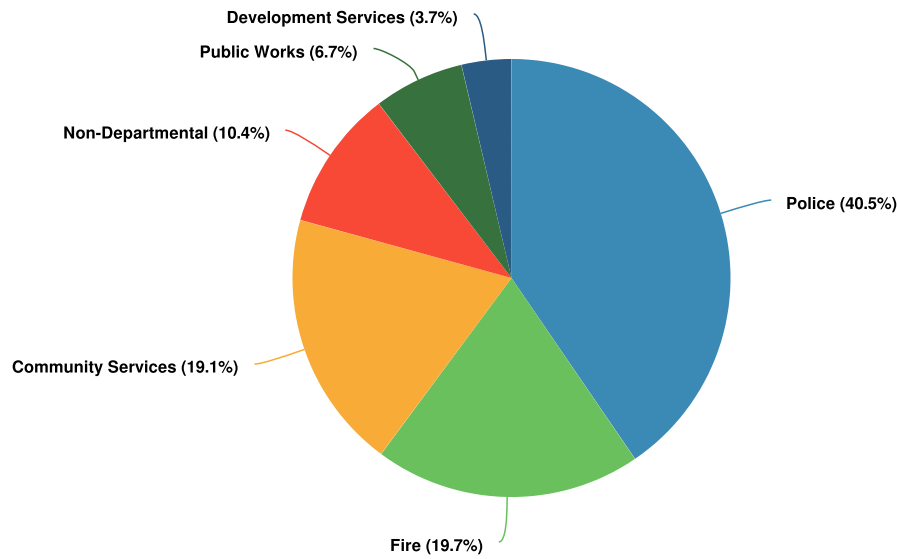


## Budgeted and Historical Expenditures by Expense Type

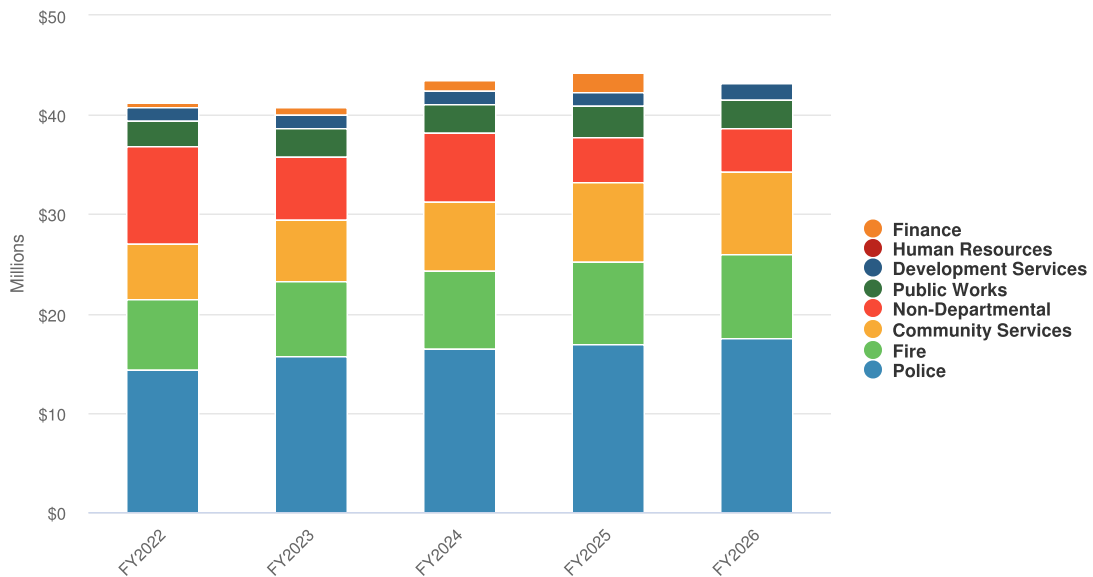


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Finance	\$1,088,212	\$1,859,083	\$0	-100%
Police	\$16,489,865	\$16,983,791	\$17,470,776	2.9%

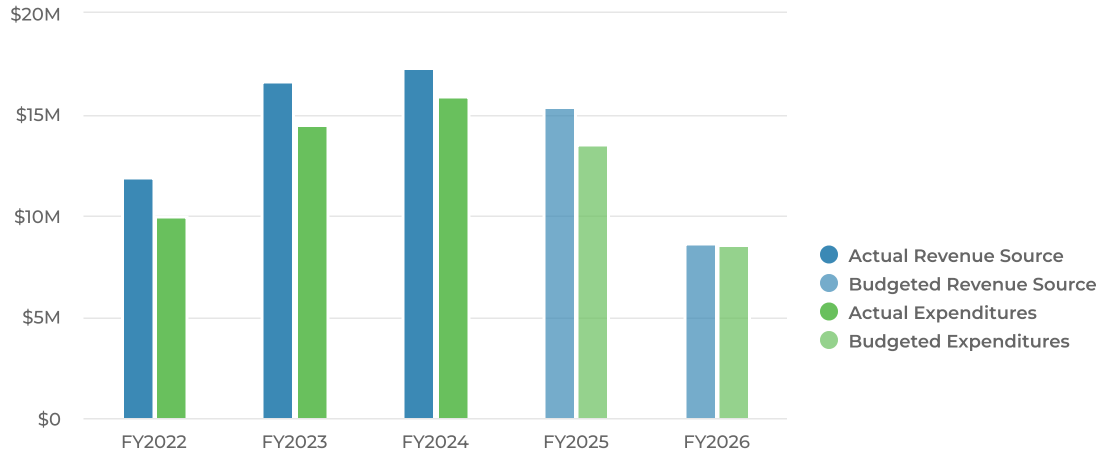
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Fire	\$7,829,111	\$8,222,176	\$8,502,468	3.4%
Public Works	\$2,845,199	\$3,145,900	\$2,884,829	-8.3%
Development Services	\$1,390,780	\$1,484,341	\$1,581,600	6.6%
Community Services	\$7,010,859	\$7,983,097	\$8,248,190	3.3%
Non-Departmental	\$6,915,776	\$4,528,438	\$4,485,286	-1%
<b>Total Expenditures:</b>	<b>\$43,569,803</b>	<b>\$44,206,827</b>	<b>\$43,173,148</b>	<b>-2.3%</b>

## E 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.

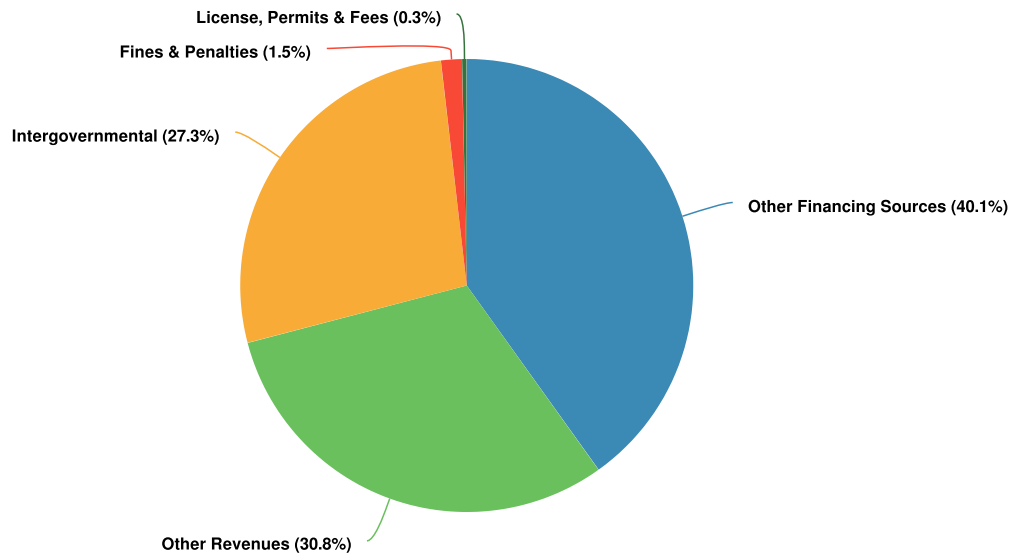
### Summary

The City of Eureka is projecting \$8.67M of revenue in FY2026, which represents a 43.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 36.8% or \$5M to \$8.57M in FY2026.

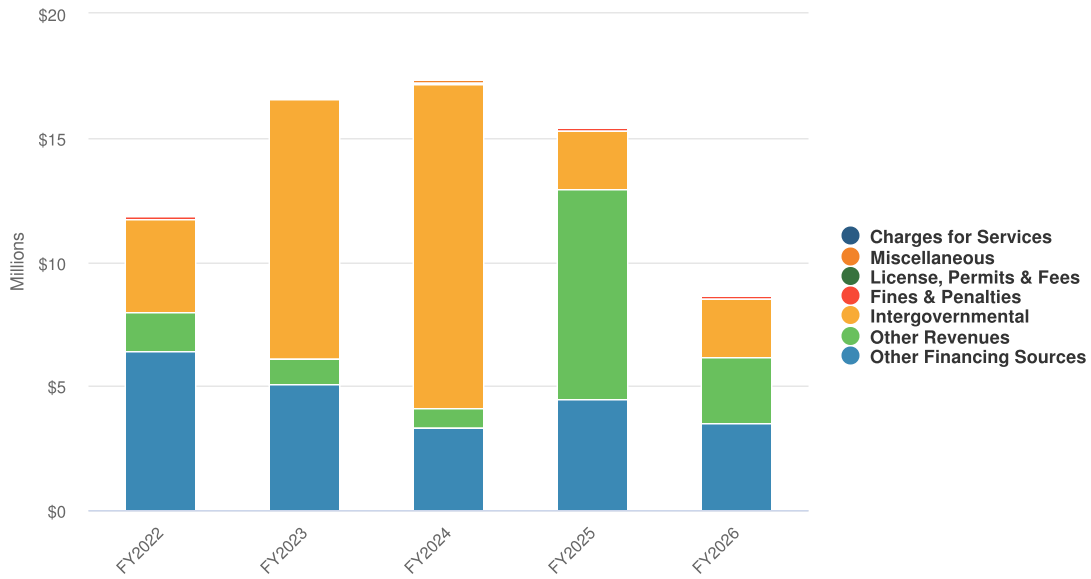


# Revenues by Source

## Projected 2026 Revenues by Source

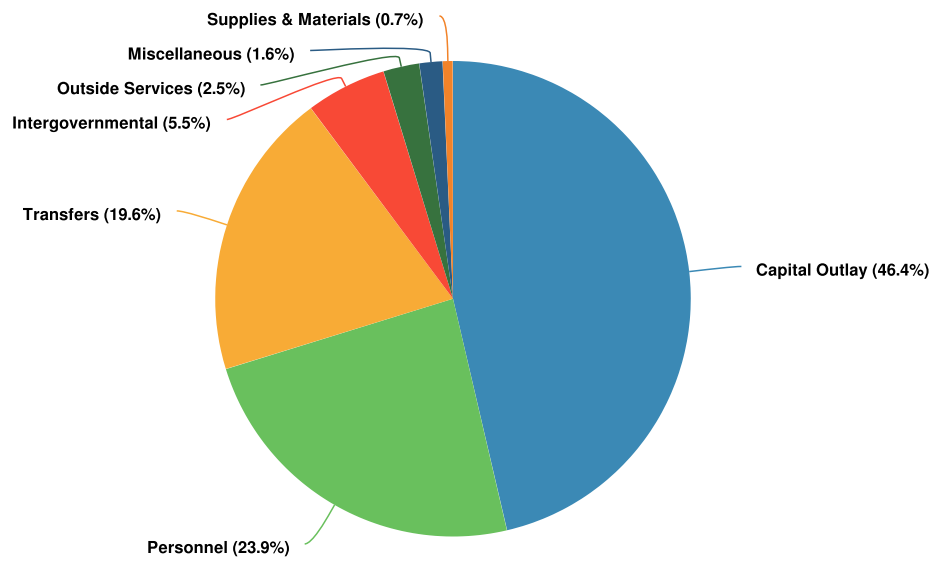


## Budgeted and Historical 2026 Revenues by Source

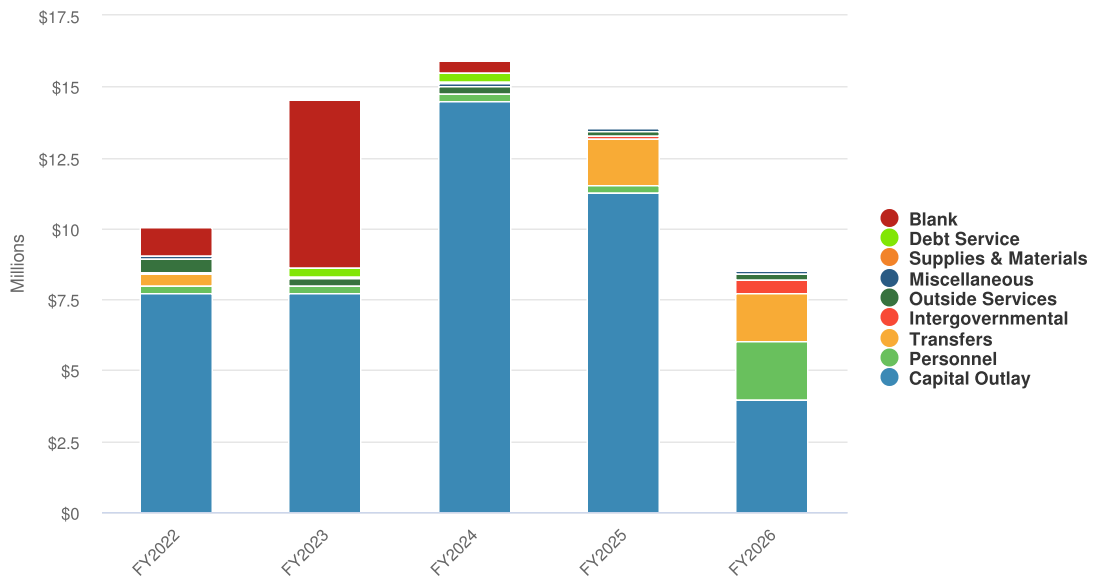


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

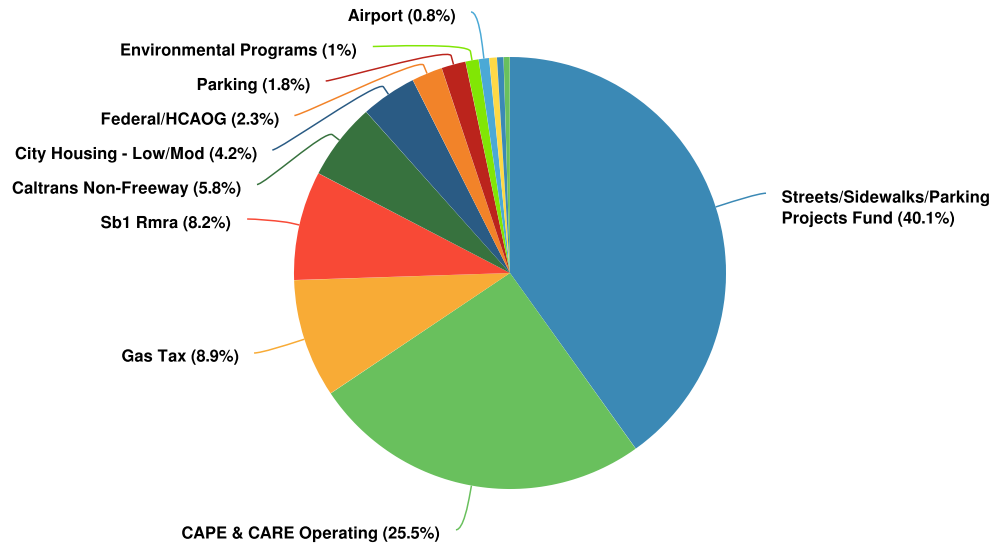


## Budgeted and Historical Expenditures by Expense Type

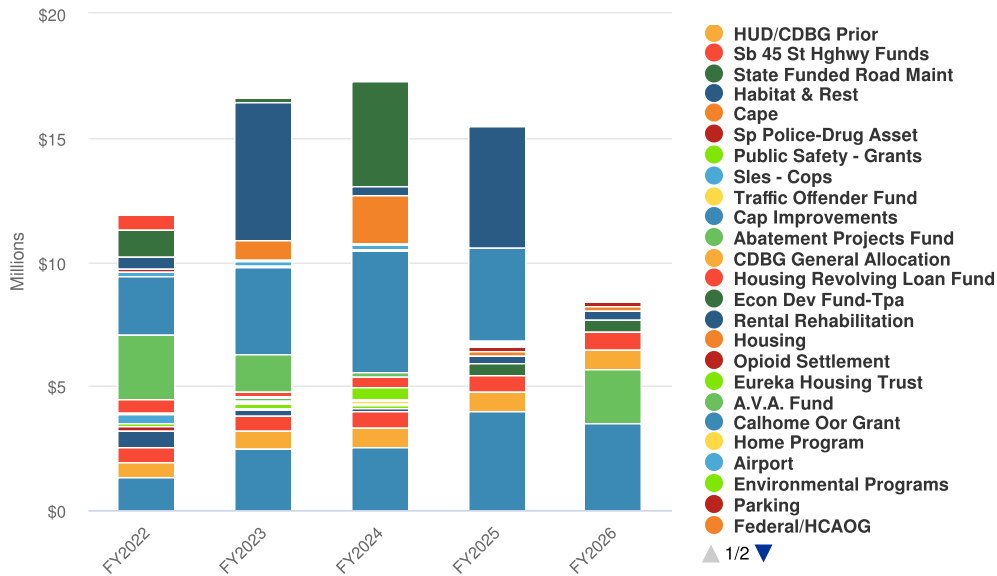


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund



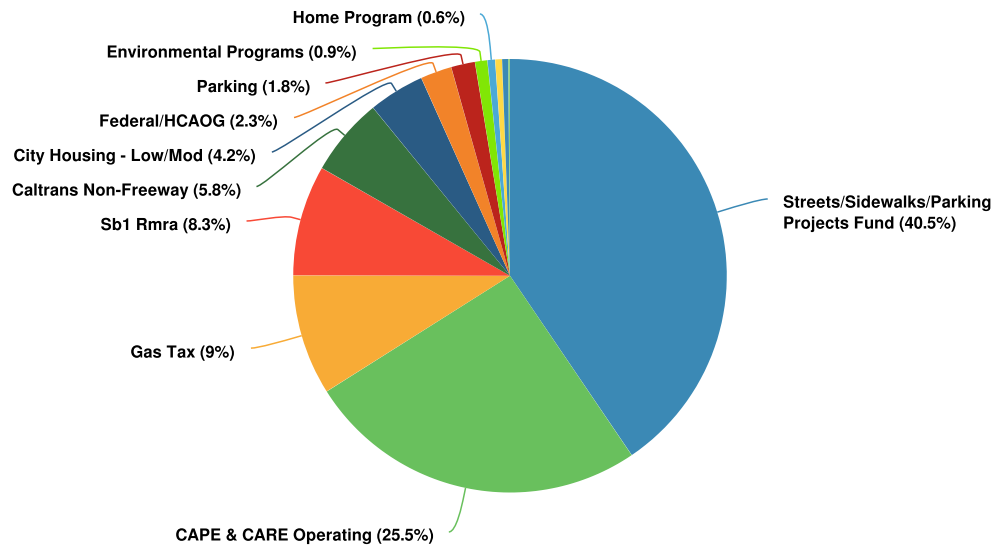
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
HUD/CDBG Prior	\$13,401	\$0	\$0	0%
Federal/HCAOG	\$0	\$200,000	\$200,000	0%
Caltrans Non-Freeway	\$0	\$500,000	\$500,000	0%
State Funded Road Maint	\$4,261,699	\$0	\$0	0%



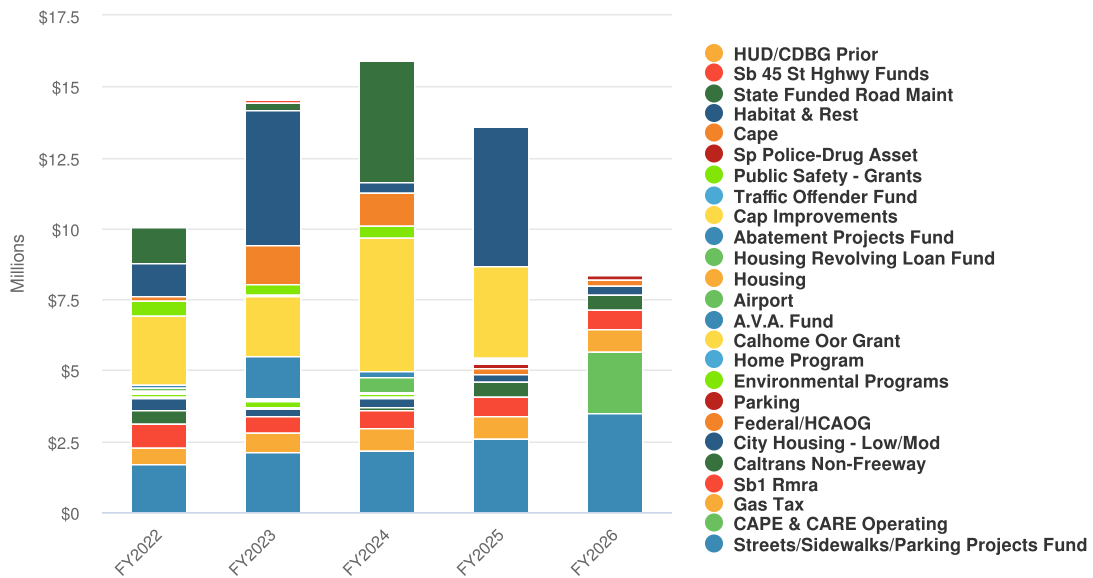
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Sbl Rmra	\$692,171	\$698,692	\$707,659	1.3%
Gas Tax	\$762,931	\$776,431	\$770,926	-0.7%
Habitat & Rest	\$354,126	\$4,900,000	\$0	-100%
Cape	\$1,954,711	\$0	\$0	0%
Environmental Programs	\$119,434	\$85,000	\$85,000	0%
Sp Police-Drug Asset	\$7,720	\$0	\$0	0%
Public Safety - Grants	\$34,752	\$0	\$0	0%
Sles - Cops	\$192,846	\$0	\$0	0%
Traffic Offender Fund	\$22,184	\$0	\$0	0%
A.V.A. Fund	\$19,585	\$40,000	\$40,000	0%
Parking	\$23,855	\$140,500	\$157,500	12.1%
Cap Improvements	\$4,897,833	\$3,740,000	\$0	-100%
Abatement Projects Fund	\$209,060	\$0	\$0	0%
Opioid Settlement	\$16,153	\$0	\$0	0%
Streets/Sidewalks/Parking Projects Fund	\$2,554,665	\$3,975,123	\$3,478,584	-12.5%
Airport	\$42,473	\$68,495	\$68,495	0%
CDBG General Allocation	\$2,721	\$0	\$0	0%
Home Program	\$124,986	\$50,000	\$50,000	0%
Housing Revolving Loan Fund	\$389,062	\$0	\$0	0%
Calhome Oor Grant	\$3,398	\$0	\$42,850	N/A
Econ Dev Fund-Tpa	\$253	\$0	\$0	0%
Rental Rehabilitation	\$2,260	\$0	\$0	0%
Housing	\$9,868	\$0	\$0	0%
City Housing - Low/Mod	\$103,603	\$270,000	\$361,000	33.7%
CAPE & CARE Operating	\$0	\$0	\$2,209,942	N/A
Eureka Housing Trust	\$503,544	\$0	\$0	0%
<b>Total:</b>	<b>\$17,319,295</b>	<b>\$15,444,241</b>	<b>\$8,671,956</b>	<b>-43.8%</b>

# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund

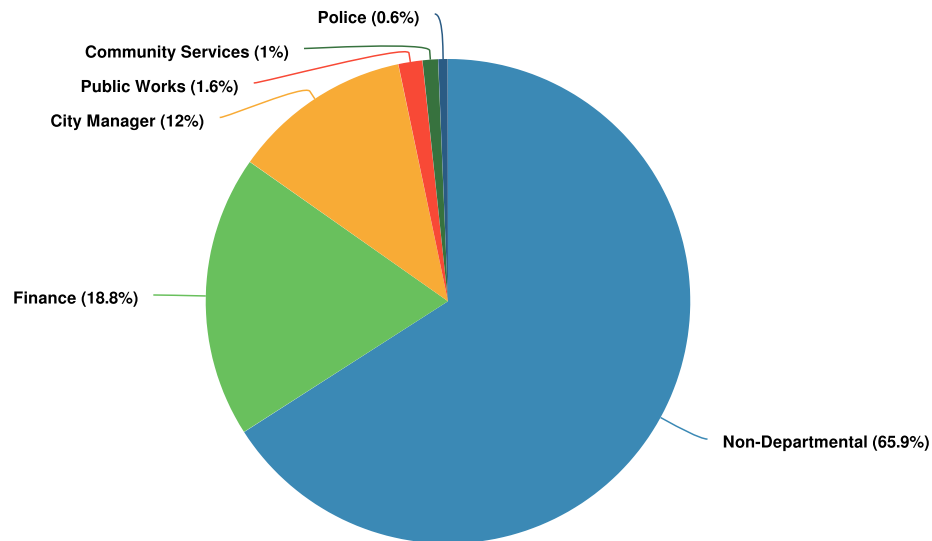


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
HUD/CDBG Prior	\$777	\$0	\$0	0%
Federal/HCAOG	\$0	\$200,000	\$200,000	0%
Caltrans Non-Freeway	\$93,190	\$500,000	\$500,000	0%
State Funded Road Maint	\$4,291,672	\$0	\$0	0%

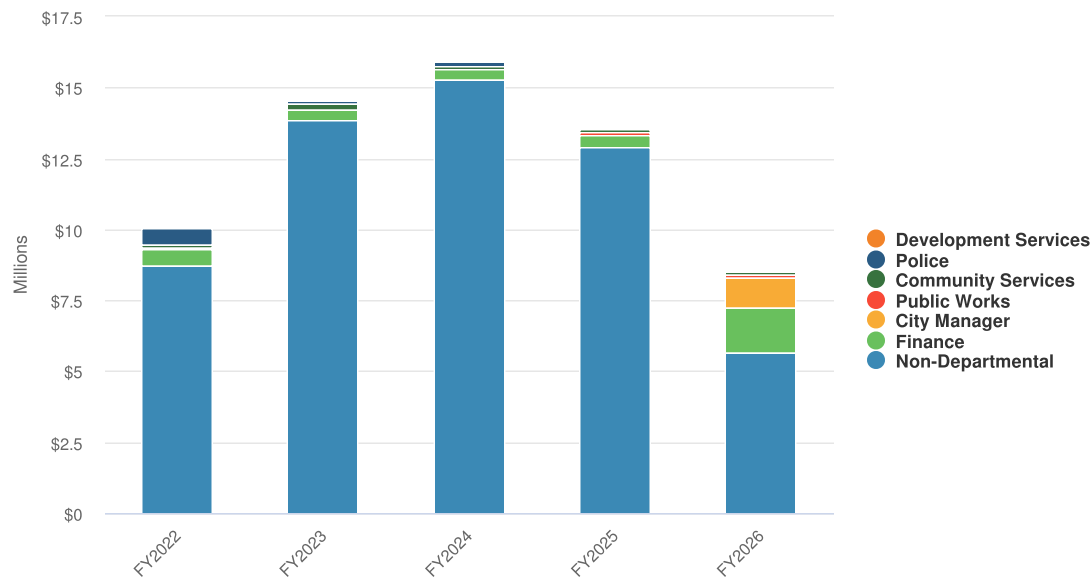
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Sbl Rmra	\$685,476	\$698,692	\$707,659	1.3%
Gas Tax	\$748,743	\$776,431	\$770,926	-0.7%
Habitat & Rest	\$353,321	\$4,900,000	\$0	-100%
Cape	\$1,203,122	\$0	\$0	0%
Environmental Programs	\$151,959	\$78,658	\$78,875	0.3%
Public Safety - Grants	\$407,033	\$0	\$0	0%
Traffic Offender Fund	\$14,756	\$0	\$0	0%
A.V.A. Fund	\$54,662	\$40,000	\$40,000	0%
Parking	\$48,550	\$140,902	\$152,814	8.5%
Cap Improvements	\$4,685,211	\$3,240,000	\$0	-100%
Abatement Projects Fund	\$212,948	\$0	\$0	0%
Streets/Sidewalks/Parking Projects Fund	\$2,186,633	\$2,600,000	\$3,475,000	33.7%
Airport	\$241	\$10,106	\$10,106	0%
Home Program	\$38	\$50,000	\$50,000	0%
Housing Revolving Loan Fund	\$509,689	\$0	\$0	0%
Calhome Oor Grant	\$125	\$42,850	\$42,850	0%
Housing	\$780	\$0	\$0	0%
City Housing - Low/Mod	\$282,895	\$298,319	\$358,277	20.1%
CAPE & CARE Operating	\$0	\$0	\$2,188,419	N/A
<b>Total:</b>	<b>\$15,931,819</b>	<b>\$13,575,958</b>	<b>\$8,574,926</b>	<b>-36.8%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



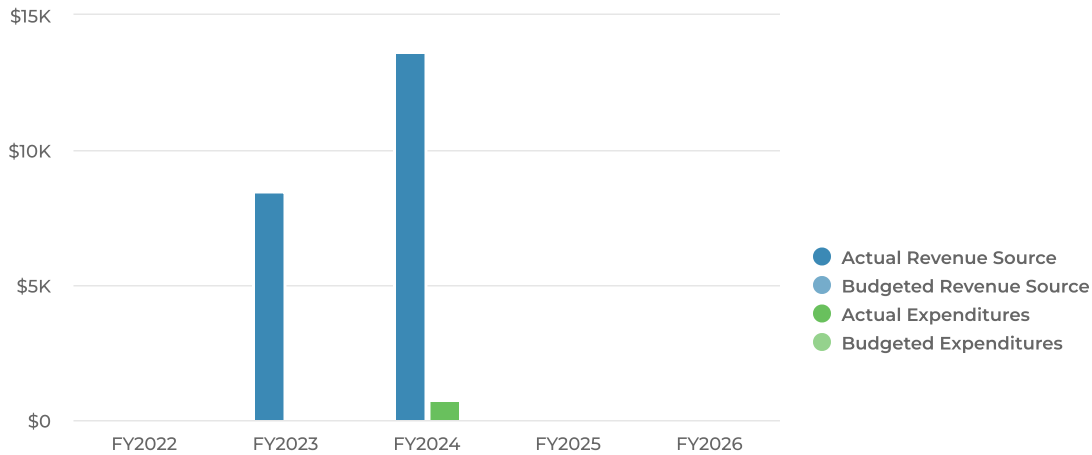
### Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
City Manager	\$777	\$0	\$1,024,836	N/A
Finance	\$383,617	\$391,169	\$1,614,711	312.8%
Police	\$160,276	\$55,000	\$55,000	0%
Public Works	\$32,995	\$125,902	\$137,814	9.5%
Community Services	\$100,058	\$88,764	\$88,981	0.2%
Non-Departmental	\$15,254,097	\$12,915,123	\$5,653,585	-56.2%
<b>Total Expenditures:</b>	<b>\$15,931,819</b>	<b>\$13,575,958</b>	<b>\$8,574,926</b>	<b>-36.8%</b>

## Summary

The City of Eureka is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



## Revenues by Source

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Proposed vs. FY2026 Budgeted (% Change)
Revenue Source				
Other Revenues	\$13,654	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$13,654</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Expenditures by Expense Type

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Outside Services	\$777	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$777</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

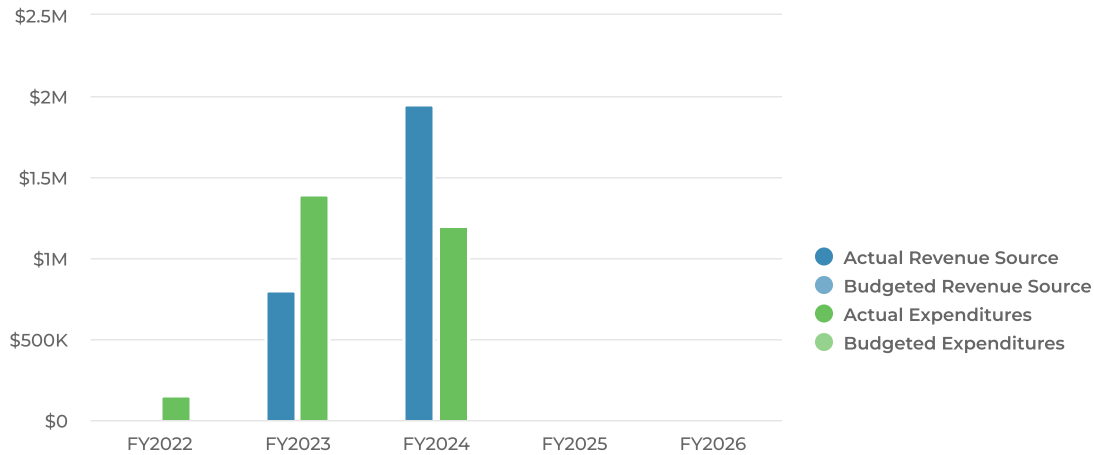
## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
City Manager	\$777	\$0	\$0	0%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total Expenditures:	\$777	\$0	\$0	0%

## Summary

The City of Eureka is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



## Revenues by Source

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$1,938,484	\$0	\$0	0%
Other Revenues	\$16,228	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$1,954,711</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Expenditures by Expense Type

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Capital Outlay	\$1,203,122	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,203,122</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Expenditures by Function

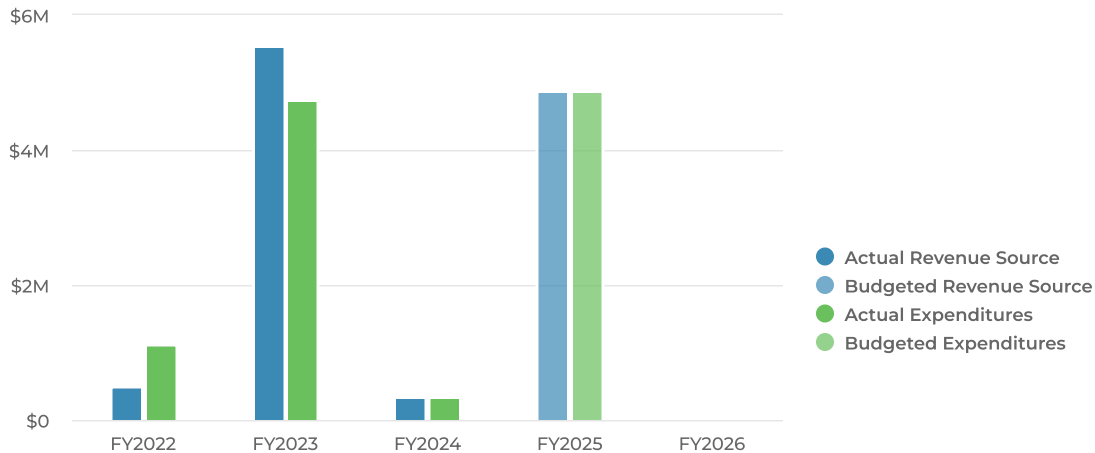
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Non-Departmental	\$1,203,122	\$0	\$0	0%
<b>Total Expenditures:</b>	<b>\$1,203,122</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>



## Summary

The City of Eureka is projecting \$0 of revenue in FY2026, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$4.9M to \$0 in FY2026.



## Revenues by Source

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$354,126	\$0	\$0	0%
Other Revenues	\$0	\$4,900,000	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$354,126</b>	<b>\$4,900,000</b>	<b>\$0</b>	<b>-100%</b>

## Expenditures by Expense Type

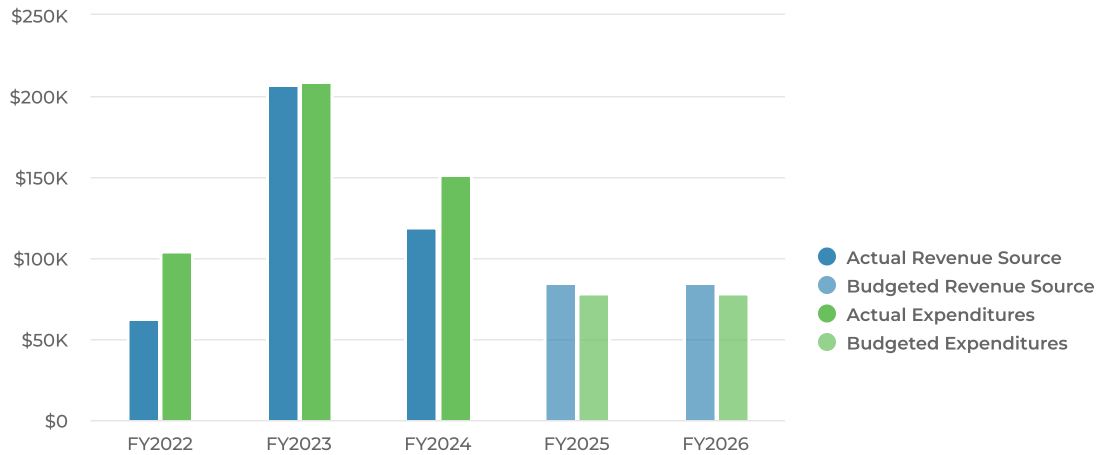
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Blank	\$252,513	\$0	\$0	0%
Capital Outlay	\$100,808	\$4,900,000	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$353,321</b>	<b>\$4,900,000</b>	<b>\$0</b>	<b>-100%</b>

## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Non-Departmental	\$353,321	\$4,900,000	\$0	-100%
<b>Total Expenditures:</b>	<b>\$353,321</b>	<b>\$4,900,000</b>	<b>\$0</b>	<b>-100%</b>

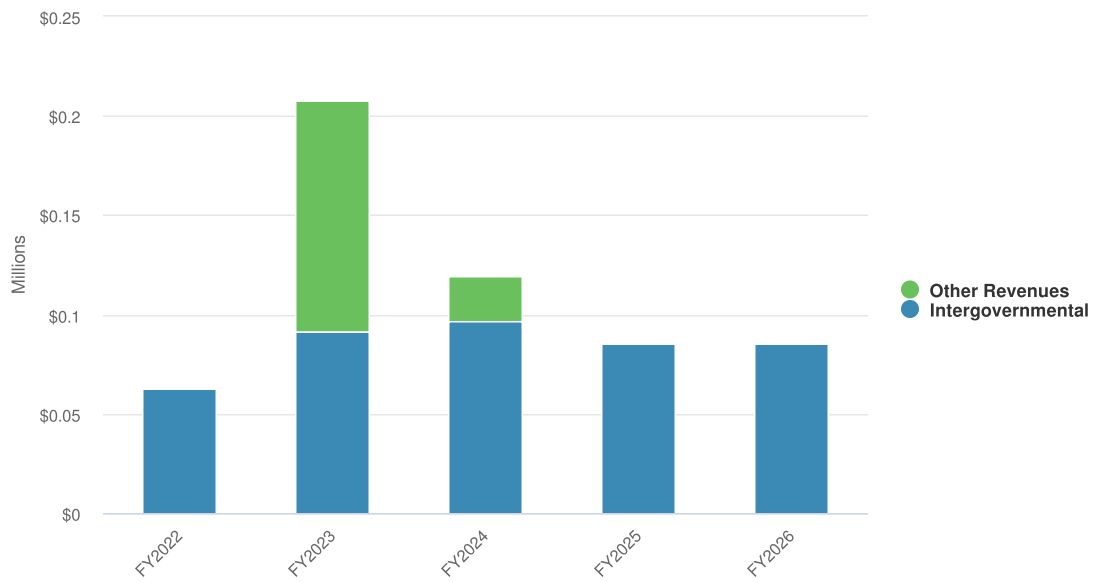
## Summary

The City of Eureka is projecting \$85K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0.3% or \$217.09 to \$78.87K in FY2026.



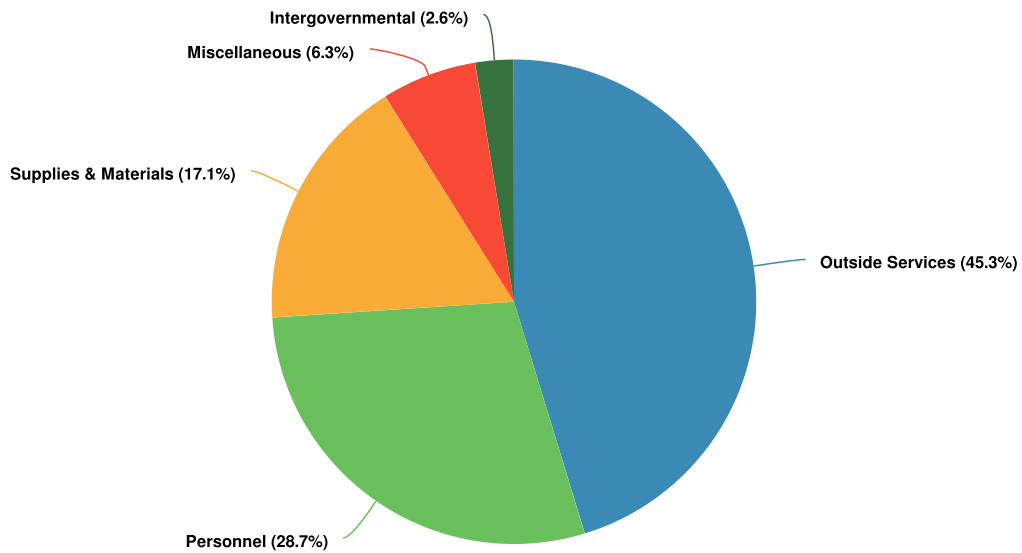
## Revenues by Source

## Budgeted and Historical 2026 Revenues by Source

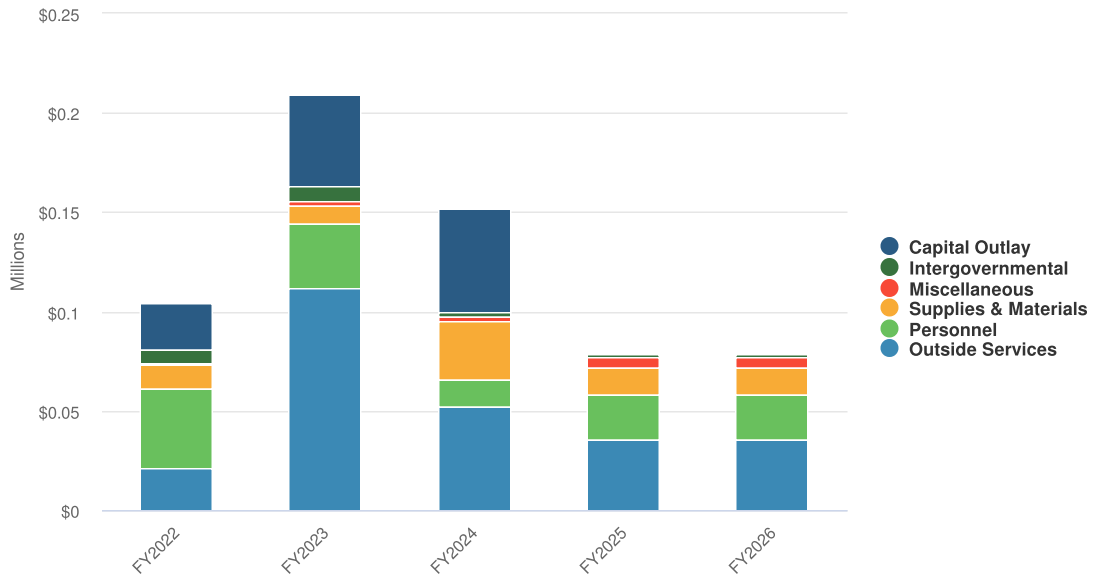


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type

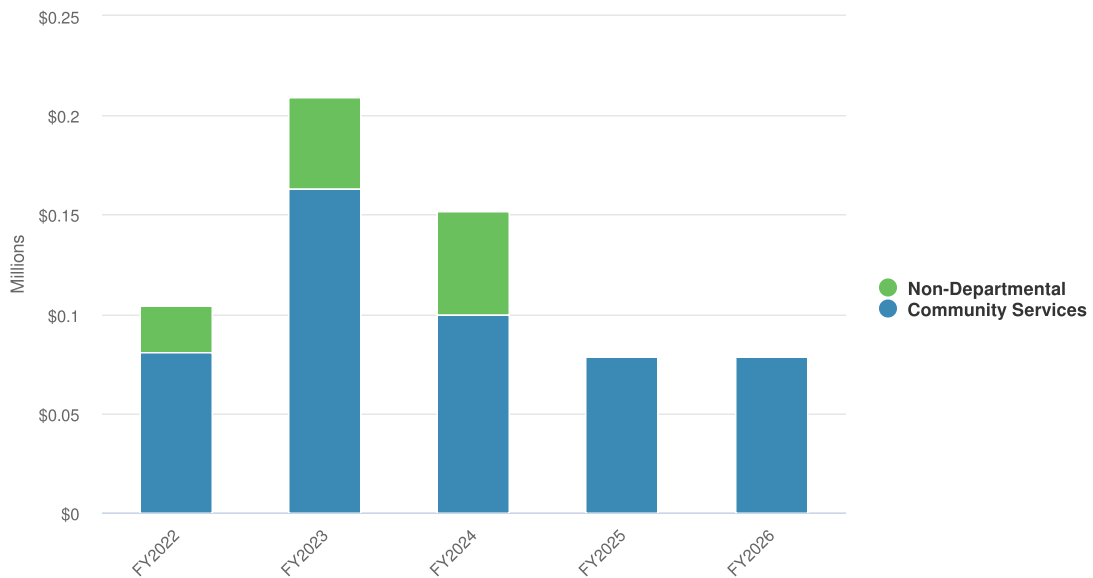


### Budgeted and Historical Expenditures by Expense Type



## Expenditures by Function

### Budgeted and Historical Expenditures by Function

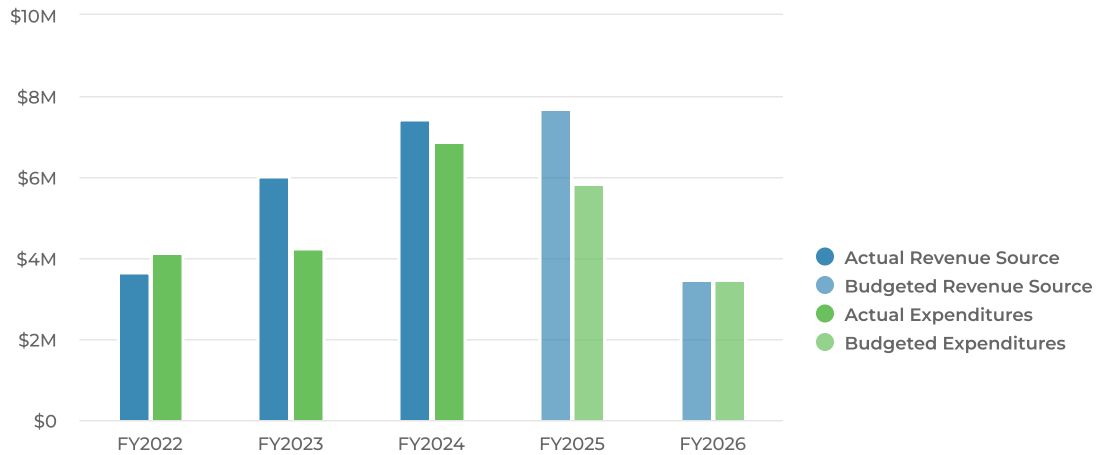


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Community Services	\$99,817	\$78,658	\$78,875	0.3%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Non-Departmental	\$52,142	\$0	\$0	0%
<b>Total Expenditures:</b>	<b>\$151,959</b>	<b>\$78,658</b>	<b>\$78,875</b>	<b>0.3%</b>

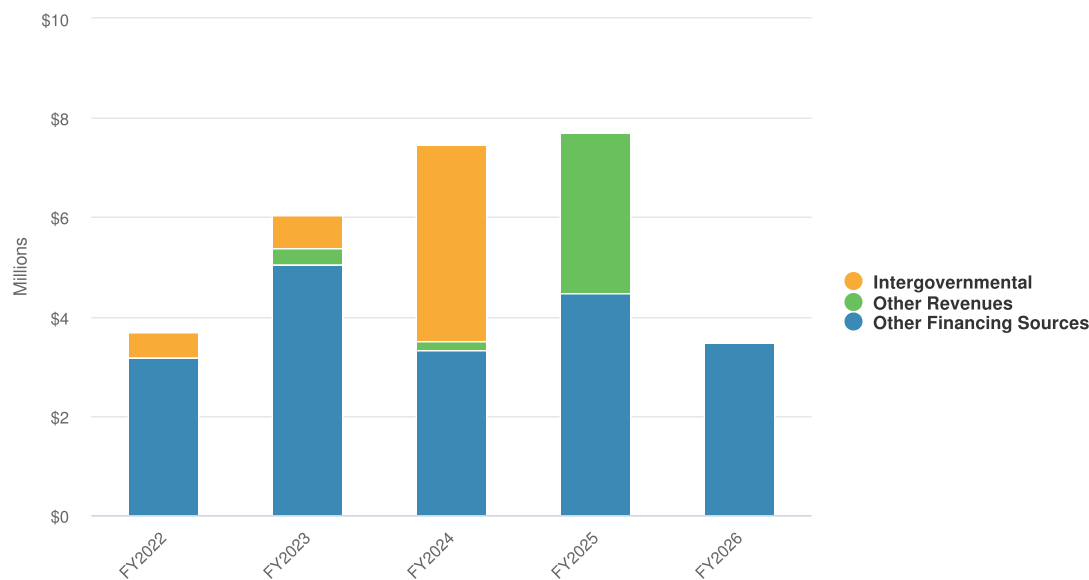
## Summary

The City of Eureka is projecting \$3.48M of revenue in FY2026, which represents a 54.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 40.5% or \$2.37M to \$3.48M in FY2026.



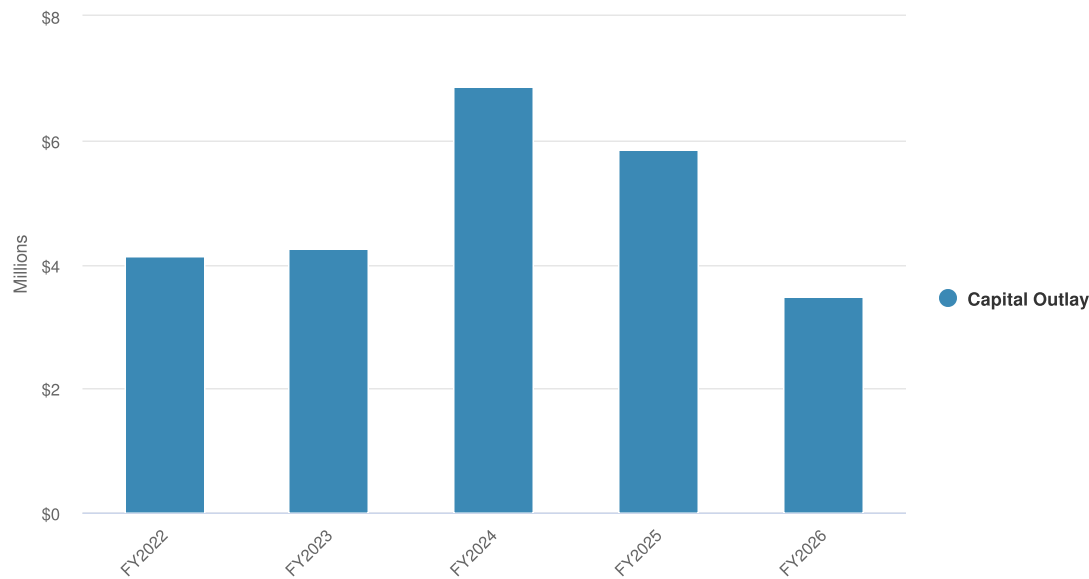
## Revenues by Source

Budgeted and Historical 2026 Revenues by Source



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

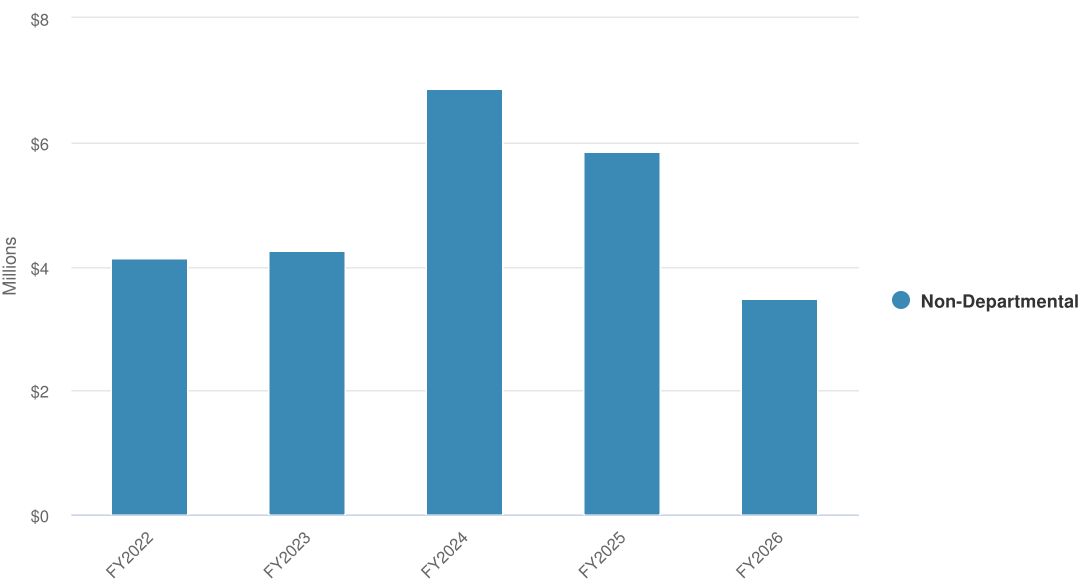


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Capital Outlay	\$6,871,843	\$5,840,000	\$3,475,000	-40.5%
Total Expense Objects:	\$6,871,843	\$5,840,000	\$3,475,000	-40.5%



# Expenditures by Function

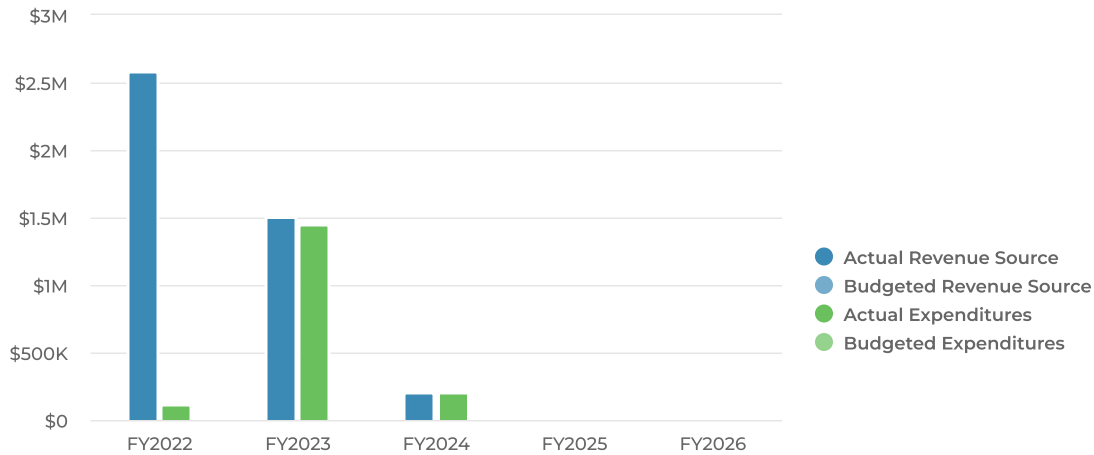
## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Non-Departmental	\$6,871,843	\$5,840,000	\$3,475,000	-40.5%
Total Expenditures:	\$6,871,843	\$5,840,000	\$3,475,000	-40.5%

## Summary

The City of Eureka is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



## Revenues by Source

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Other Revenues	\$209,060	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$209,060</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Expenditures by Expense Type

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Miscellaneous	\$19,899	\$0	\$0	0%
Blank	\$193,049	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$212,948</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

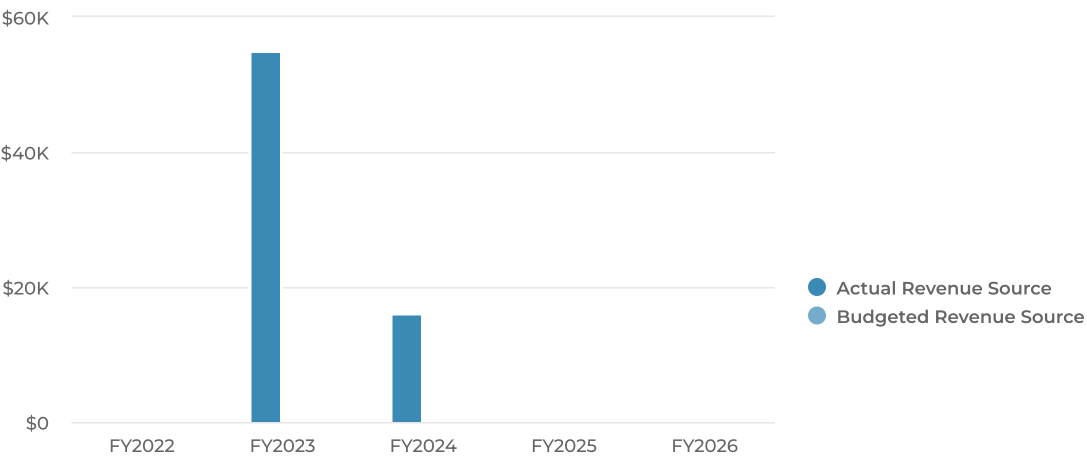
## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Non-Departmental	\$212,948	\$0	\$0	0%
<b>Total Expenditures:</b>	<b>\$212,948</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

### Summary

The City of Eureka is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.

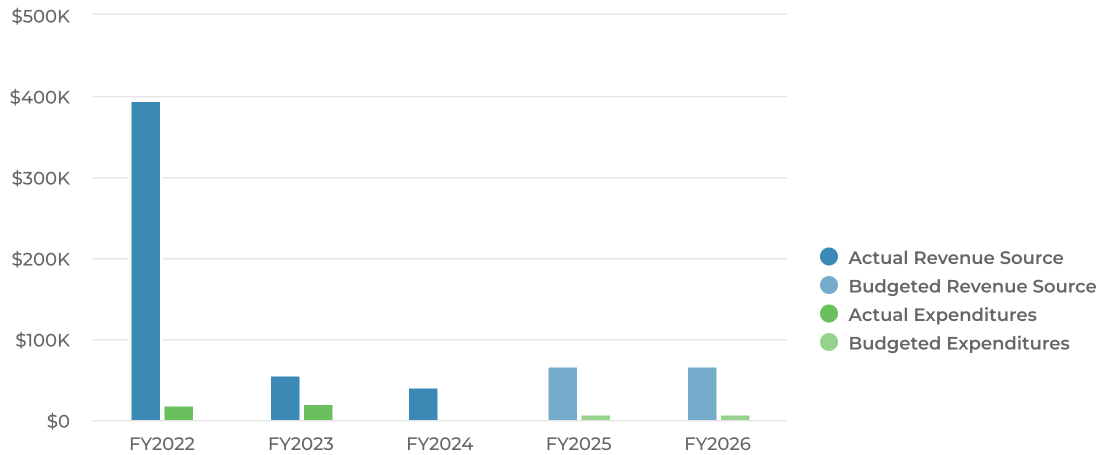


### Revenues by Source

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$8,401	\$0	\$0	0%
Other Revenues	\$7,752	\$0	\$0	0%
Total Revenue Source:	\$16,153	\$0	\$0	0%

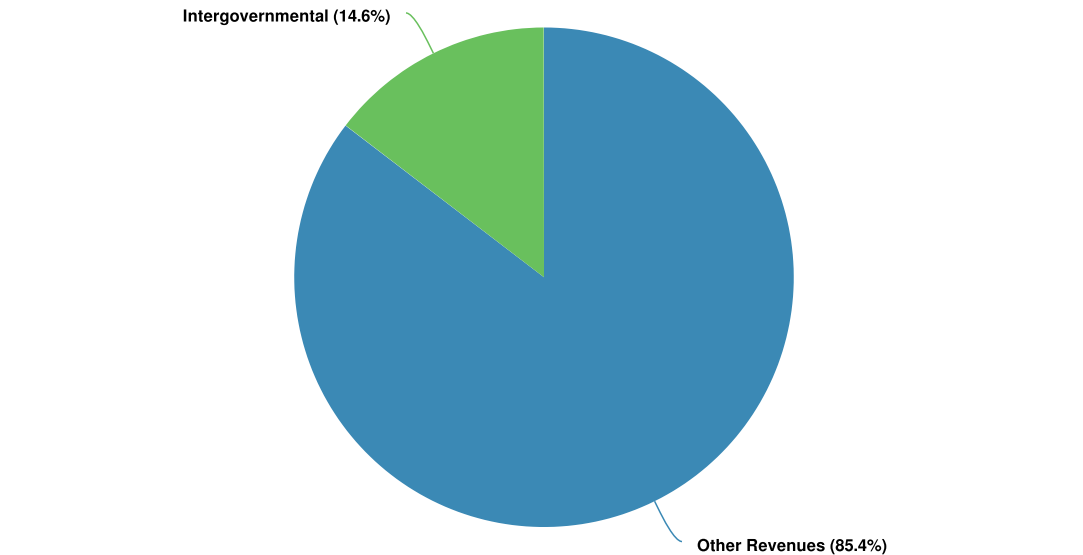
## Summary

The City of Eureka is projecting \$68.49K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$10.11K in FY2026.

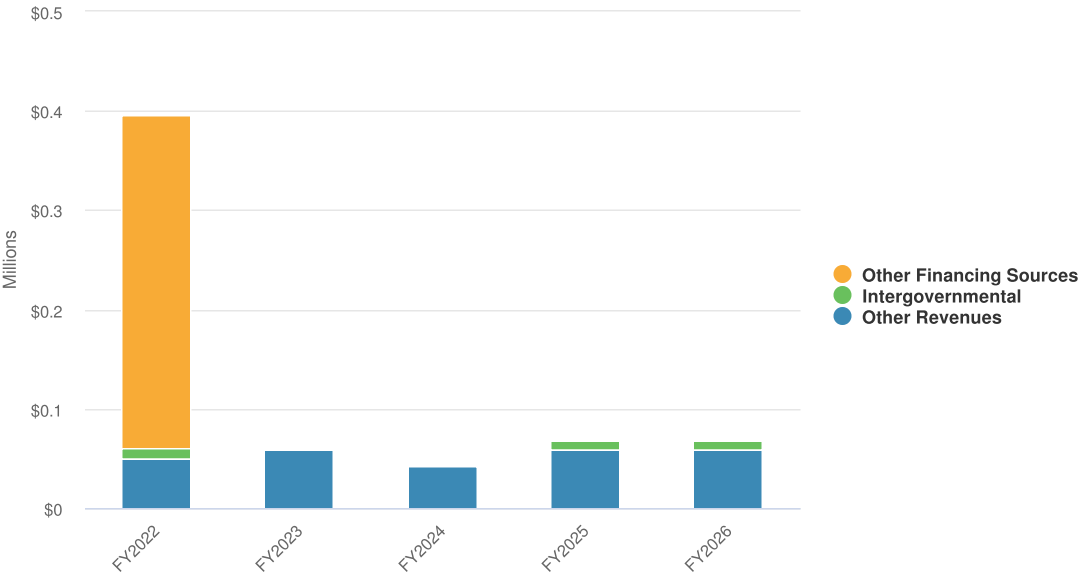


# Revenues by Source

Projected 2026 Revenues by Source



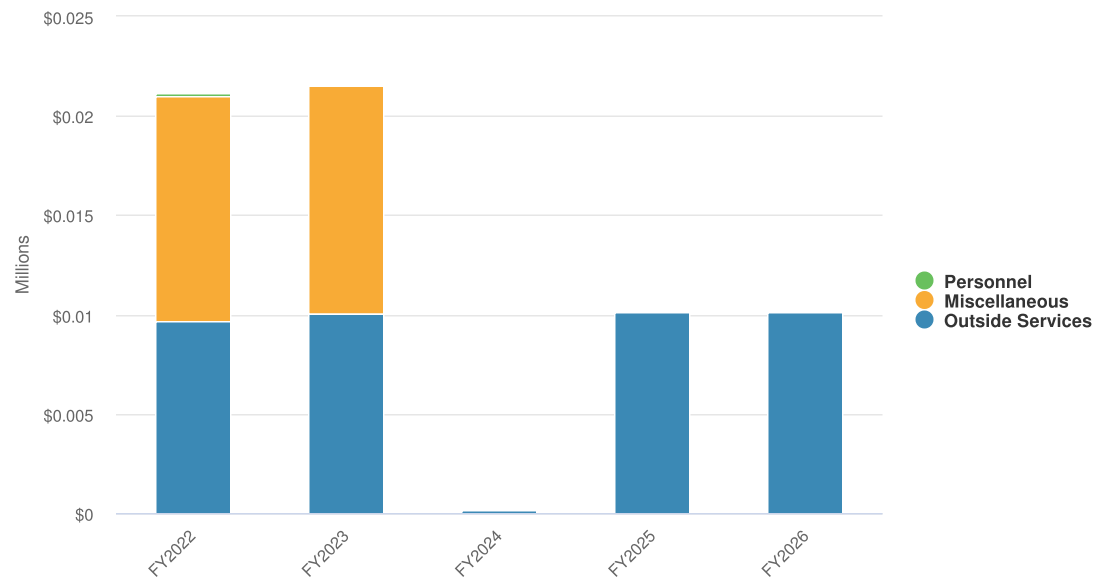
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$0	\$10,000	\$10,000	0%
Other Revenues	\$42,473	\$58,495	\$58,495	0%
Total Revenue Source:	\$42,473	\$68,495	\$68,495	0%

# Expenditures by Expense Type

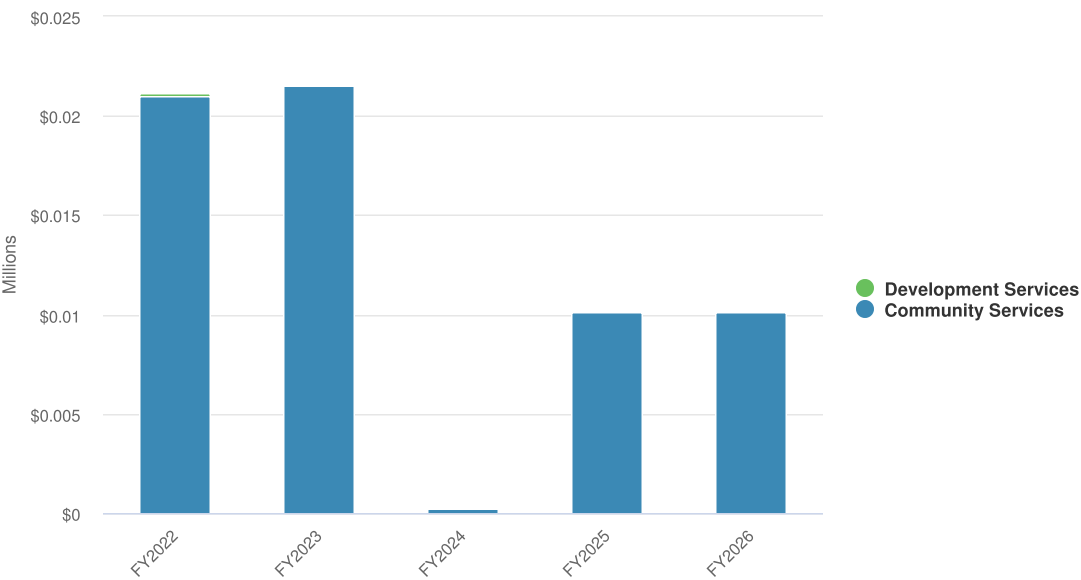
## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Outside Services	\$121	\$10,106	\$10,106	0%
Miscellaneous	\$120	\$0	\$0	0%
Total Expense Objects:	\$241	\$10,106	\$10,106	0%

# Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Community Services	\$241	\$10,106	\$10,106	0%
Total Expenditures:	\$241	\$10,106	\$10,106	0%



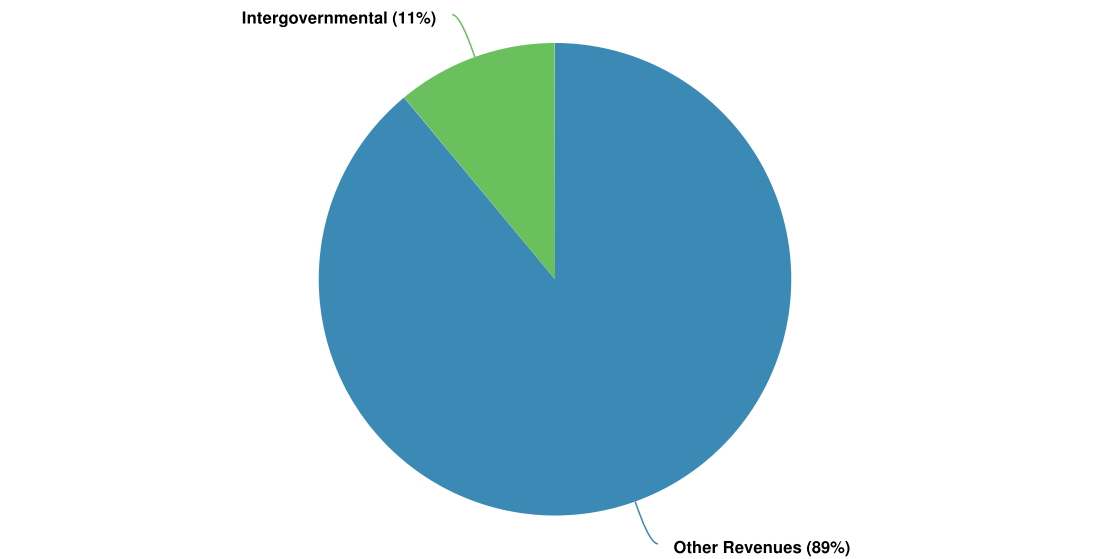
## Summary

The City of Eureka is projecting \$453.85K of revenue in FY2026, which represents a 41.8% increase over the prior year. Budgeted expenditures are projected to increase by 15.3% or \$59.96K to \$451.13K in FY2026.

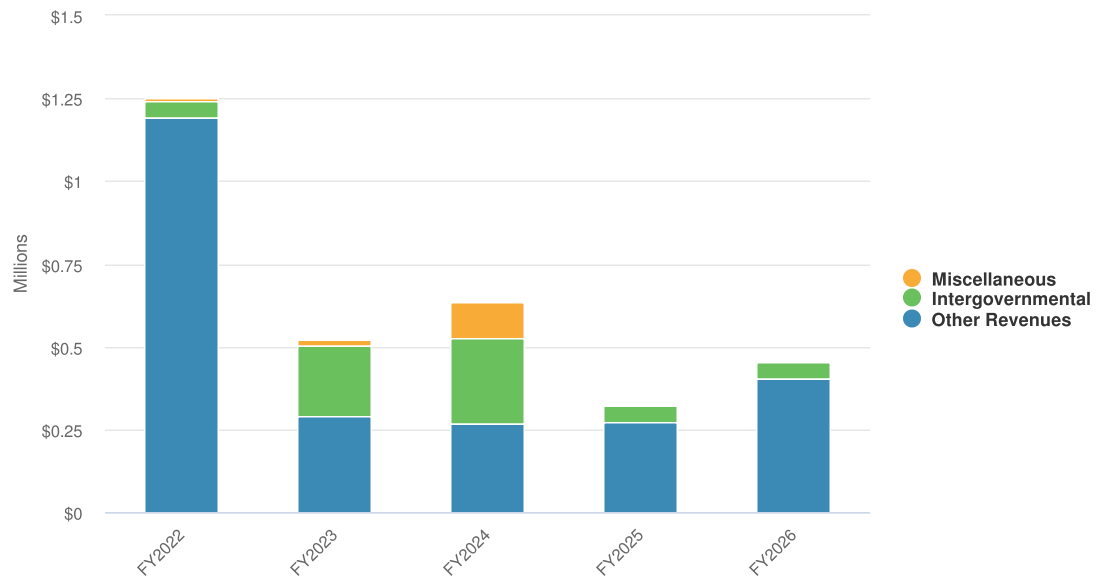


# Revenues by Source

## Projected 2026 Revenues by Source



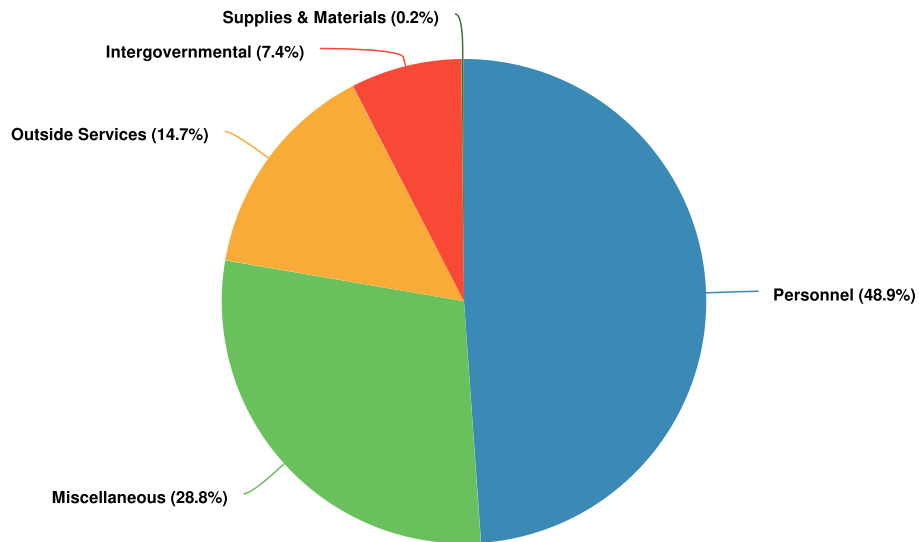
## Budgeted and Historical 2026 Revenues by Source



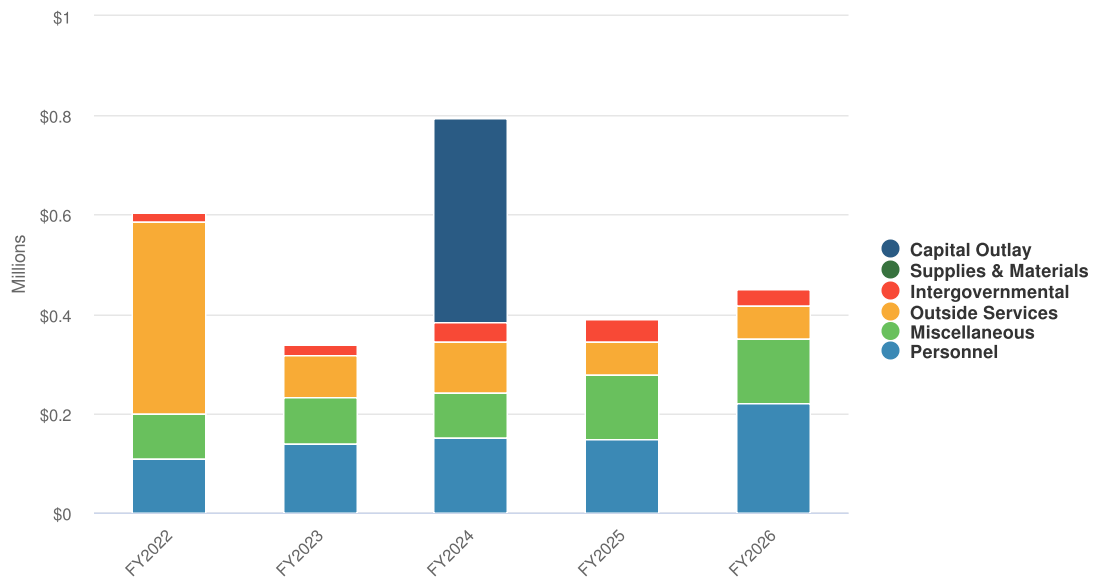
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$259,555	\$50,000	\$50,000	0%
Miscellaneous	\$110,758	\$0	\$0	0%
Other Revenues	\$265,586	\$270,000	\$403,850	49.6%
<b>Total Revenue Source:</b>	<b>\$635,899</b>	<b>\$320,000</b>	<b>\$453,850</b>	<b>41.8%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

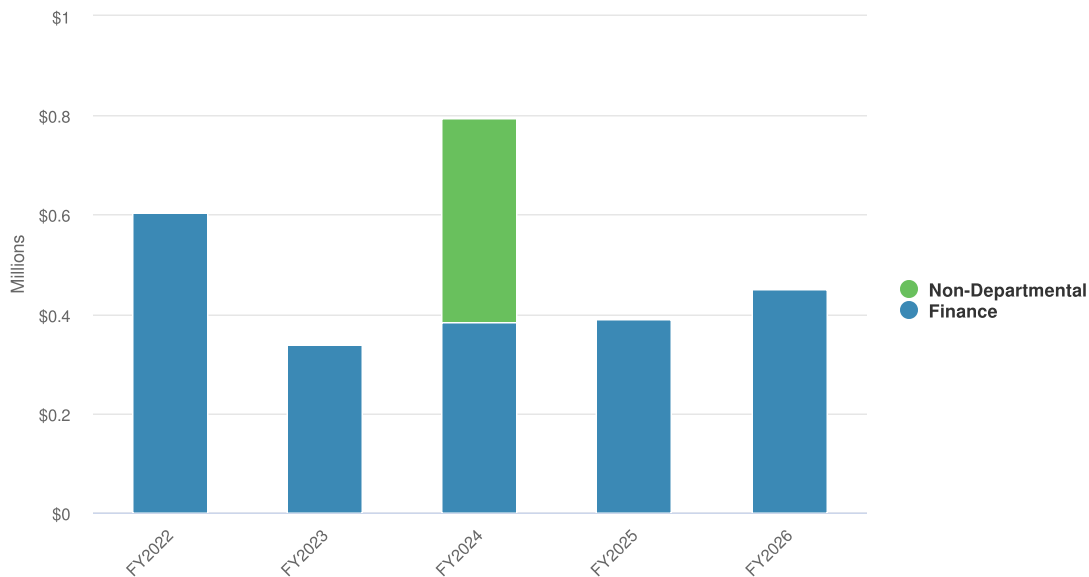


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$150,948	\$147,641	\$220,569	49.4%
Supplies & Materials	\$67	\$750	\$750	0%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Outside Services	\$101,308	\$66,350	\$66,350	0%
Miscellaneous	\$90,714	\$130,000	\$130,000	0%
Intergovernmental	\$40,580	\$46,428	\$33,459	-27.9%
Capital Outlay	\$409,910	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$793,527</b>	<b>\$391,169</b>	<b>\$451,127</b>	<b>15.3%</b>

## Expenditures by Function

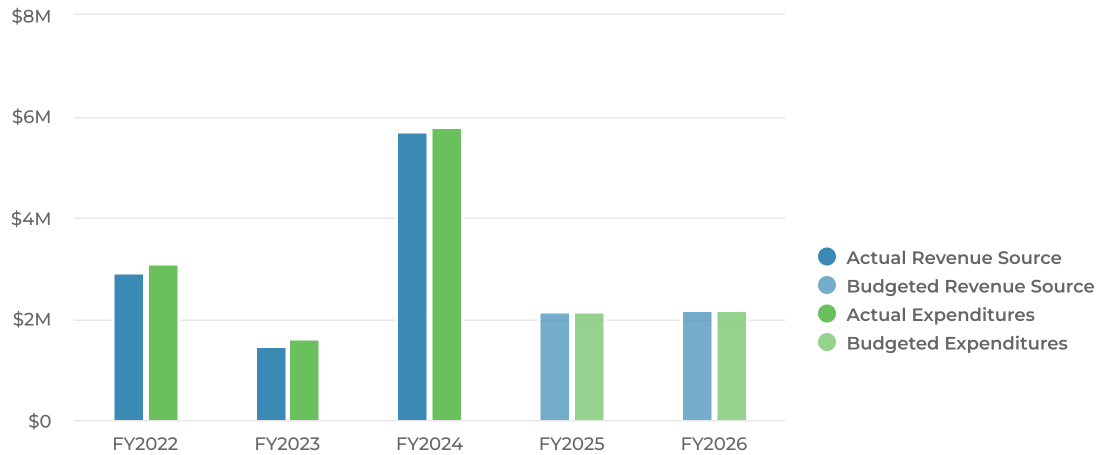
### Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Finance	\$383,617	\$391,169	\$451,127	15.3%
Non-Departmental	\$409,910	\$0	\$0	0%
<b>Total Expenditures:</b>	<b>\$793,527</b>	<b>\$391,169</b>	<b>\$451,127</b>	<b>15.3%</b>

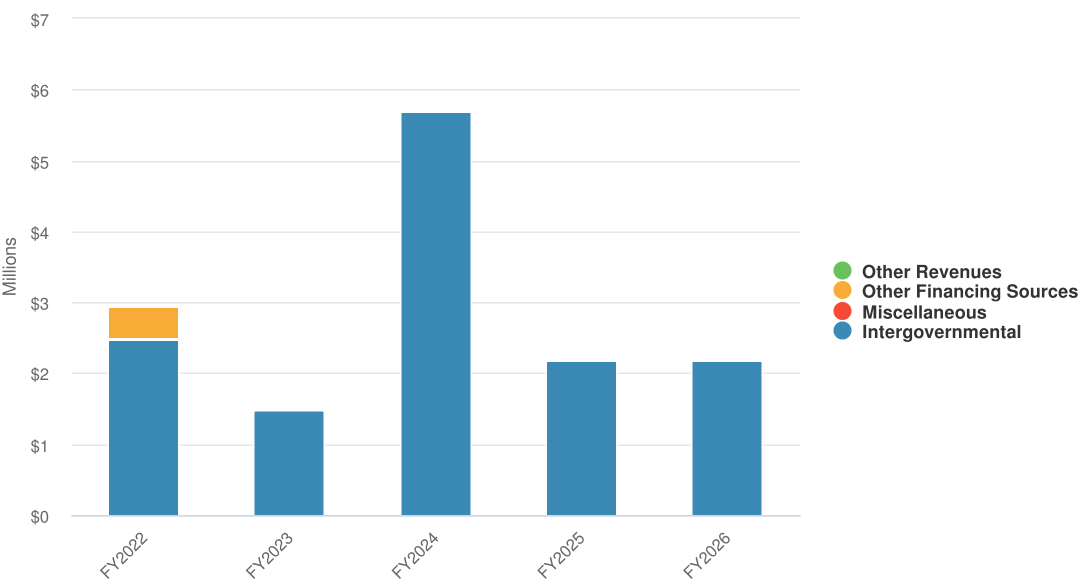
## Summary

The City of Eureka is projecting \$2.18M of revenue in FY2026, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$3.46K to \$2.18M in FY2026.



## Revenues by Source

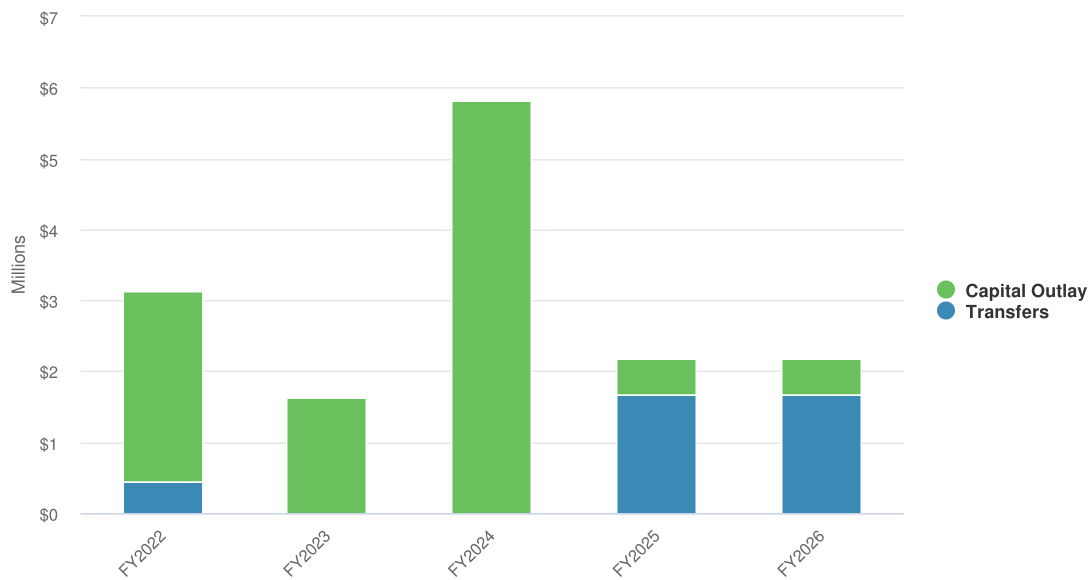
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$5,694,873	\$2,175,123	\$2,178,585	0.2%
Other Revenues	\$21,928	\$0	\$0	0%
Total Revenue Source:	\$5,716,801	\$2,175,123	\$2,178,585	0.2%

Expenditures by Expense Type

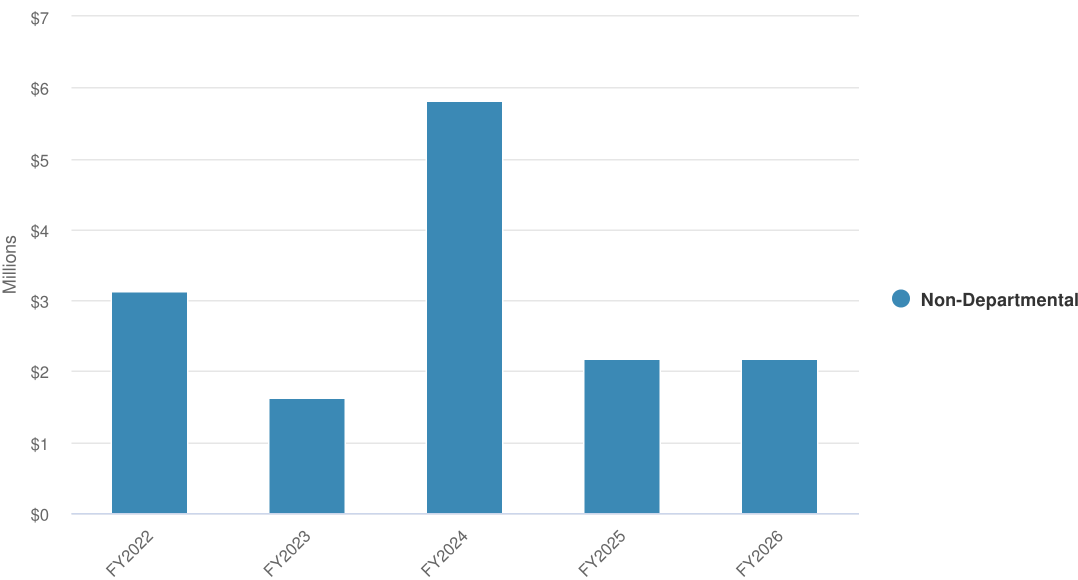
## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Capital Outlay	\$5,819,080	\$500,000	\$500,000	0%
Transfers	\$0	\$1,675,123	\$1,678,585	0.2%
<b>Total Expense Objects:</b>	<b>\$5,819,080</b>	<b>\$2,175,123</b>	<b>\$2,178,585</b>	<b>0.2%</b>

## Expenditures by Function

Budgeted and Historical Expenditures by Function

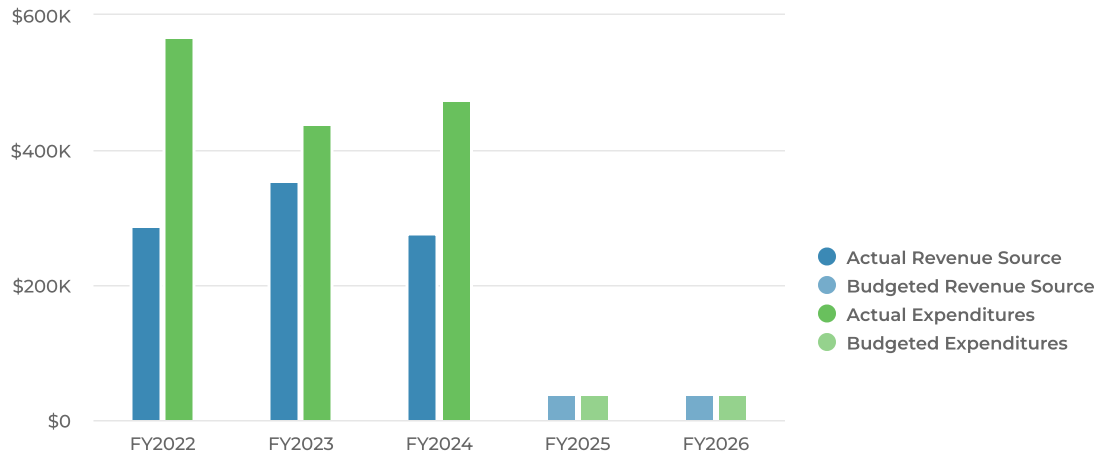


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Non-Departmental	\$5,819,080	\$2,175,123	\$2,178,585	0.2%
Total Expenditures:	\$5,819,080	\$2,175,123	\$2,178,585	0.2%



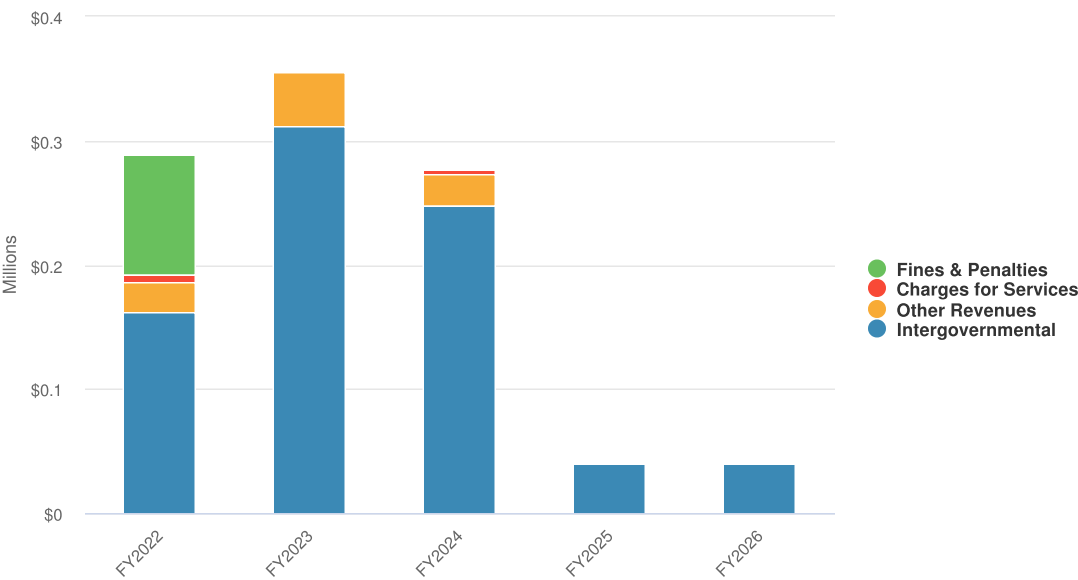
## Summary

The City of Eureka is projecting \$40K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$40K in FY2026.



## Revenues by Source

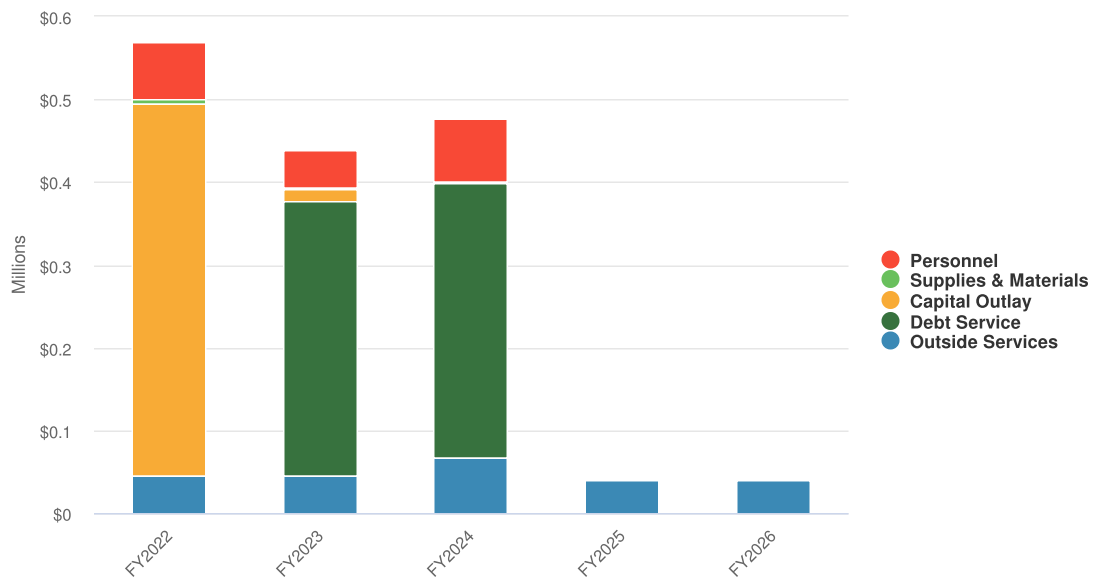
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$247,385	\$40,000	\$40,000	0%
Charges for Services	\$3,760	\$0	\$0	0%
Other Revenues	\$25,941	\$0	\$0	0%
Total Revenue Source:	\$277,087	\$40,000	\$40,000	0%

Expenditures by Expense Type

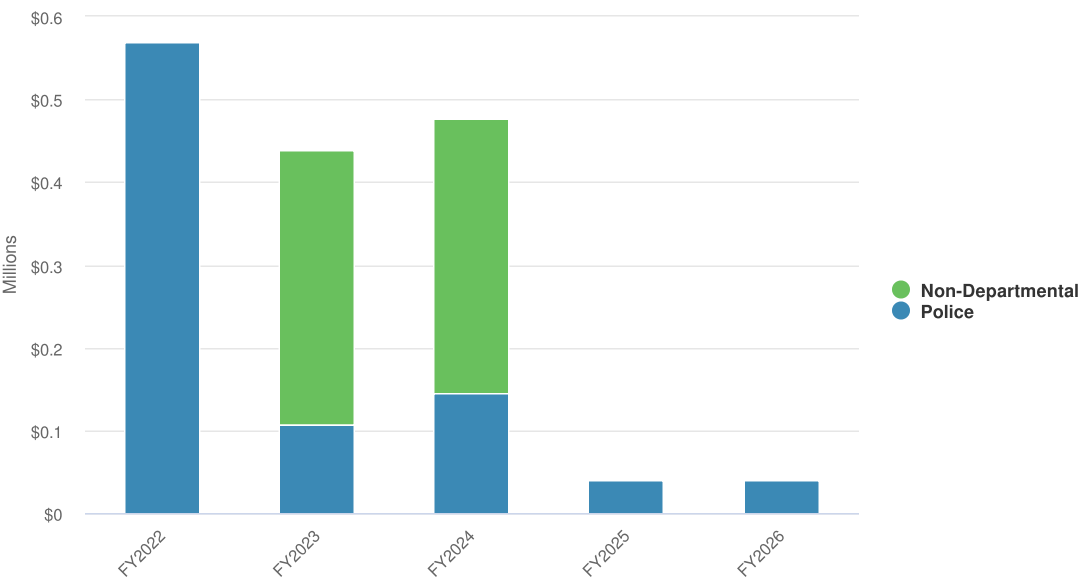
## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$75,516	\$0	\$0	0%
Supplies & Materials	\$2,440	\$0	\$0	0%
Outside Services	\$66,765	\$40,000	\$40,000	0%
Debt Service	\$331,730	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$476,451</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>0%</b>

## Expenditures by Function

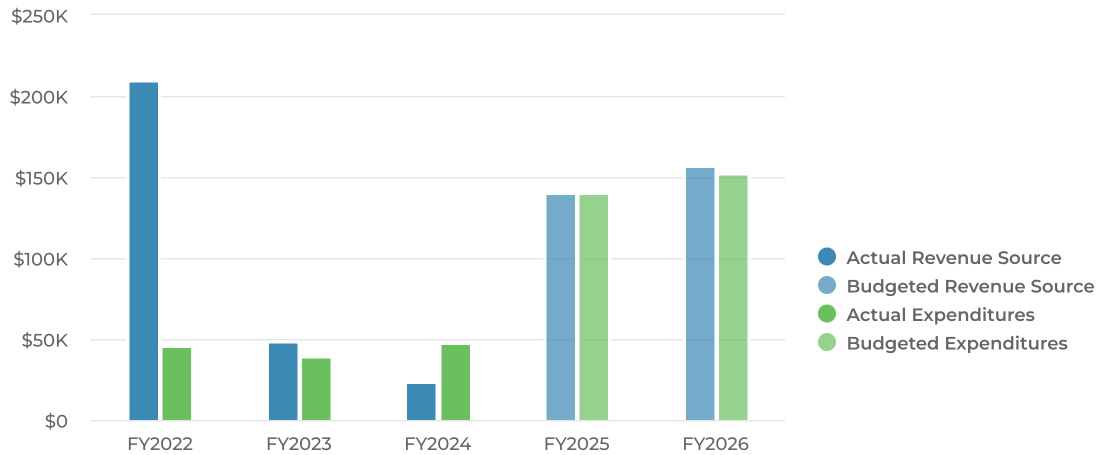
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Police	\$144,720	\$40,000	\$40,000	0%
Non-Departmental	\$331,730	\$0	\$0	0%
Total Expenditures:	\$476,451	\$40,000	\$40,000	0%

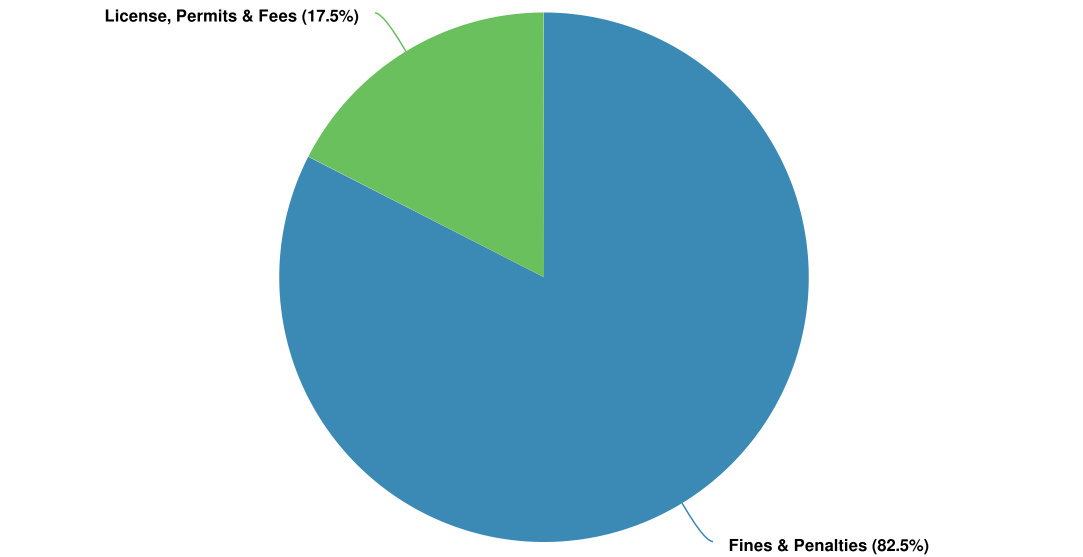
## Summary

The City of Eureka is projecting \$157.5K of revenue in FY2026, which represents a 12.1% increase over the prior year. Budgeted expenditures are projected to increase by 8.5% or \$11.91K to \$152.81K in FY2026.

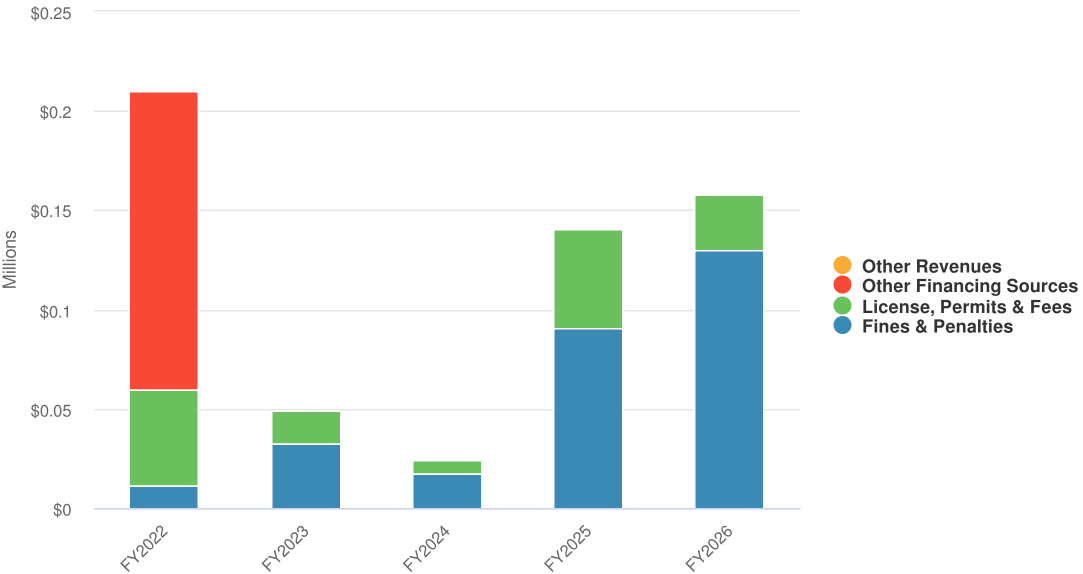


# Revenues by Source

Projected 2026 Revenues by Source



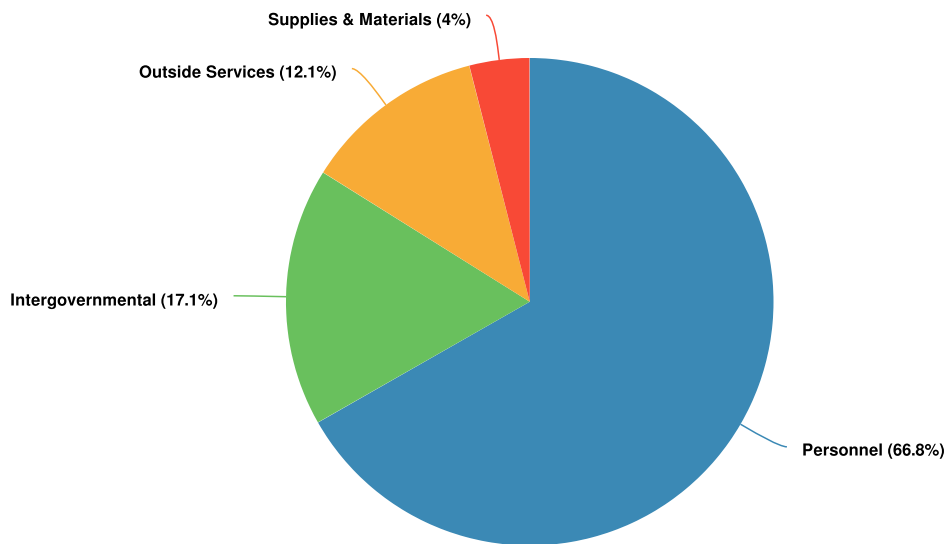
Budgeted and Historical 2026 Revenues by Source



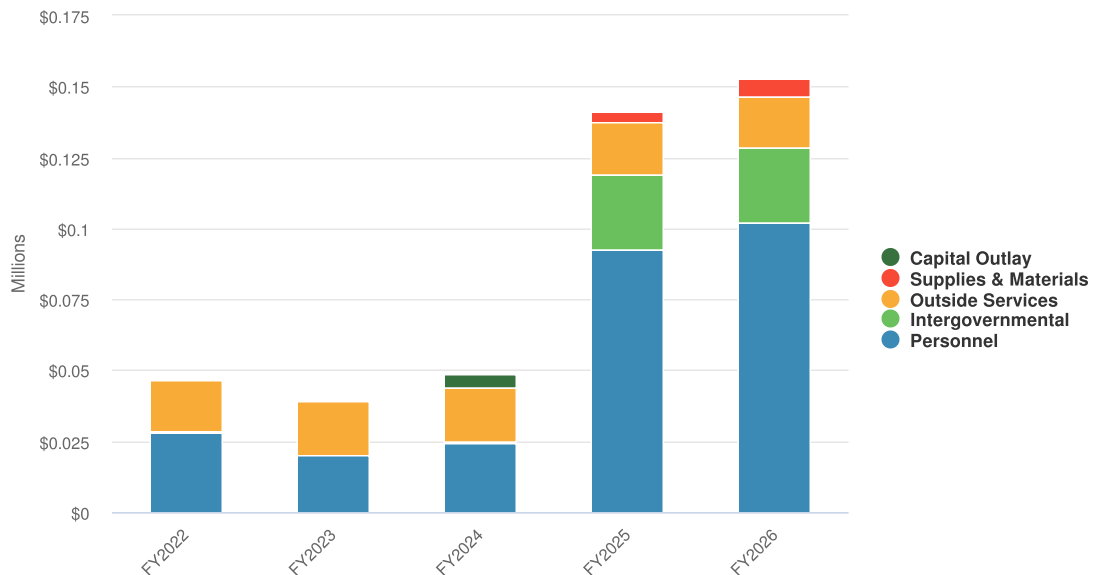
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
License, Permits & Fees	\$6,615	\$50,000	\$27,500	-45%
Fines & Penalties	\$17,240	\$90,500	\$130,000	43.6%
<b>Total Revenue Source:</b>	<b>\$23,855</b>	<b>\$140,500</b>	<b>\$157,500</b>	<b>12.1%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

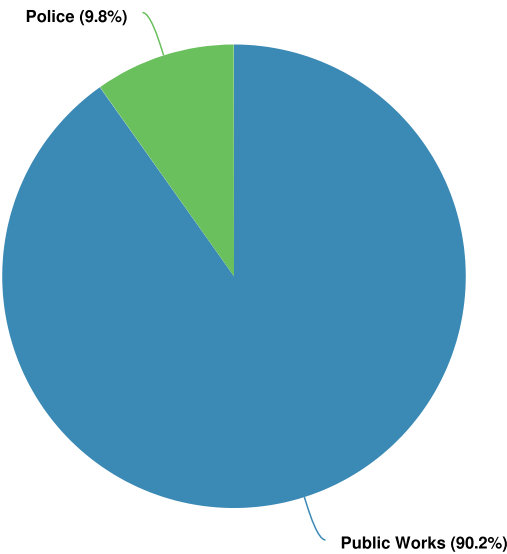


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$24,322	\$92,404	\$102,013	10.4%
Supplies & Materials	\$441	\$3,500	\$6,100	74.3%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Outside Services	\$19,069	\$18,500	\$18,500	0%
Intergovernmental	\$295	\$26,498	\$26,201	-1.1%
Capital Outlay	\$4,423	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$48,550</b>	<b>\$140,902</b>	<b>\$152,814</b>	<b>8.5%</b>

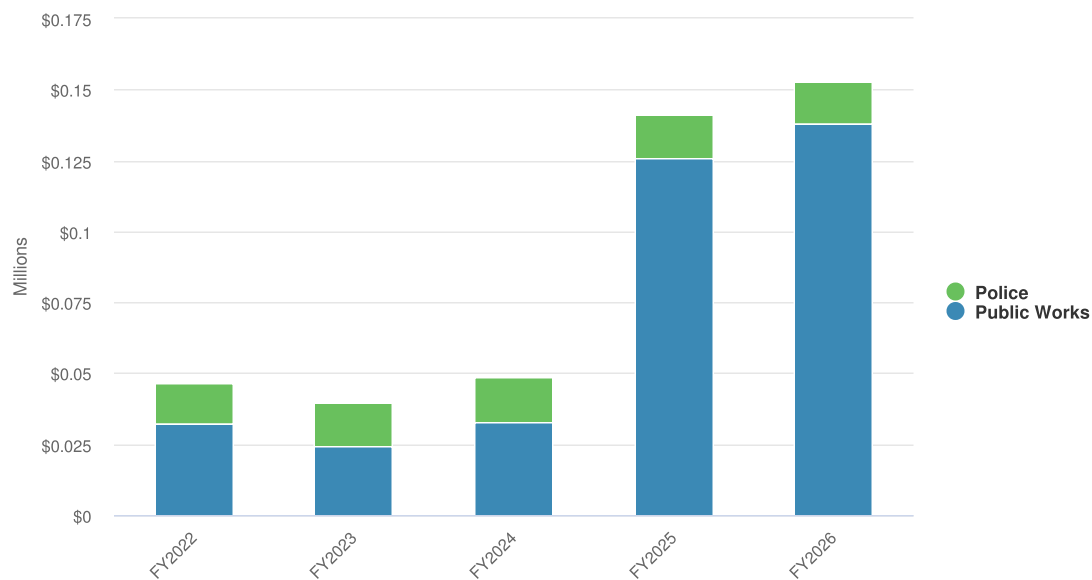
## Expenditures by Function

### Budgeted Expenditures by Function





Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Police	\$15,556	\$15,000	\$15,000	0%
Public Works	\$32,995	\$125,902	\$137,814	9.5%
Total Expenditures:	\$48,550	\$140,902	\$152,814	8.5%

### Revenue by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Eureka Housing Trust	\$503,544	\$0	\$0	0%
<b>Total Eureka Housing Trust:</b>	<b>\$503,544</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

### Revenues by Source

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$500,000	\$0	\$0	0%
Other Revenues	\$3,544	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$503,544</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

### Expenditures by Fund

### Revenues by Source

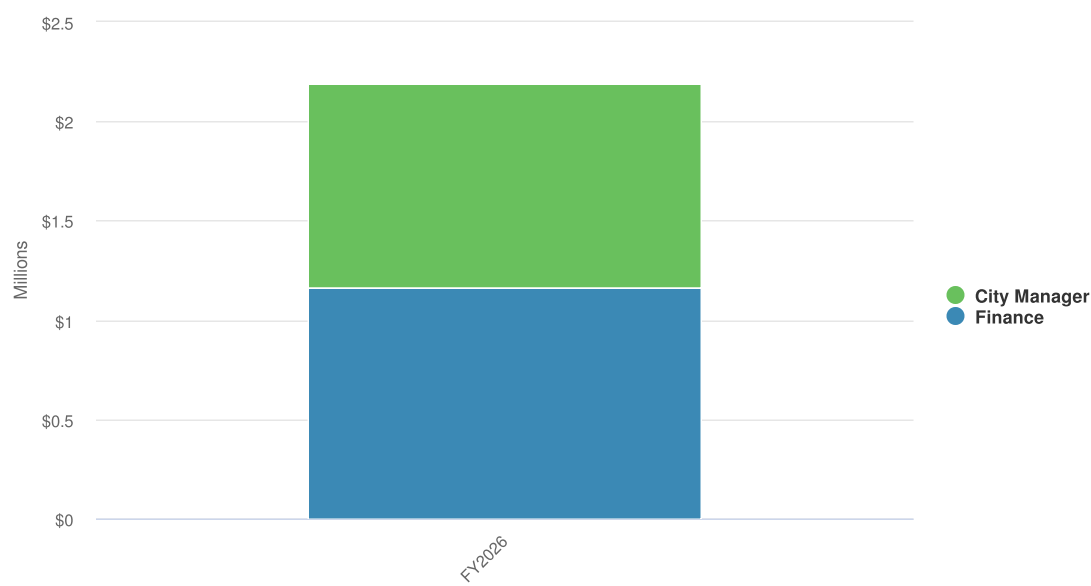
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Other Revenues	\$0	\$0	\$2,209,942	N/A
Total Revenue Source:	\$0	\$0	\$2,209,942	N/A

### Expenditures by Expense Type

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$0	\$0	\$1,702,761	N/A
Supplies & Materials	\$0	\$0	\$38,500	N/A
Outside Services	\$0	\$0	\$40,000	N/A
Intergovernmental	\$0	\$0	\$407,159	N/A
Total Expense Objects:	\$0	\$0	\$2,188,419	N/A

### Expenditures by Function

Budgeted and Historical Expenditures by Function

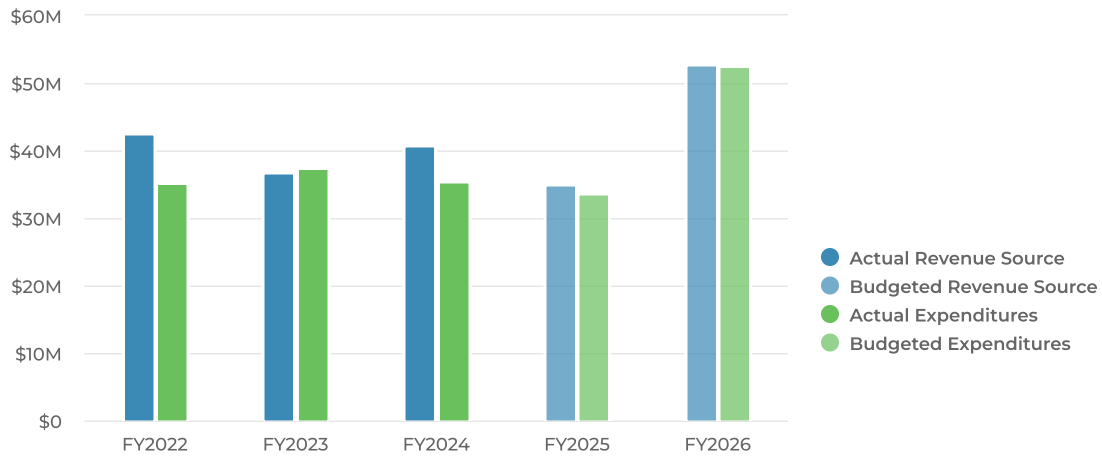


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
City Manager				
CARE	\$0	\$0	\$1,024,836	N/A

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total City Manager:	\$0	\$0	\$1,024,836	N/A
Finance				
CAPE	\$0	\$0	\$1,163,584	N/A
Total Finance:	\$0	\$0	\$1,163,584	N/A
Total Expenditures:	\$0	\$0	\$2,188,419	N/A

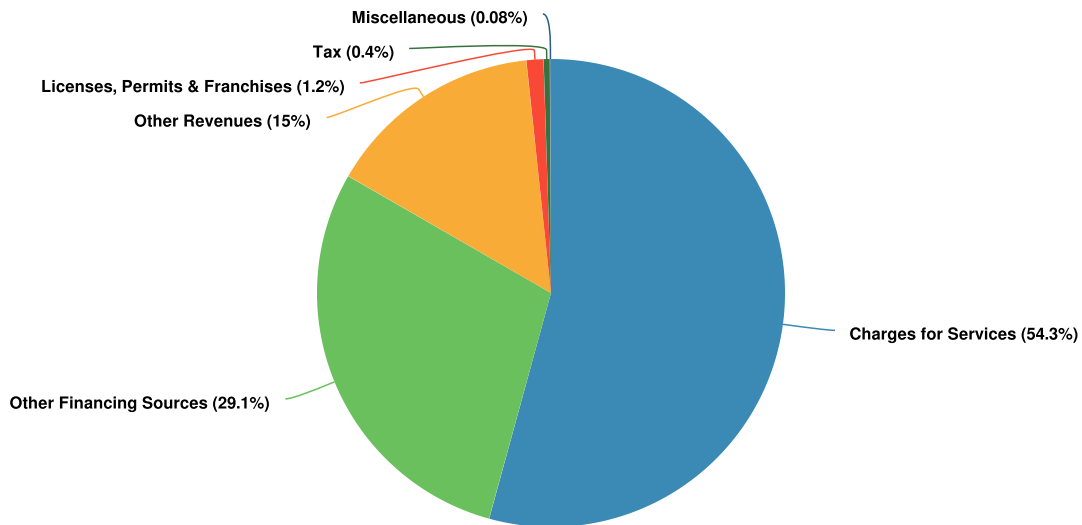
## Summary

The City of Eureka is projecting \$52.8M of revenue in FY2026, which represents a 50.6% increase over the prior year. Budgeted expenditures are projected to increase by 55.8% or \$18.85M to \$52.65M in FY2026.

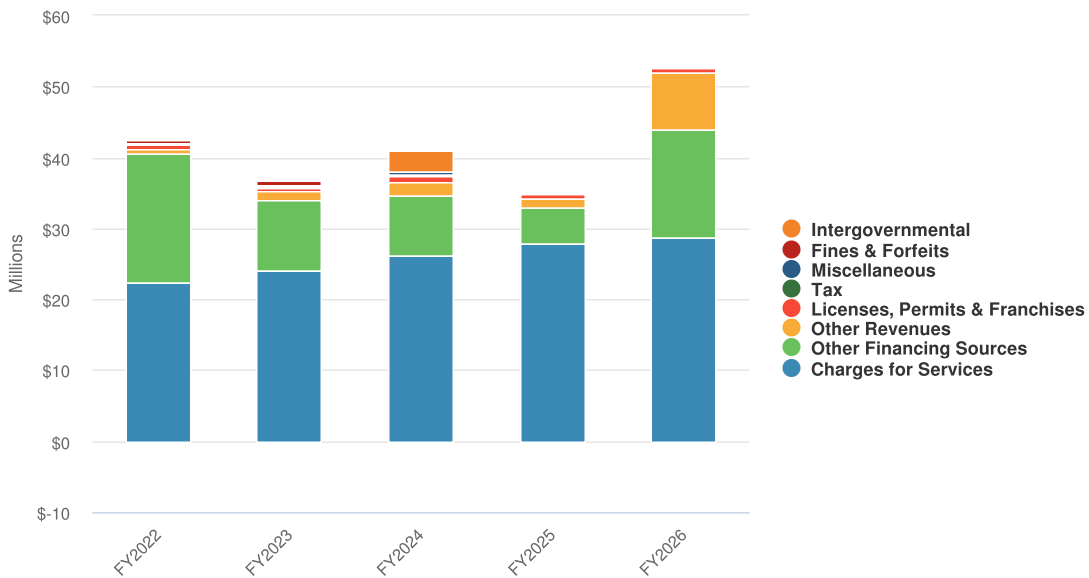


# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source

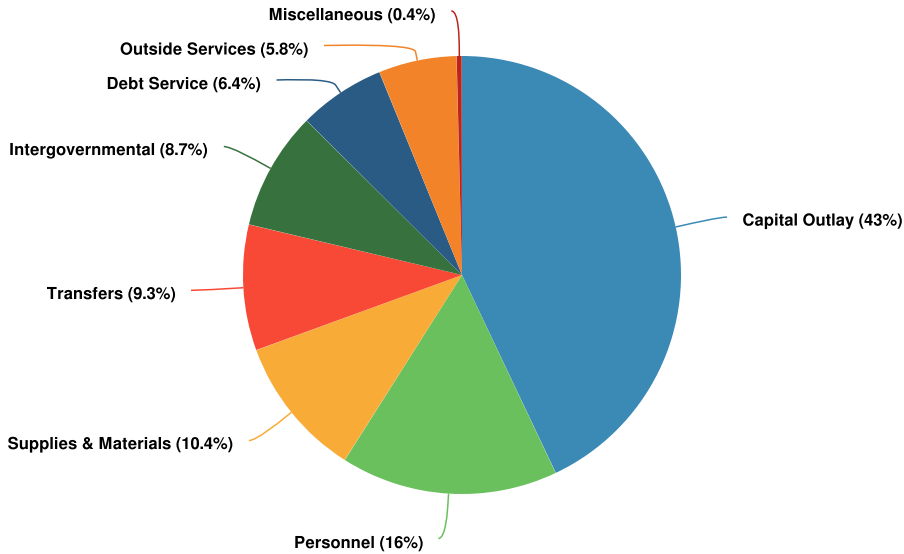


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Revenue Source			
Tax	\$224,282	\$224,282	\$224,282
Licenses, Permits & Franchises	\$745,057	\$610,000	\$620,000
Fines & Forfeits	-\$43,117	\$0	\$0
Intergovernmental	\$2,899,396	\$0	\$0
Charges for Services	\$26,105,243	\$27,892,934	\$28,654,275

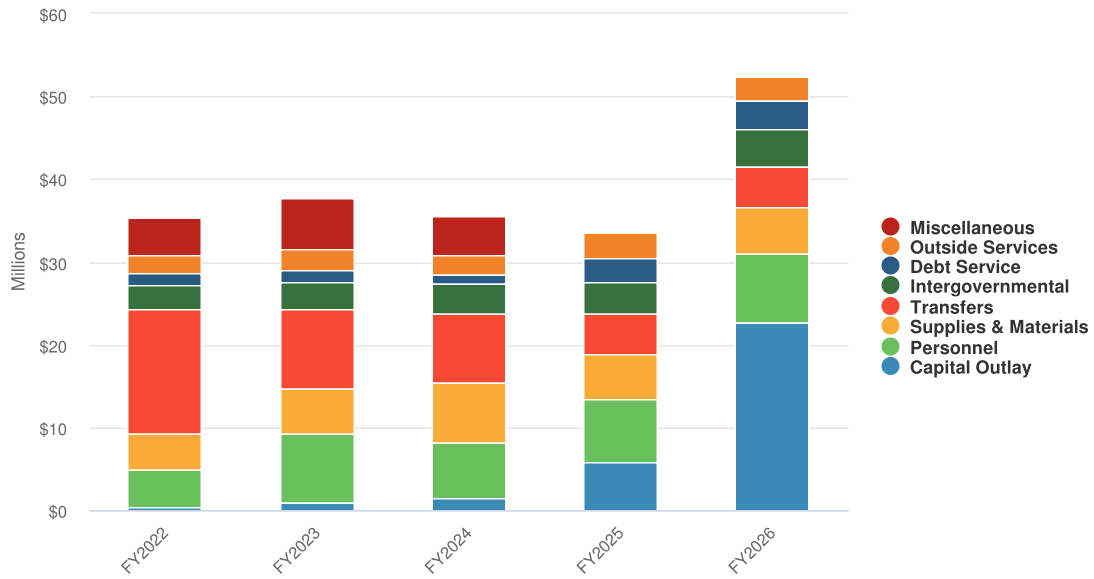
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$385,698	\$15,000	\$40,000
Other Revenues	\$1,978,667	\$1,381,055	\$7,914,000
Other Financing Sources	\$8,524,408	\$4,932,945	\$15,345,000
<b>Total Revenue Source:</b>	<b>\$40,819,635</b>	<b>\$35,056,216</b>	<b>\$52,797,557</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

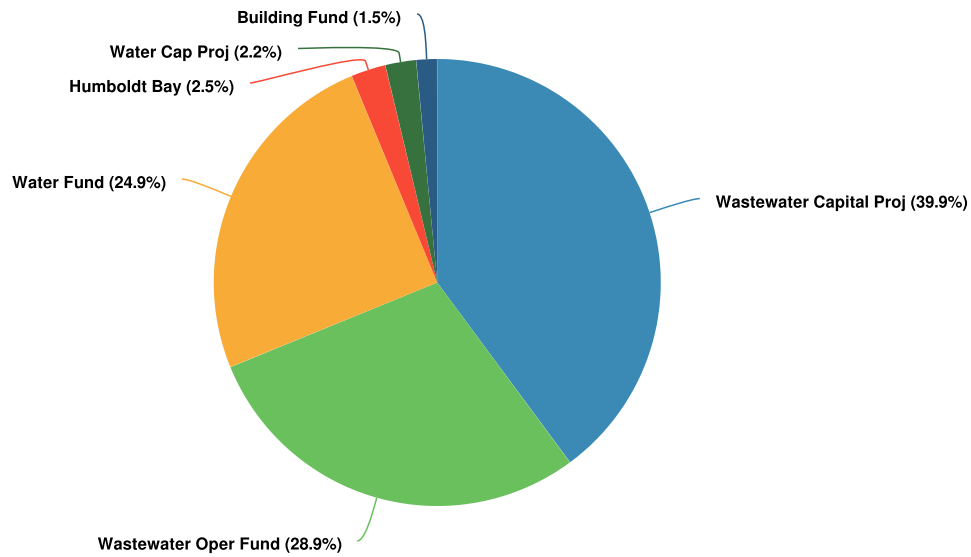


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$6,754,179	\$7,664,726	\$8,437,612	10.1%
Supplies & Materials	\$7,181,096	\$5,504,888	\$5,500,888	-0.1%
Outside Services	\$2,355,989	\$3,169,032	\$3,034,325	-4.3%
Miscellaneous	\$4,797,656	\$203,300	\$203,300	0%
Intergovernmental	\$3,650,155	\$3,951,318	\$4,605,643	16.6%
Capital Outlay	\$1,487,579	\$5,887,115	\$22,620,115	284.2%
Debt Service	\$1,006,345	\$2,812,396	\$3,364,921	19.6%
Transfers	\$8,319,354	\$4,757,945	\$4,882,945	2.6%
<b>Total Expense Objects:</b>	<b>\$35,552,354</b>	<b>\$33,950,720</b>	<b>\$52,649,749</b>	<b>55.1%</b>

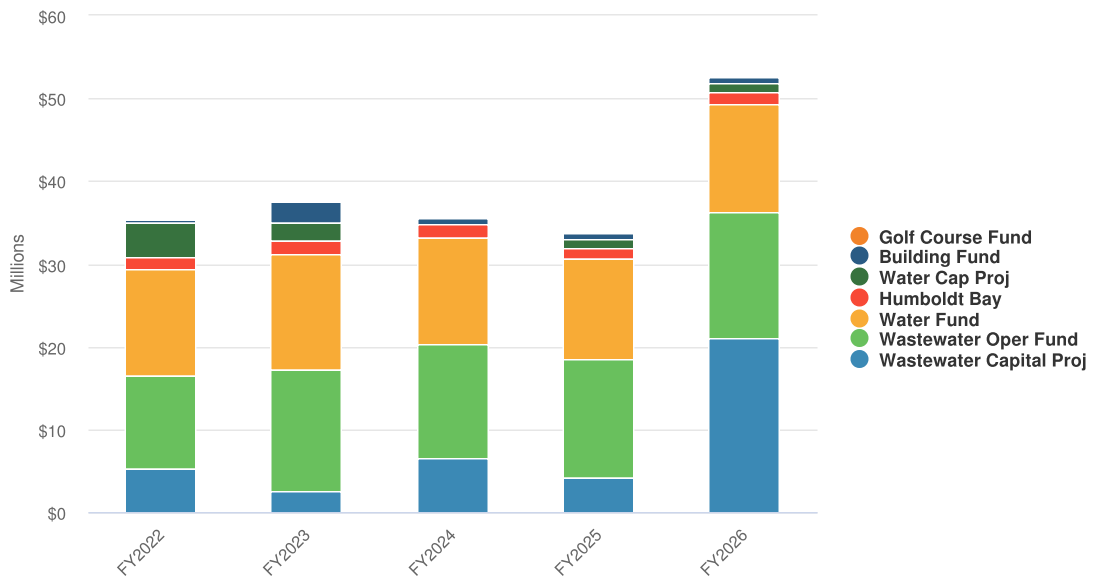


# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund

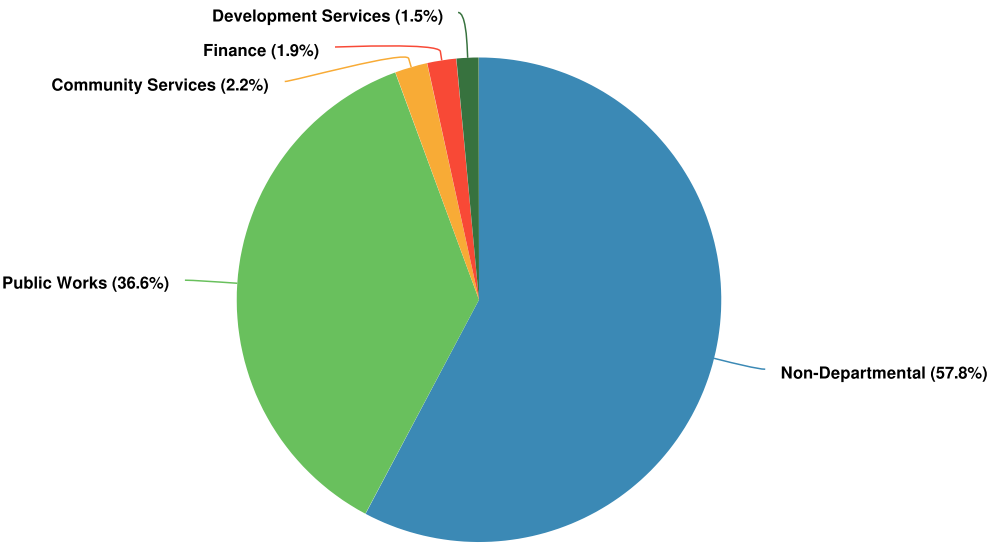


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Water Fund	\$12,889,463	\$12,213,805	\$13,122,693	7.4%
Wastewater Oper Fund	\$13,787,261	\$14,407,589	\$15,239,338	5.8%
Humboldt Bay	\$1,493,068	\$1,311,261	\$1,322,944	0.9%
Building Fund	\$791,619	\$793,066	\$794,774	0.2%
Golf Course Fund	\$11,072	\$0	\$0	0%

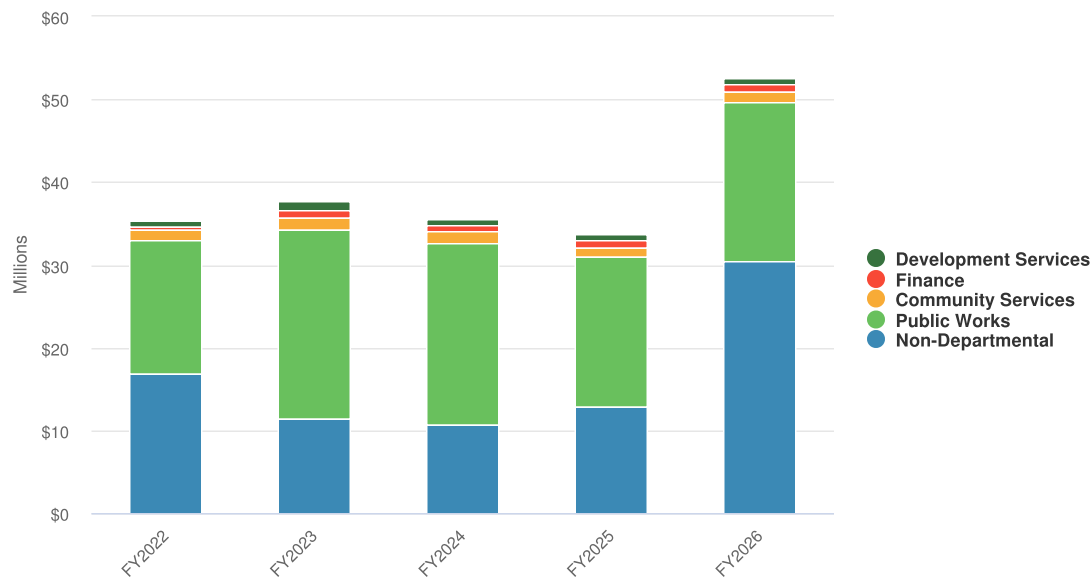
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Water Cap Proj	\$866	\$1,045,000	\$1,170,000	12%
Wastewater Capital Proj	\$6,579,005	\$4,180,000	\$21,000,000	402.4%
<b>Total:</b>	<b>\$35,552,354</b>	<b>\$33,950,720</b>	<b>\$52,649,749</b>	<b>55.1%</b>

Expenditures by Function

Budgeted Expenditures by Function



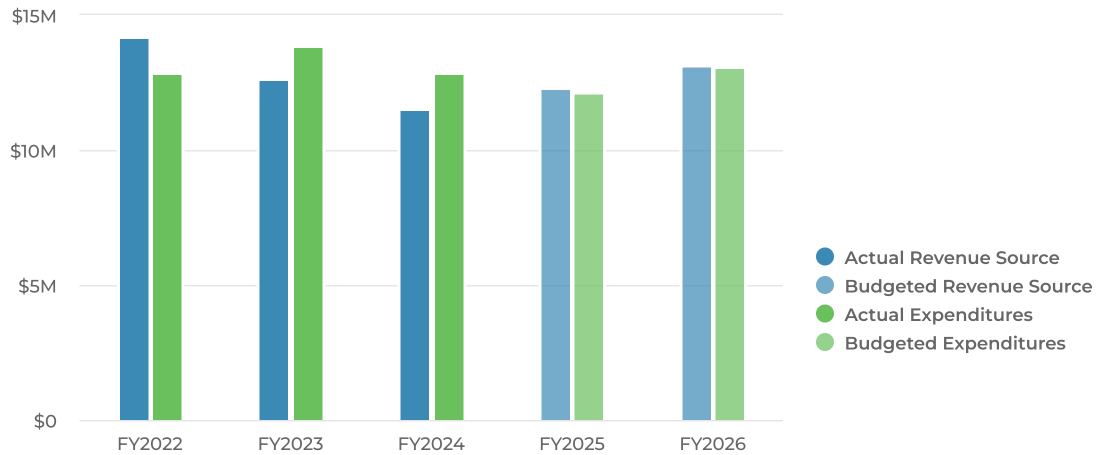
### Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Finance	\$755,244	\$913,324	\$1,018,728	11.5%
Public Works	\$22,001,357	\$18,322,801	\$19,280,791	5.2%
Development Services	\$708,743	\$782,366	\$783,791	0.2%
Community Services	\$1,469,209	\$1,087,889	\$1,148,572	5.6%
Non-Departmental	\$10,617,801	\$12,844,341	\$30,417,866	136.8%
<b>Total Expenditures:</b>	<b>\$35,552,354</b>	<b>\$33,950,720</b>	<b>\$52,649,749</b>	<b>55.1%</b>

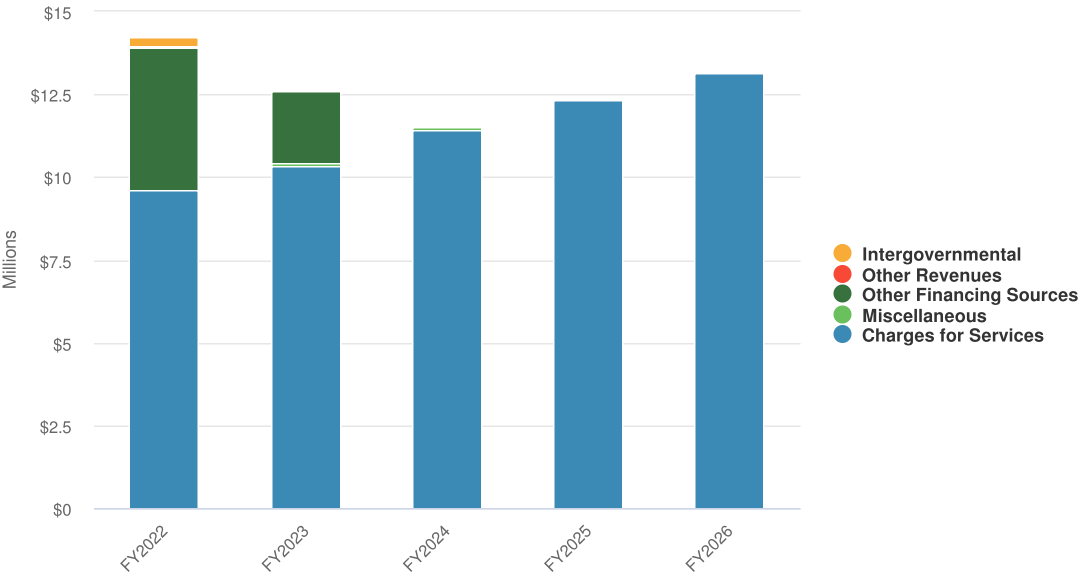
## Summary

The City of Eureka is projecting \$13.19M of revenue in FY2026, which represents a 6.8% increase over the prior year. Budgeted expenditures are projected to increase by 8.1% or \$979.32K to \$13.12M in FY2026.



## Revenues by Source

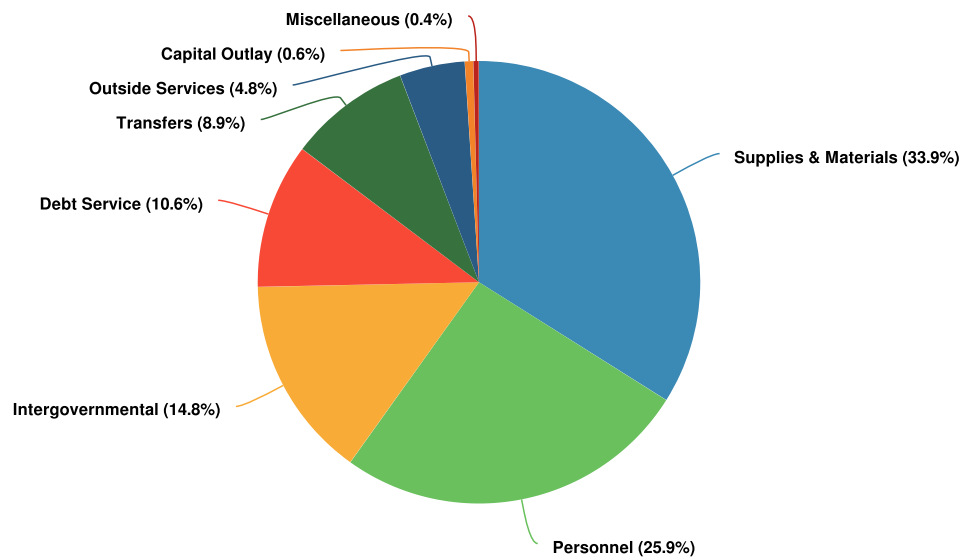
Budgeted and Historical 2026 Revenues by Source



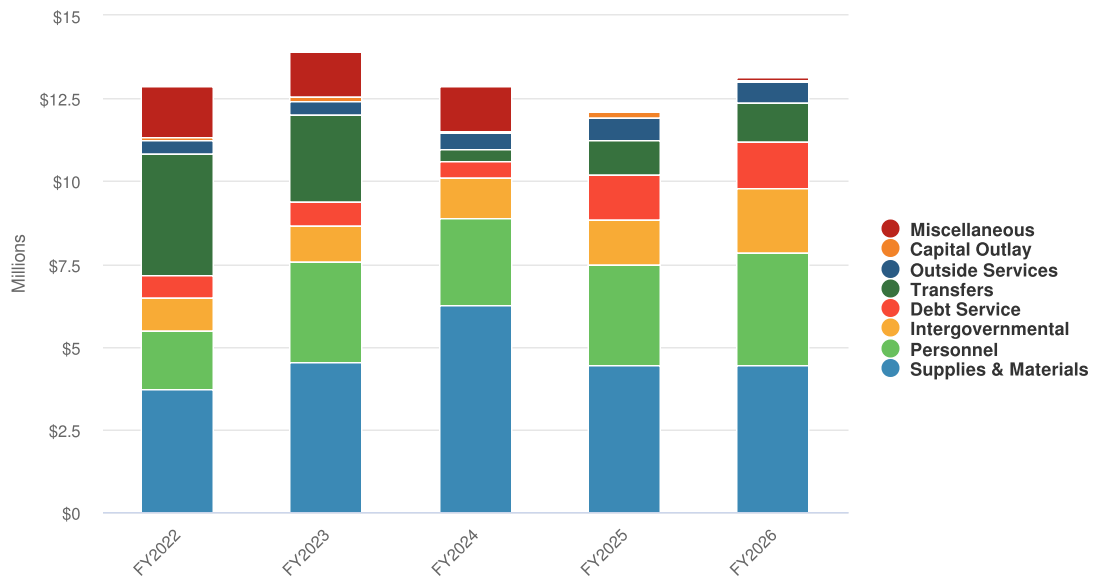
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Charges for Services	\$11,431,558	\$12,341,936	\$13,160,276	6.6%
Miscellaneous	\$87,802	\$0	\$25,000	N/A
Other Revenues	\$35,109	\$0	\$0	0%
Total Revenue Source:	\$11,554,470	\$12,341,936	\$13,185,276	6.8%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

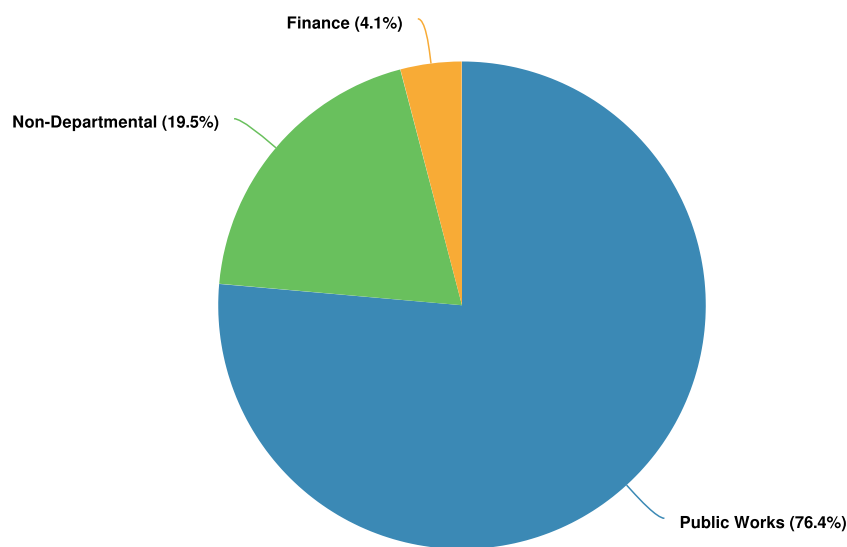


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$2,652,230	\$3,093,838	\$3,403,903	10%
Supplies & Materials	\$6,243,897	\$4,454,893	\$4,454,893	0%

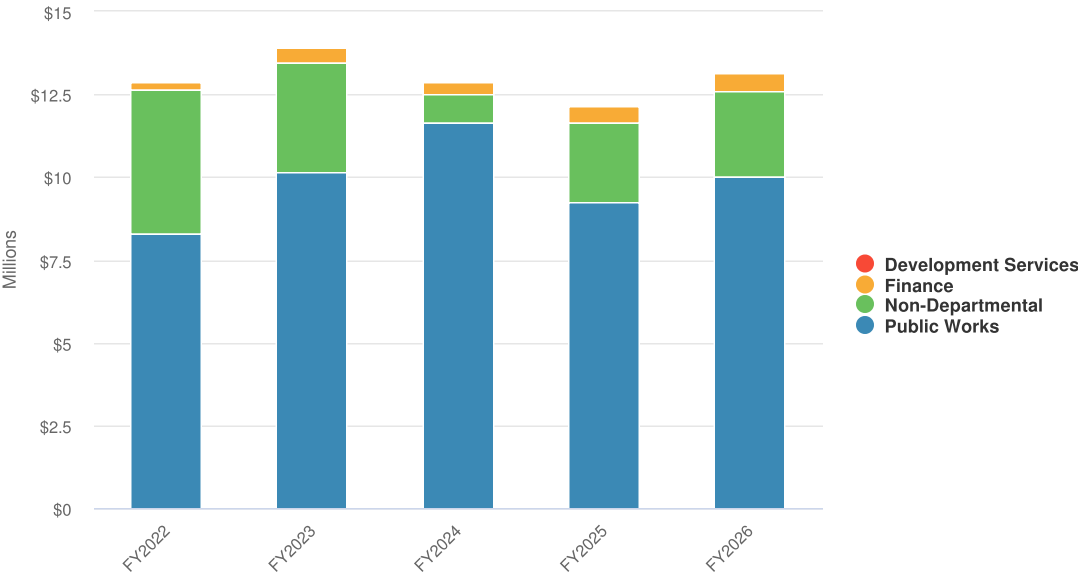
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Outside Services	\$489,528	\$671,672	\$626,672	-6.7%
Miscellaneous	\$1,374,944	\$52,300	\$52,300	0%
Intergovernmental	\$1,229,067	\$1,341,414	\$1,940,236	44.6%
Capital Outlay	\$64,785	\$161,615	\$81,615	-49.5%
Debt Service	\$465,929	\$1,393,073	\$1,393,074	0%
Transfers	\$369,083	\$1,045,000	\$1,170,000	12%
<b>Total Expense Objects:</b>	<b>\$12,889,463</b>	<b>\$12,213,805</b>	<b>\$13,122,693</b>	<b>7.4%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

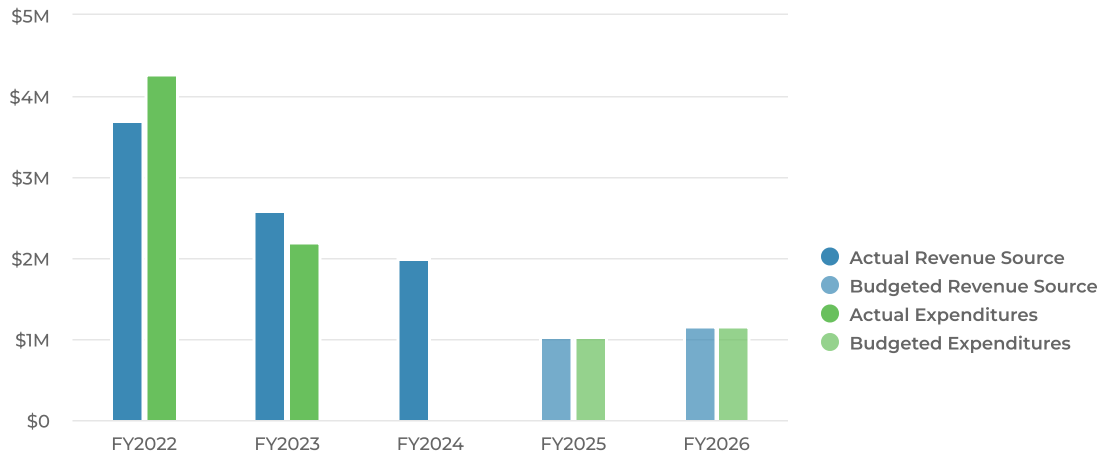


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Finance	\$384,882	\$479,063	\$532,434	11.1%
Public Works	\$11,668,232	\$9,296,669	\$10,027,185	7.9%
Development Services	\$1,336	\$0	\$0	0%
Non-Departmental	\$835,012	\$2,438,073	\$2,563,074	5.1%
Total Expenditures:	\$12,889,463	\$12,213,805	\$13,122,693	7.4%



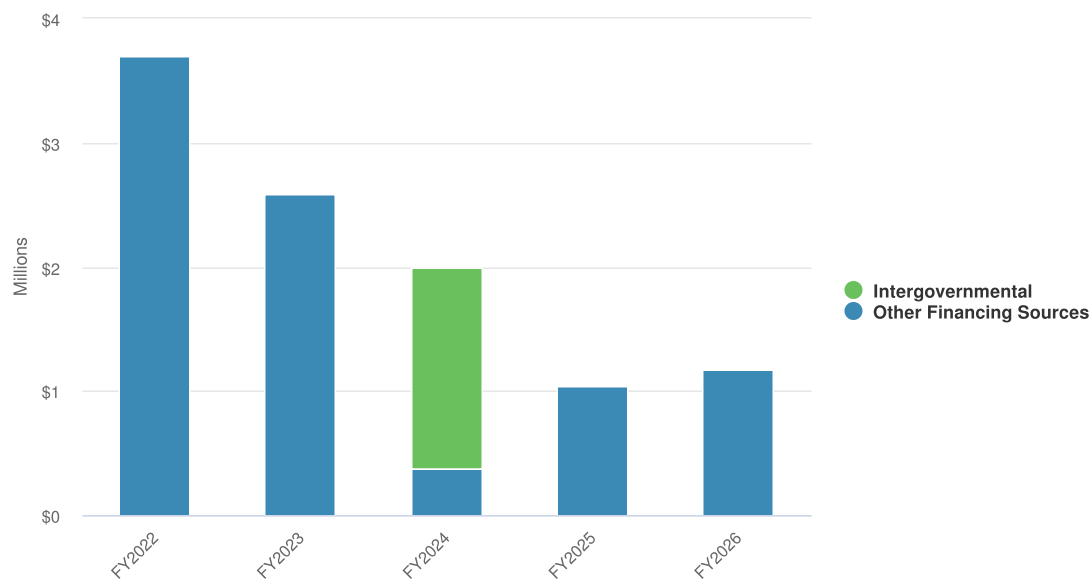
## Summary

The City of Eureka is projecting \$1.17M of revenue in FY2026, which represents a 12.0% increase over the prior year. Budgeted expenditures are projected to increase by 12.0% or \$125K to \$1.17M in FY2026.



## Revenues by Source

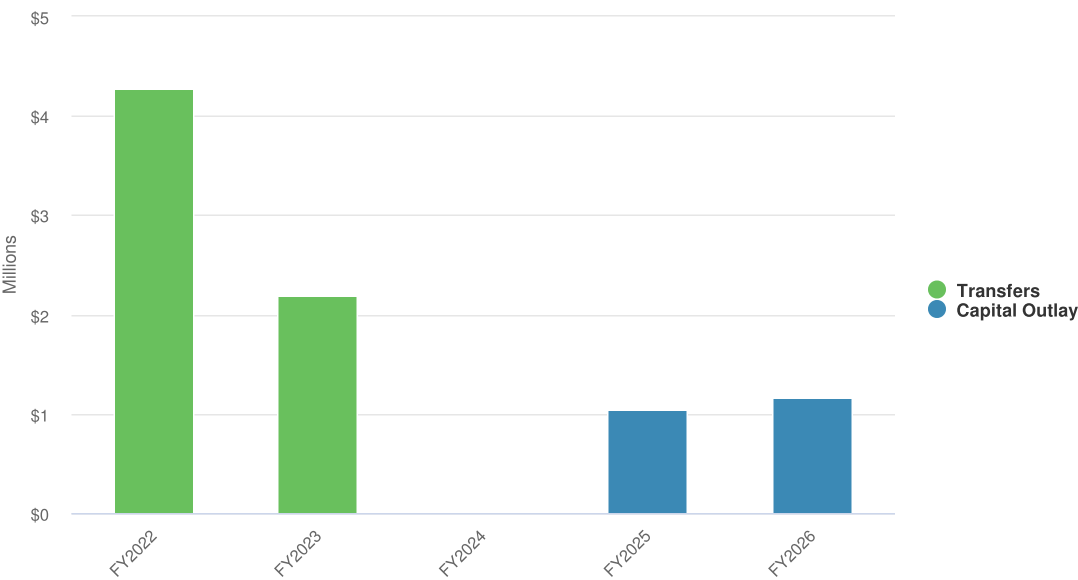
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$1,624,737	\$0	\$0	0%
Other Financing Sources	\$369,083	\$1,045,000	\$1,170,000	12%
Total Revenue Source:	\$1,993,820	\$1,045,000	\$1,170,000	12%

Expenditures by Expense Type

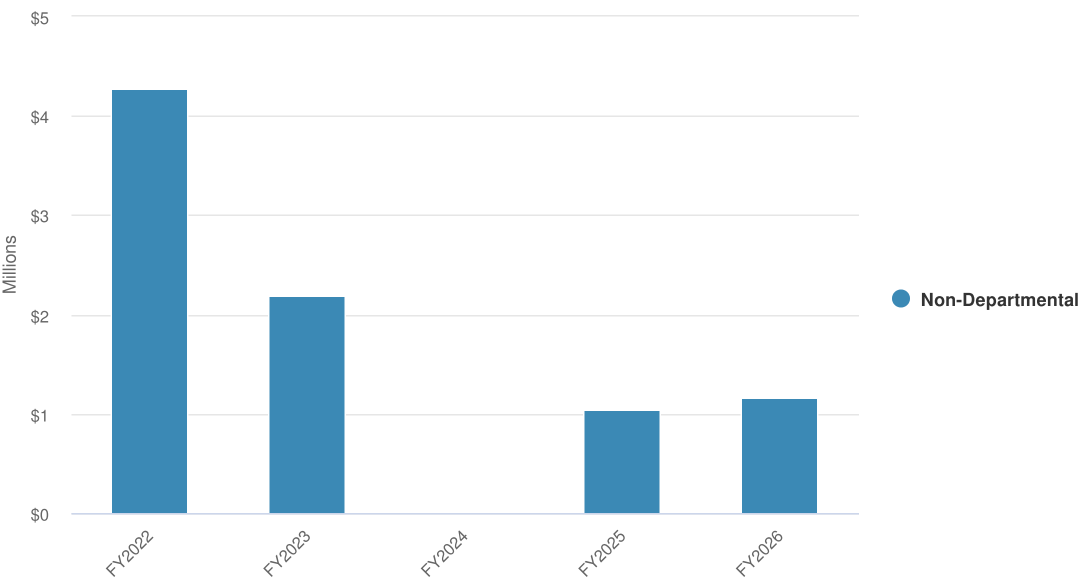
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Capital Outlay	\$866	\$1,045,000	\$1,170,000	12%
Total Expense Objects:	\$866	\$1,045,000	\$1,170,000	12%

Expenditures by Function

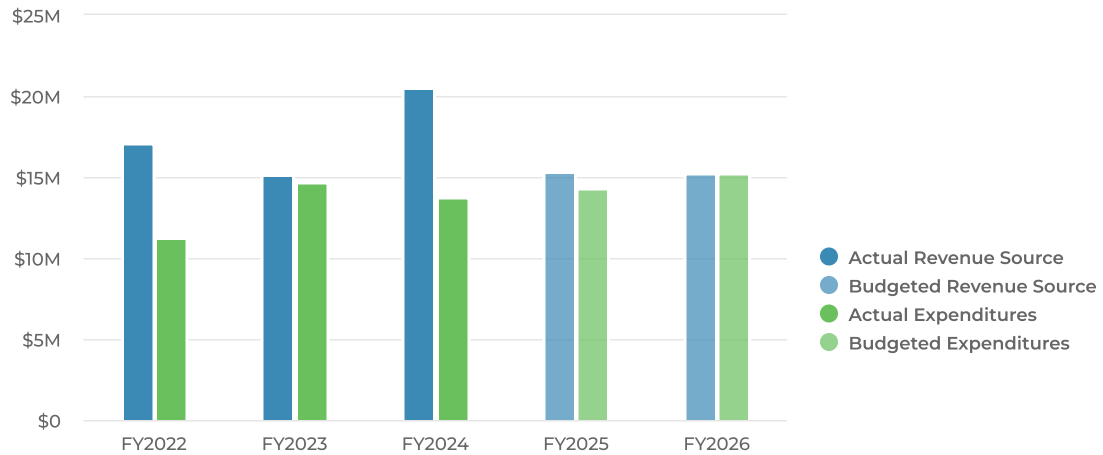
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Non-Departmental	\$866	\$1,045,000	\$1,170,000	12%
Total Expenditures:	\$866	\$1,045,000	\$1,170,000	12%

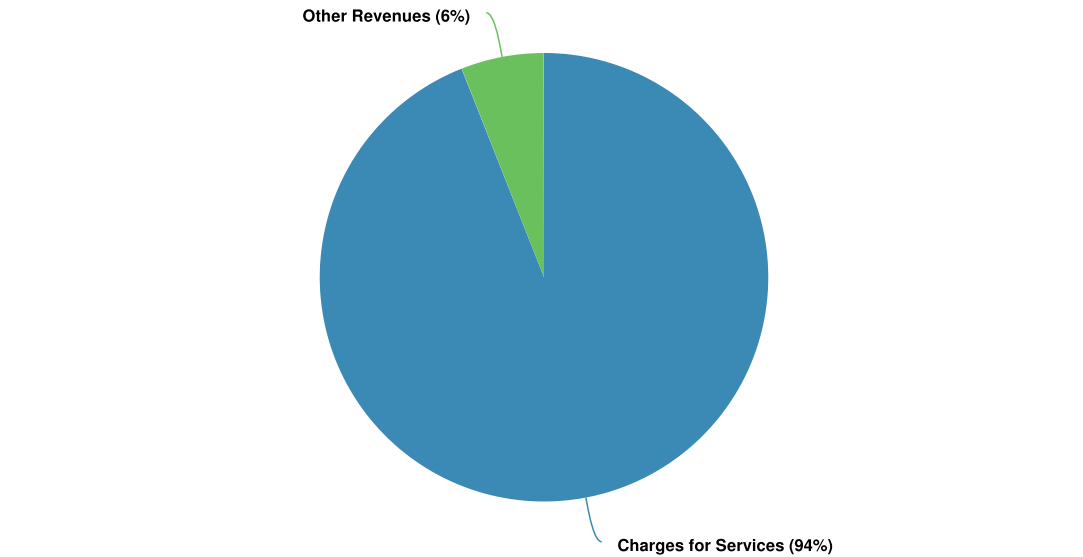
## Summary

The City of Eureka is projecting \$15.29M of revenue in FY2026, which represents a 0.5% decrease over the prior year. Budgeted expenditures are projected to increase by 6.4% or \$910.94K to \$15.24M in FY2026.

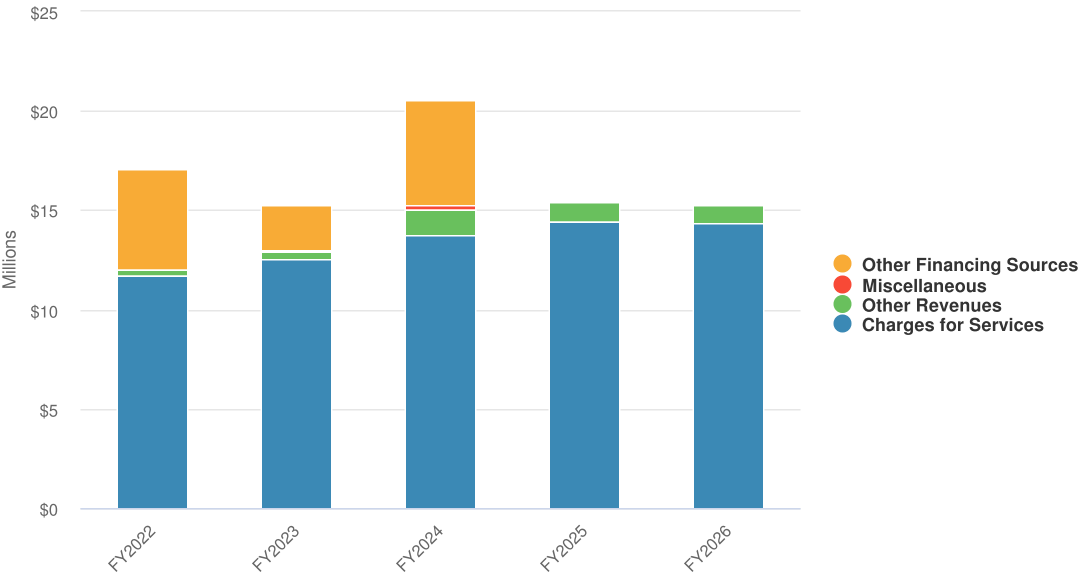


# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

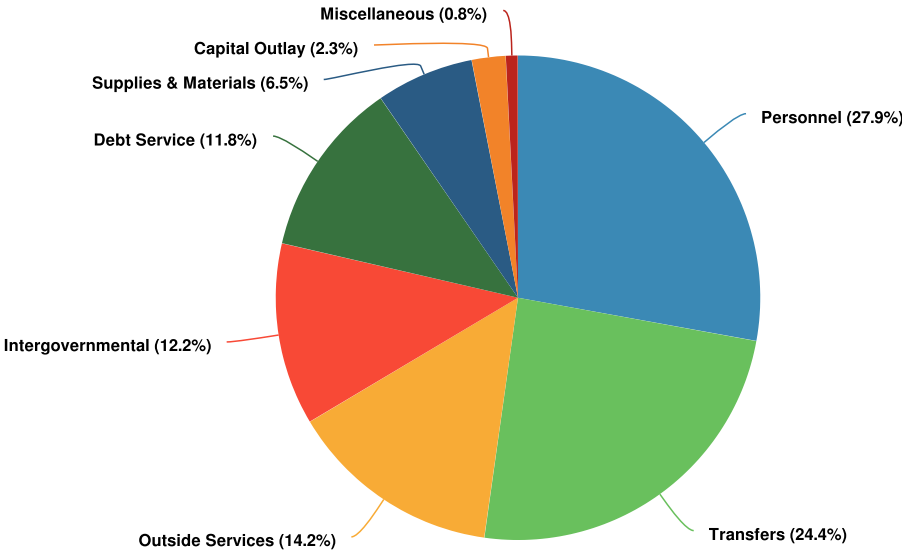


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Charges for Services	\$13,715,597	\$14,459,500	\$14,377,500	-0.6%
Miscellaneous	\$270,889	\$0	\$0	0%
Other Revenues	\$1,292,982	\$914,000	\$914,000	0%
Other Financing Sources	\$5,287,770	\$0	\$0	0%

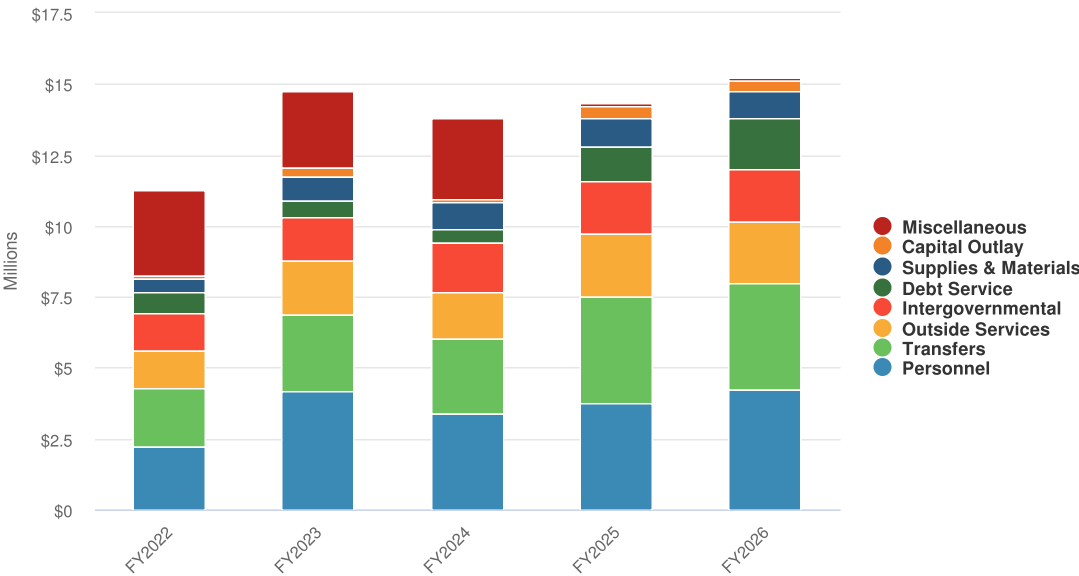
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total Revenue Source:	\$20,567,238	\$15,373,500	\$15,291,500	-0.5%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



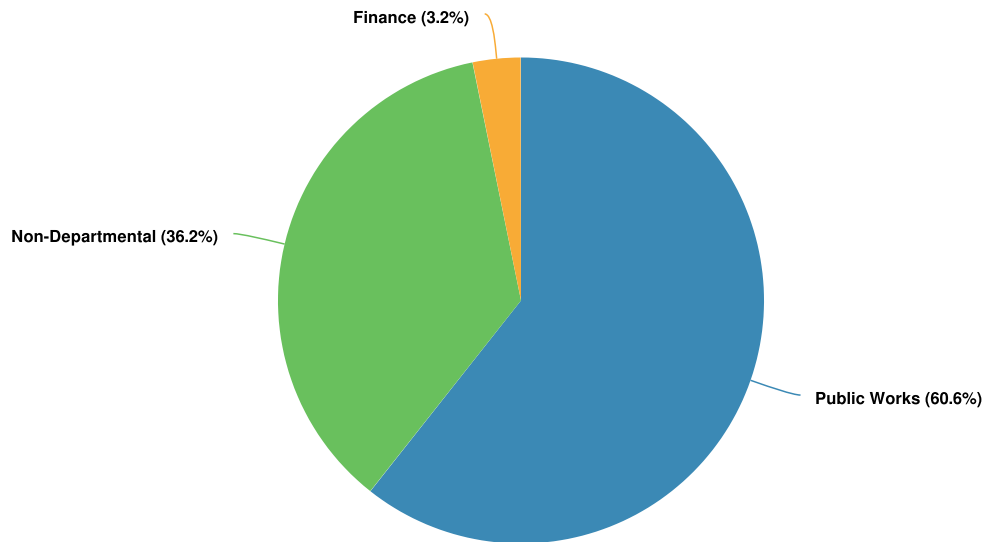
## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$3,360,434	\$3,854,347	\$4,245,832	10.2%
Supplies & Materials	\$904,217	\$993,695	\$993,695	0%
Outside Services	\$1,624,781	\$2,260,178	\$2,170,178	-4%
Miscellaneous	\$2,862,434	\$123,000	\$123,000	0%
Intergovernmental	\$1,759,589	\$1,803,972	\$1,851,712	2.6%
Capital Outlay	\$107,821	\$414,500	\$344,500	-16.9%
Debt Service	\$505,485	\$1,244,951	\$1,797,475	44.4%
Transfers	\$2,662,501	\$3,712,945	\$3,712,945	0%
<b>Total Expense Objects:</b>	<b>\$13,787,261</b>	<b>\$14,407,589</b>	<b>\$15,239,338</b>	<b>5.8%</b>

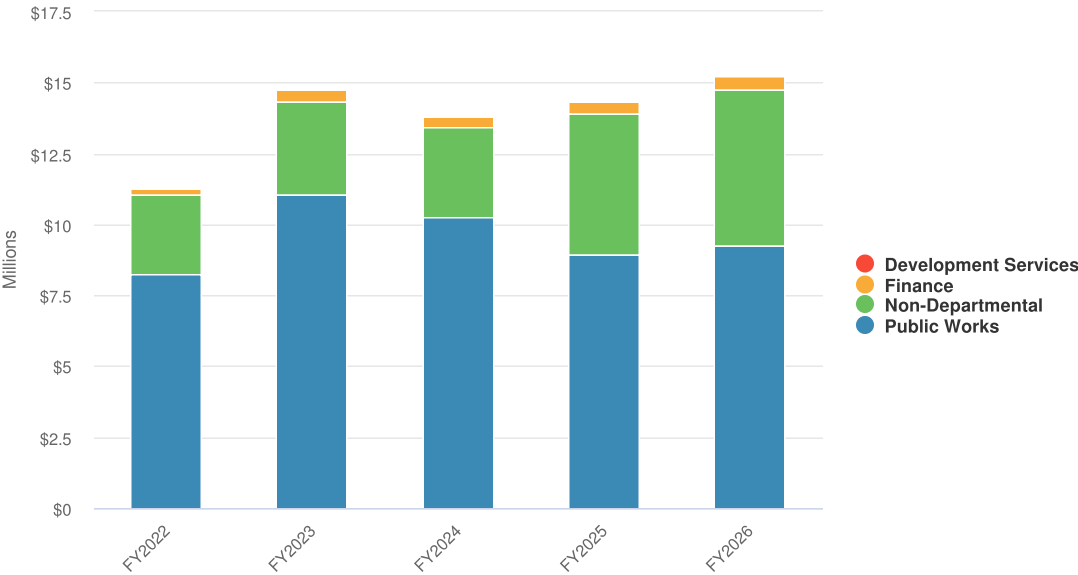
## Expenditures by Function

### Budgeted Expenditures by Function





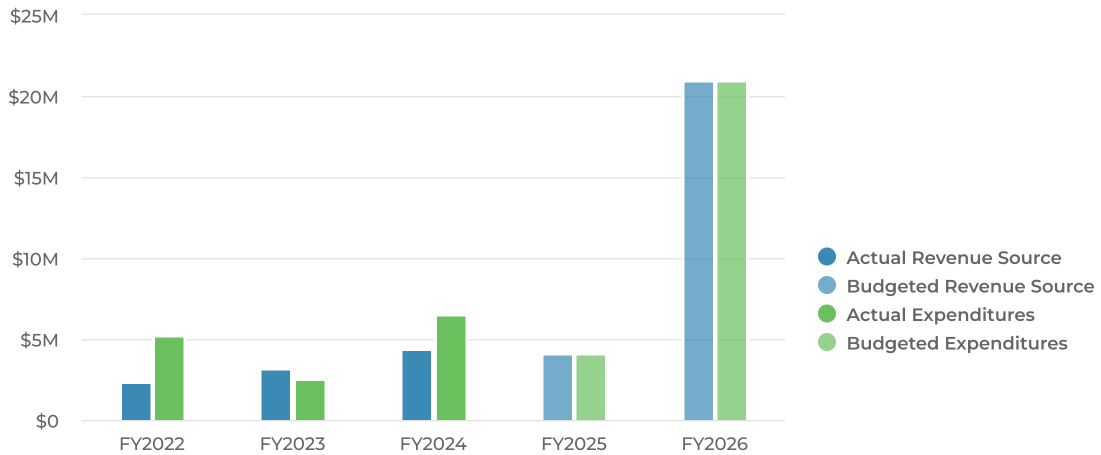
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Finance	\$370,362	\$434,261	\$486,294	12%
Public Works	\$10,247,578	\$9,015,432	\$9,242,624	2.5%
Development Services	\$1,336	\$0	\$0	0%
Non-Departmental	\$3,167,986	\$4,957,896	\$5,510,420	11.1%
Total Expenditures:	\$13,787,261	\$14,407,589	\$15,239,338	5.8%

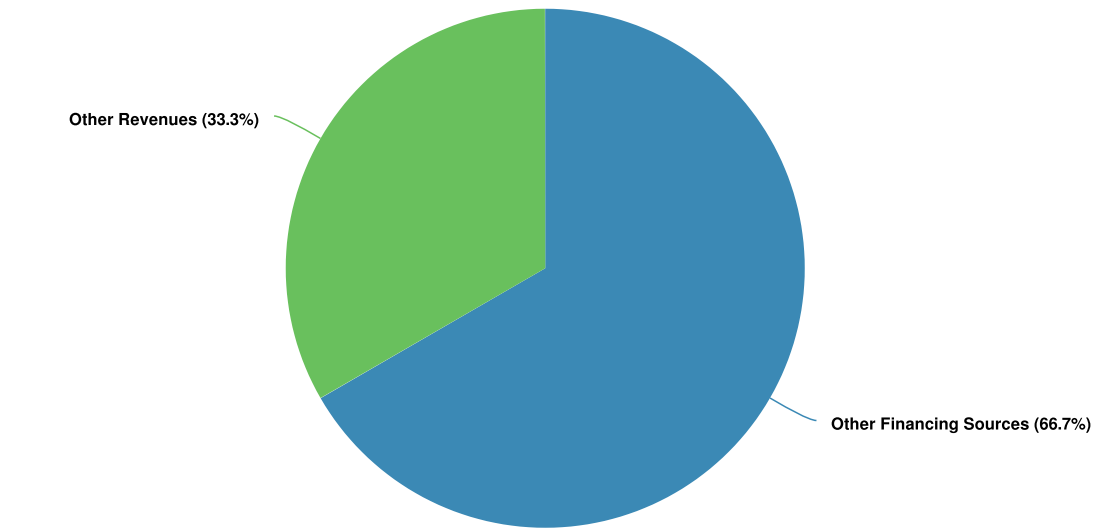
## Summary

The City of Eureka is projecting \$21M of revenue in FY2026, which represents a 402.4% increase over the prior year. Budgeted expenditures are projected to increase by 402.4% or \$16.82M to \$21M in FY2026.

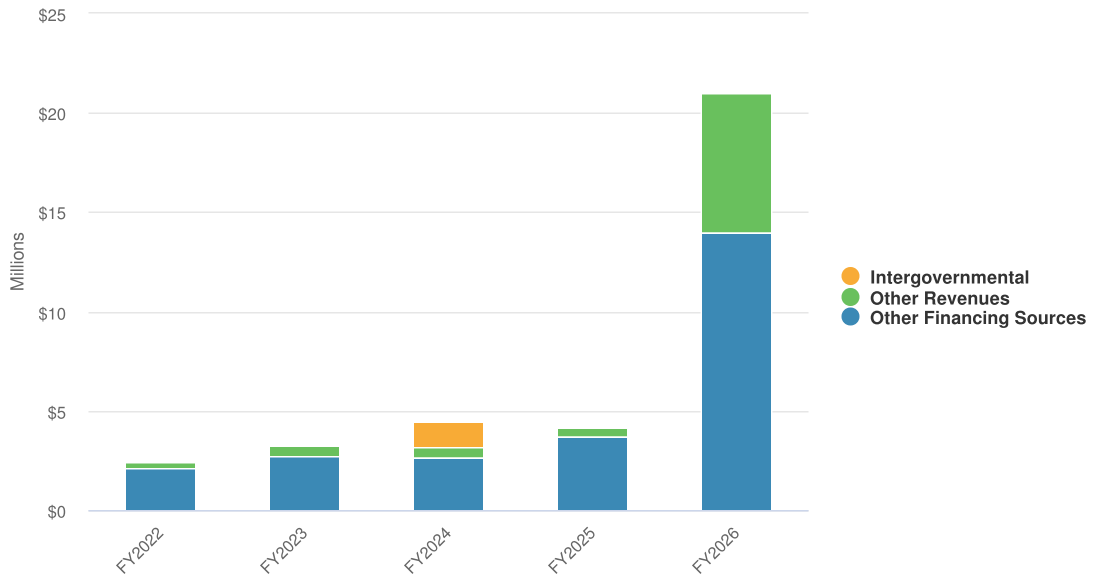


# Revenues by Source

Projected 2026 Revenues by Source



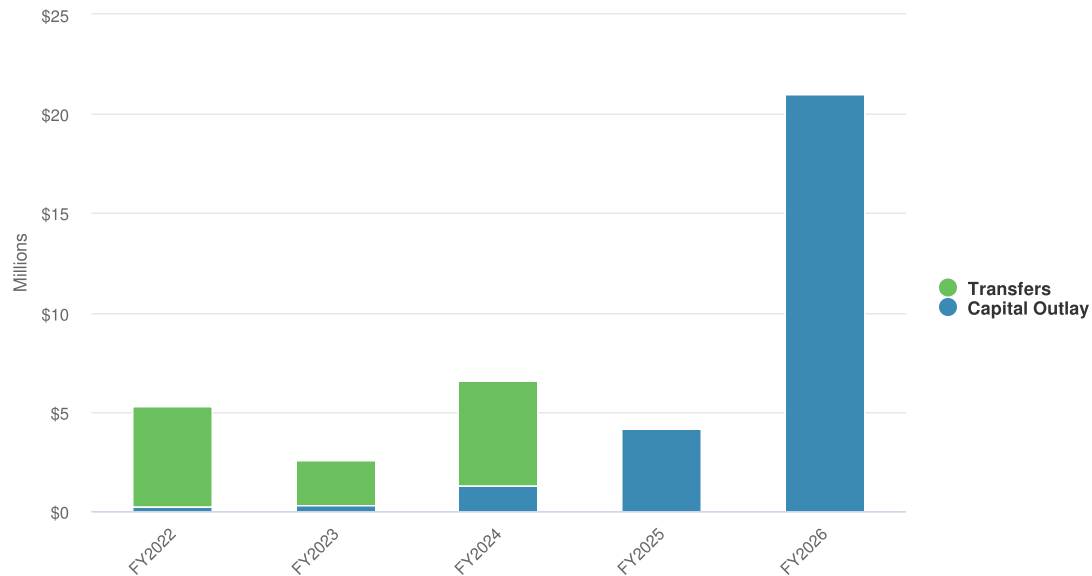
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$1,237,702	\$0	\$0	0%
Other Revenues	\$522,296	\$467,055	\$7,000,000	1,398.8%
Other Financing Sources	\$2,662,501	\$3,712,945	\$14,000,000	277.1%
Total Revenue Source:	\$4,422,499	\$4,180,000	\$21,000,000	402.4%

# Expenditures by Expense Type

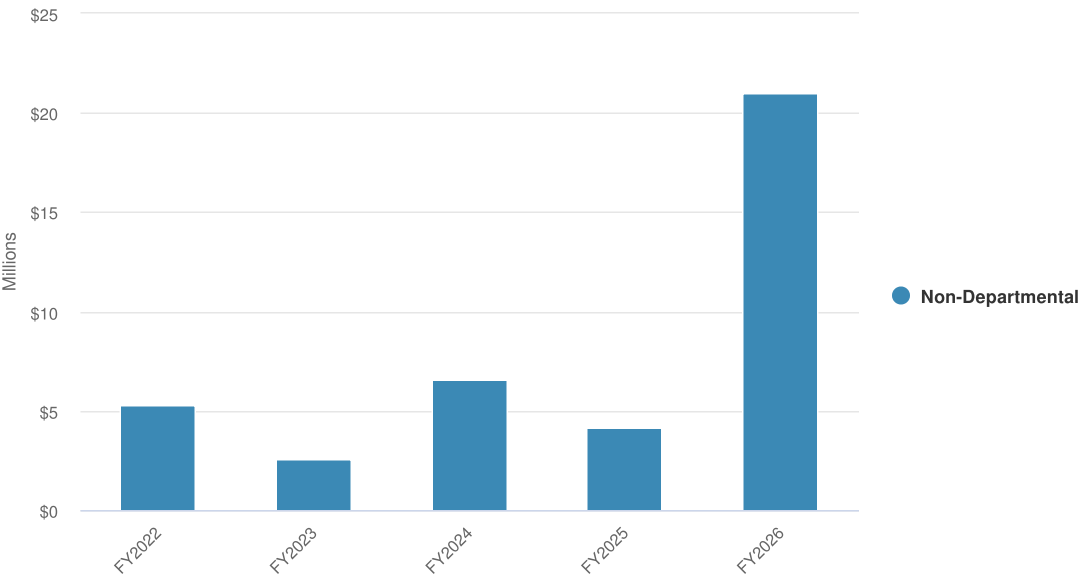
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Capital Outlay	\$1,291,235	\$4,180,000	\$21,000,000	402.4%
Transfers	\$5,287,770	\$0	\$0	0%
Total Expense Objects:	\$6,579,005	\$4,180,000	\$21,000,000	402.4%

# Expenditures by Function

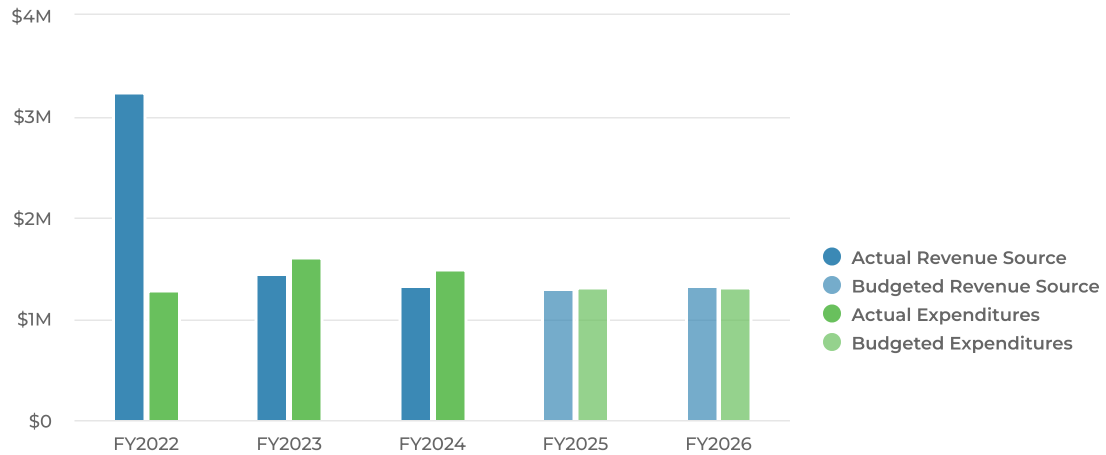
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Non-Departmental	\$6,579,005	\$4,180,000	\$21,000,000	402.4%
Total Expenditures:	\$6,579,005	\$4,180,000	\$21,000,000	402.4%

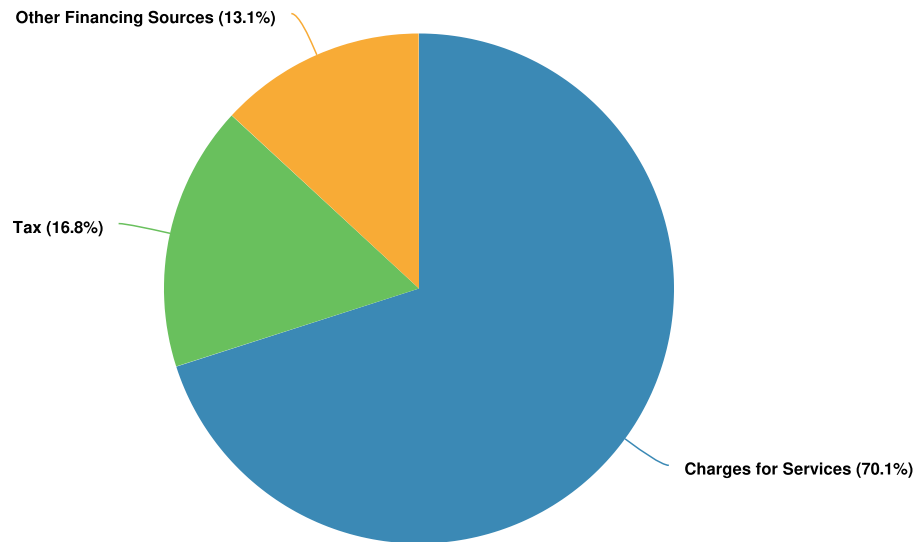
## Summary

The City of Eureka is projecting \$1.33M of revenue in FY2026, which represents a 1.9% increase over the prior year. Budgeted expenditures are projected to increase by 0.9% or \$11.68K to \$1.32M in FY2026.

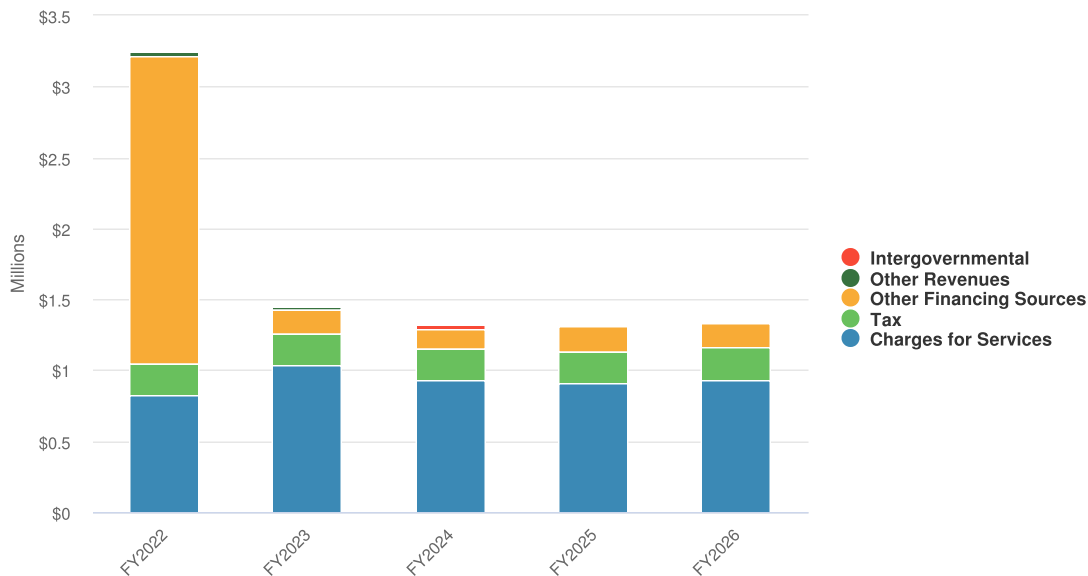


# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

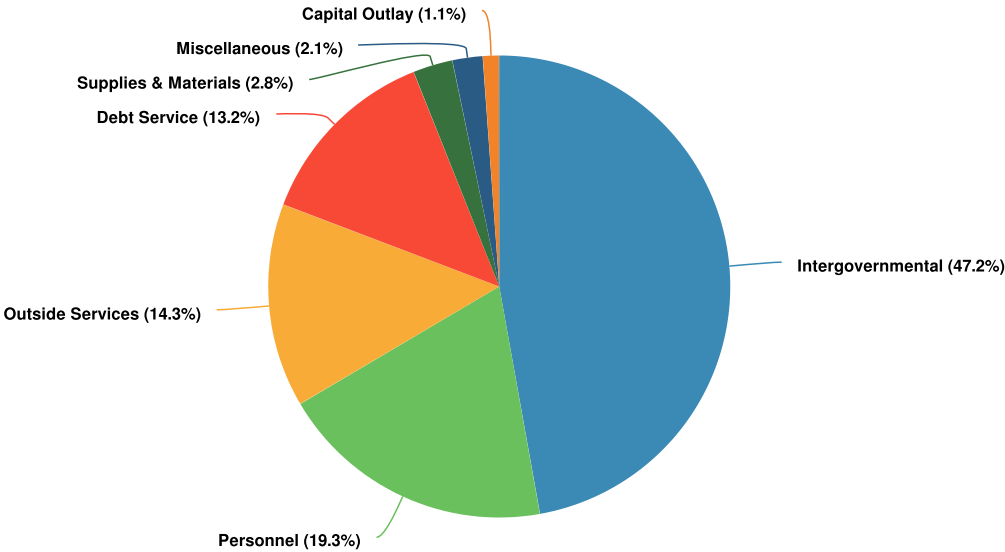


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Tax	\$224,282	\$224,282	\$224,282	0%
Intergovernmental	\$36,957	\$0	\$0	0%
Charges for Services	\$933,314	\$909,498	\$934,498	2.7%
Other Financing Sources	\$131,599	\$175,000	\$175,000	0%

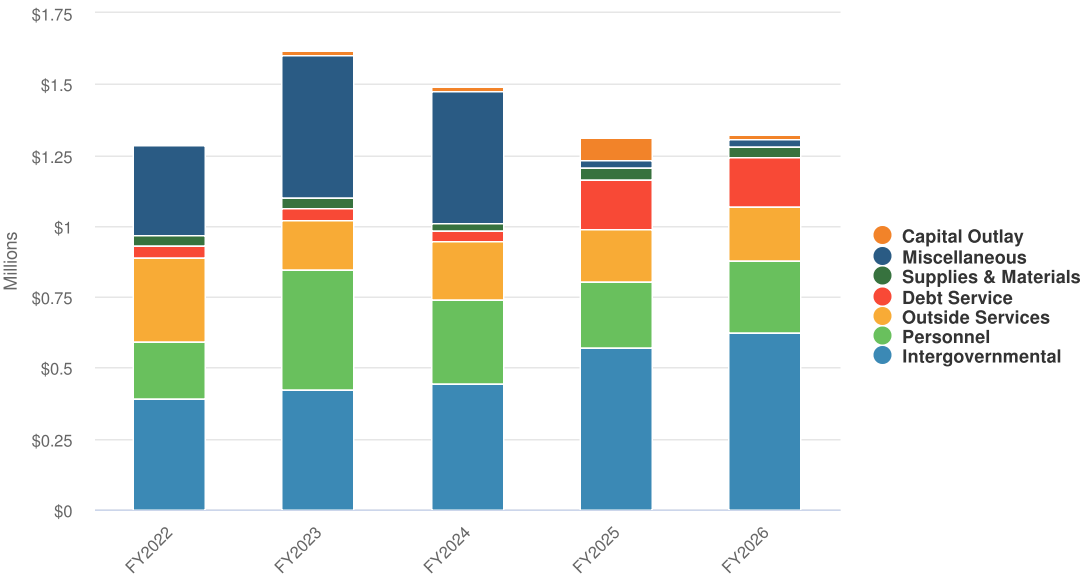
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total Revenue Source:	\$1,326,152	\$1,308,780	\$1,333,780	1.9%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

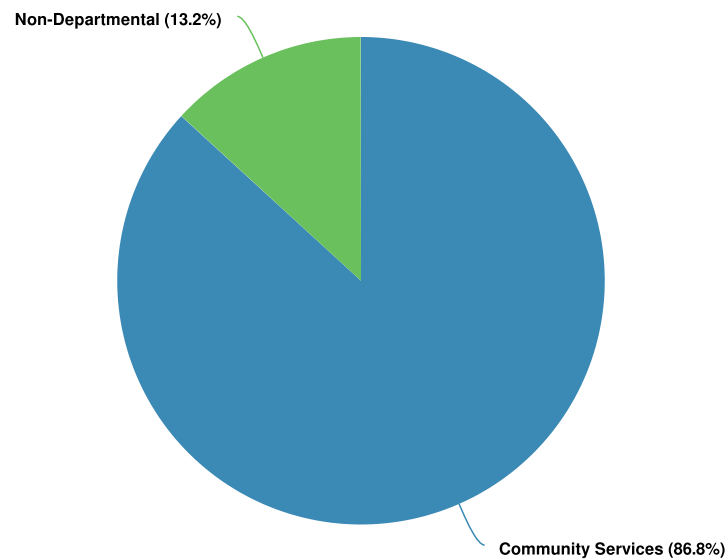




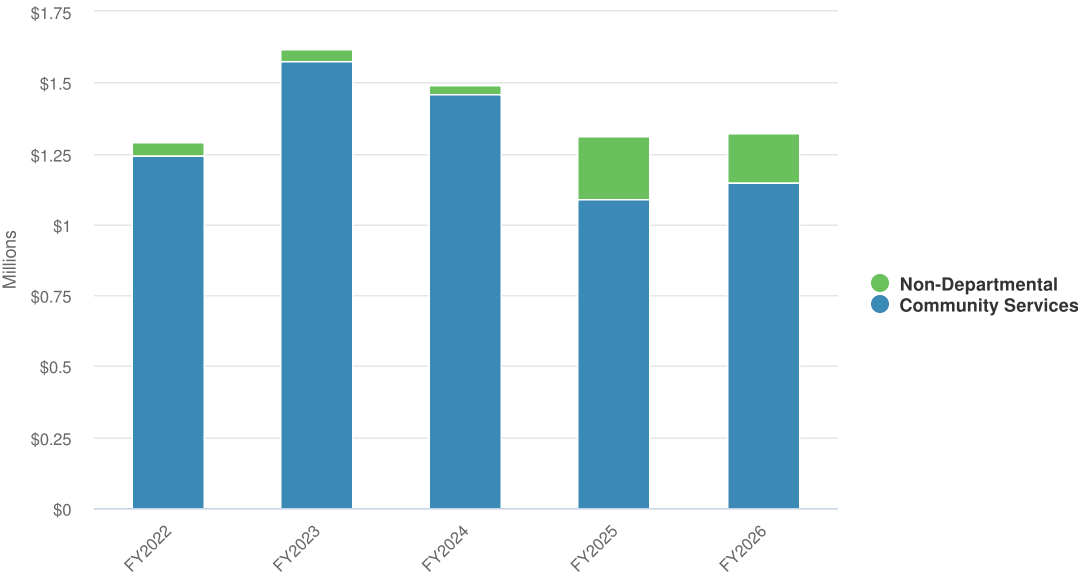
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$294,629	\$229,945	\$255,841	11.3%
Supplies & Materials	\$26,829	\$40,850	\$36,850	-9.8%
Outside Services	\$206,100	\$187,625	\$188,625	0.5%
Miscellaneous	\$466,011	\$28,000	\$28,000	0%
Intergovernmental	\$446,586	\$572,469	\$624,256	9%
Capital Outlay	\$17,981	\$78,000	\$15,000	-80.8%
Debt Service	\$34,931	\$174,372	\$174,372	0%
<b>Total Expense Objects:</b>	<b>\$1,493,068</b>	<b>\$1,311,261</b>	<b>\$1,322,944</b>	<b>0.9%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



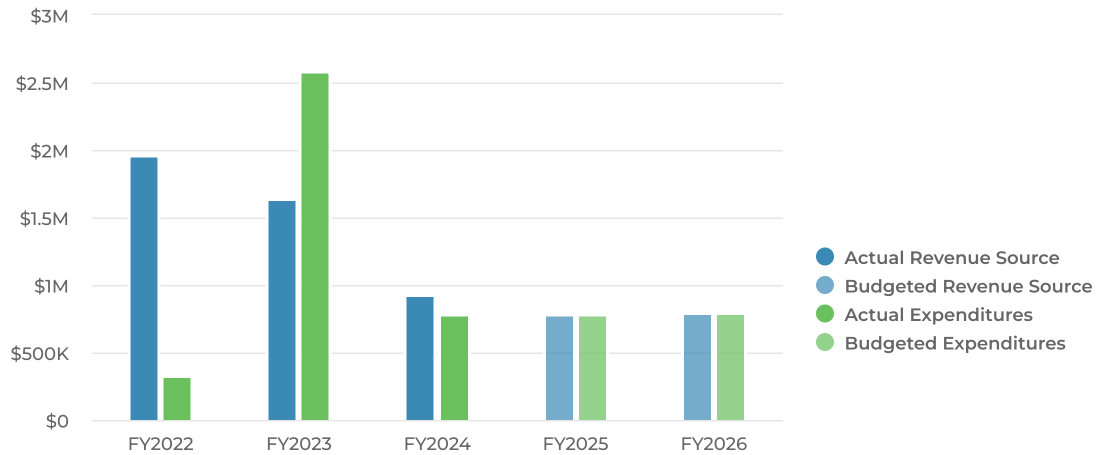
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Community Services	\$1,458,137	\$1,087,889	\$1,148,572	5.6%
Non-Departmental	\$34,931	\$223,372	\$174,372	-21.9%
Total Expenditures:	\$1,493,068	\$1,311,261	\$1,322,944	0.9%

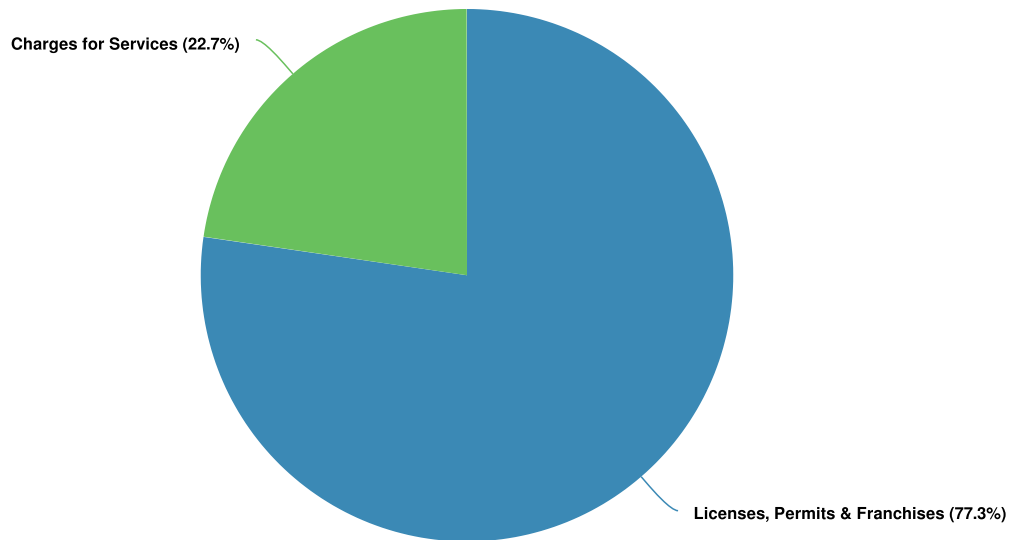
## Summary

The City of Eureka is projecting \$802K of revenue in FY2026, which represents a 1.3% increase over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$1.71K to \$794.77K in FY2026.

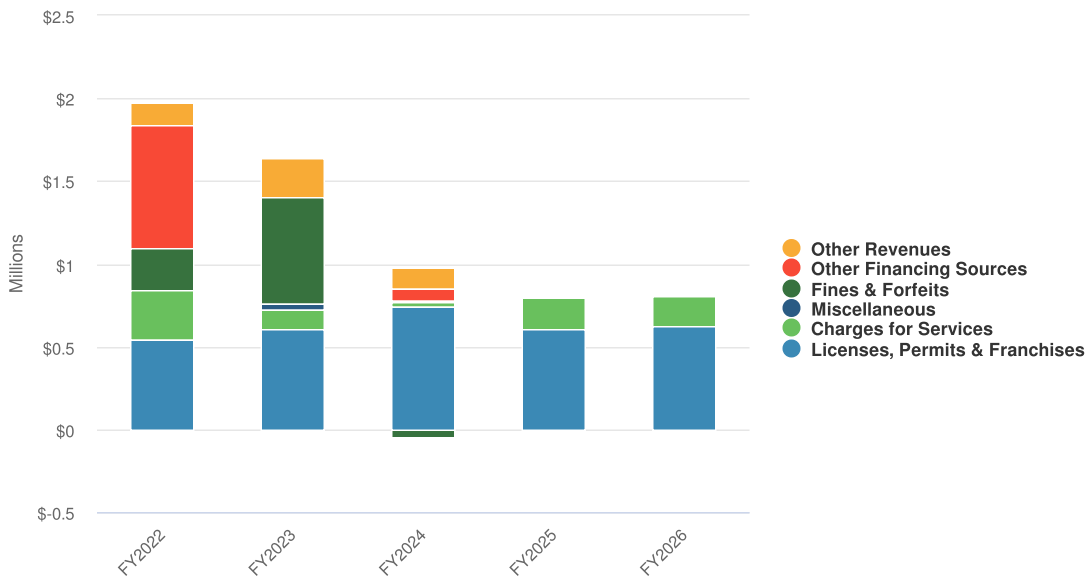


# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source

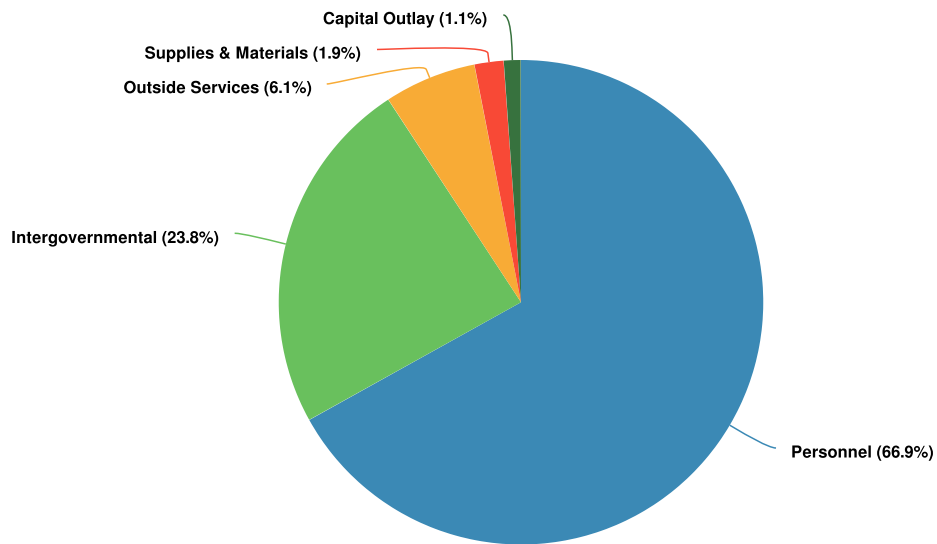


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Licenses, Permits & Franchises	\$745,057	\$610,000	\$620,000	1.6%
Fines & Forfeits	-\$43,117	\$0	\$0	0%
Charges for Services	\$24,773	\$182,000	\$182,000	0%

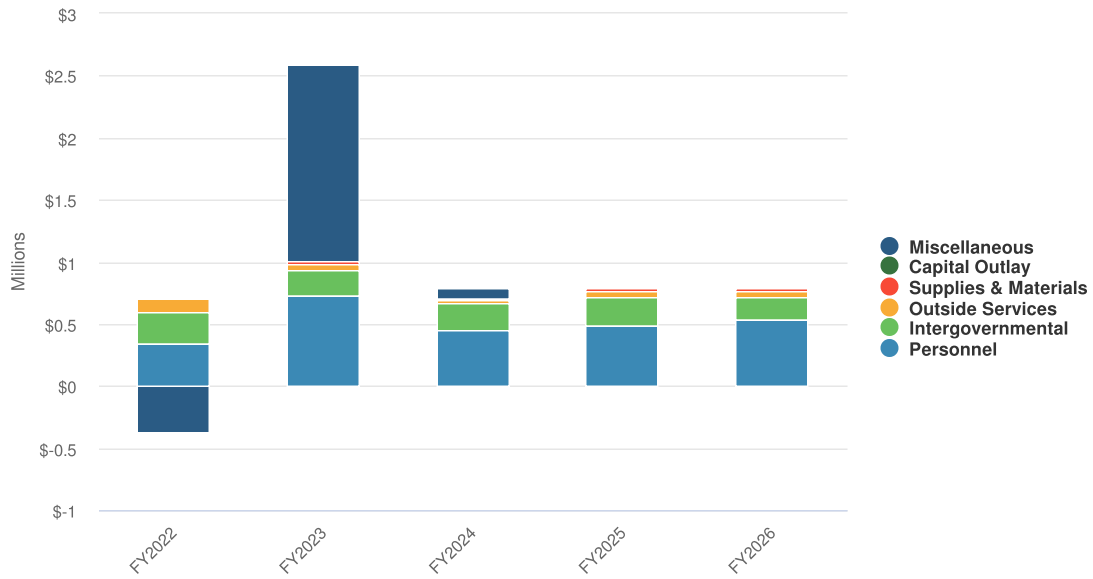
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Miscellaneous	\$7,207	\$0	\$0	0%
Other Revenues	\$128,266	\$0	\$0	0%
Other Financing Sources	\$73,455	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$935,640</b>	<b>\$792,000</b>	<b>\$802,000</b>	<b>1.3%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



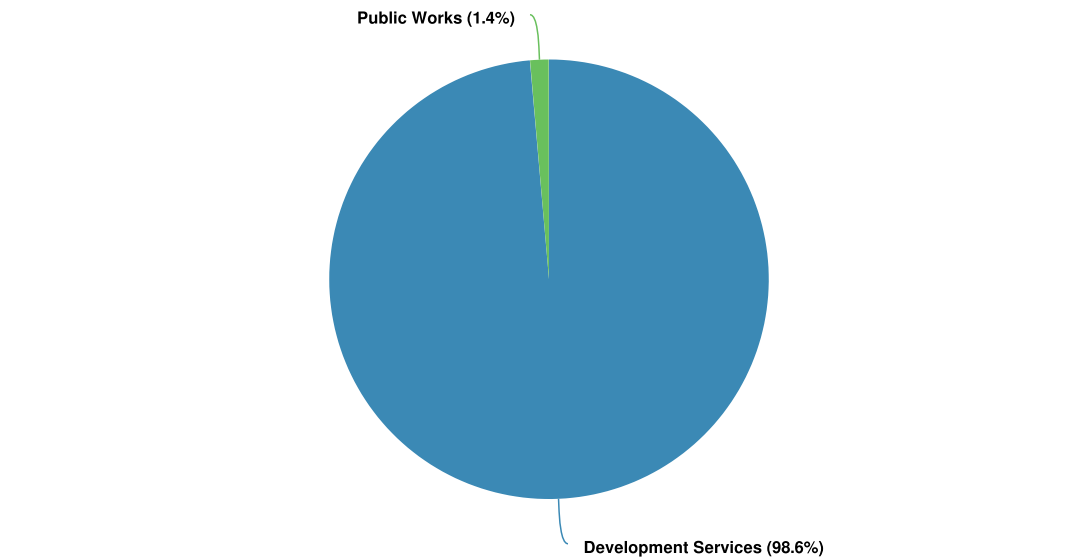
## Budgeted and Historical Expenditures by Expense Type



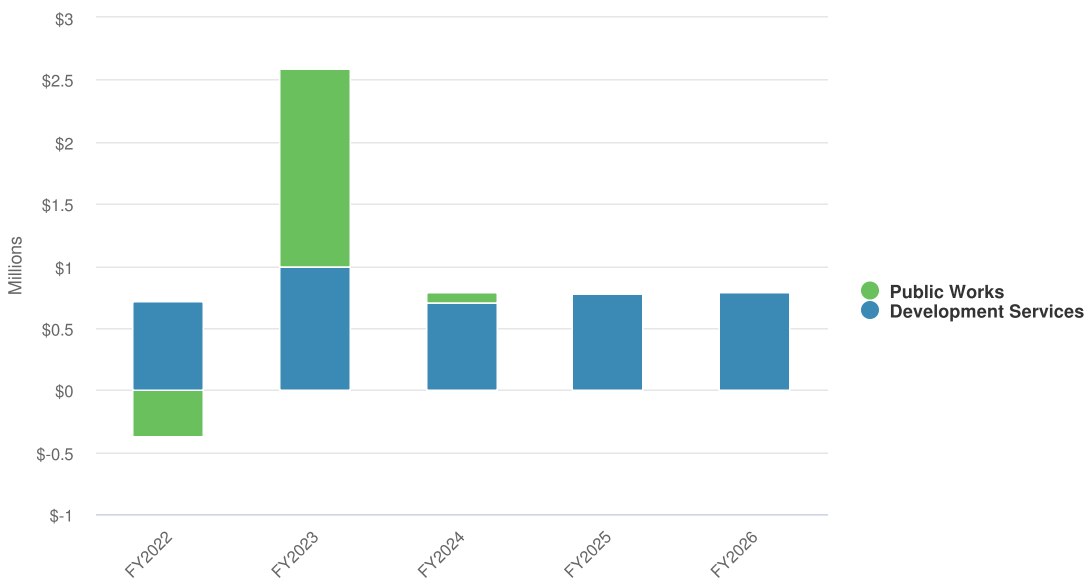
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$446,885	\$486,595	\$532,035	9.3%
Supplies & Materials	\$6,154	\$15,450	\$15,450	0%
Outside Services	\$35,581	\$49,557	\$48,850	-1.4%
Miscellaneous	\$83,195	\$0	\$0	0%
Intergovernmental	\$214,912	\$233,464	\$189,439	-18.9%
Capital Outlay	\$4,891	\$8,000	\$9,000	12.5%
<b>Total Expense Objects:</b>	<b>\$791,619</b>	<b>\$793,066</b>	<b>\$794,774</b>	<b>0.2%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



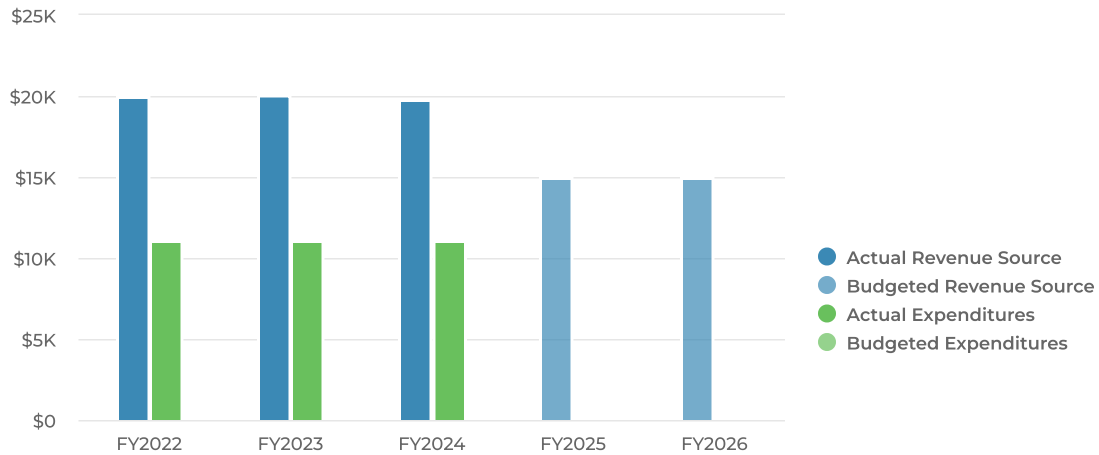
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Public Works	\$85,547	\$10,700	\$10,983	2.6%
Development Services	\$706,072	\$782,366	\$783,791	0.2%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total Expenditures:	\$791,619	\$793,066	\$794,774	0.2%



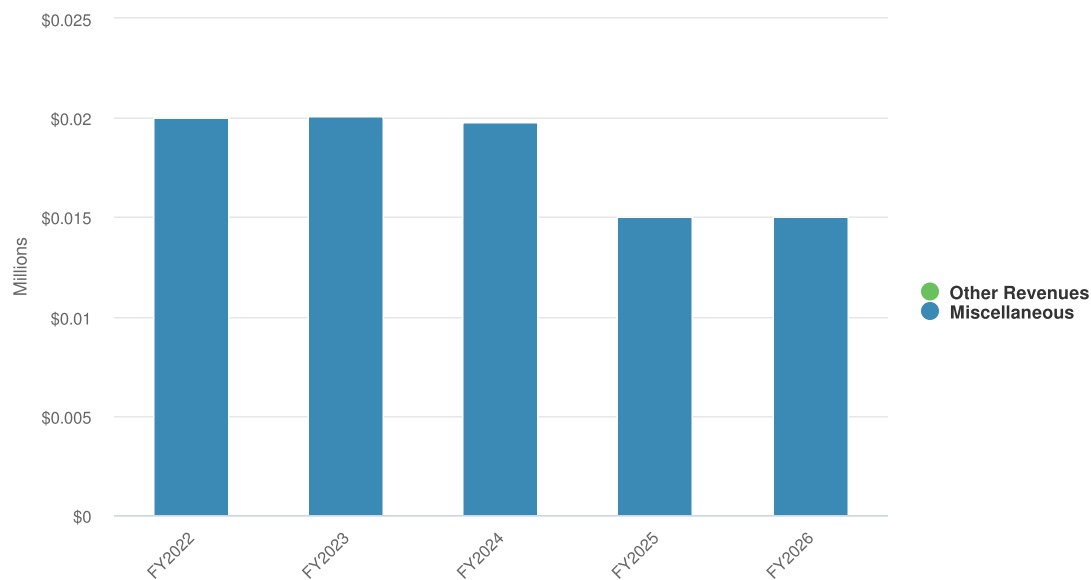
## Summary

The City of Eureka is projecting \$15K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



## Revenues by Source

Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Miscellaneous	\$19,800	\$15,000	\$15,000	0%
Other Revenues	\$15	\$0	\$0	0%
Total Revenue Source:	\$19,815	\$15,000	\$15,000	0%

Expenditures by Expense Type

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Miscellaneous	\$11,072	\$0	\$0	0%
Total Expense Objects:	\$11,072	\$0	\$0	0%

Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Community Services	\$11,072	\$0	\$0	0%
Total Expenditures:	\$11,072	\$0	\$0	0%

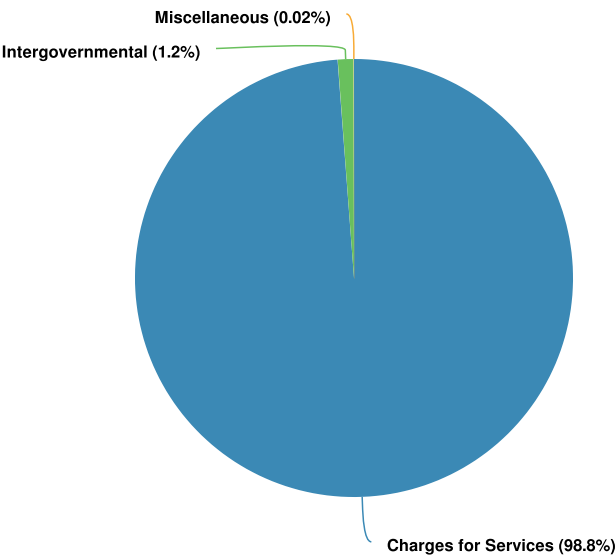
## Summary

The City of Eureka is projecting \$16.28M of revenue in FY2026, which represents a 5.4% increase over the prior year. Budgeted expenditures are projected to increase by 5.6% or \$867.42K to \$16.28M in FY2026.

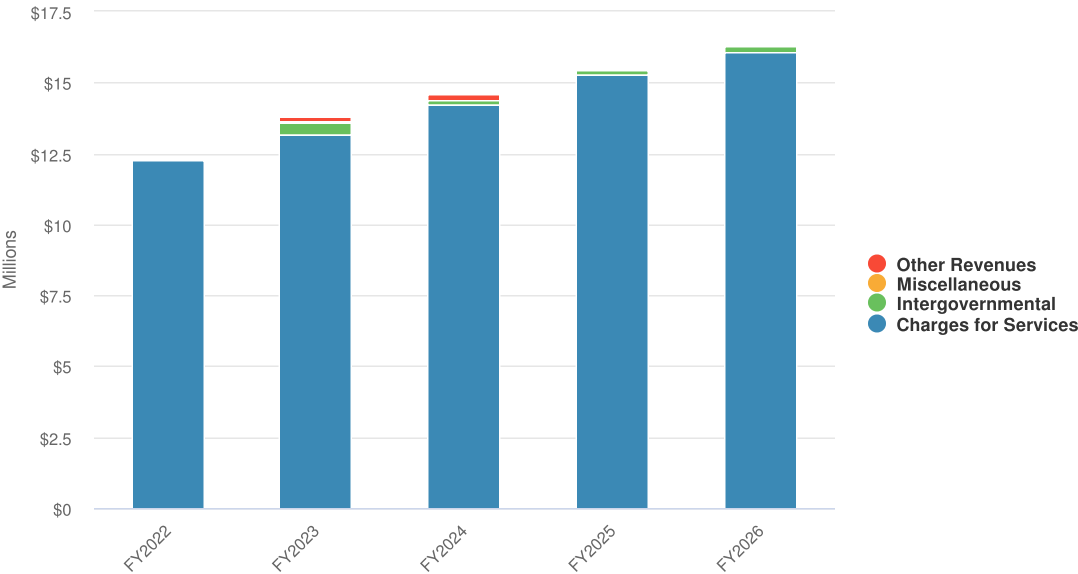


# Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source

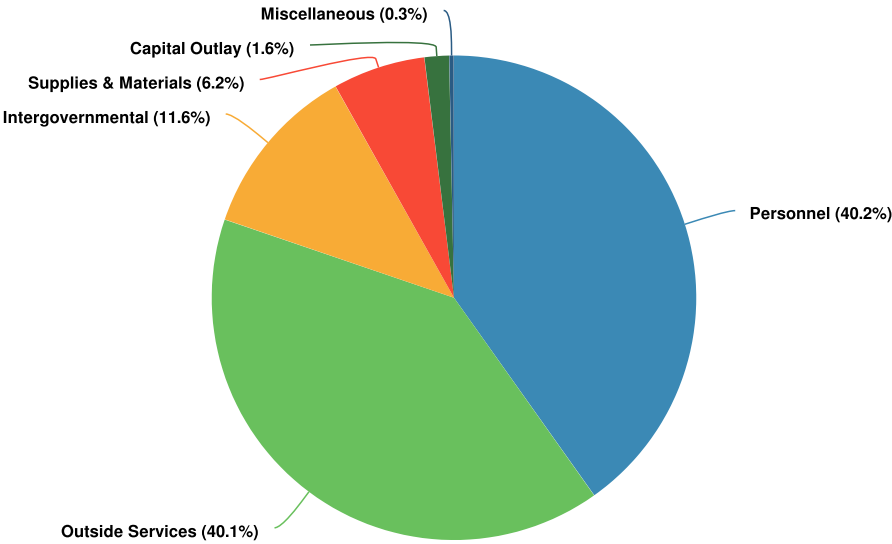


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Intergovernmental	\$162,262	\$174,748	\$189,933	8.7%
Charges for Services	\$14,219,495	\$15,262,328	\$16,085,709	5.4%
Miscellaneous	\$24,119	\$3,489	\$3,500	0.3%
Other Revenues	\$203,622	\$0	\$0	0%

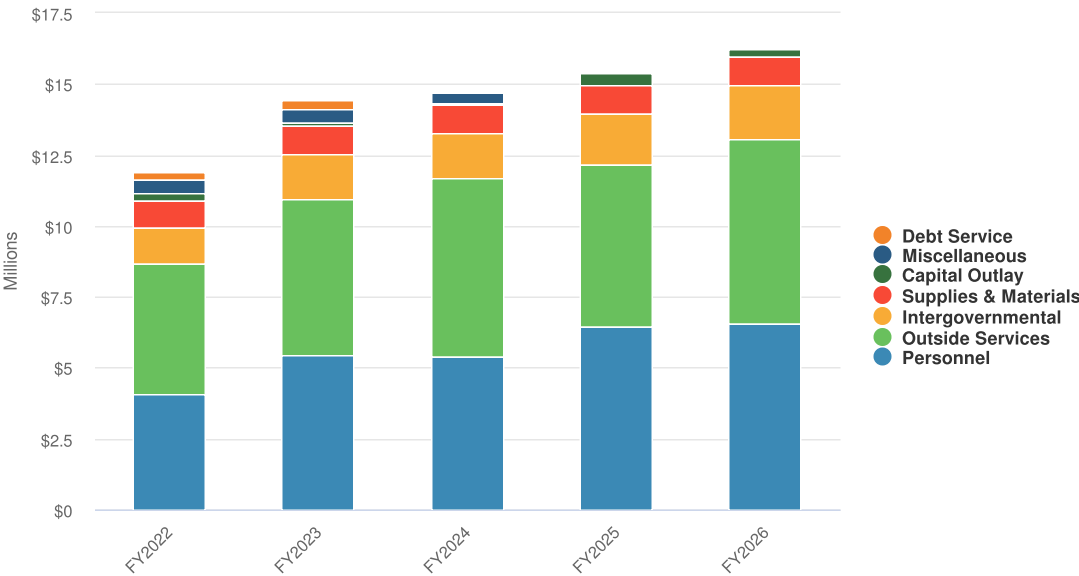
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total Revenue Source:	\$14,609,498	\$15,440,565	\$16,279,141	5.4%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



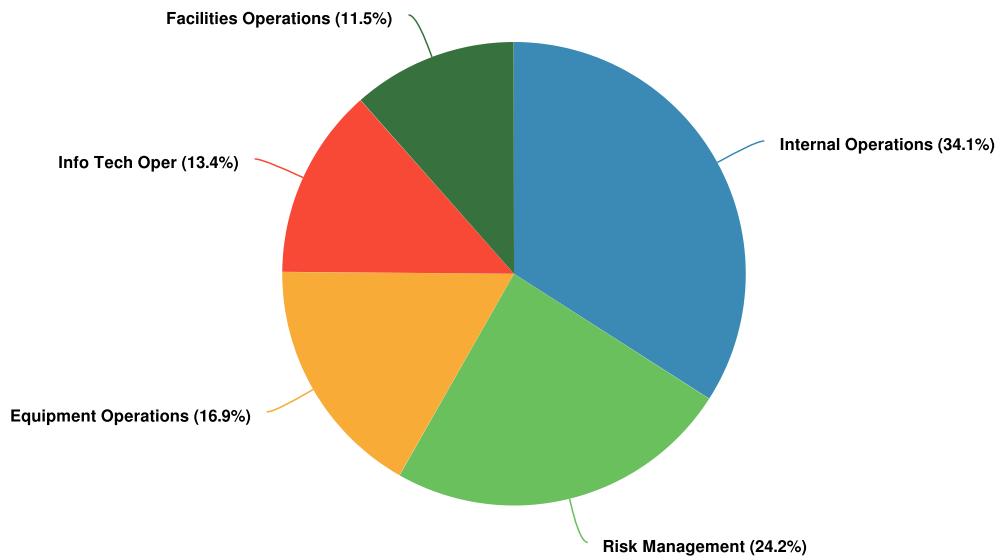
## Budgeted and Historical Expenditures by Expense Type



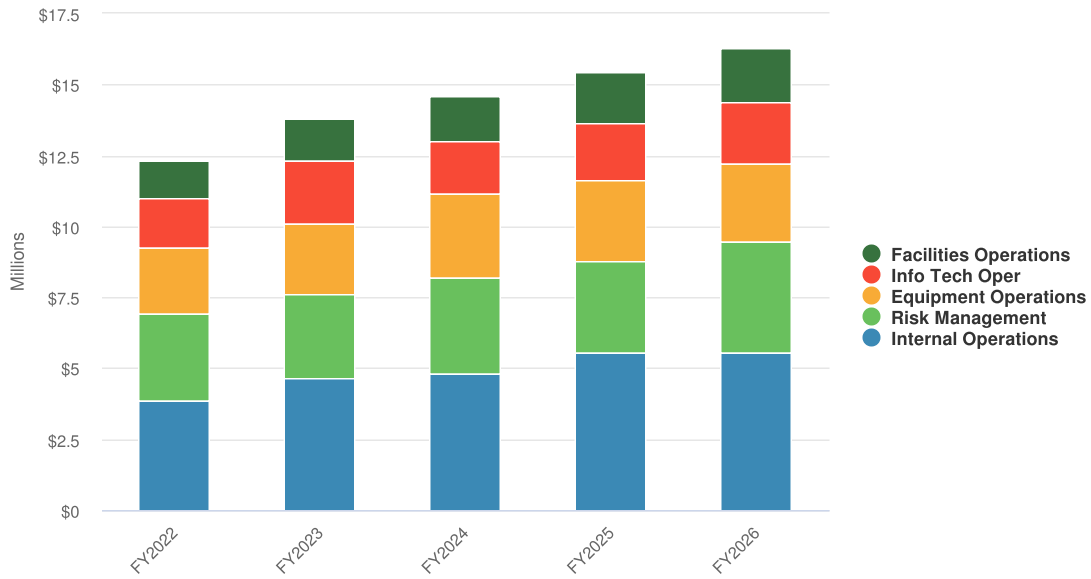
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$5,367,247	\$6,474,980	\$6,542,598	1%
Supplies & Materials	\$1,011,086	\$987,100	\$1,006,750	2%
Outside Services	\$6,318,345	\$5,681,822	\$6,520,598	14.8%
Miscellaneous	\$370,912	\$51,400	\$51,400	0%
Intergovernmental	\$1,578,975	\$1,793,552	\$1,892,878	5.5%
Capital Outlay	\$47,310	\$422,950	\$265,000	-37.3%
<b>Total Expense Objects:</b>	<b>\$14,693,874</b>	<b>\$15,411,804</b>	<b>\$16,279,223</b>	<b>5.6%</b>

## Revenue by Fund

### 2026 Revenue by Fund



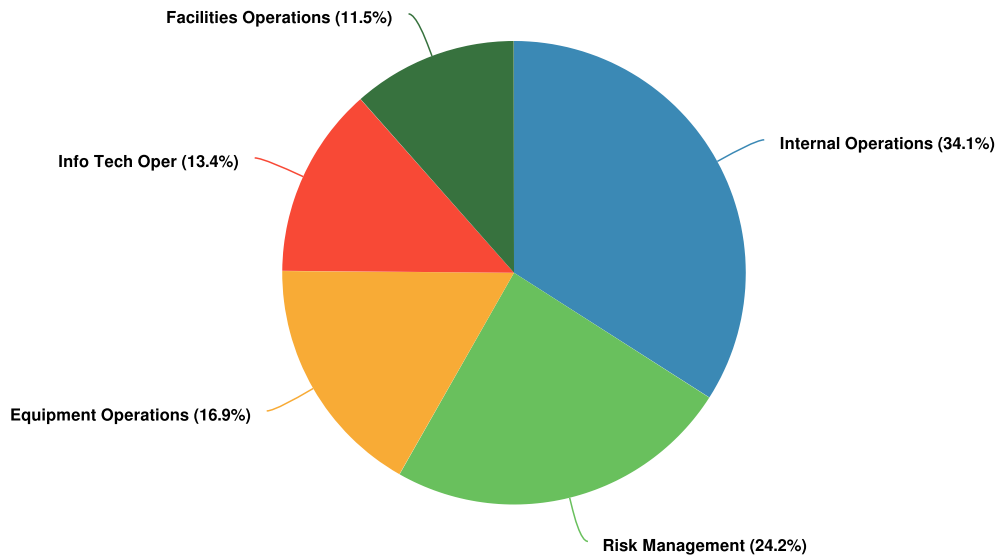
## Budgeted and Historical 2026 Revenue by Fund



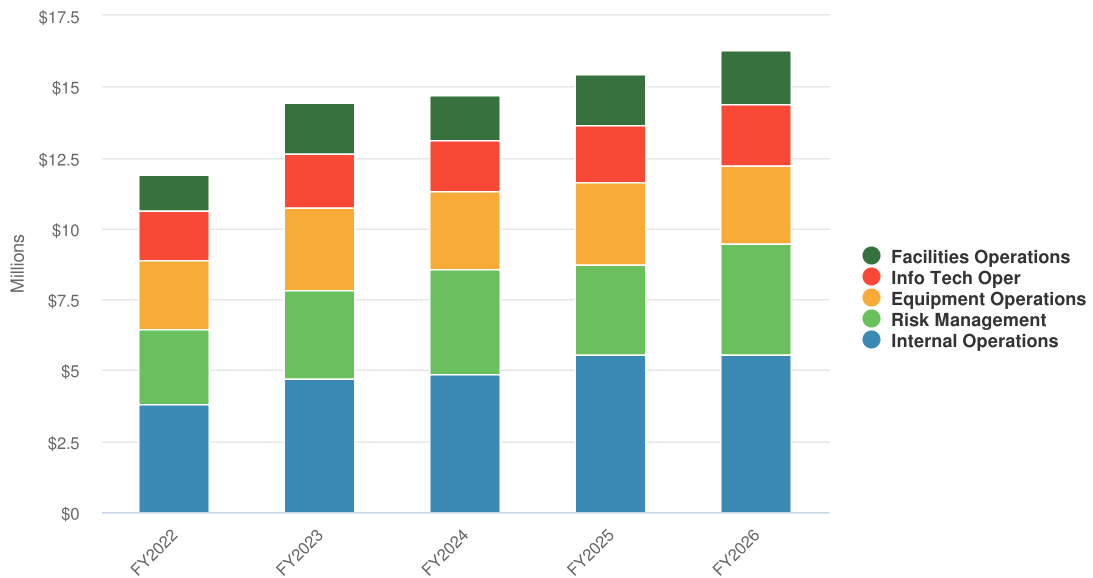
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Equipment Operations	\$2,971,899	\$2,874,489	\$2,752,343	-4.2%
Risk Management	\$3,399,205	\$3,213,684	\$3,932,475	22.4%
Info Tech Oper	\$1,875,416	\$1,995,640	\$2,173,393	8.9%
Internal Operations	\$4,785,199	\$5,563,541	\$5,546,181	-0.3%
Facilities Operations	\$1,577,780	\$1,793,211	\$1,874,750	4.5%
<b>Total:</b>	<b>\$14,609,498</b>	<b>\$15,440,565</b>	<b>\$16,279,141</b>	<b>5.4%</b>

# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund



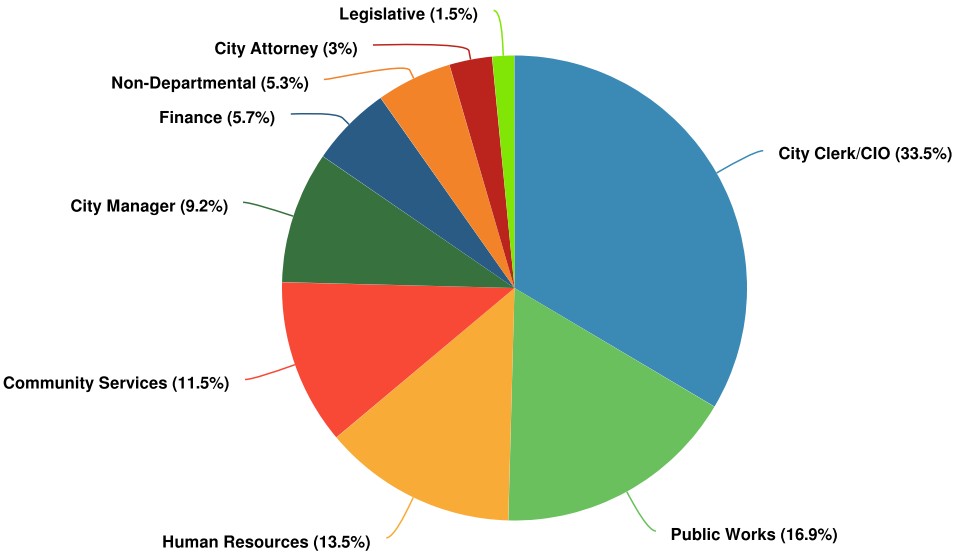
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Equipment Operations	\$2,747,028	\$2,874,500	\$2,752,354	-4.2%
Risk Management	\$3,701,164	\$3,195,704	\$3,934,980	23.1%
Info Tech Oper	\$1,827,952	\$2,002,751	\$2,173,393	8.5%
Internal Operations	\$4,858,862	\$5,545,638	\$5,543,747	0%
Facilities Operations	\$1,558,868	\$1,793,211	\$1,874,750	4.5%



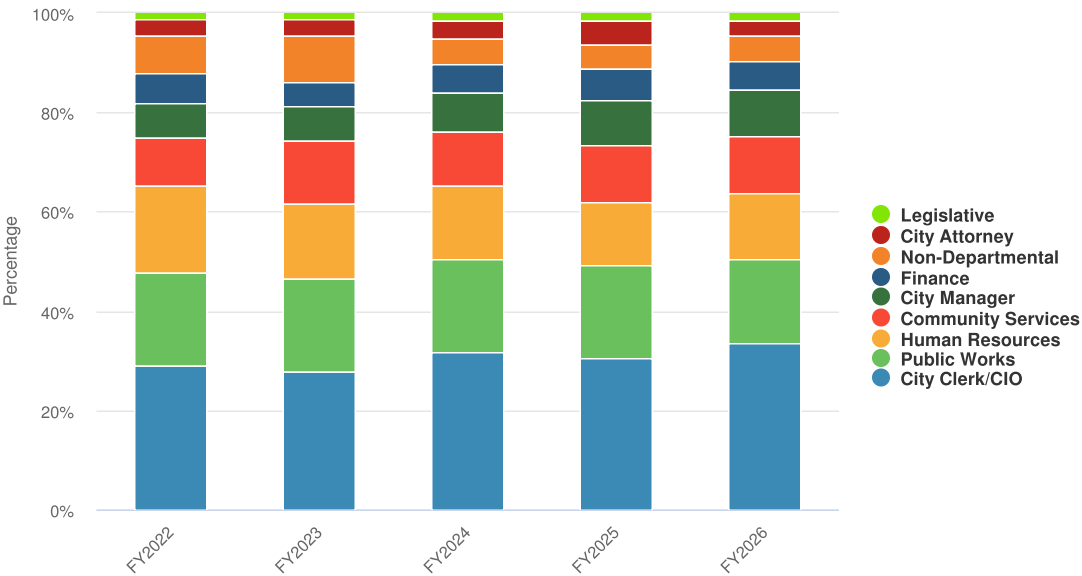
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total:	\$14,693,874	\$15,411,804	\$16,279,223	5.6%

# Expenditures by Function

## Budgeted Expenditures by Function



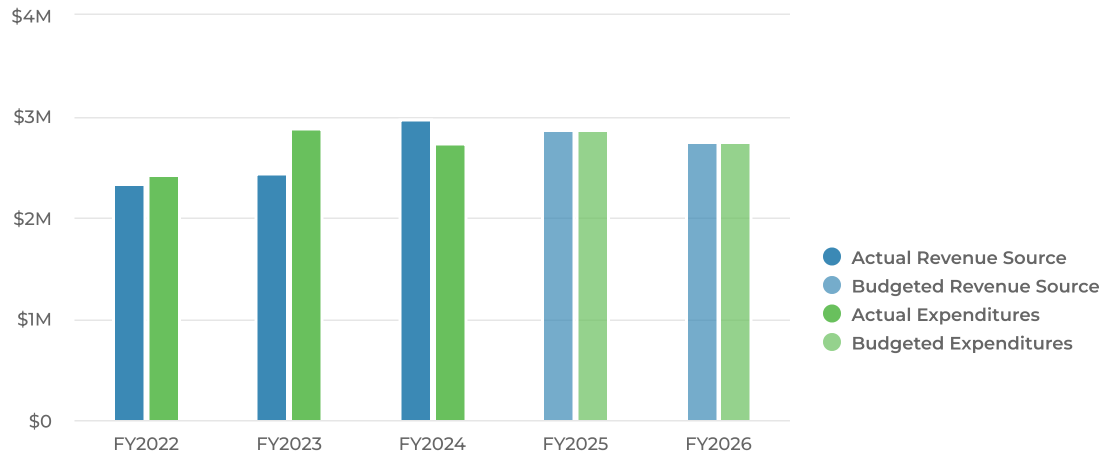
## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Legislative	\$222,590	\$243,062	\$250,094	2.9%
City Manager	\$1,163,711	\$1,407,790	\$1,493,171	6.1%
City Clerk/CIO	\$4,675,395	\$4,692,053	\$5,458,448	16.3%
City Attorney	\$522,825	\$706,462	\$483,694	-31.5%
Finance	\$830,921	\$962,627	\$921,487	-4.3%
Human Resources	\$2,187,261	\$1,959,752	\$2,190,508	11.8%
Public Works	\$2,747,028	\$2,874,500	\$2,752,354	-4.2%
Community Services	\$1,558,933	\$1,793,211	\$1,874,750	4.5%
Non-Departmental	\$785,210	\$772,347	\$854,718	10.7%
<b>Total Expenditures:</b>	<b>\$14,693,874</b>	<b>\$15,411,804</b>	<b>\$16,279,223</b>	<b>5.6%</b>

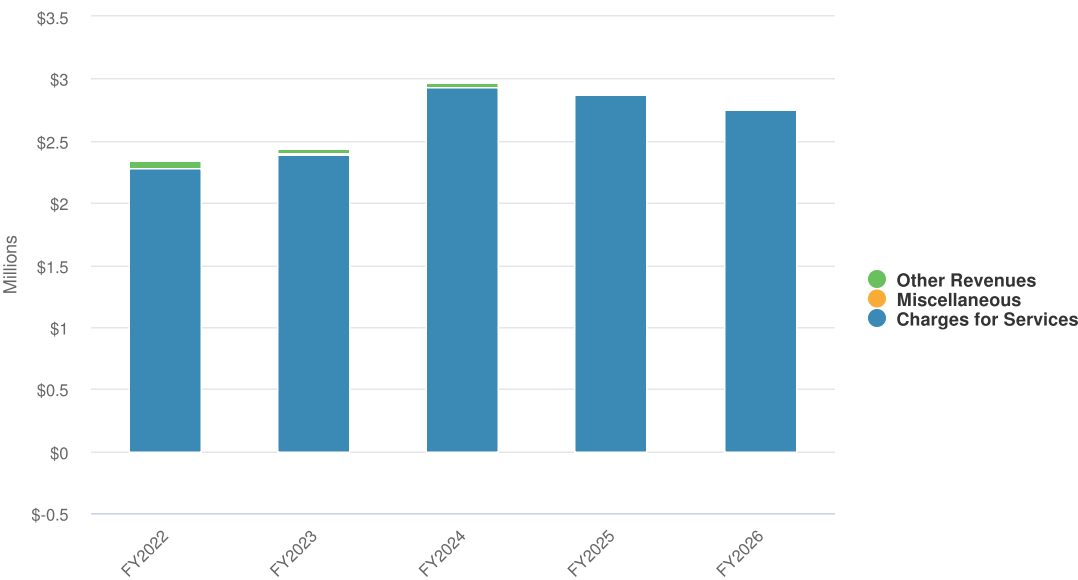
## Summary

The City of Eureka is projecting \$2.75M of revenue in FY2026, which represents a 4.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.2% or \$122.15K to \$2.75M in FY2026.



## Revenues by Source

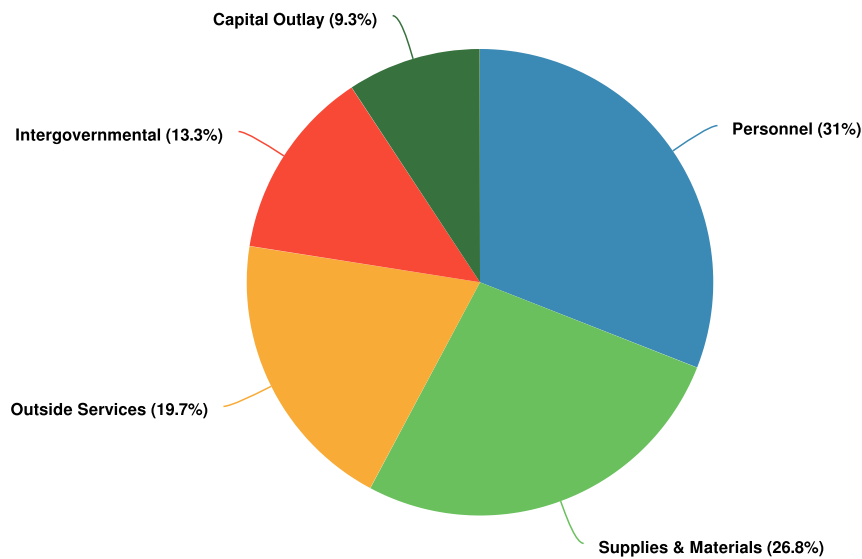
Budgeted and Historical 2026 Revenues by Source



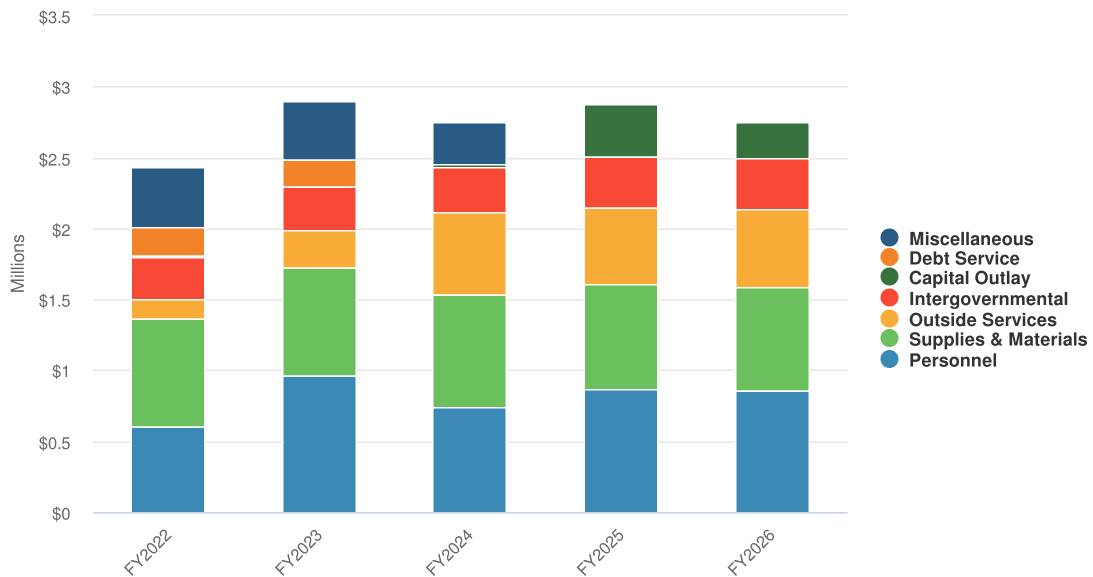
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Charges for Services	\$2,927,810	\$2,874,489	\$2,752,343	-4.2%
Miscellaneous	\$4,400	\$0	\$0	0%
Other Revenues	\$39,689	\$0	\$0	0%
Total Revenue Source:	\$2,971,899	\$2,874,489	\$2,752,343	-4.2%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$738,080	\$868,780	\$852,337	-1.9%
Supplies & Materials	\$800,123	\$738,500	\$738,500	0%

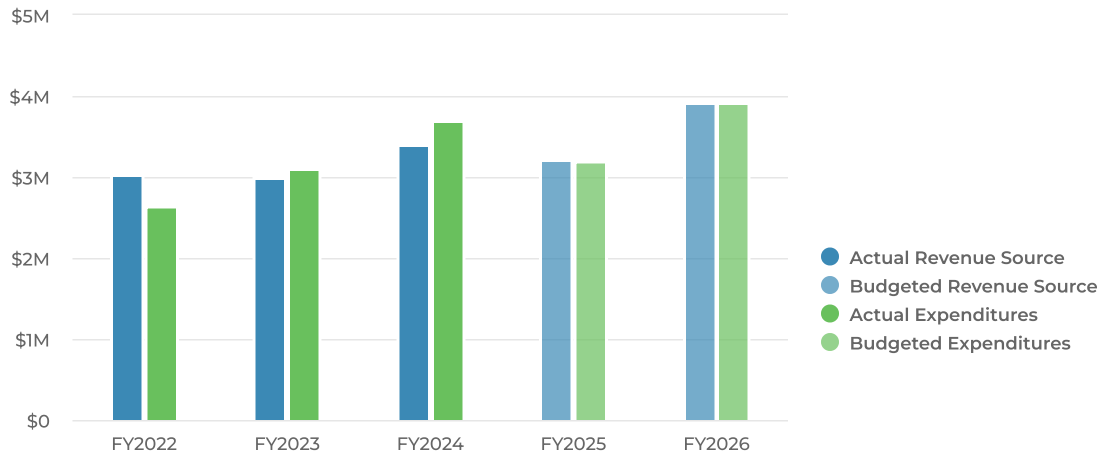
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Outside Services	\$581,381	\$541,743	\$541,743	0%
Miscellaneous	\$289,749	\$0	\$0	0%
Intergovernmental	\$310,214	\$355,477	\$364,774	2.6%
Capital Outlay	\$27,482	\$370,000	\$255,000	-31.1%
<b>Total Expense Objects:</b>	<b>\$2,747,028</b>	<b>\$2,874,500</b>	<b>\$2,752,354</b>	<b>-4.2%</b>

## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Public Works	\$2,747,028	\$2,874,500	\$2,752,354	-4.2%
<b>Total Expenditures:</b>	<b>\$2,747,028</b>	<b>\$2,874,500</b>	<b>\$2,752,354</b>	<b>-4.2%</b>

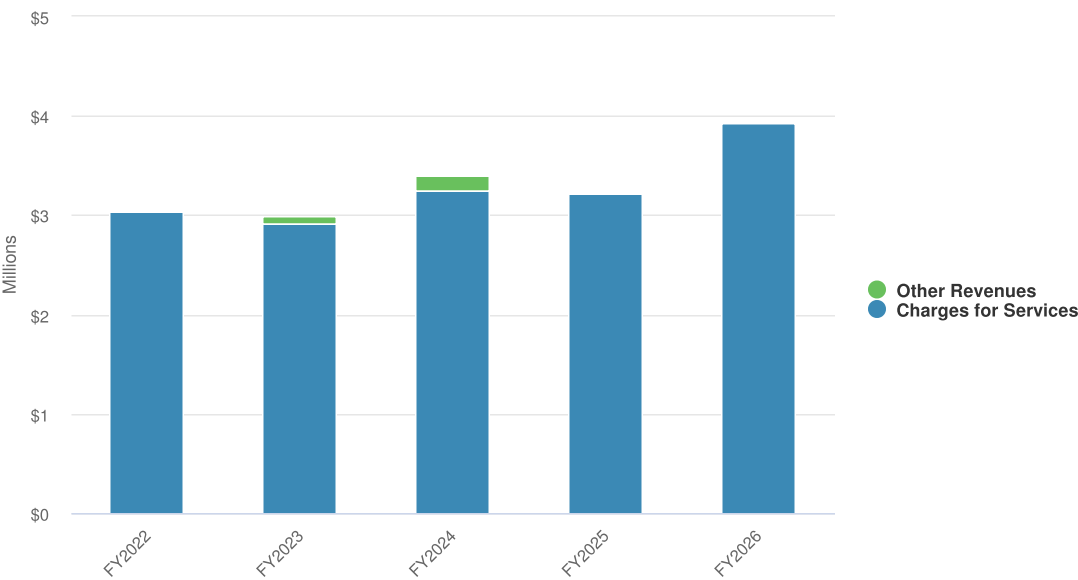
## Summary

The City of Eureka is projecting \$3.93M of revenue in FY2026, which represents a 22.4% increase over the prior year. Budgeted expenditures are projected to increase by 23.1% or \$739.28K to \$3.93M in FY2026.



## Revenues by Source

Budgeted and Historical 2026 Revenues by Source

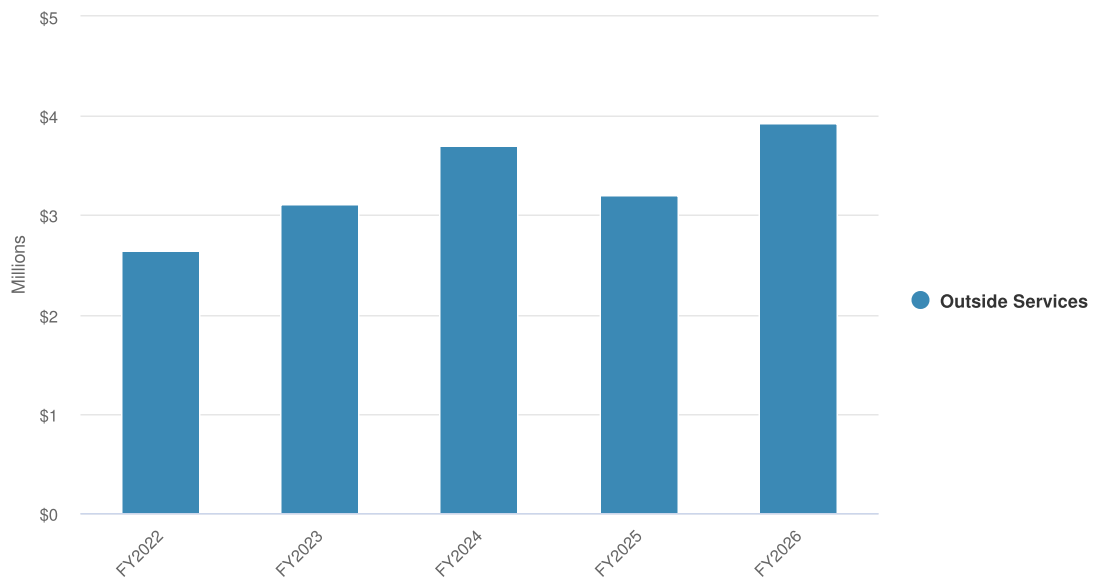


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Charges for Services	\$3,246,508	\$3,213,684	\$3,932,475	22.4%
Other Revenues	\$152,697	\$0	\$0	0%
Total Revenue Source:	\$3,399,205	\$3,213,684	\$3,932,475	22.4%

Expenditures by Expense Type



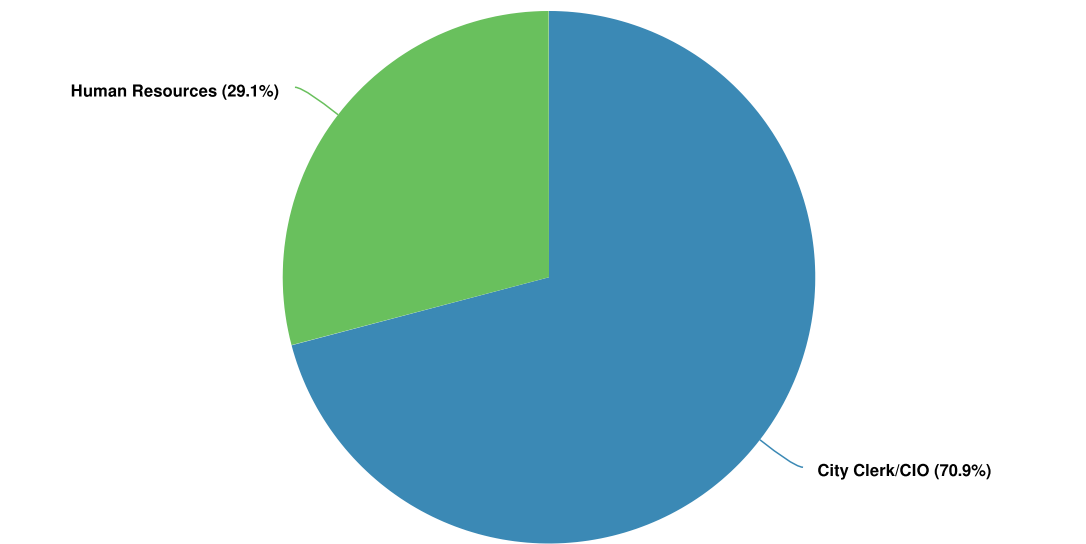
### Budgeted and Historical Expenditures by Expense Type



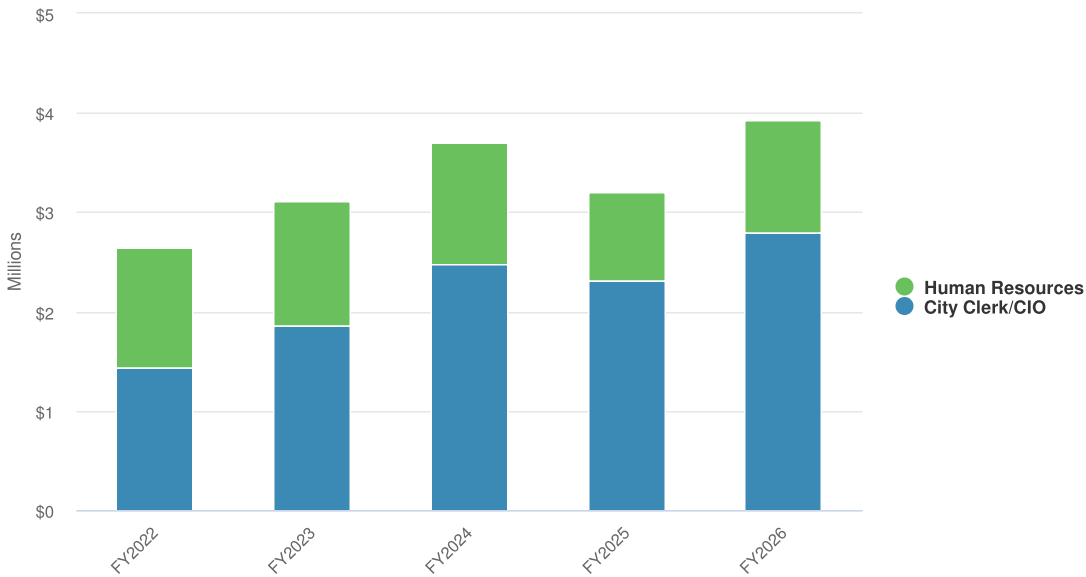
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Outside Services	\$3,701,164	\$3,195,704	\$3,934,980	23.1%
<b>Total Expense Objects:</b>	<b>\$3,701,164</b>	<b>\$3,195,704</b>	<b>\$3,934,980</b>	<b>23.1%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
City Clerk/CIO	\$2,483,727	\$2,309,926	\$2,789,799	20.8%
Human Resources	\$1,217,437	\$885,778	\$1,145,181	29.3%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total Expenditures:	\$3,701,164	\$3,195,704	\$3,934,980	23.1%

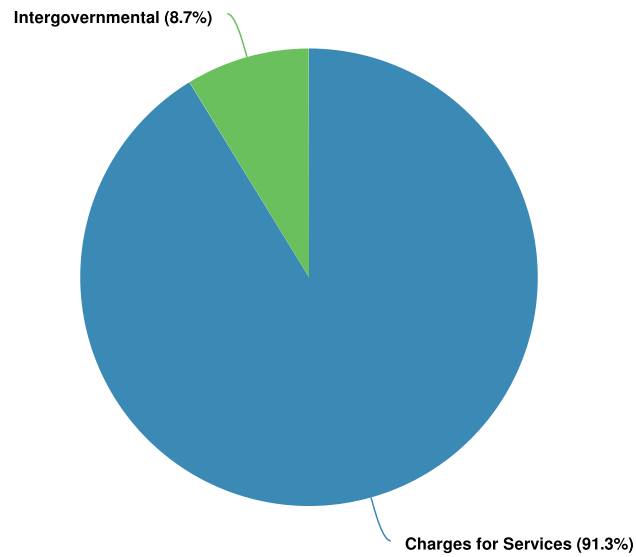
## Summary

The City of Eureka is projecting \$2.17M of revenue in FY2026, which represents a 8.9% increase over the prior year. Budgeted expenditures are projected to increase by 8.5% or \$170.64K to \$2.17M in FY2026.

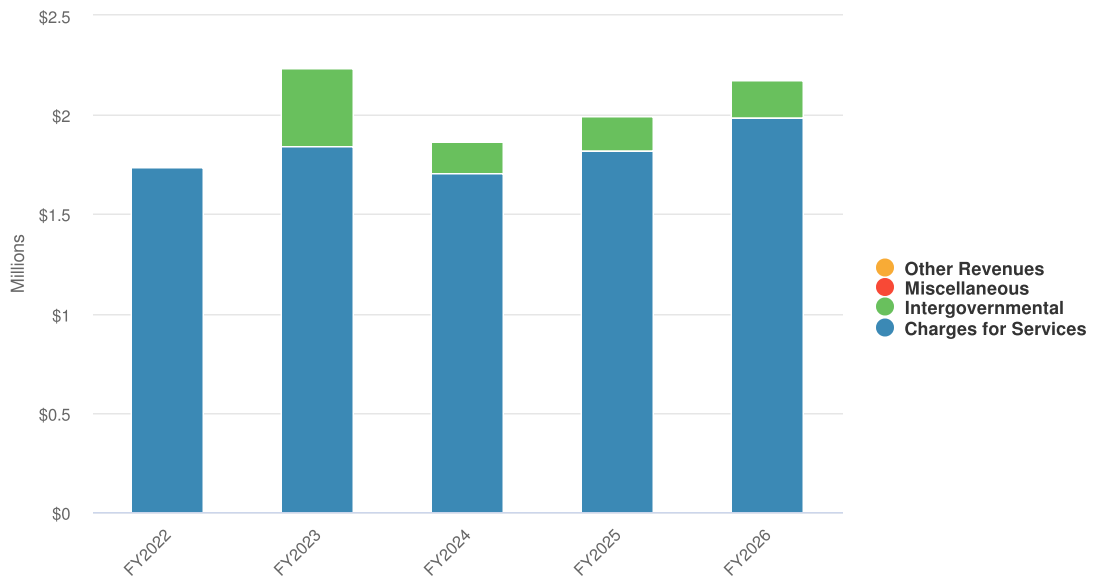


# Revenues by Source

## Projected 2026 Revenues by Source

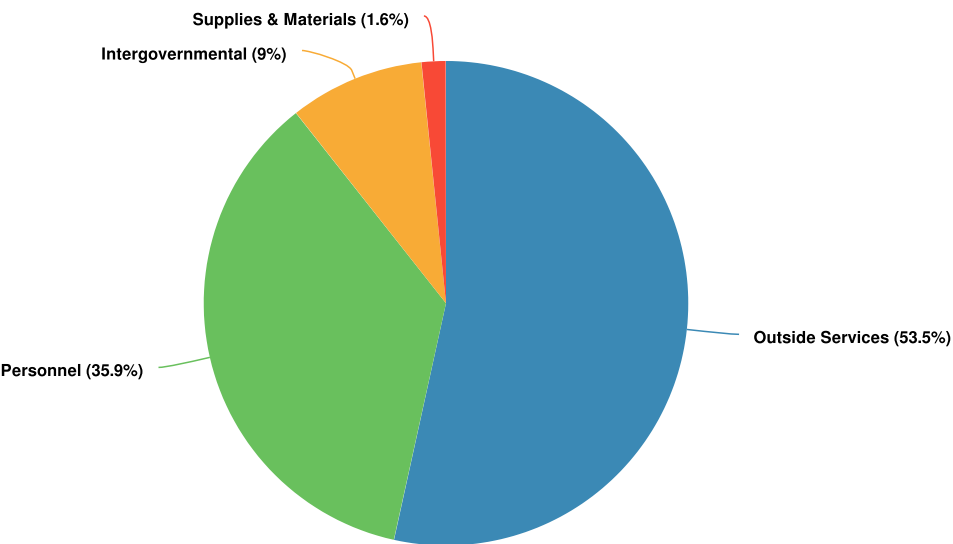


## Budgeted and Historical 2026 Revenues by Source

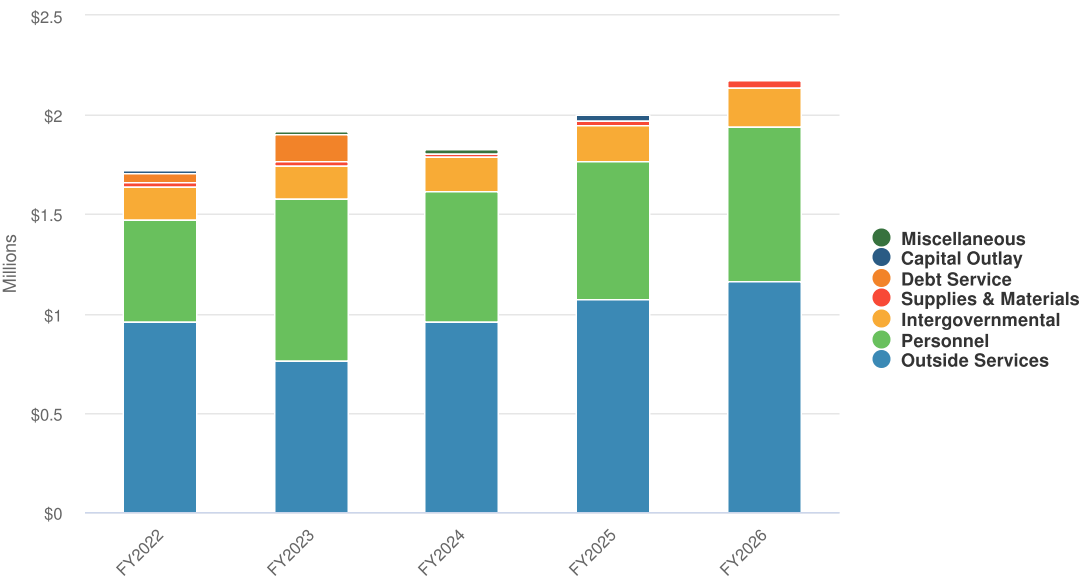


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type

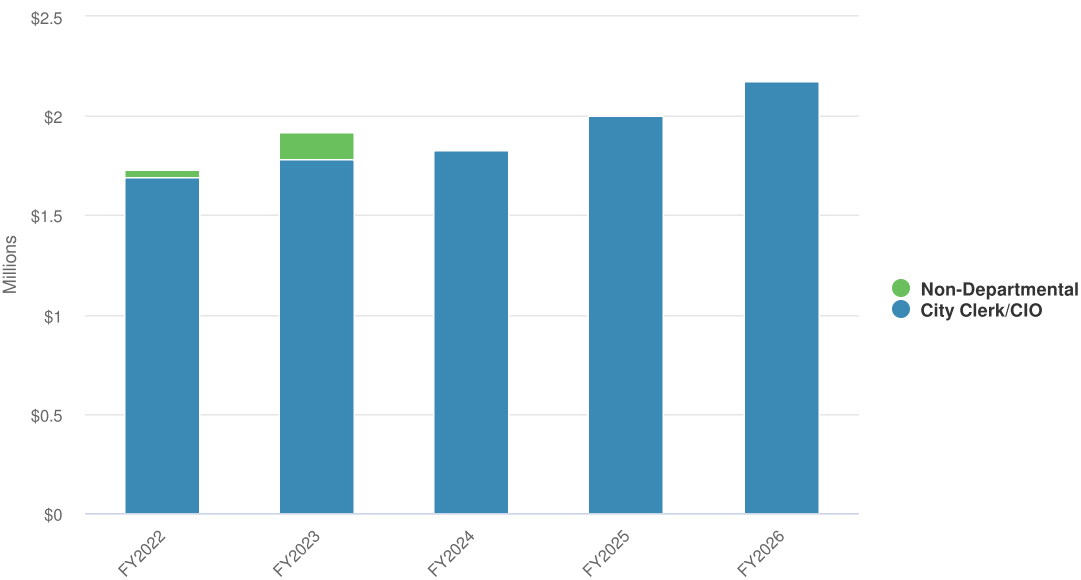


Budgeted and Historical Expenditures by Expense Type



# Expenditures by Function

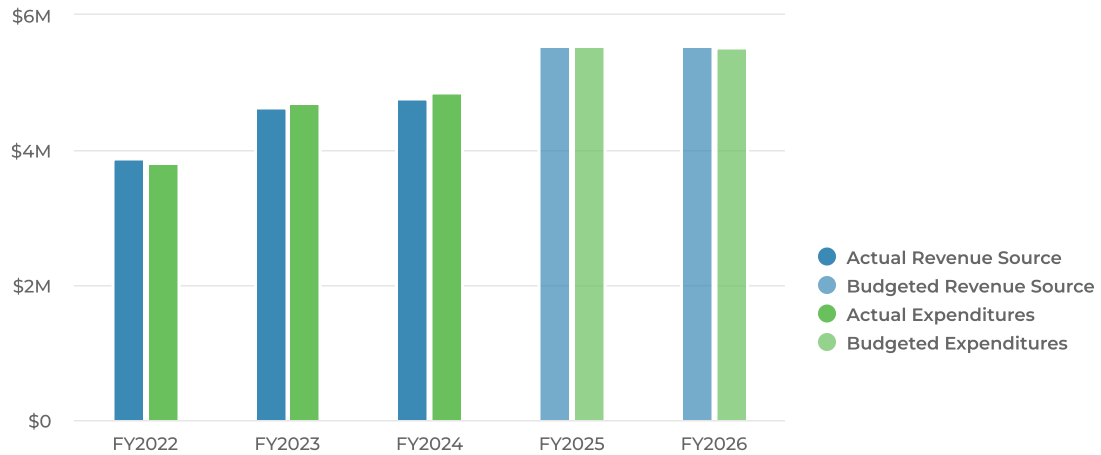
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
City Clerk/CIO	\$1,827,952	\$2,002,751	\$2,173,393	8.5%
Total Expenditures:	\$1,827,952	\$2,002,751	\$2,173,393	8.5%

## Summary

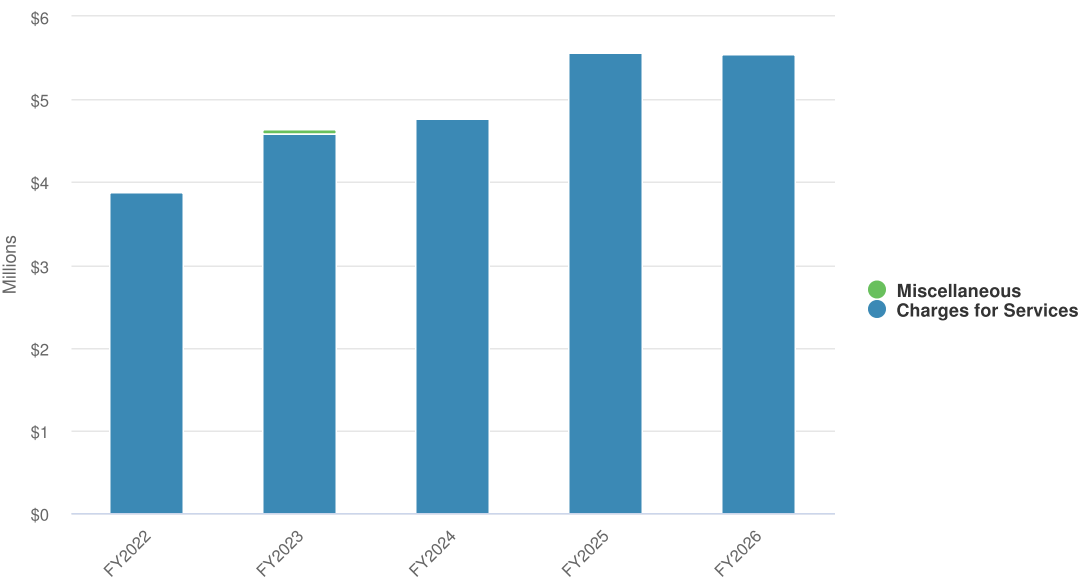
The City of Eureka is projecting \$5.55M of revenue in FY2026, which represents a 0.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.0% or \$1.89K to \$5.54M in FY2026.



## Revenues by Source



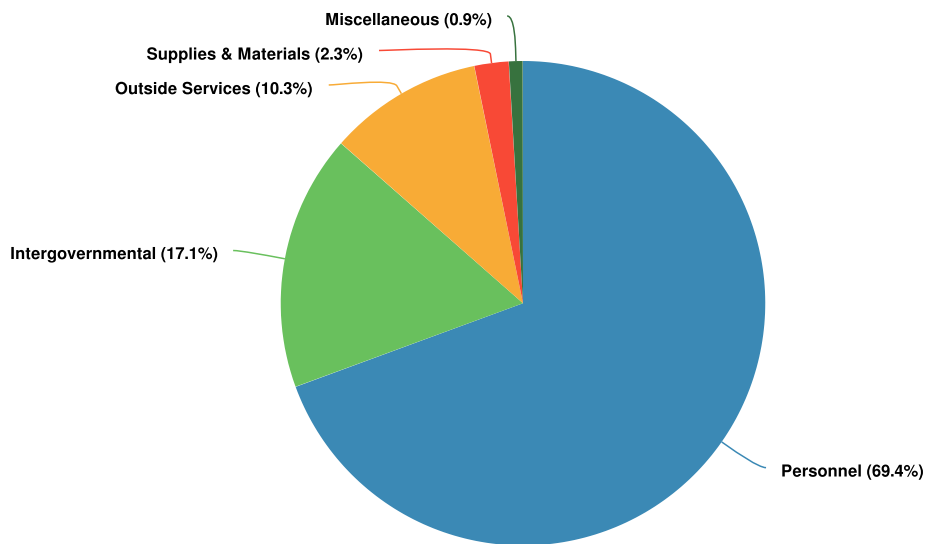
Budgeted and Historical 2026 Revenues by Source



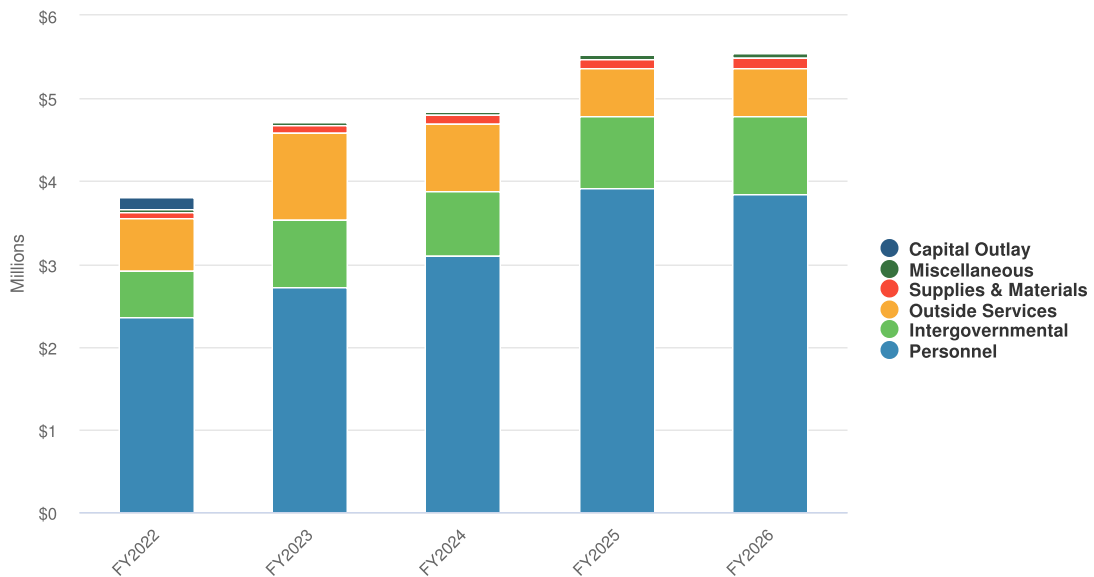
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Charges for Services	\$4,765,479	\$5,560,053	\$5,542,681	-0.3%
Miscellaneous	\$19,719	\$3,489	\$3,500	0.3%
Total Revenue Source:	\$4,785,199	\$5,563,541	\$5,546,181	-0.3%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

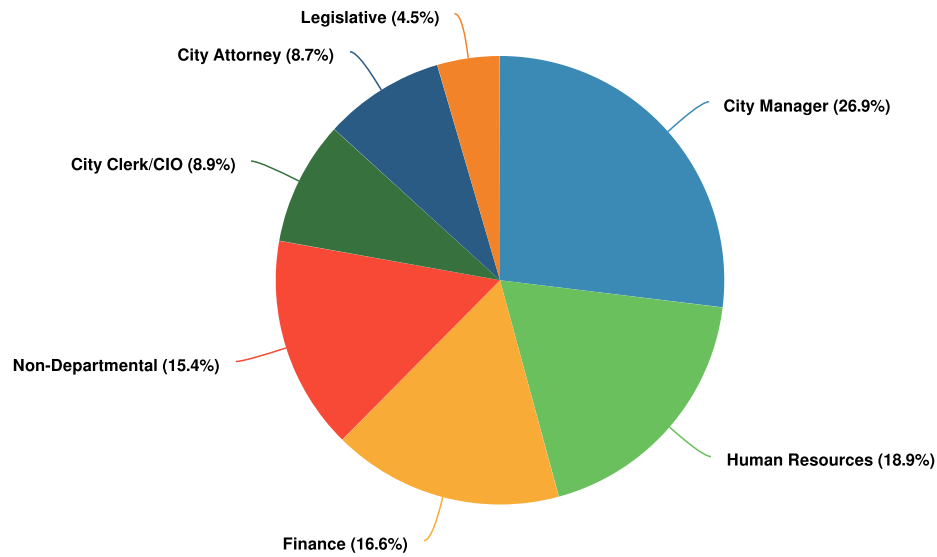


## Budgeted and Historical Expenditures by Expense Type

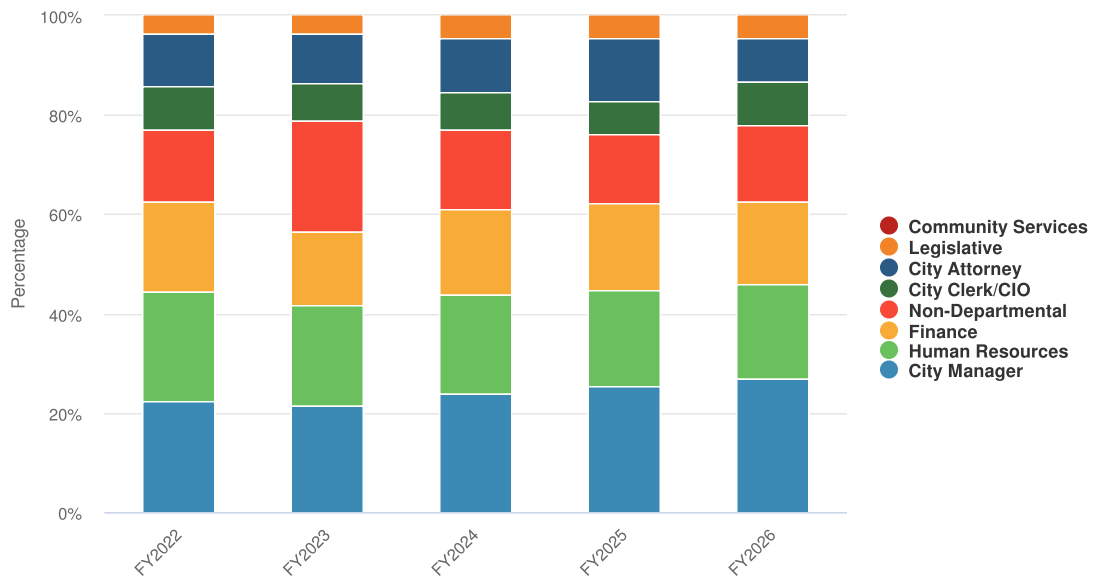


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

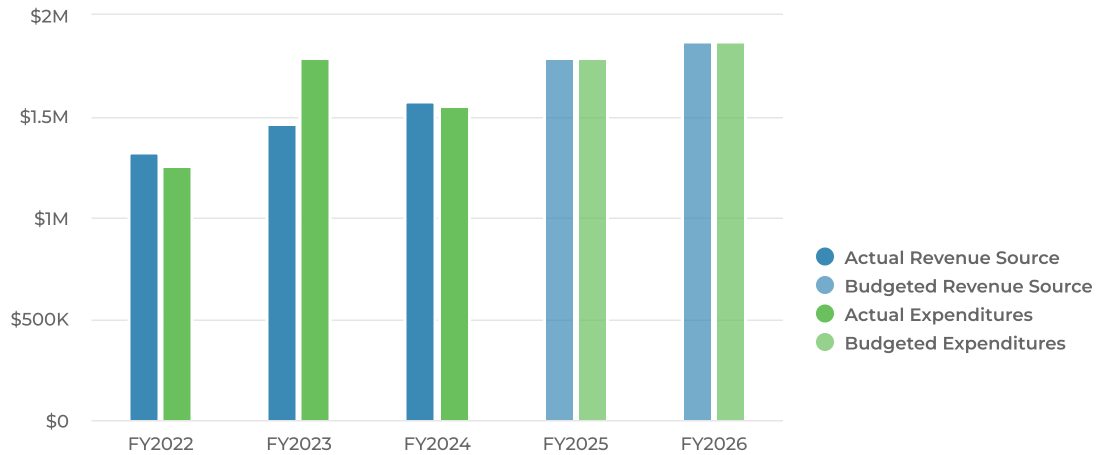


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Legislative	\$222,590	\$243,062	\$250,094	2.9%
City Manager	\$1,163,711	\$1,407,790	\$1,493,171	6.1%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
City Clerk/CIO	\$363,716	\$379,376	\$495,256	30.5%
City Attorney	\$522,825	\$706,462	\$483,694	-31.5%
Finance	\$830,921	\$962,627	\$921,487	-4.3%
Human Resources	\$969,824	\$1,073,974	\$1,045,327	-2.7%
Community Services	\$65	\$0	\$0	0%
Non-Departmental	\$785,210	\$772,347	\$854,718	10.7%
<b>Total Expenditures:</b>	<b>\$4,858,862</b>	<b>\$5,545,638</b>	<b>\$5,543,747</b>	<b>0%</b>

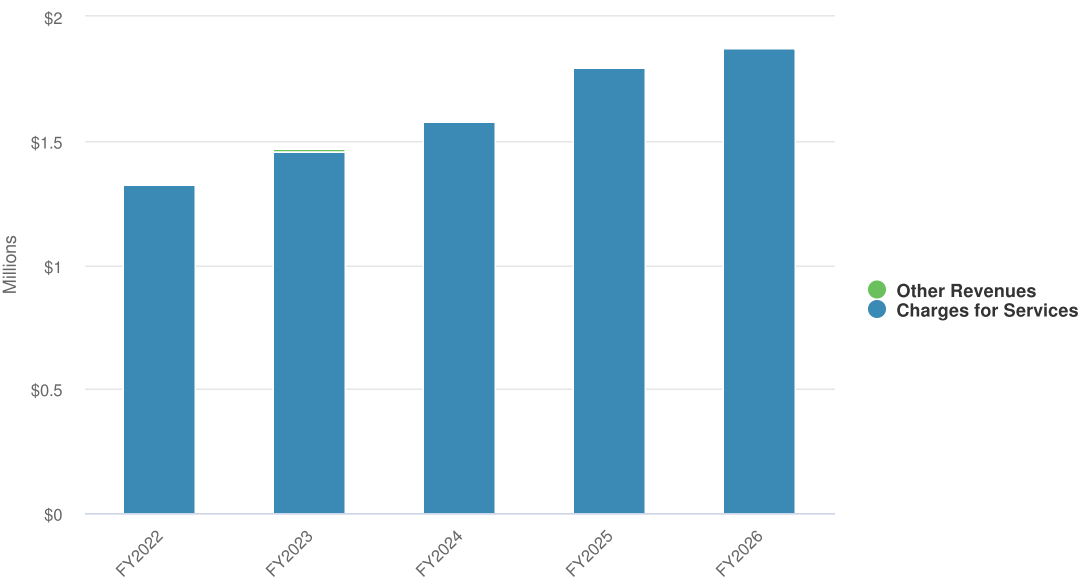
## Summary

The City of Eureka is projecting \$1.87M of revenue in FY2026, which represents a 4.5% increase over the prior year. Budgeted expenditures are projected to increase by 4.5% or \$81.54K to \$1.87M in FY2026.



## Revenues by Source

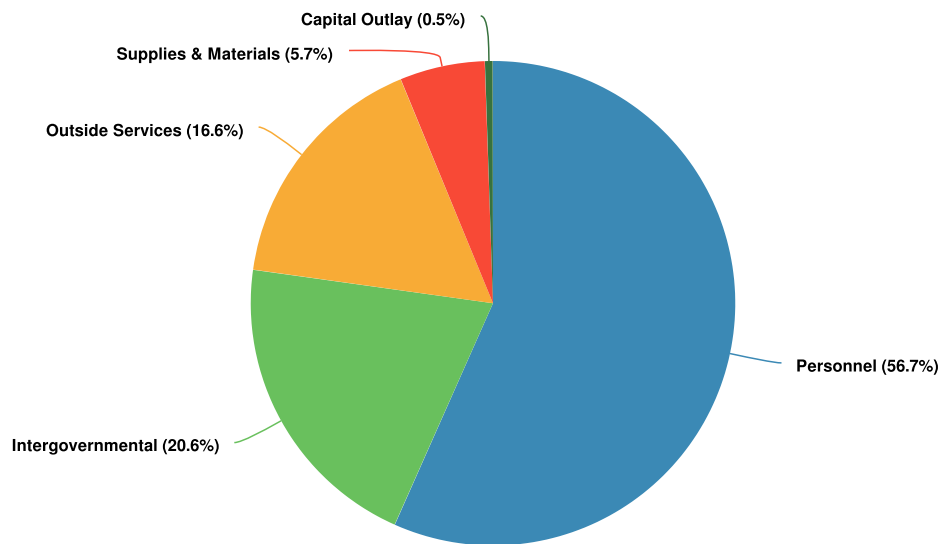
Budgeted and Historical 2026 Revenues by Source



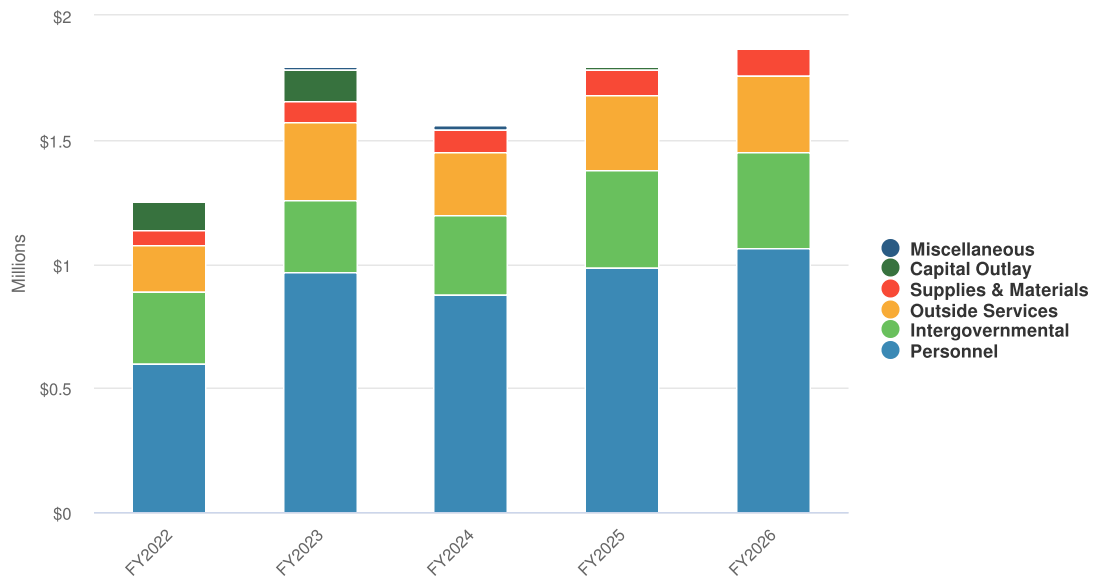
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Charges for Services	\$1,574,889	\$1,793,211	\$1,874,750	4.5%
Other Revenues	\$2,891	\$0	\$0	0%
Total Revenue Source:	\$1,577,780	\$1,793,211	\$1,874,750	4.5%

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

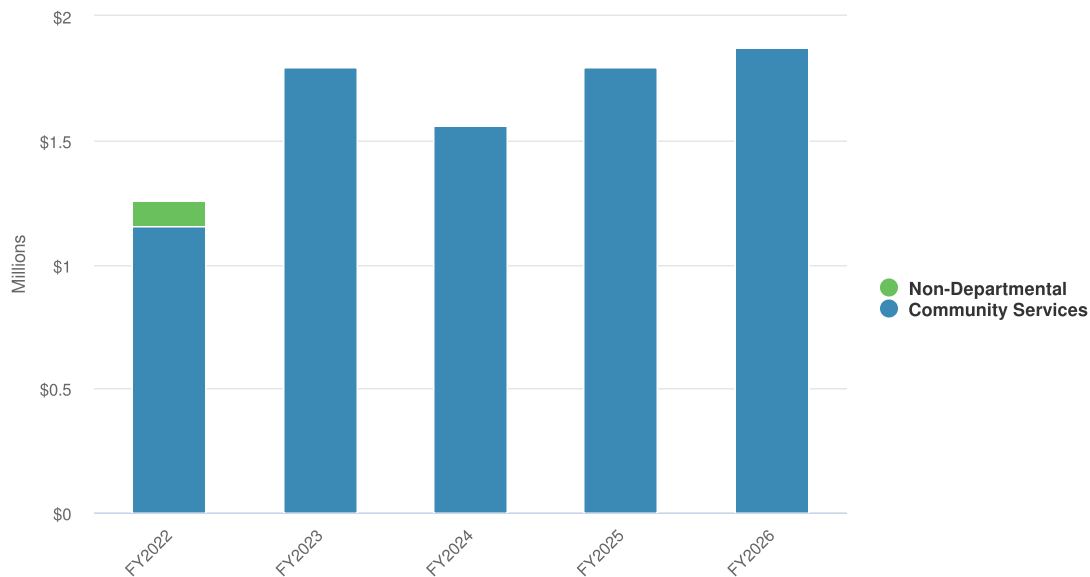


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$878,665	\$986,155	\$1,062,215	7.7%
Supplies & Materials	\$89,585	\$104,600	\$106,350	1.7%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Outside Services	\$252,097	\$300,725	\$310,725	3.3%
Miscellaneous	\$16,570	\$0	\$0	0%
Intergovernmental	\$319,970	\$391,731	\$385,460	-1.6%
Capital Outlay	\$1,981	\$10,000	\$10,000	0%
<b>Total Expense Objects:</b>	<b>\$1,558,868</b>	<b>\$1,793,211</b>	<b>\$1,874,750</b>	<b>4.5%</b>

## Expenditures by Function

### Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Community Services	\$1,558,868	\$1,793,211	\$1,874,750	4.5%
<b>Total Expenditures:</b>	<b>\$1,558,868</b>	<b>\$1,793,211</b>	<b>\$1,874,750</b>	<b>4.5%</b>

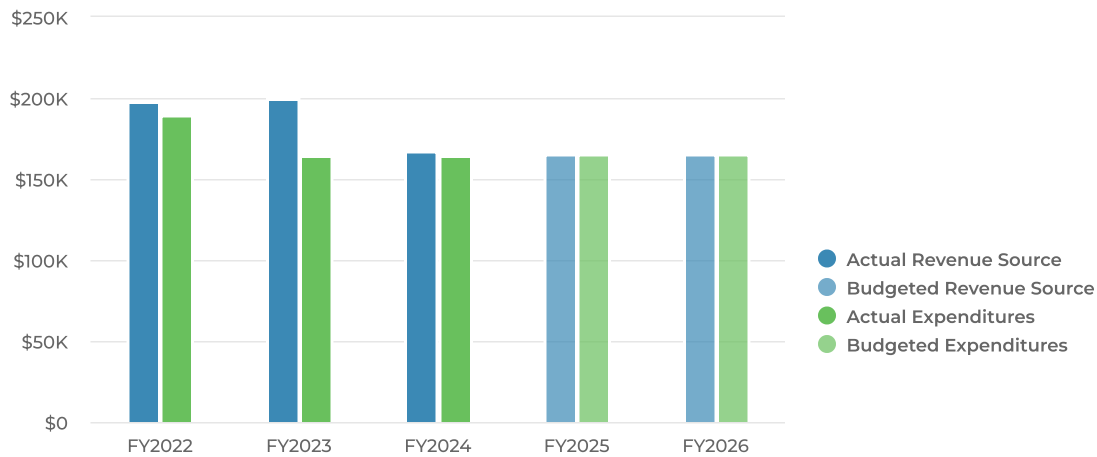


## Trust Fund

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.

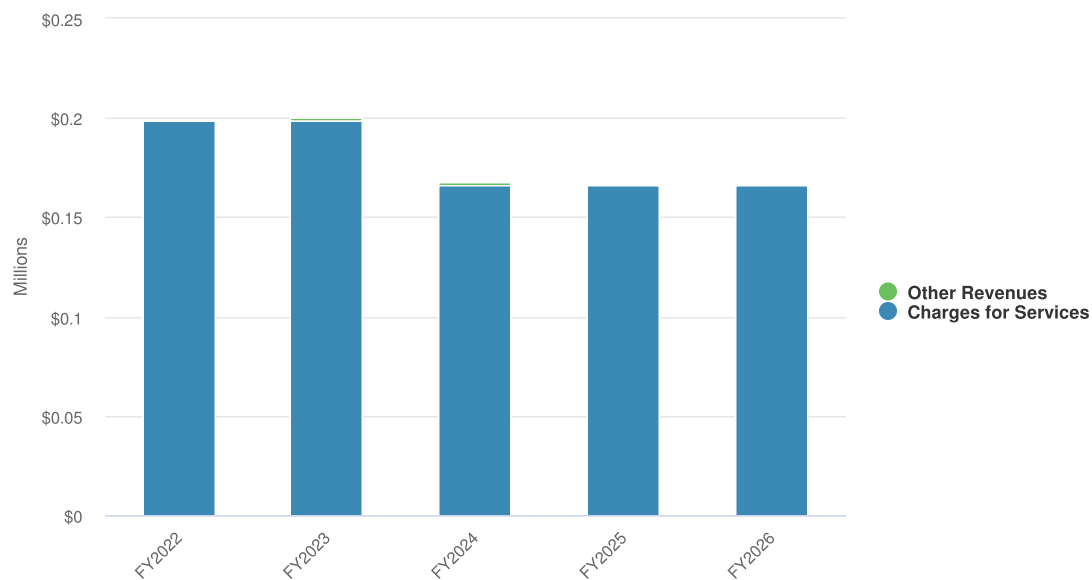
### Summary

The City of Eureka is projecting \$165.96K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$165.96K in FY2026.



### Revenues by Source

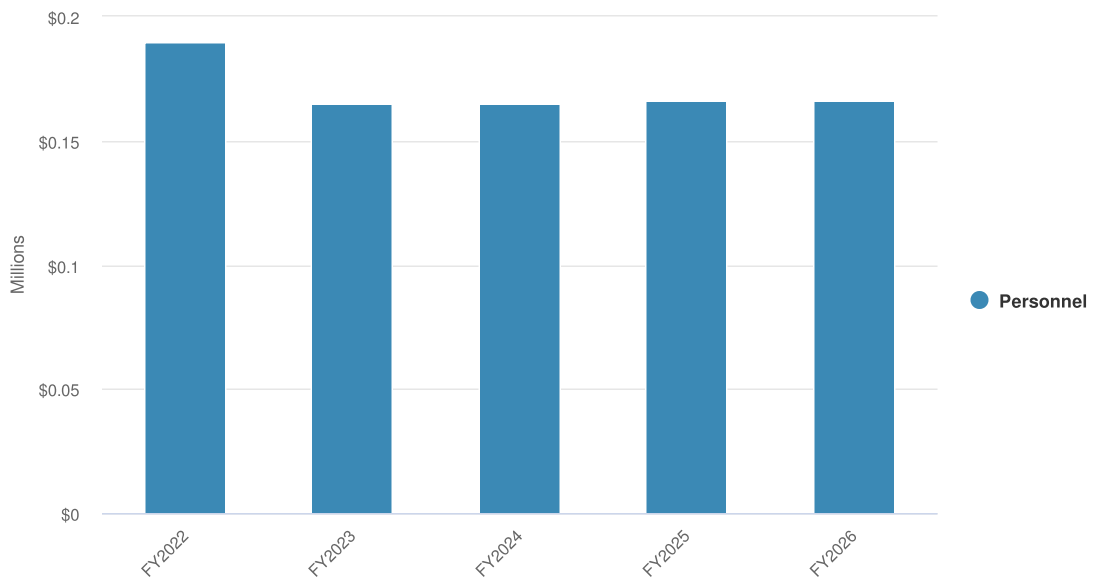
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Charges for Services	\$165,961	\$165,961	\$165,961	0%
Other Revenues	\$1,941	\$0	\$0	0%
Total Revenue Source:	\$167,902	\$165,961	\$165,961	0%

Expenditures by Expense Type

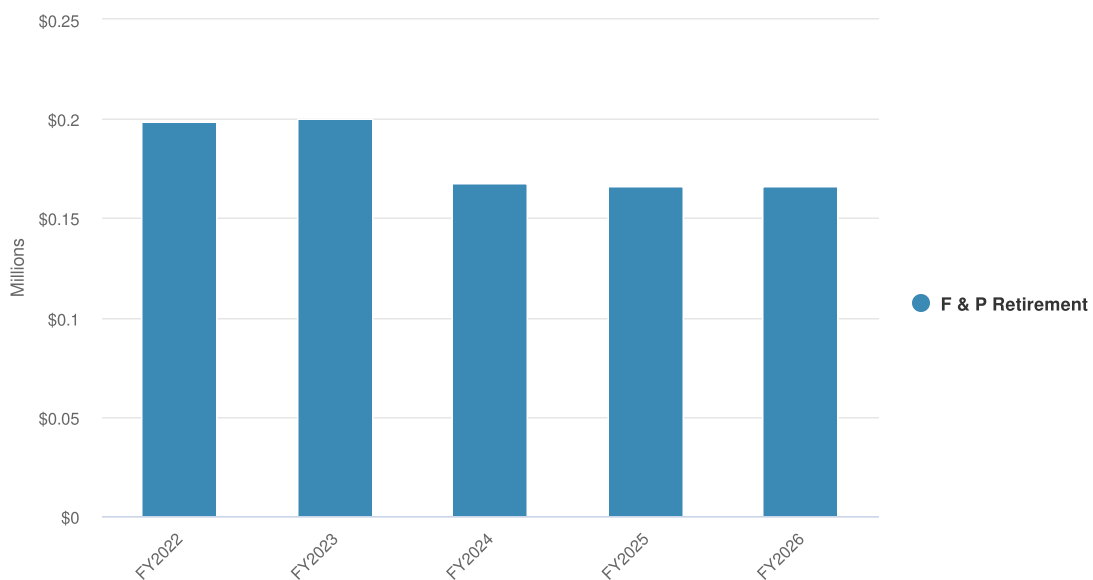
### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$164,808	\$165,961	\$165,961	0%
<b>Total Expense Objects:</b>	<b>\$164,808</b>	<b>\$165,961</b>	<b>\$165,961</b>	<b>0%</b>

## Revenue by Fund

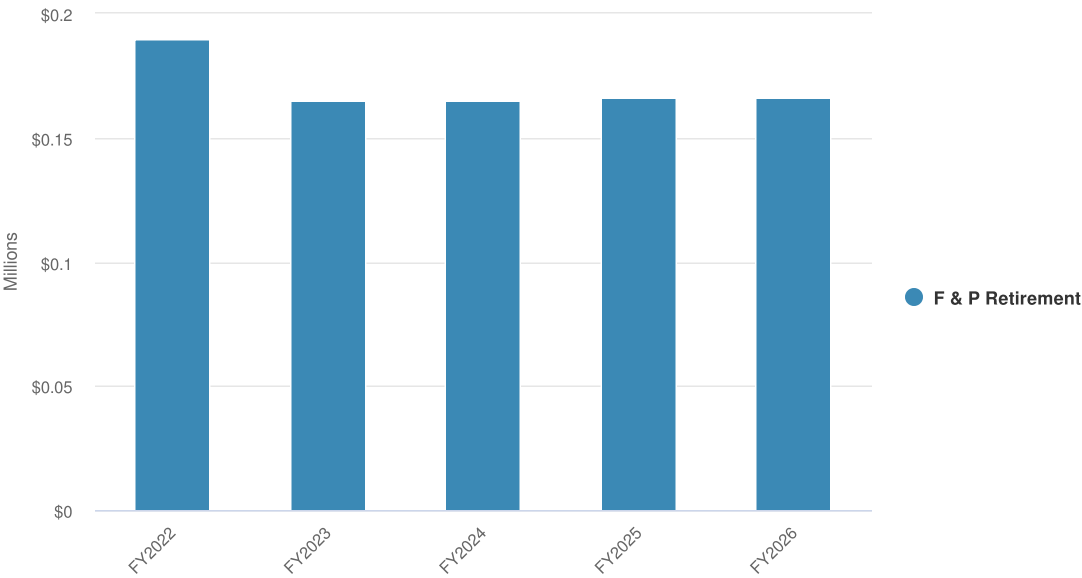
### Budgeted and Historical 2026 Revenue by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
F & P Retirement	\$167,902	\$165,961	\$165,961	0%
<b>Total F &amp; P Retirement:</b>	<b>\$167,902</b>	<b>\$165,961</b>	<b>\$165,961</b>	<b>0%</b>

## Expenditures by Fund

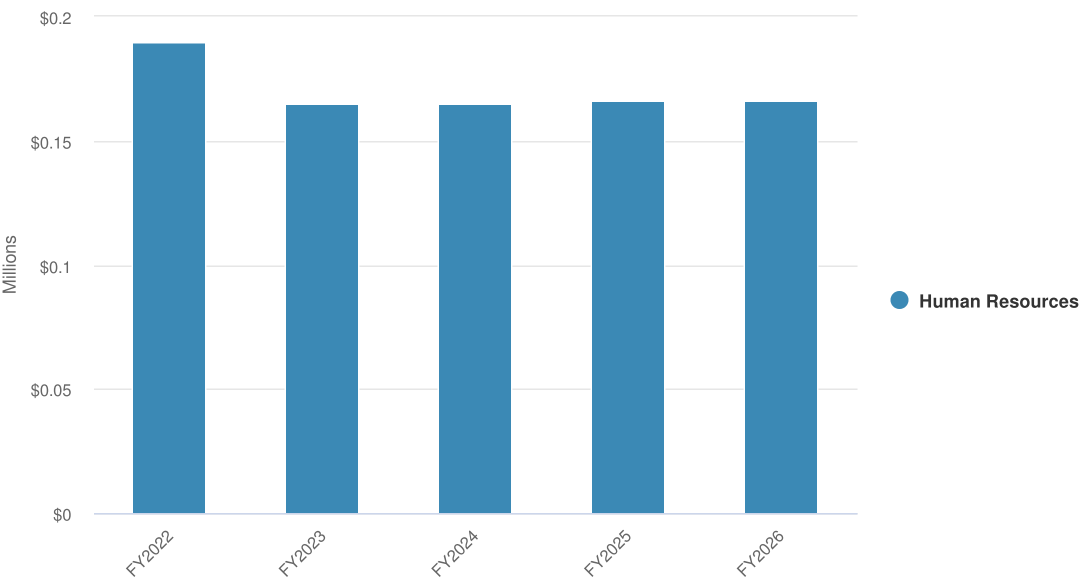
### Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
F & P Retirement	\$164,808	\$165,961	\$165,961	0%
<b>Total F &amp; P Retirement:</b>	<b>\$164,808</b>	<b>\$165,961</b>	<b>\$165,961</b>	<b>0%</b>

## Expenditures by Function

Budgeted and Historical Expenditures by Function



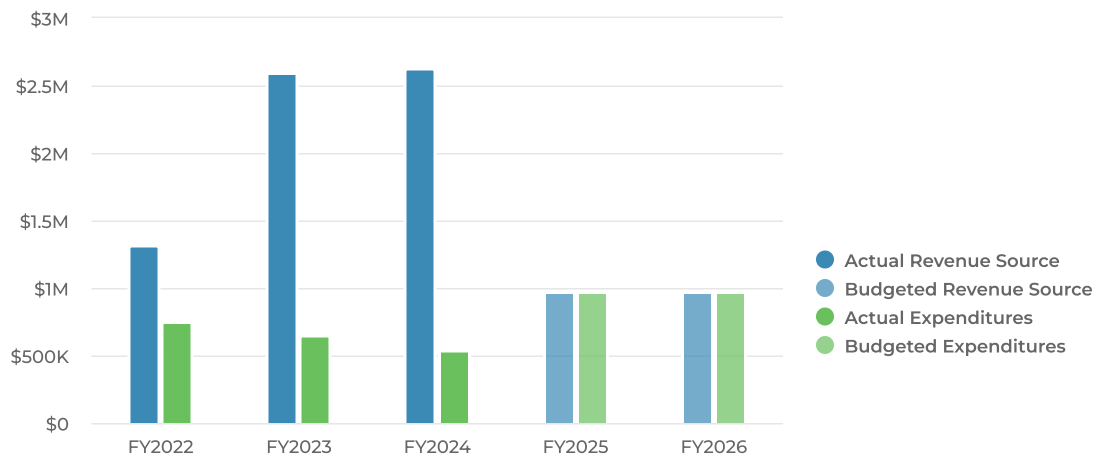
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Human Resources	\$164,808	\$165,961	\$165,961	0%
Total Expenditures:	\$164,808	\$165,961	\$165,961	0%

## E Successor Agency Funds

California Redevelopment Agencies were dissolved as of February 1, 2012, pursuant to AB 1X26 and subsequent amendments to dissolution law. The Eureka City Council elected to serve as the Successor Agency to the Eureka Community Development Agency to wind down the affairs of the former Redevelopment Agency. The wind-down includes preparing statutorily mandated reports, satisfying the final legal and other obligations of the Redevelopment Agency, and disposing of the former Agency's assets. Actions of the Successor Agency are generally reviewed and approved both by the Oversight Board and the California Department of Finance.

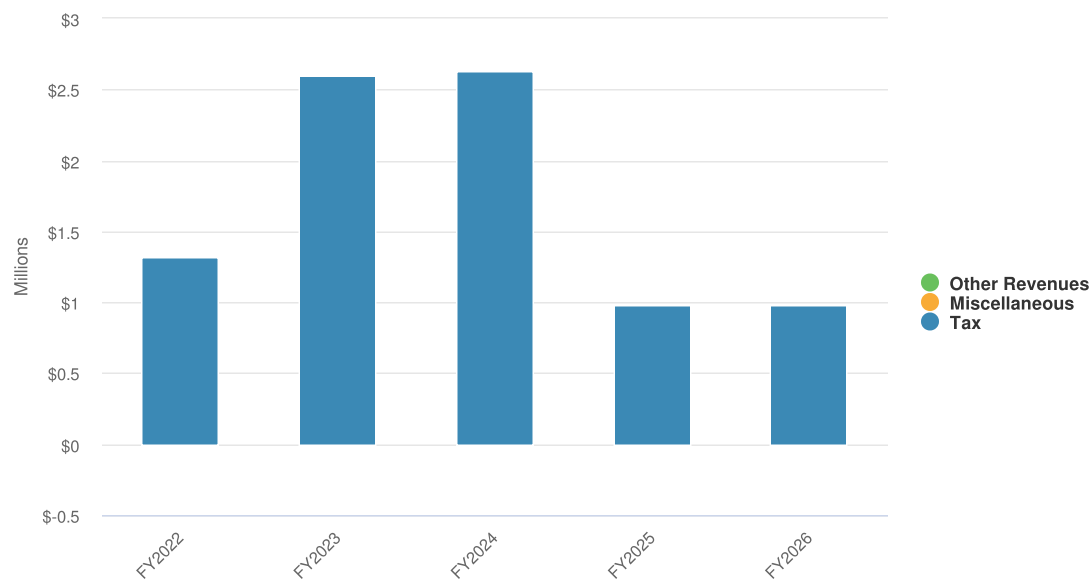
### Summary

The City of Eureka is projecting \$980.38K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$980.38K in FY2026.



### Revenues by Source

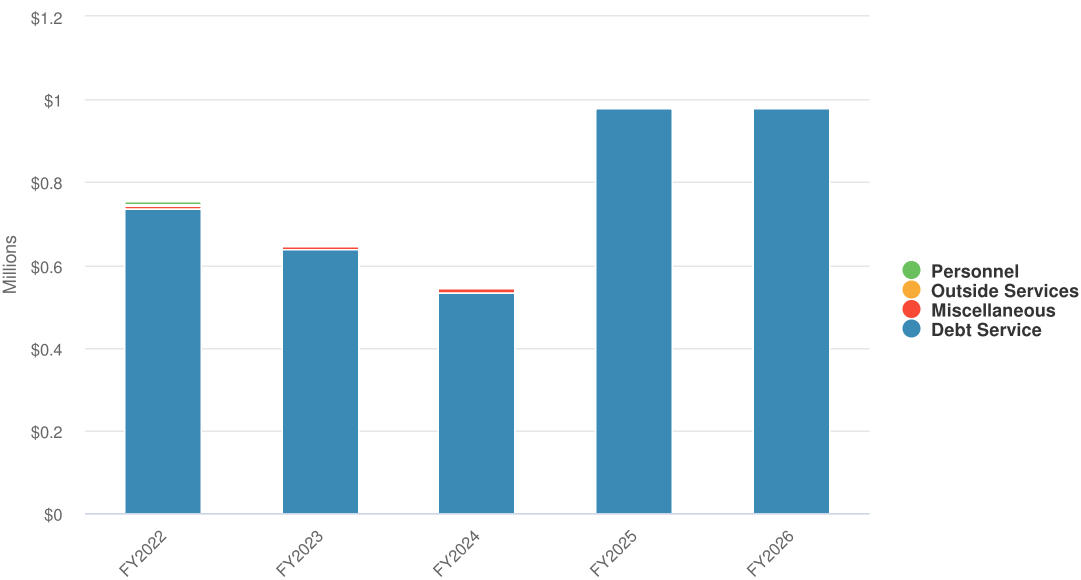
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Tax	\$2,625,623	\$980,382	\$980,382	0%
Miscellaneous	\$3,134	\$0	\$0	0%
Other Revenues	\$1,376	\$0	\$0	0%
Total Revenue Source:	\$2,630,132	\$980,382	\$980,382	0%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

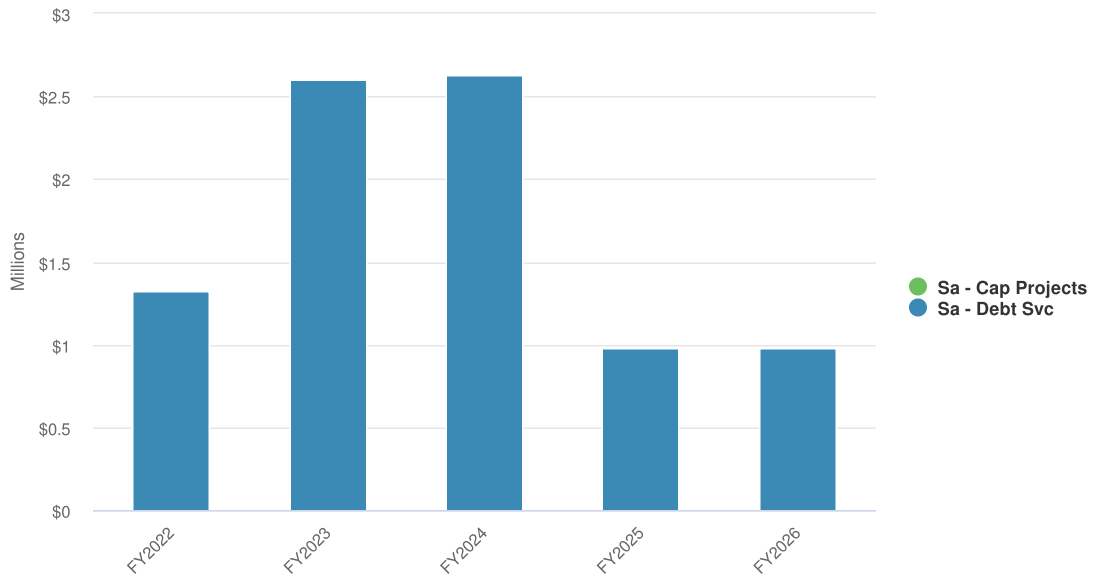


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$3,241	\$0	\$0	0%
Outside Services	\$1,800	\$0	\$0	0%
Miscellaneous	\$9,081	\$0	\$0	0%
Debt Service	\$534,437	\$980,382	\$980,382	0%
Total Expense Objects:	\$548,559	\$980,382	\$980,382	0%

Revenue by Fund



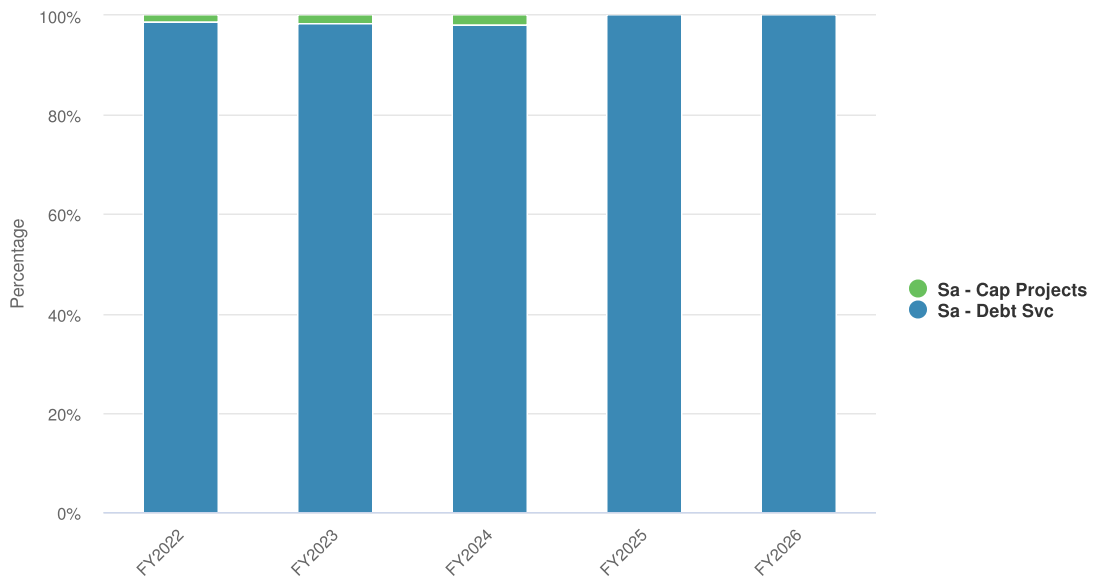
### Budgeted and Historical 2026 Revenue by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Sa - Debt Svc	\$2,628,757	\$980,382	\$980,382	0%
Sa - Cap Projects	\$1,376	\$0	\$0	0%
<b>Total:</b>	<b>\$2,630,132</b>	<b>\$980,382</b>	<b>\$980,382</b>	<b>0%</b>

## Expenditures by Fund

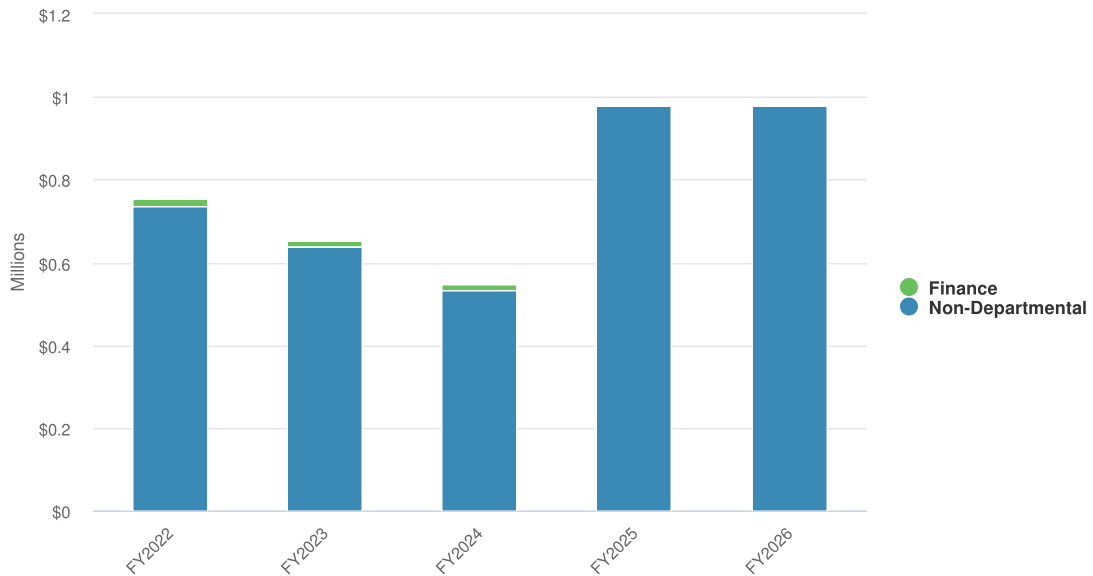
### Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Sa - Debt Svc	\$539,478	\$980,382	\$980,382	0%
Sa - Cap Projects	\$9,081	\$0	\$0	0%
<b>Total:</b>	<b>\$548,559</b>	<b>\$980,382</b>	<b>\$980,382</b>	<b>0%</b>

## Expenditures by Function

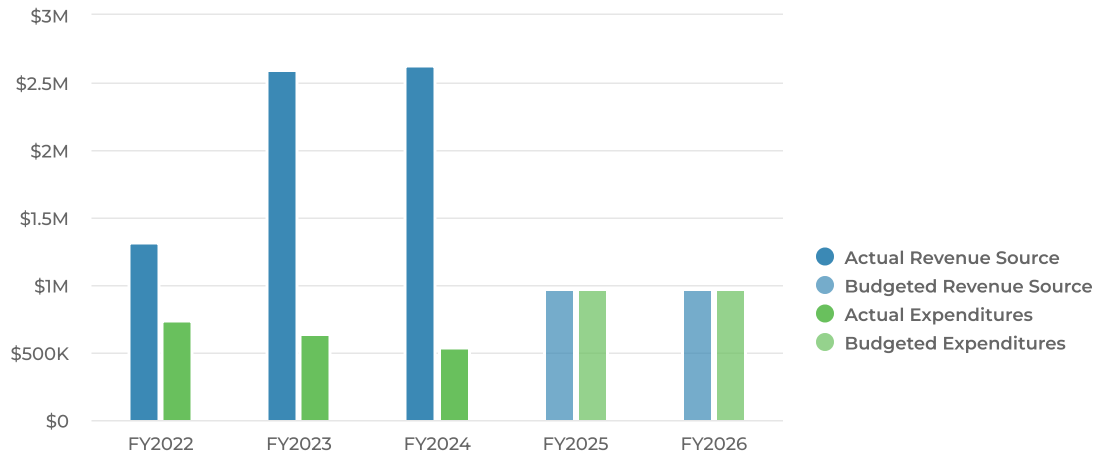
### Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Finance	\$14,122	\$0	\$0	0%
Non-Departmental	\$534,437	\$980,382	\$980,382	0%
<b>Total Expenditures:</b>	<b>\$548,559</b>	<b>\$980,382</b>	<b>\$980,382</b>	<b>0%</b>

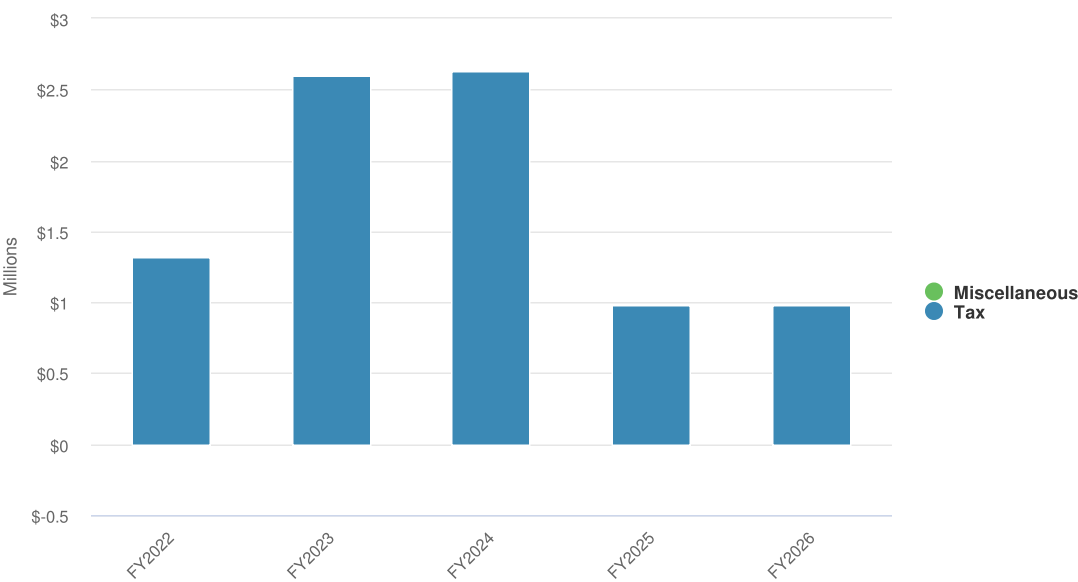
## Summary

The City of Eureka is projecting \$980.38K of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$980.38K in FY2026.



## Revenues by Source

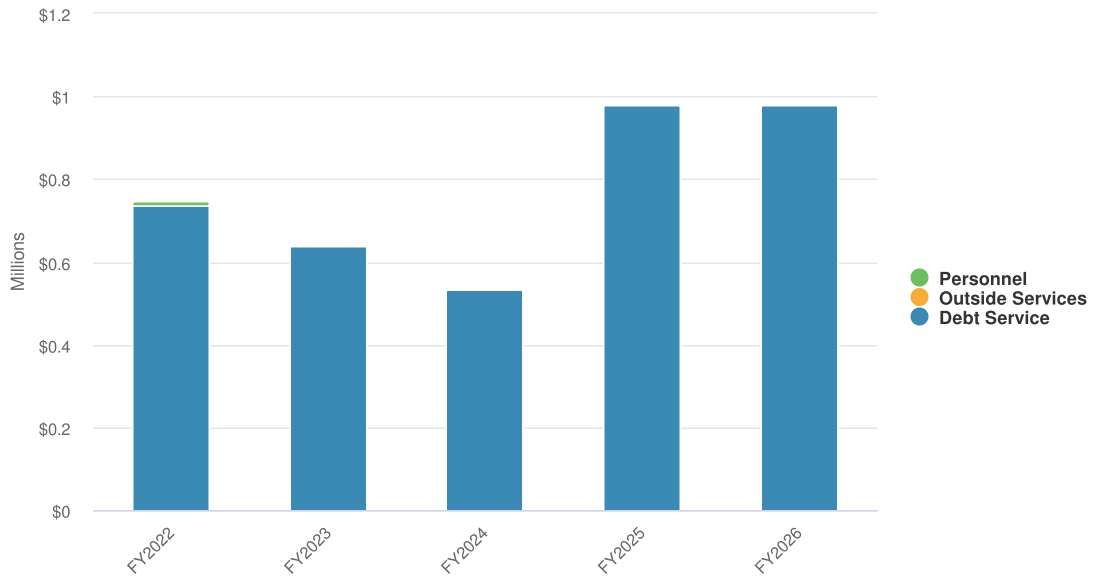
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Tax	\$2,625,623	\$980,382	\$980,382	0%
Miscellaneous	\$3,134	\$0	\$0	0%
Total Revenue Source:	\$2,628,757	\$980,382	\$980,382	0%

Expenditures by Expense Type

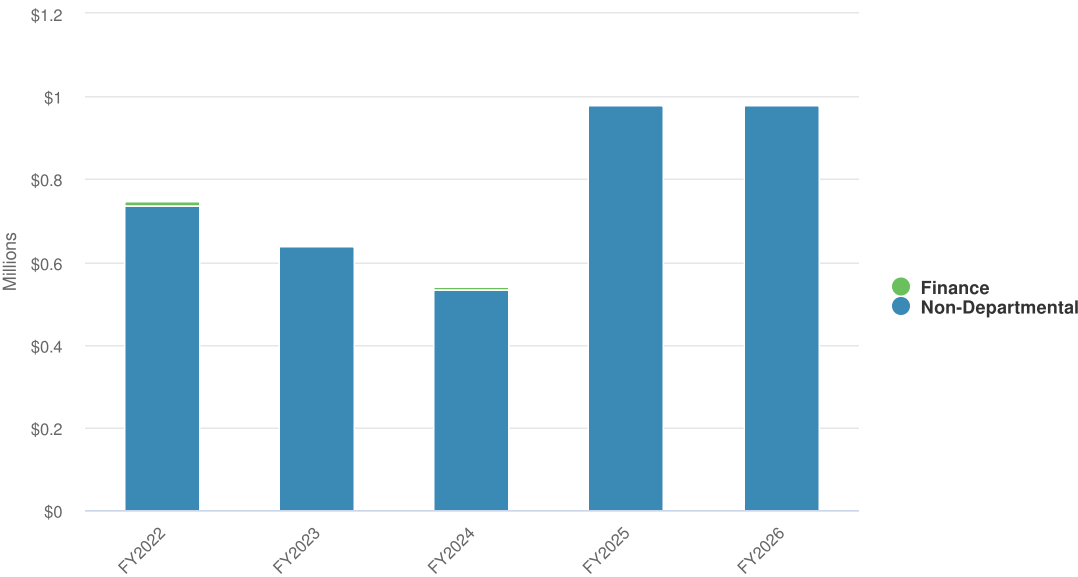
### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$3,241	\$0	\$0	0%
Outside Services	\$1,800	\$0	\$0	0%
Debt Service	\$534,437	\$980,382	\$980,382	0%
<b>Total Expense Objects:</b>	<b>\$539,478</b>	<b>\$980,382</b>	<b>\$980,382</b>	<b>0%</b>

### Expenditures by Function

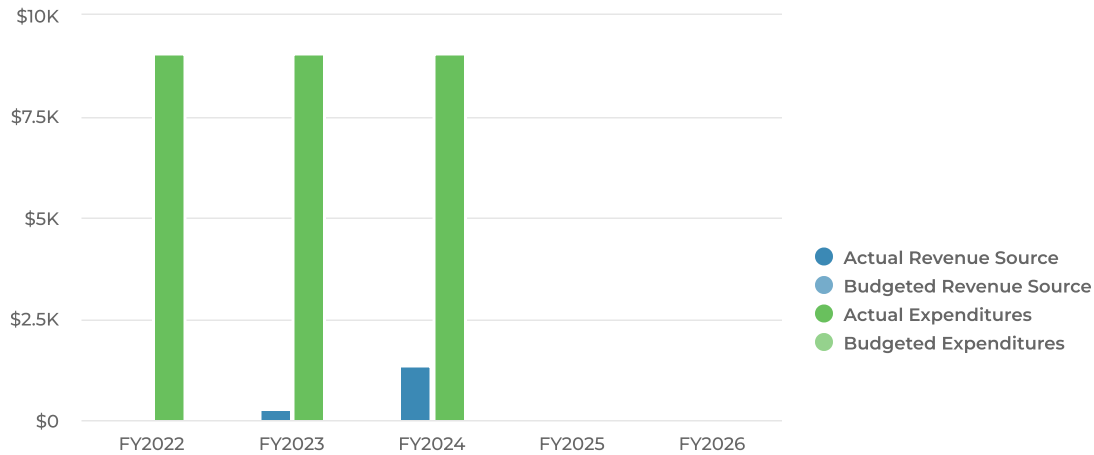
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Finance	\$5,041	\$0	\$0	0%
Non-Departmental	\$534,437	\$980,382	\$980,382	0%
Total Expenditures:	\$539,478	\$980,382	\$980,382	0%

## Summary

The City of Eureka is projecting \$0 of revenue in FY2026, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2026.



## Revenues by Source

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Revenue Source				
Other Revenues	\$1,376	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$1,376</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Expenditures by Expense Type

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Miscellaneous	\$9,081	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$9,081</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
Finance	\$9,081	\$0	\$0	0%

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Total Expenditures:	\$9,081	\$0	\$0	0%



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# DEPARTMENTS

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# 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.

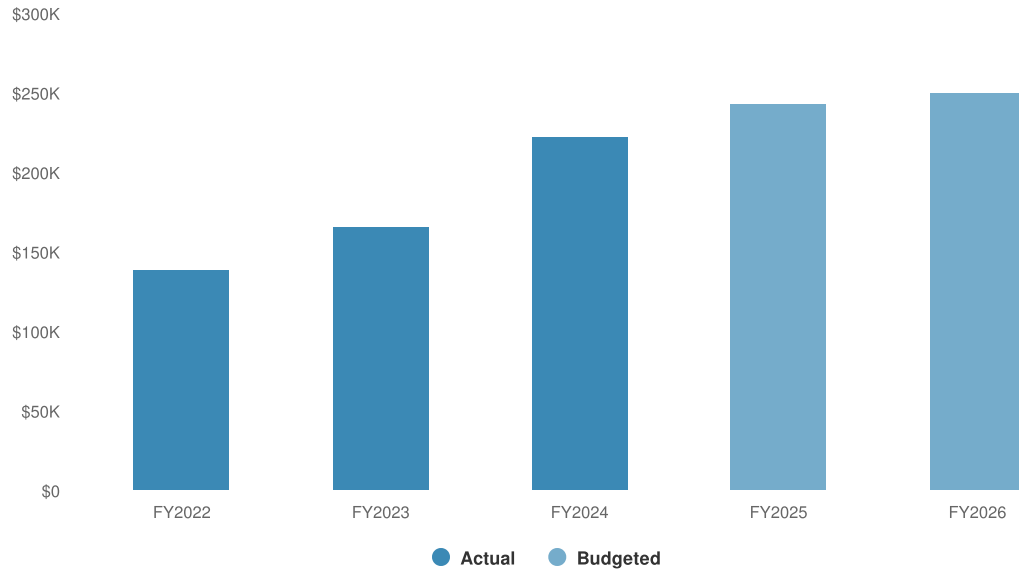
## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Legislative			
Mayor	\$51,045	\$54,879	\$53,889
City Council	\$171,545	\$188,184	\$196,205
Total Legislative:	\$222,590	\$243,062	\$250,094
Total Expenditures:	\$222,590	\$243,062	\$250,094

## Expenditures Summary

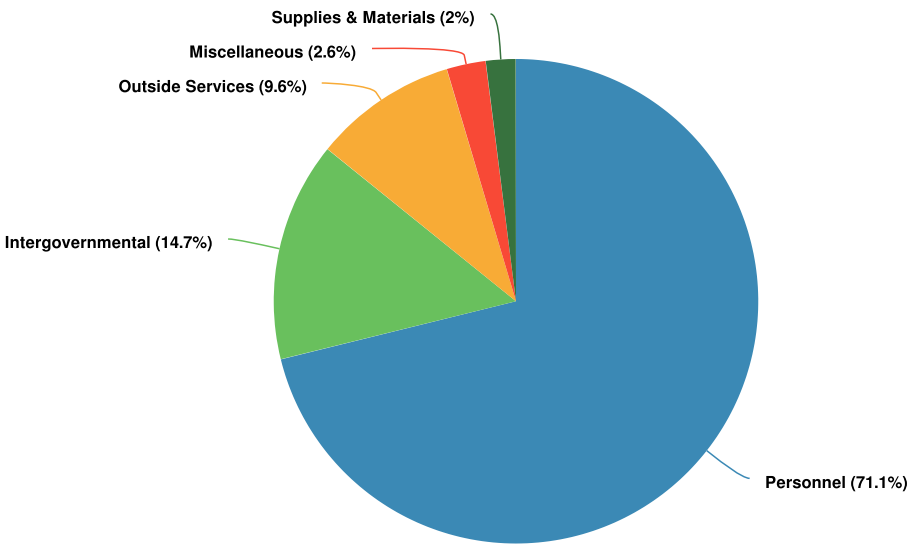
**\$250,094** **\$7,032**  
(2.89% vs. prior year)

### Legislative Proposed and Historical Budget vs. Actual

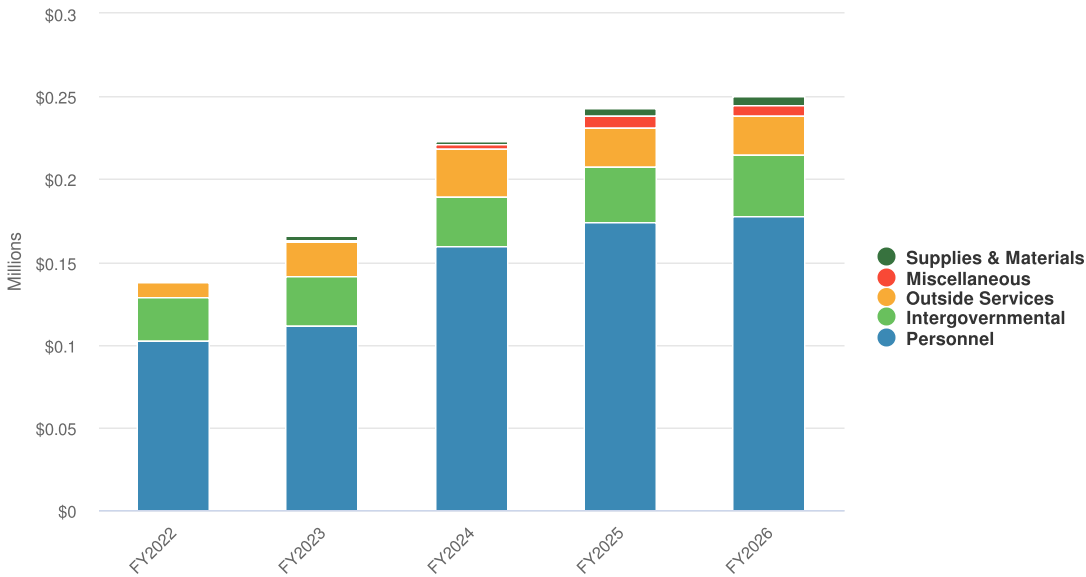


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

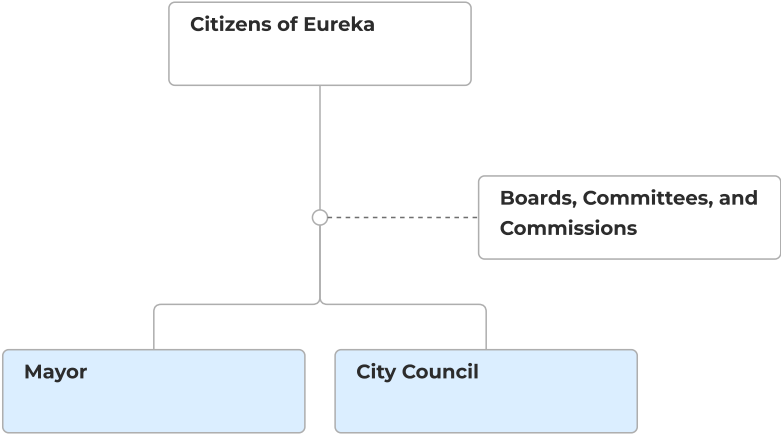


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$159,117	\$174,089	\$177,936
Supplies & Materials	\$1,110	\$5,000	\$5,000
Outside Services	\$29,017	\$24,000	\$24,000

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$3,343	\$6,500	\$6,500
Intergovernmental	\$30,003	\$33,473	\$36,658
<b>Total Expense Objects:</b>	<b>\$222,590</b>	<b>\$243,062</b>	<b>\$250,094</b>

# Organizational Chart

## Legislative Organization 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.

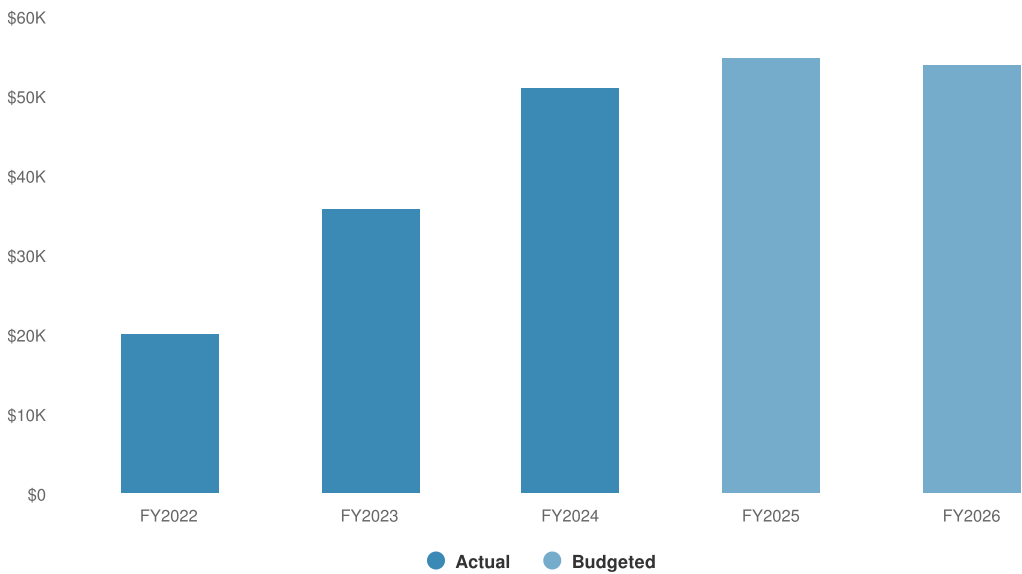
The Mayor strives to improve communications with the citizens of Eureka to enhance public understanding of City projects, policies and programs through public hearings, service on various state and local boards and commissions, and presentations to groups and events throughout the area.

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

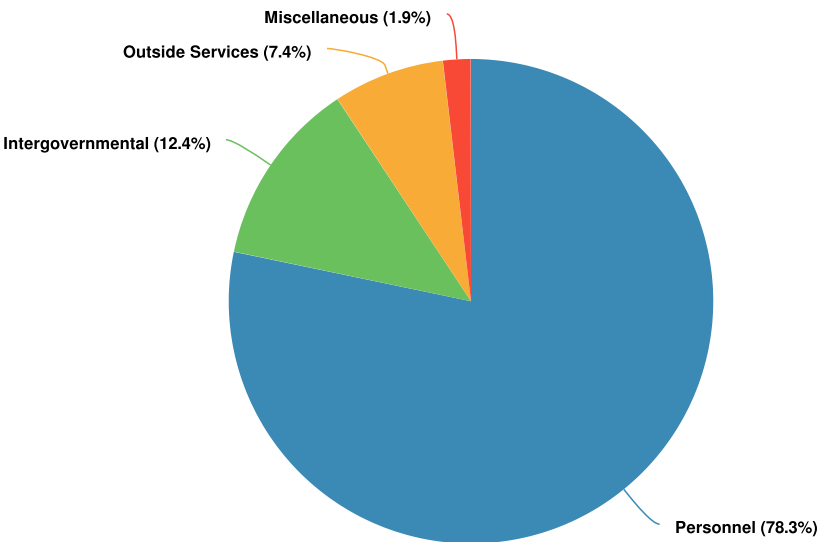
**\$53,889** **-\$989**  
(-1.80% vs. prior year)

Mayor Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

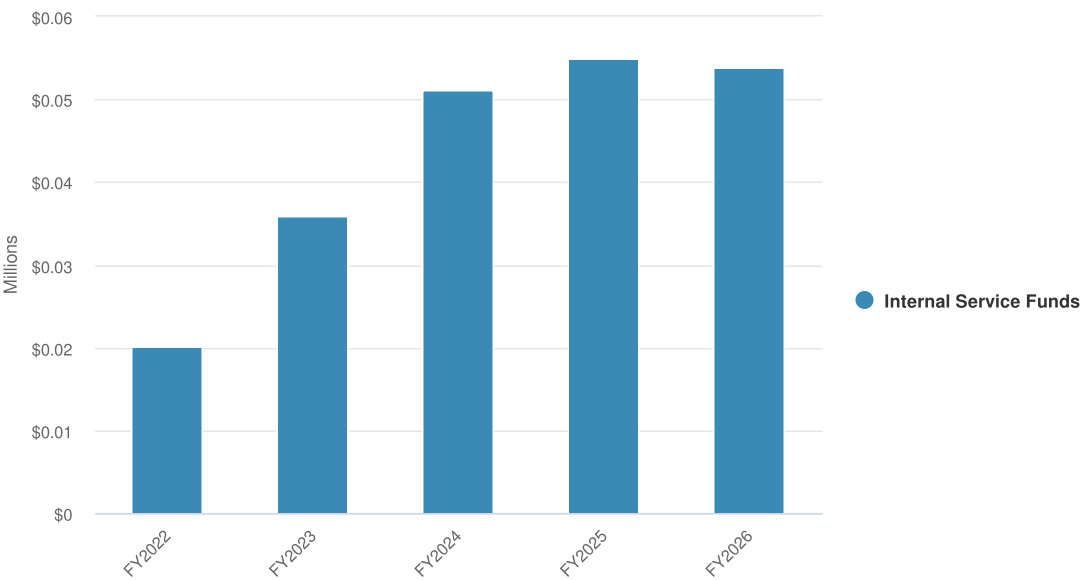
Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$36,720	\$40,619	\$42,187
Supplies & Materials	\$632	\$0	\$0
Outside Services	\$5,056	\$4,000	\$4,000
Miscellaneous	\$492	\$1,000	\$1,000
Intergovernmental	\$8,146	\$9,260	\$6,703
Total Expense Objects:	\$51,045	\$54,879	\$53,889

## Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Internal Service Funds			
Internal Operations	\$51,045	\$54,879	\$53,889
Total Internal Service Funds:	\$51,045	\$54,879	\$53,889



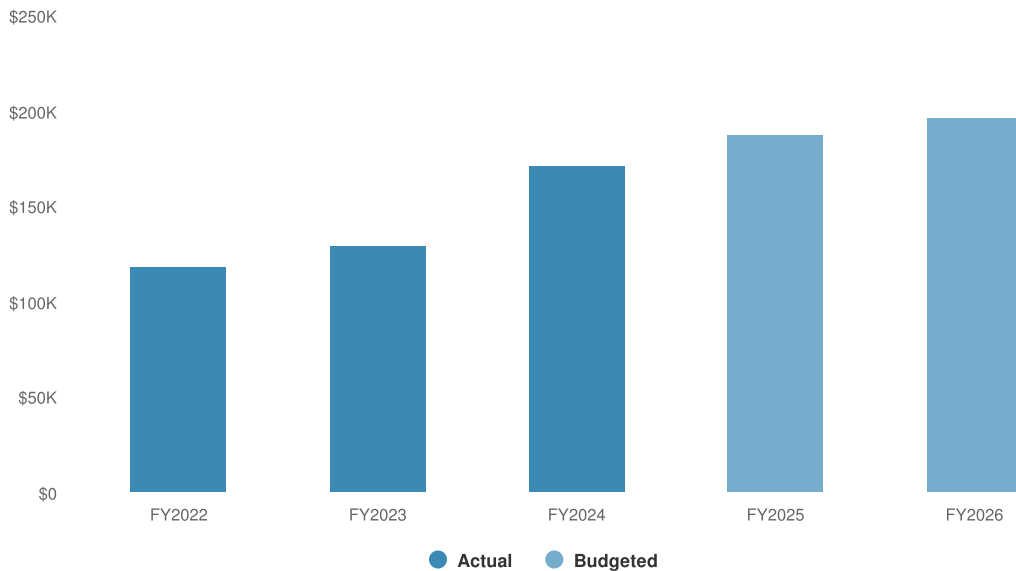
# City Council

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

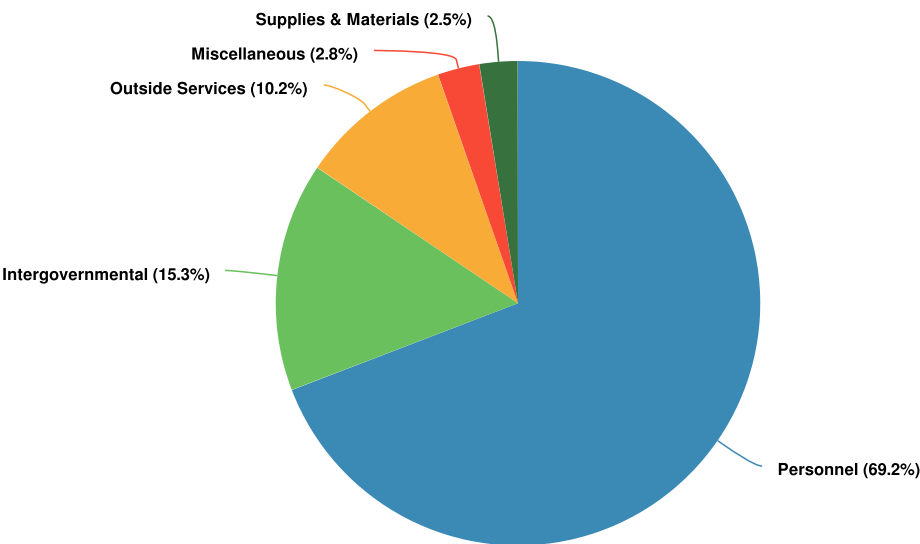
**\$196,205** **\$8,021**  
(4.26% vs. prior year)

### Council Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

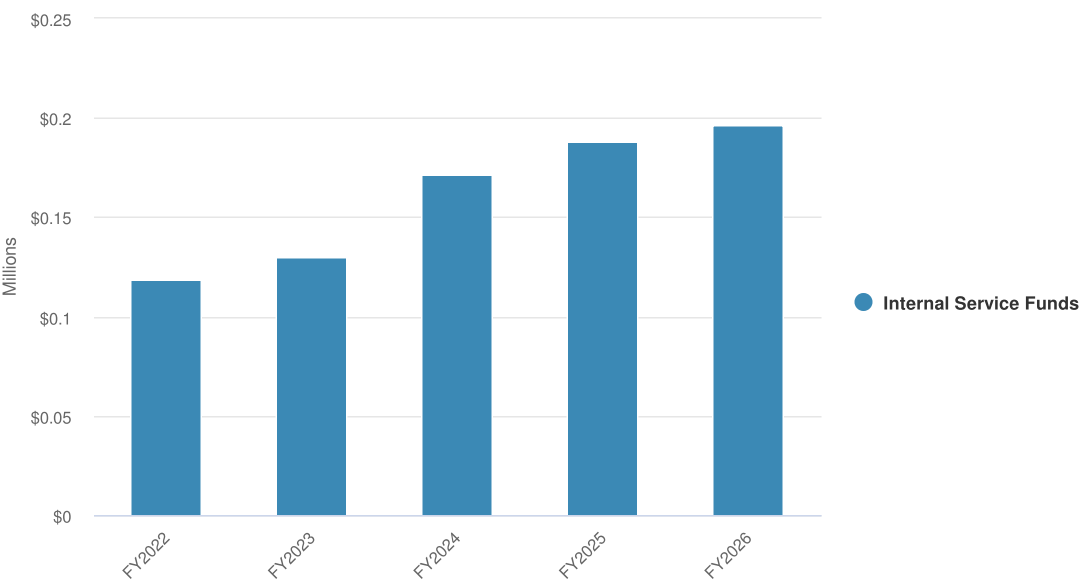
## Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$122,398	\$133,470	\$135,750
Supplies & Materials	\$478	\$5,000	\$5,000
Outside Services	\$23,961	\$20,000	\$20,000
Miscellaneous	\$2,851	\$5,500	\$5,500
Intergovernmental	\$21,857	\$24,214	\$29,955
Total Expense Objects:	\$171,545	\$188,184	\$196,205

## Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Internal Service Funds			
Internal Operations	\$171,545	\$188,184	\$196,205
Total Internal Service Funds:	\$171,545	\$188,184	\$196,205

# 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.

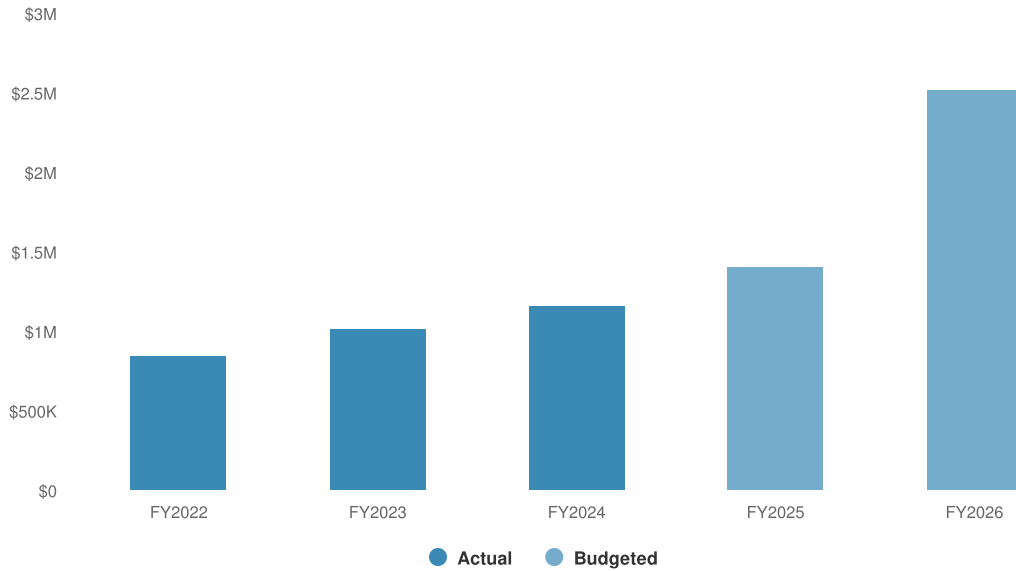
## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
City Manager			
City Manager	\$518,529	\$488,208	\$489,705
Economic Development	\$645,959	\$919,582	\$1,003,466
CARE	\$0	\$0	\$1,024,836
Total City Manager:	\$1,164,488	\$1,407,790	\$2,518,007
Total Expenditures:	\$1,164,488	\$1,407,790	\$2,518,007

## Expenditures Summary

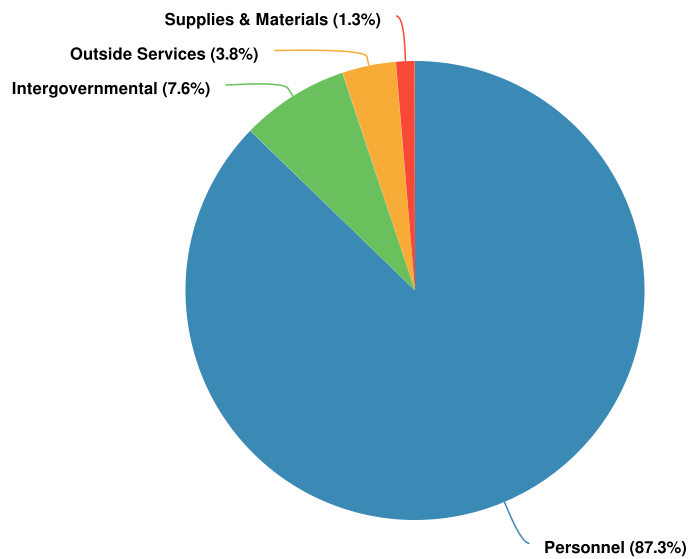
**\$2,518,007** **\$1,110,216**  
(78.86% vs. prior year)

### City Manager Proposed and Historical Budget vs. Actual

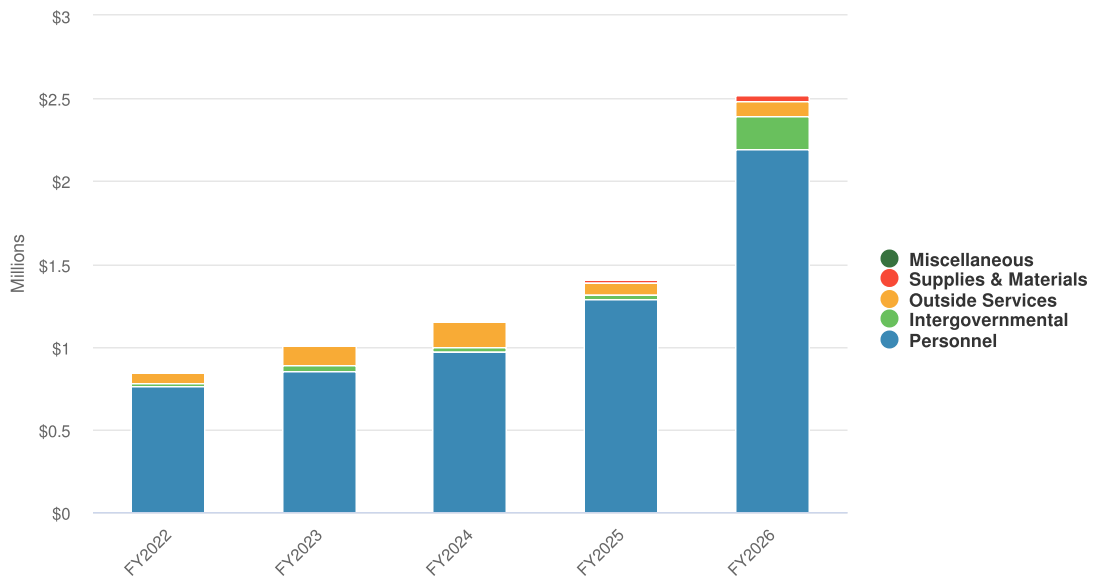


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

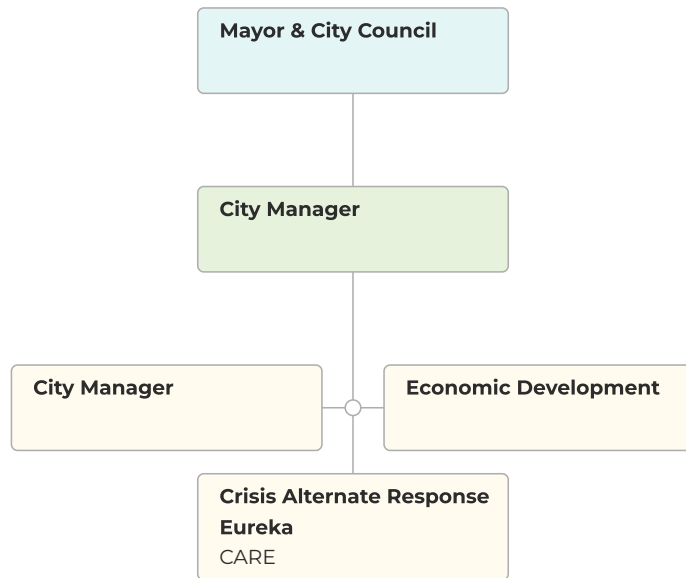


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$967,621	\$1,282,694	\$2,197,360
Supplies & Materials	\$10,508	\$17,900	\$33,400
Outside Services	\$157,334	\$75,500	\$95,500

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$821	\$0	\$0
Intergovernmental	\$28,204	\$31,697	\$191,747
<b>Total Expense Objects:</b>	<b>\$1,164,488</b>	<b>\$1,407,790</b>	<b>\$2,518,007</b>

## Organizational Chart

### City Manager Organizational Chart



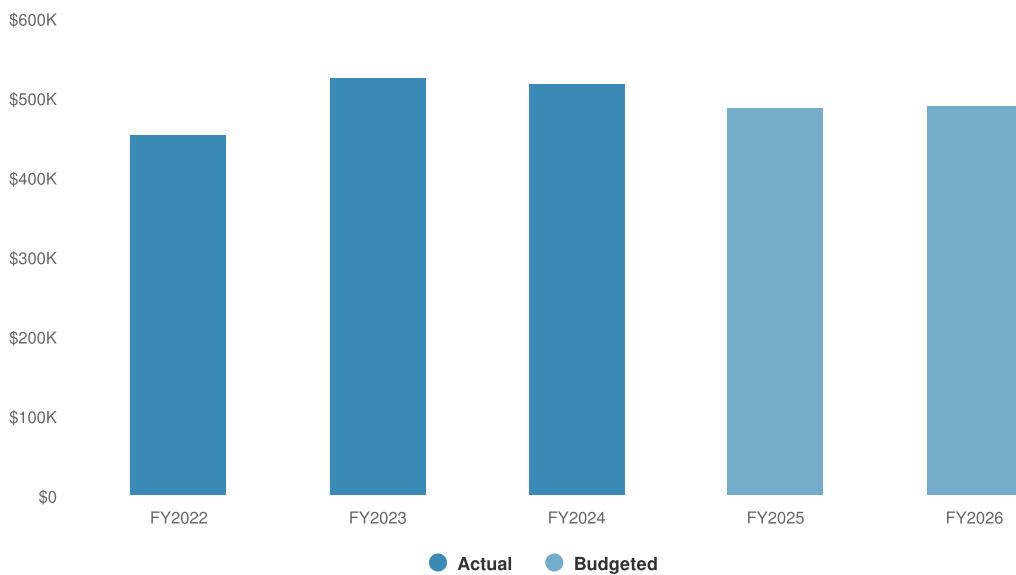
## City Manager

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

**\$489,705** **\$1,497**  
(0.31% vs. prior year)

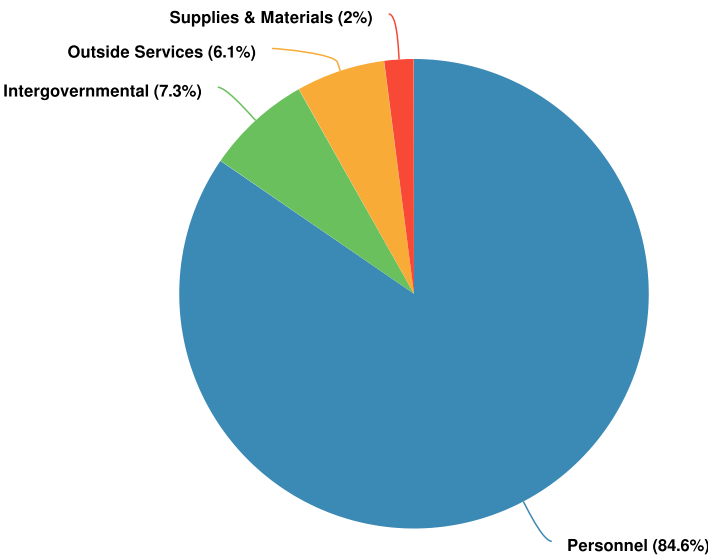
#### City Manager Proposed and Historical Budget vs. Actual





# Expenditures by Expense Type

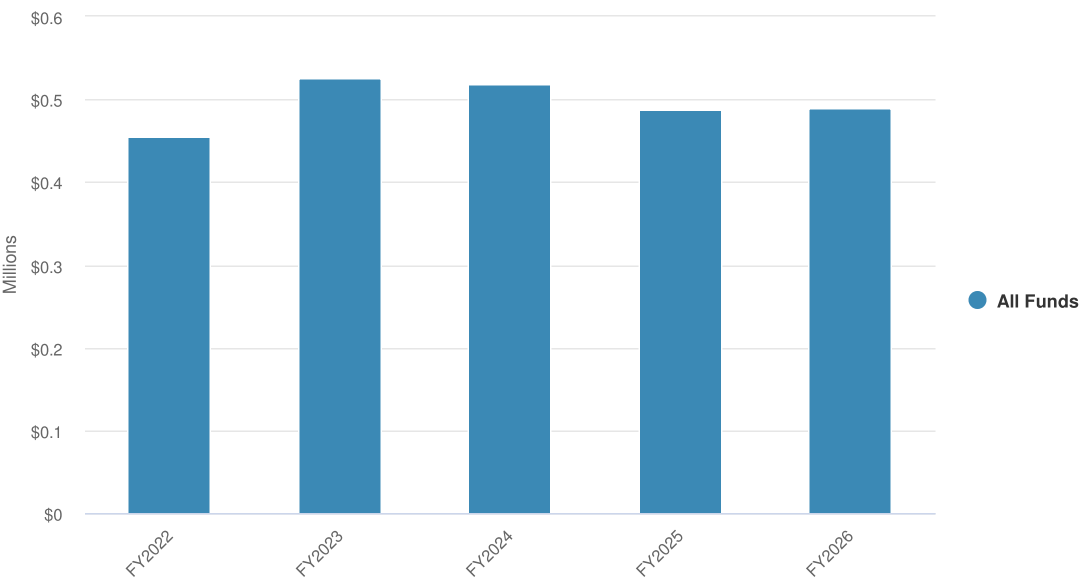
Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$359,044	\$416,612	\$414,198
Supplies & Materials	\$5,798	\$9,900	\$9,900
Outside Services	\$125,483	\$30,000	\$30,000
Intergovernmental	\$28,204	\$31,697	\$35,607
Total Expense Objects:	\$518,529	\$488,208	\$489,705

## Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Internal Service Funds			
Internal Operations	\$518,529	\$488,208	\$489,705
Total Internal Service Funds:	\$518,529	\$488,208	\$489,705
Total All Funds:	\$518,529	\$488,208	\$489,705

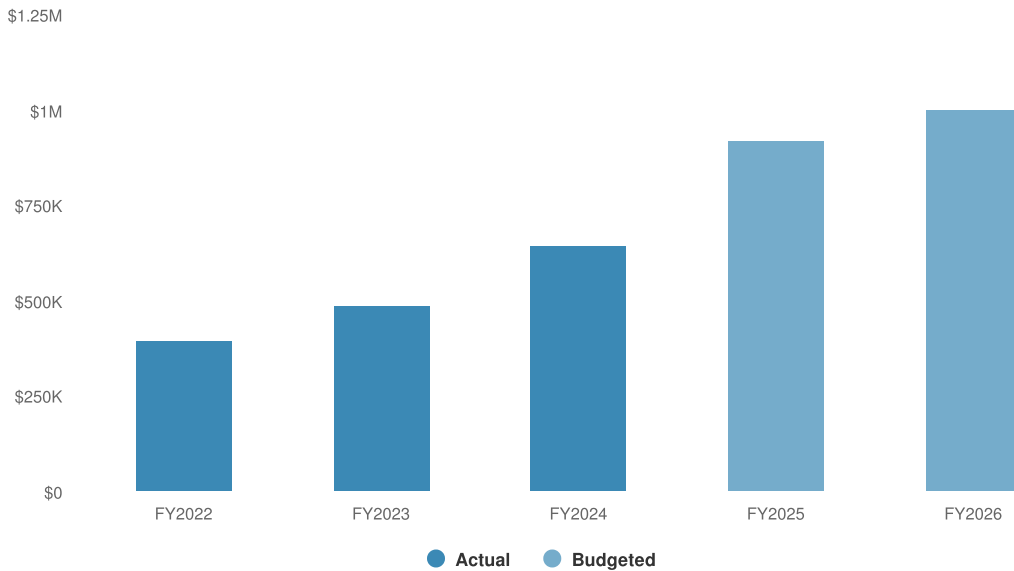
## Economic Development

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

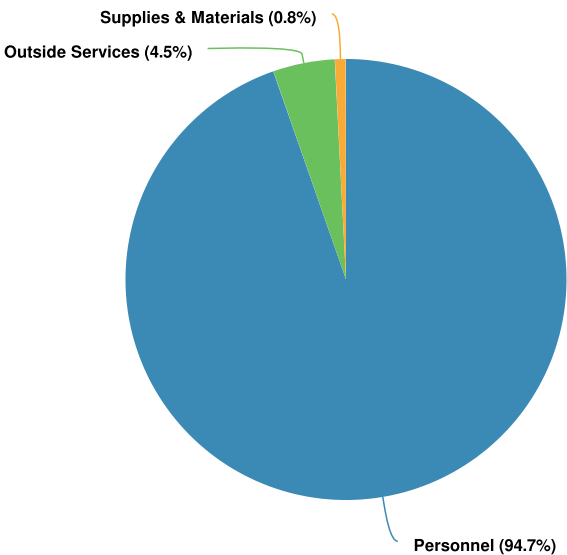
**\$1,003,466** **\$83,884**  
(9.12% vs. prior year)

#### Economic Development Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

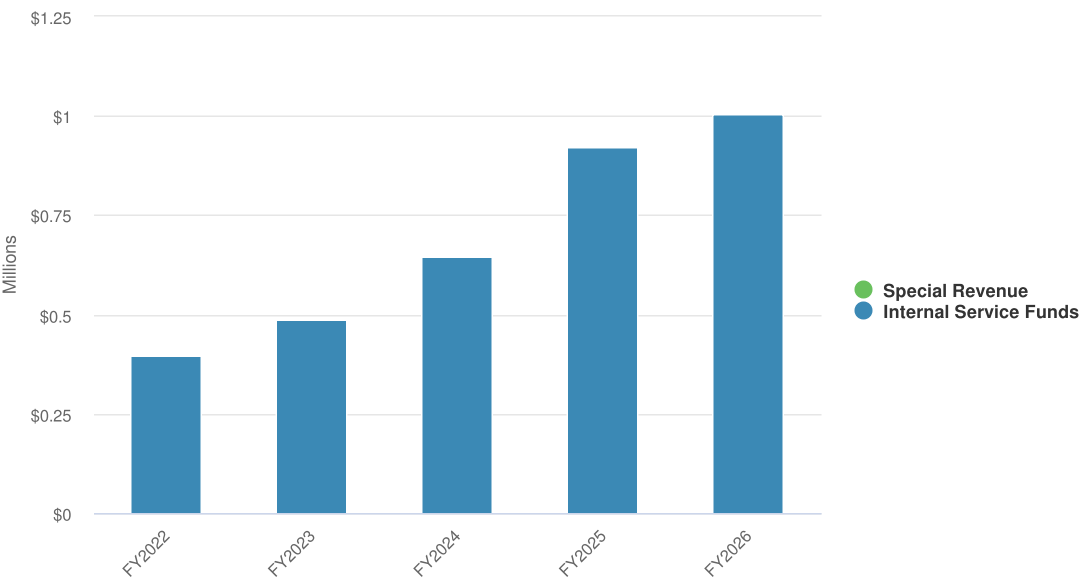
Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$608,577	\$866,082	\$949,966
Supplies & Materials	\$4,710	\$8,000	\$8,000
Outside Services	\$31,852	\$45,500	\$45,500
Miscellaneous	\$821	\$0	\$0
Total Expense Objects:	\$645,959	\$919,582	\$1,003,466

## Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Special Revenue			
HUD/CDBG Prior	\$777	\$0	\$0
Total Special Revenue:	\$777	\$0	\$0
Internal Service Funds			
Internal Operations	\$645,182	\$919,582	\$1,003,466
Total Internal Service Funds:	\$645,182	\$919,582	\$1,003,466
Total:	\$645,959	\$919,582	\$1,003,466

## Crisis Alternative Response Eureka (CARE)

The CARE team of mental health clinicians and case managers provide an alternate response to 911 emergency calls for mental health crisis intervention, as well as provide patient advocacy and support throughout the process of accessing mental health care. CARE operates in collaboration with and independently of the Eureka Police Department, teaming up with the department's Community Safety Engagement Team (CSET), as well as in cooperation with Uplift Eureka.

### Expenditures by Fund

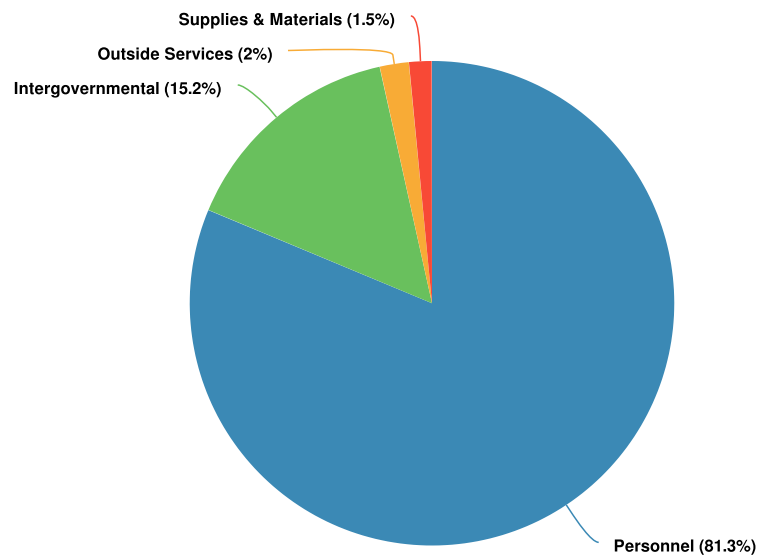
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
CAPE & CARE Operating				
Personnel	\$0	\$0	\$833,196	N/A
Supplies & Materials	\$0	\$0	\$15,500	N/A
Outside Services	\$0	\$0	\$20,000	N/A
Intergovernmental	\$0	\$0	\$156,140	N/A
<b>Total CAPE &amp; CARE Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,024,836</b>	<b>N/A</b>

### Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expenditures				
City Manager				
CARE				
Personnel	\$0	\$0	\$833,196	N/A
Supplies & Materials	\$0	\$0	\$15,500	N/A
Outside Services	\$0	\$0	\$20,000	N/A
Intergovernmental	\$0	\$0	\$156,140	N/A
<b>Total CARE:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,024,836</b>	<b>N/A</b>
<b>Total City Manager:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,024,836</b>	<b>N/A</b>
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,024,836</b>	<b>N/A</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Expense Objects				
Personnel	\$0	\$0	\$833,196	N/A
Supplies & Materials	\$0	\$0	\$15,500	N/A
Outside Services	\$0	\$0	\$20,000	N/A
Intergovernmental	\$0	\$0	\$156,140	N/A
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,024,836</b>	<b>N/A</b>

## Revenue by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
CAPE & CARE Operating				
Other Revenues	\$0	\$0	\$2,209,942	N/A
<b>Total CAPE &amp; CARE Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,209,942</b>	<b>N/A</b>

## Revenues by Source

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed	FY2025 Adopted Budget vs. FY2026 Proposed (% Change)
Other Revenues				
Miscellaneous	\$0	\$0	\$2,209,942	N/A
<b>Total Other Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,209,942</b>	<b>N/A</b>

# 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.

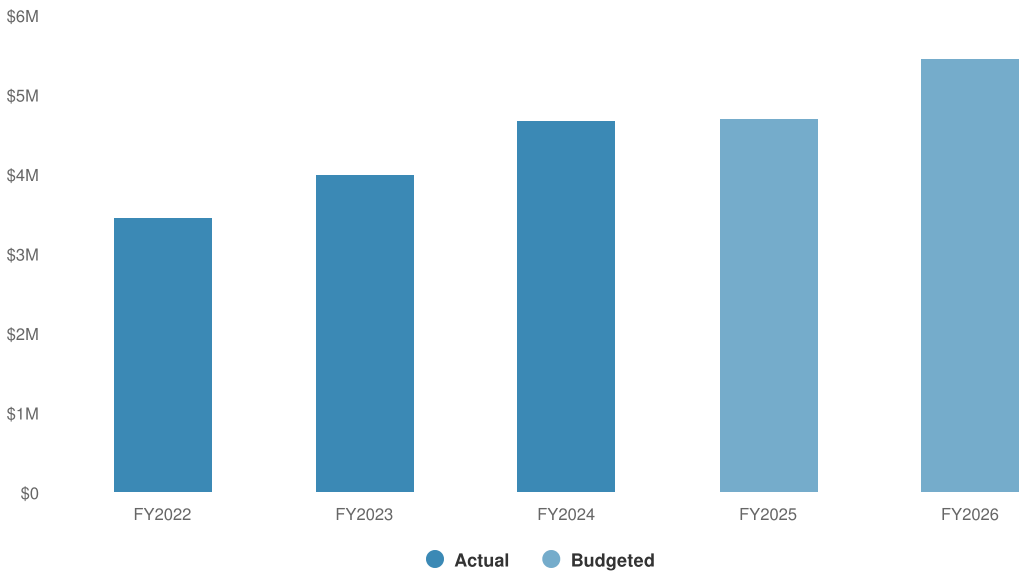
## Expenditures Summary

\$5,458,448

\$766,395

(16.33% vs. prior year)

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



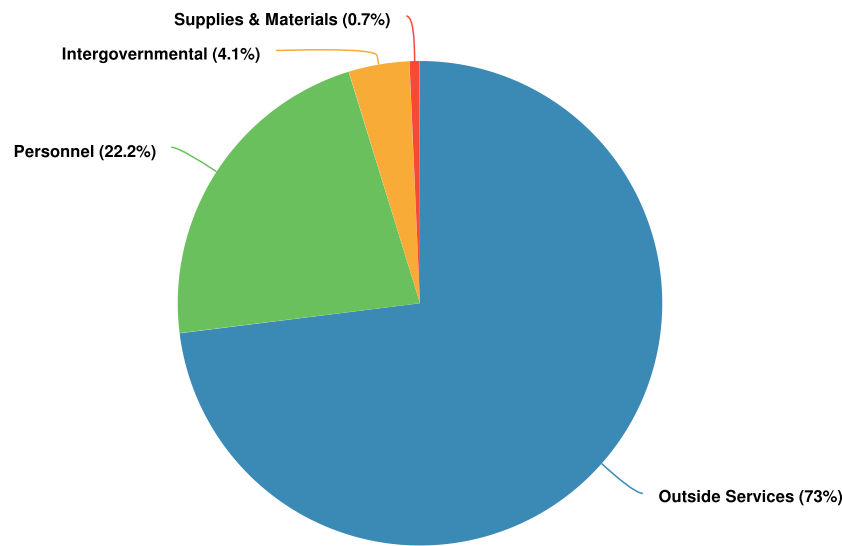
## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
City Clerk/CIO			
City Clerk	\$363,716	\$379,376	\$495,256
Info Tech	\$1,827,952	\$2,002,751	\$2,173,393
Risk Management	\$2,483,727	\$2,309,926	\$2,789,799
Total City Clerk/CIO:	\$4,675,395	\$4,692,053	\$5,458,448
Total Expenditures:	\$4,675,395	\$4,692,053	\$5,458,448

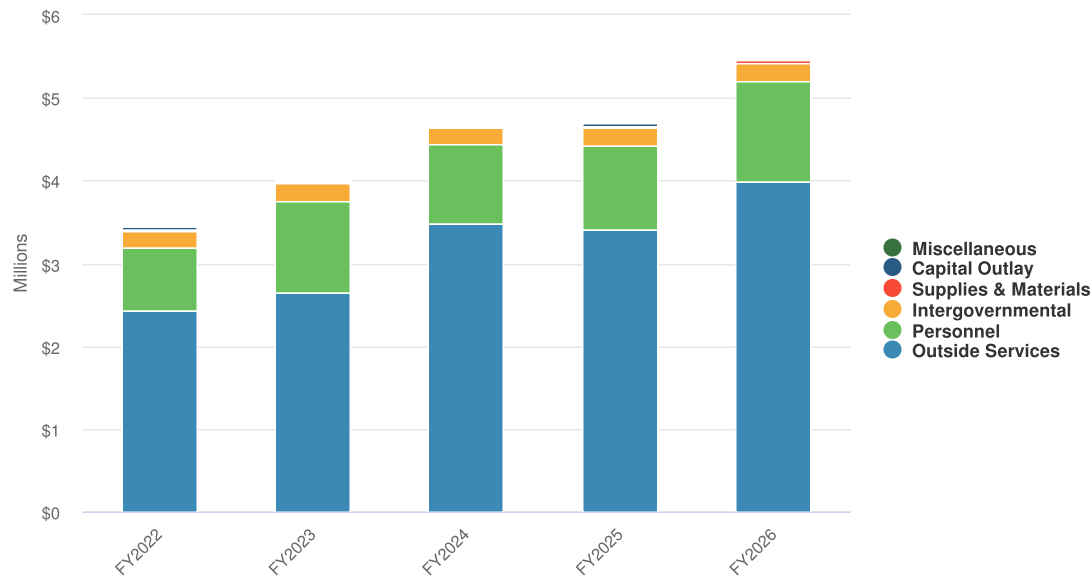


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$961,790	\$1,017,319	\$1,212,630
Supplies & Materials	\$18,417	\$29,650	\$38,050

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Outside Services	\$3,478,225	\$3,414,326	\$3,986,199
Miscellaneous	\$22,504	\$0	\$0
Intergovernmental	\$193,804	\$200,758	\$221,569
Capital Outlay	\$654	\$30,000	\$0
<b>Total Expense Objects:</b>	<b>\$4,675,395</b>	<b>\$4,692,053</b>	<b>\$5,458,448</b>

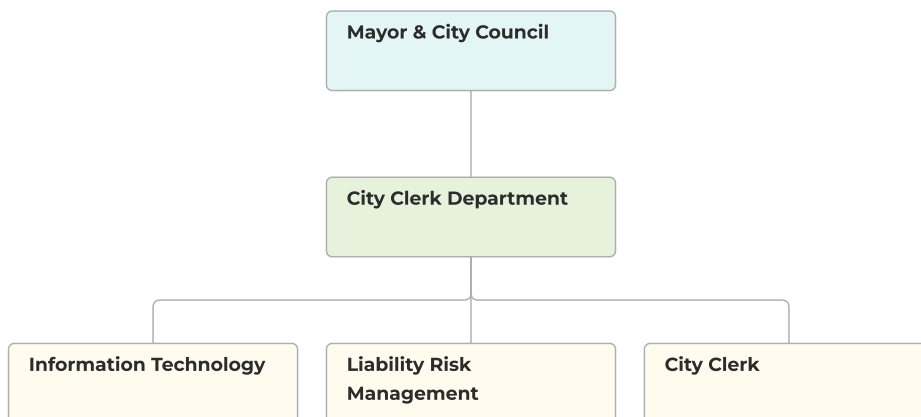
## Expenditures by Fund

Expenditures by Fund



## Organizational Chart

City Clerk Organizational Chart



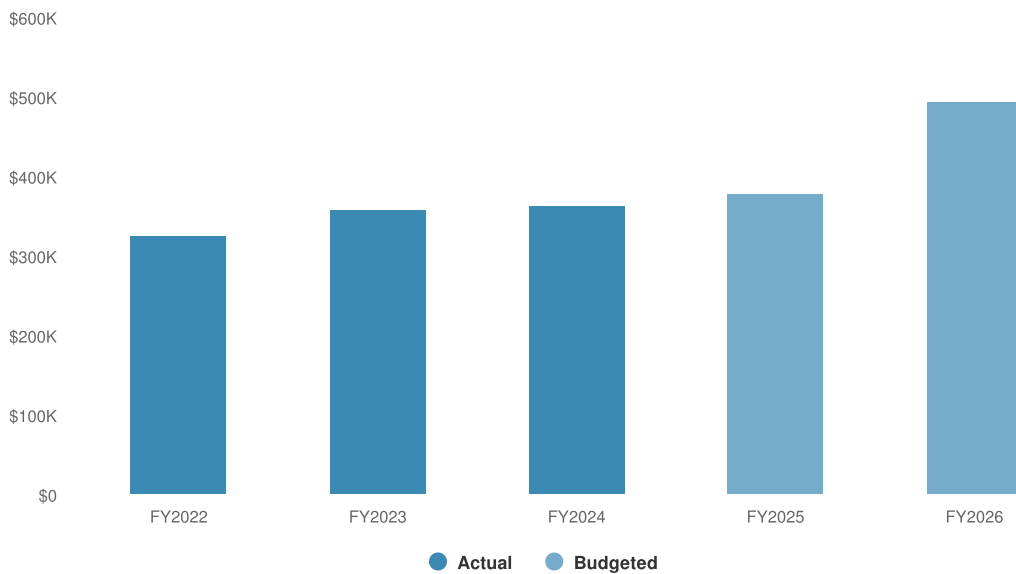
## City Clerk

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

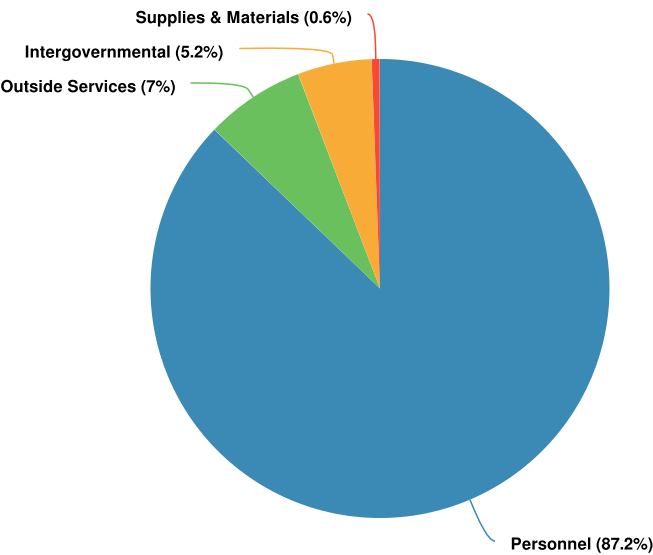
**\$495,256** **\$115,880**  
(30.54% vs. prior year)

#### City Clerk Proposed and Historical Budget vs. Actual



# Expenditures by Expense Type

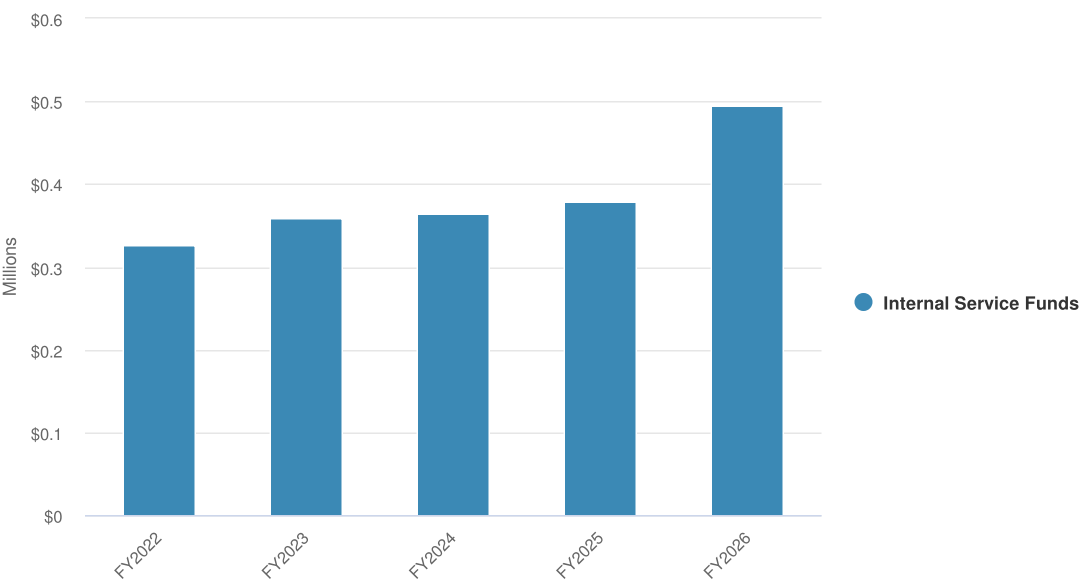
## Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$303,177	\$318,598	\$431,806
Supplies & Materials	\$2,111	\$2,900	\$2,900
Outside Services	\$33,918	\$34,700	\$34,700
Intergovernmental	\$24,510	\$23,178	\$25,850
Total Expense Objects:	\$363,716	\$379,376	\$495,256

## Expenditures by Fund

Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Internal Service Funds			
Internal Operations	\$363,716	\$379,376	\$495,256
Total Internal Service Funds:	\$363,716	\$379,376	\$495,256

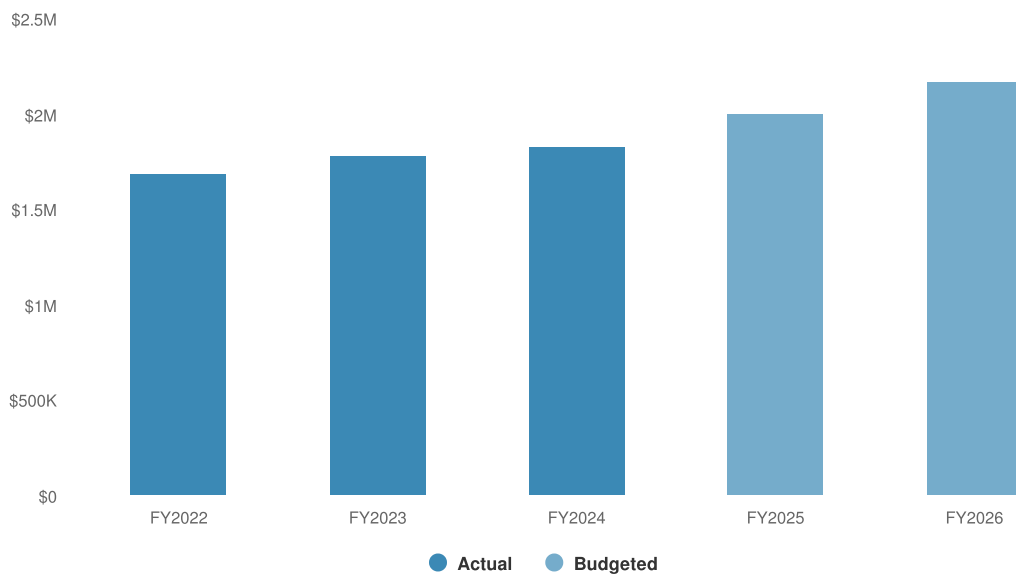
# Information Technology Operations

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

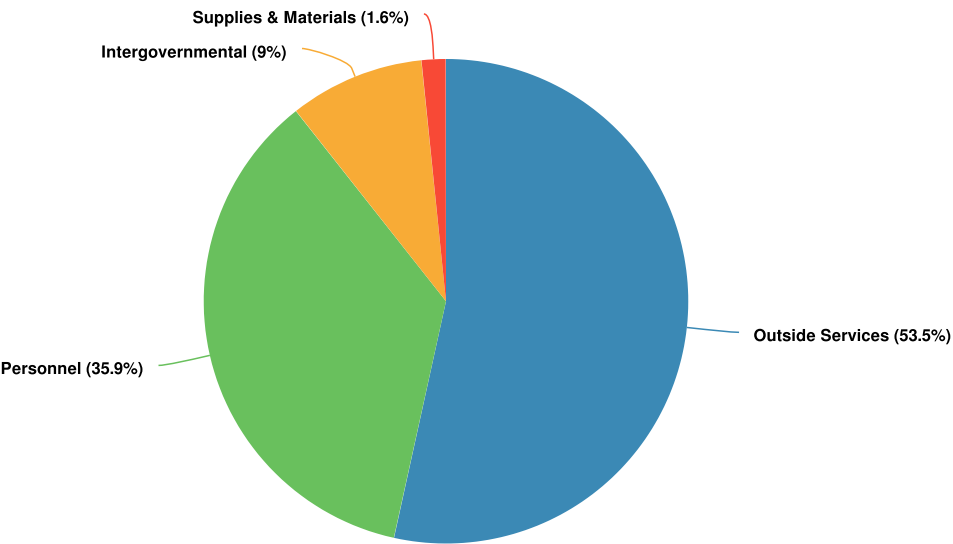
**\$2,173,393** **\$170,642**  
(8.52% vs. prior year)

### Information Technology Operations Proposed and Historical Budget vs. Actual

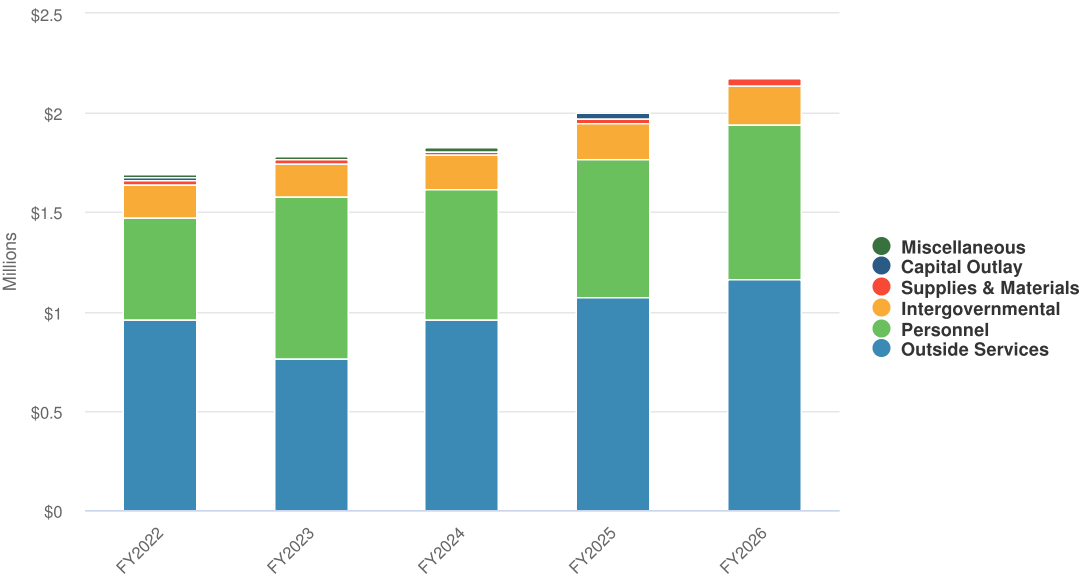


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$658,613	\$698,721	\$780,824
Supplies & Materials	\$16,306	\$26,750	\$35,150
Outside Services	\$960,580	\$1,069,700	\$1,161,700

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$22,504	\$0	\$0
Intergovernmental	\$169,294	\$177,580	\$195,719
Capital Outlay	\$654	\$30,000	\$0
<b>Total Expense Objects:</b>	<b>\$1,827,952</b>	<b>\$2,002,751</b>	<b>\$2,173,393</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Internal Service Funds			
Info Tech Oper	\$1,827,952	\$2,002,751	\$2,173,393
<b>Total Internal Service Funds:</b>	<b>\$1,827,952</b>	<b>\$2,002,751</b>	<b>\$2,173,393</b>



# 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

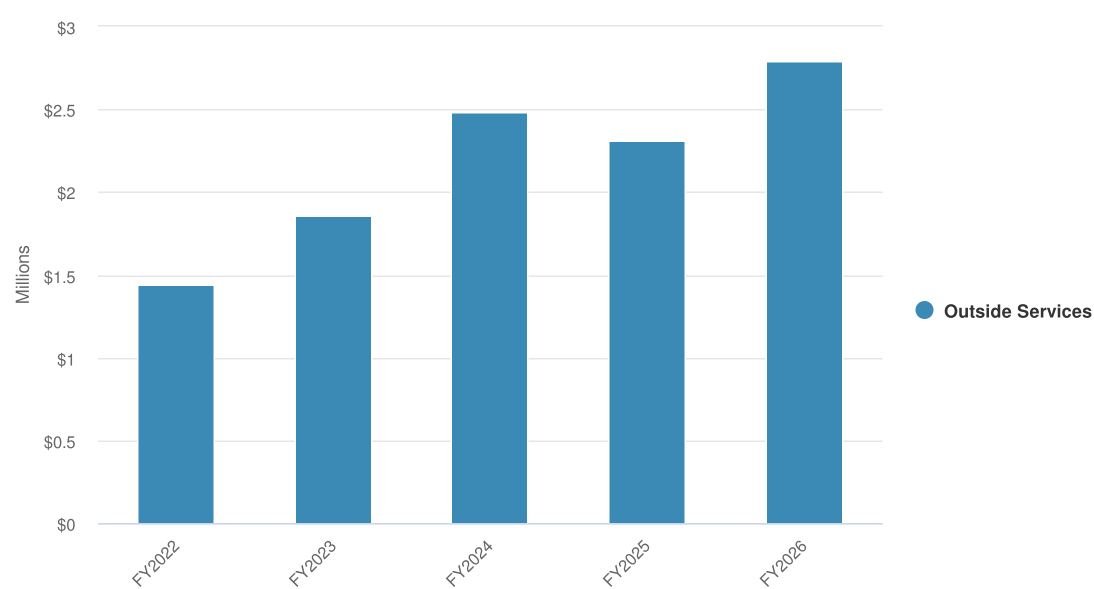
\$2,789,799

\$479,873

(20.77% vs. prior year)

## Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Outside Services	\$2,483,727	\$2,309,926	\$2,789,799
Total Expense Objects:	\$2,483,727	\$2,309,926	\$2,789,799

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Internal Service Funds			
Risk Management	\$2,483,727	\$2,309,926	\$2,789,799
<b>Total Internal Service Funds:</b>	<b>\$2,483,727</b>	<b>\$2,309,926</b>	<b>\$2,789,799</b>

# 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	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
City Attorney			
City Attorney	\$522,825	\$706,462	\$483,694
Total City Attorney:	\$522,825	\$706,462	\$483,694
Total Expenditures:	\$522,825	\$706,462	\$483,694

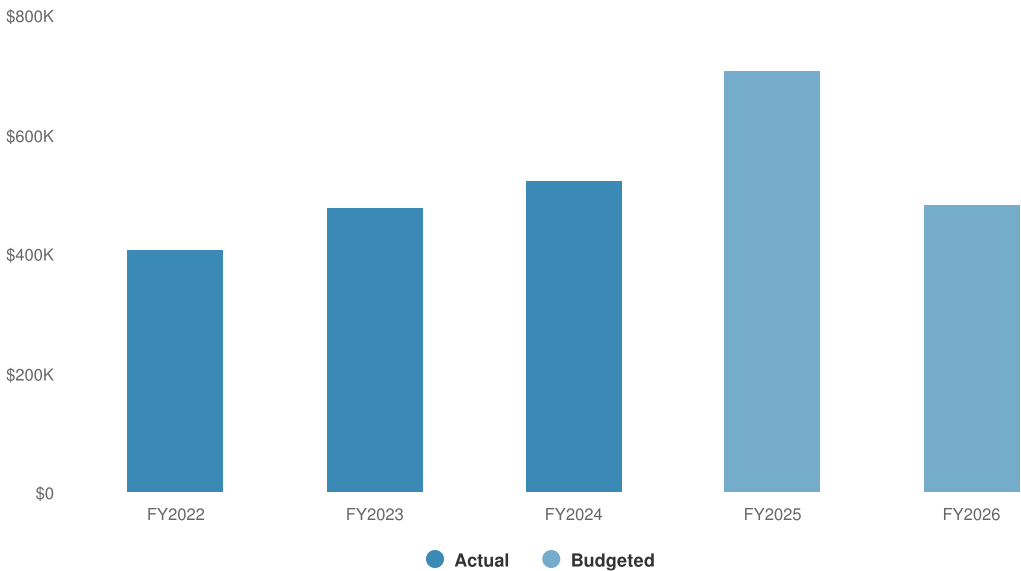
## Expenditures Summary

\$483,694

-\$222,768

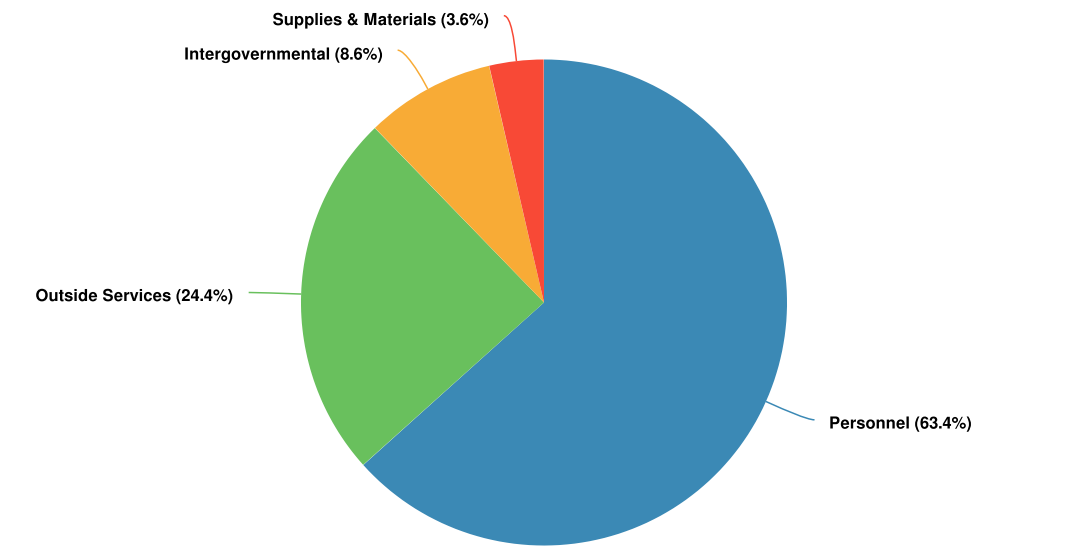
(-31.53% vs. prior year)

City Attorney Proposed and Historical Budget vs. Actual

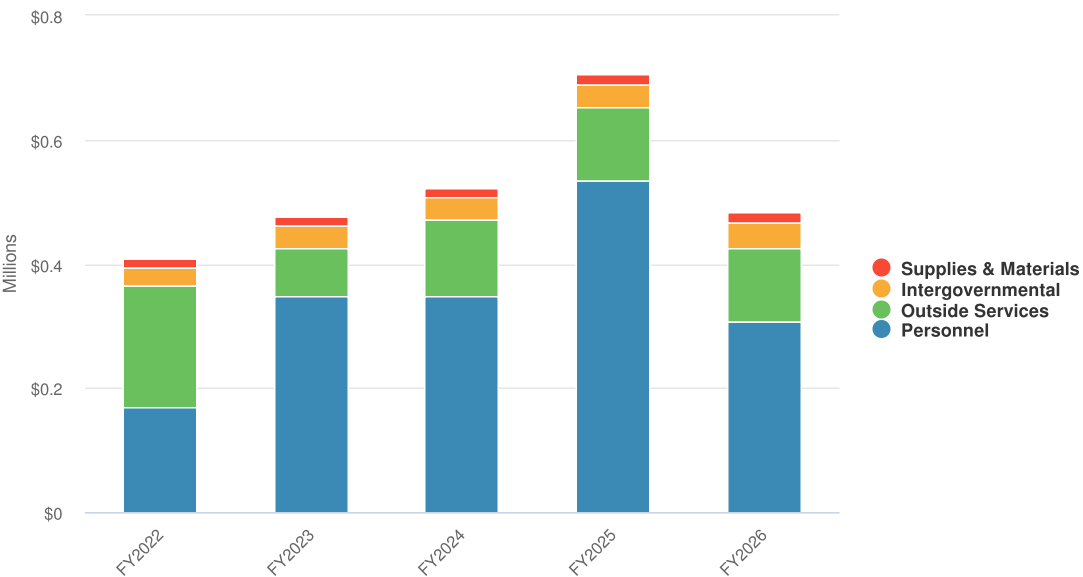


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

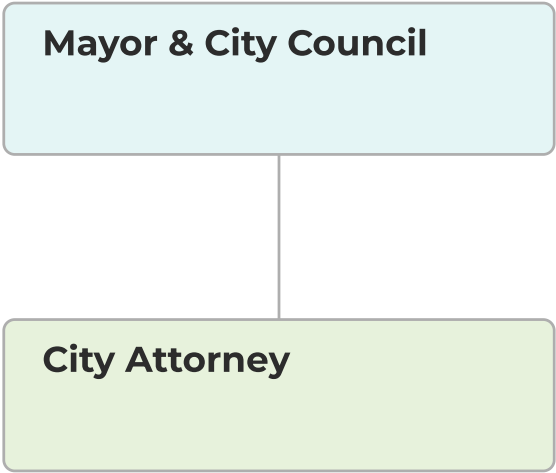


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$347,073	\$534,096	\$306,448
Supplies & Materials	\$14,268	\$17,500	\$17,500
Outside Services	\$123,607	\$118,000	\$118,000

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$37,878	\$36,866	\$41,746
<b>Total Expense Objects:</b>	<b>\$522,825</b>	<b>\$706,462</b>	<b>\$483,694</b>

## Organizational Chart

City Attorney 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	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Development Services			
Building	\$706,072	\$782,366	\$783,791
Development Services	\$1,393,452	\$1,484,341	\$1,581,600
Total Development Services:	\$2,099,524	\$2,266,707	\$2,365,391
Total Expenditures:	\$2,099,524	\$2,266,707	\$2,365,391

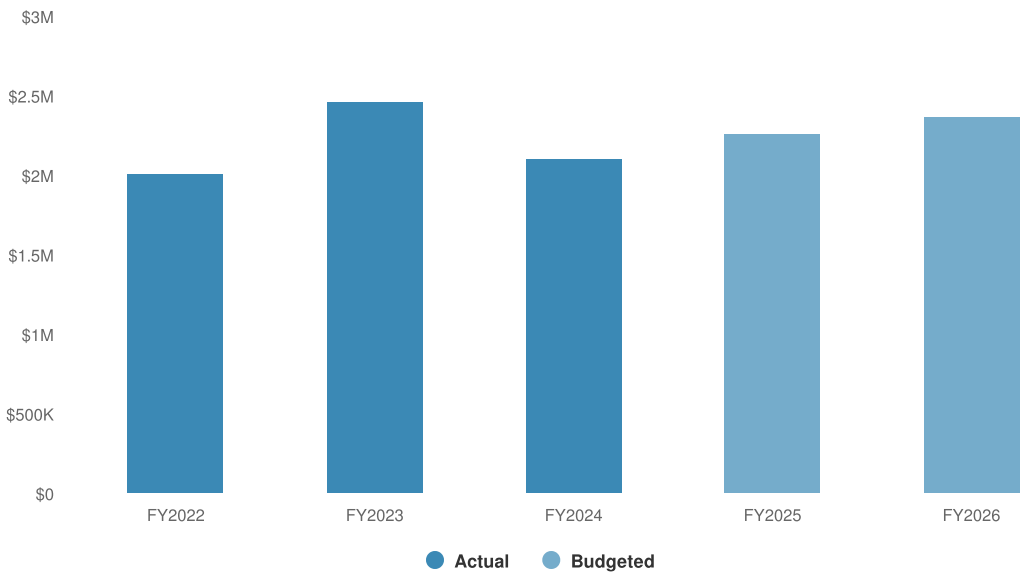
## Expenditures Summary

\$2,365,391

\$98,684

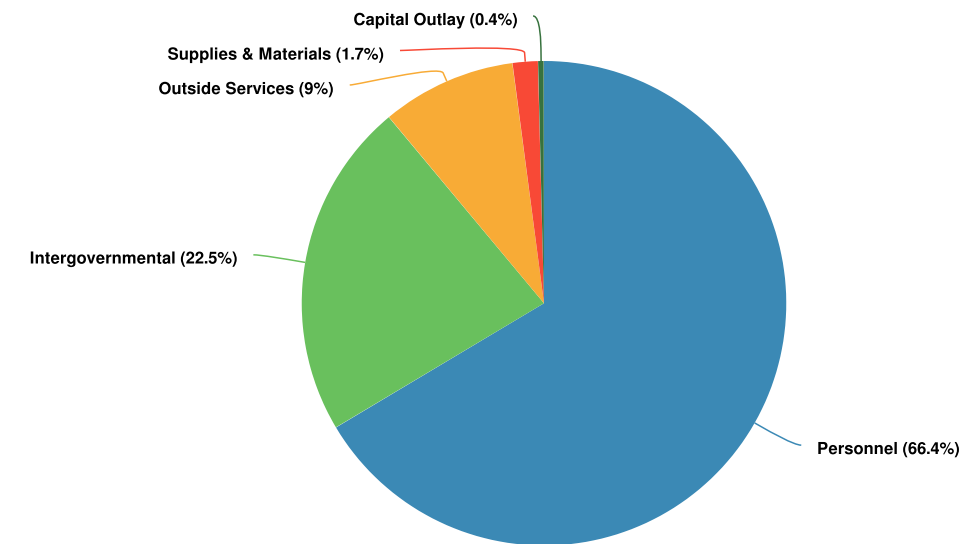
(4.35% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual

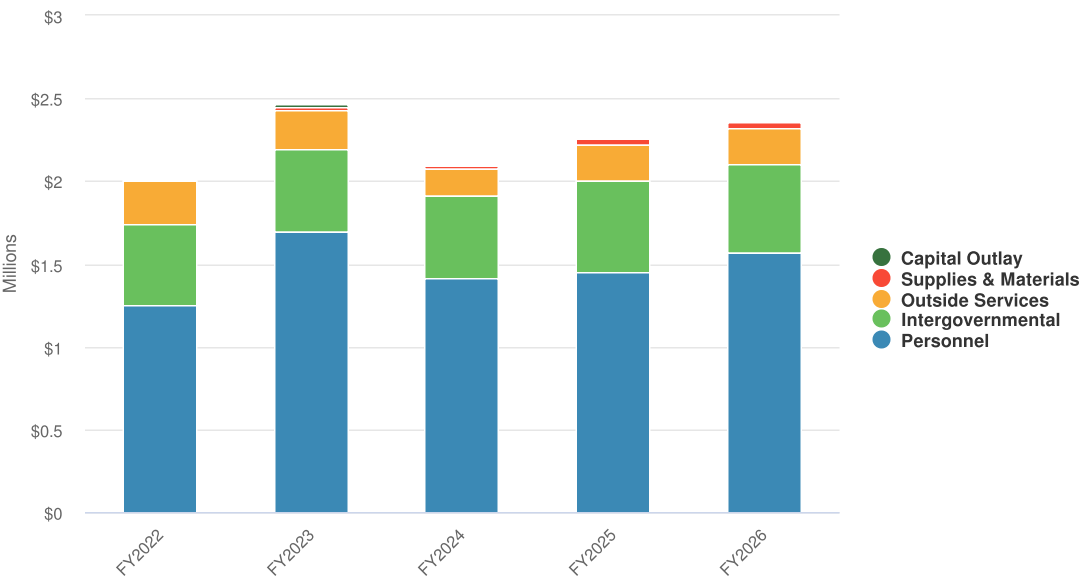


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

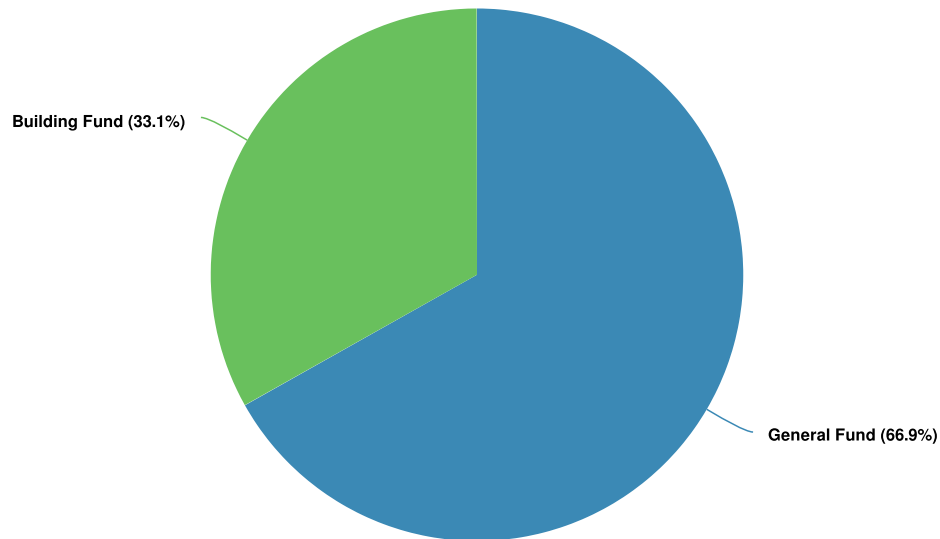


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$1,411,866	\$1,453,930	\$1,571,726
Supplies & Materials	\$22,637	\$36,250	\$40,250
Outside Services	\$157,374	\$216,964	\$212,257

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$502,755	\$551,563	\$532,158
Capital Outlay	\$4,891	\$8,000	\$9,000
<b>Total Expense Objects:</b>	<b>\$2,099,524</b>	<b>\$2,266,707</b>	<b>\$2,365,391</b>

## Expenditures by Fund

### 2026 Expenditures by Fund

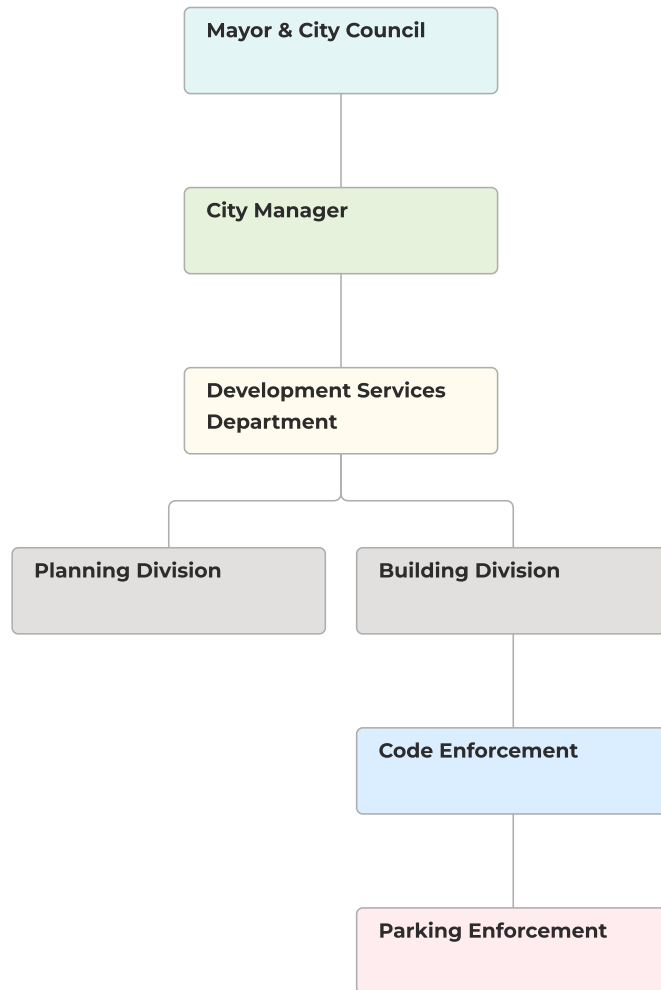


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General Fund	\$1,390,780	\$1,484,341	\$1,581,600
Water Fund	\$1,336	\$0	\$0
Wastewater Oper Fund	\$1,336	\$0	\$0
Building Fund	\$706,072	\$782,366	\$783,791
<b>Total:</b>	<b>\$2,099,524</b>	<b>\$2,266,707</b>	<b>\$2,365,391</b>



# Organizational Chart

## Development Services Organizational Chart



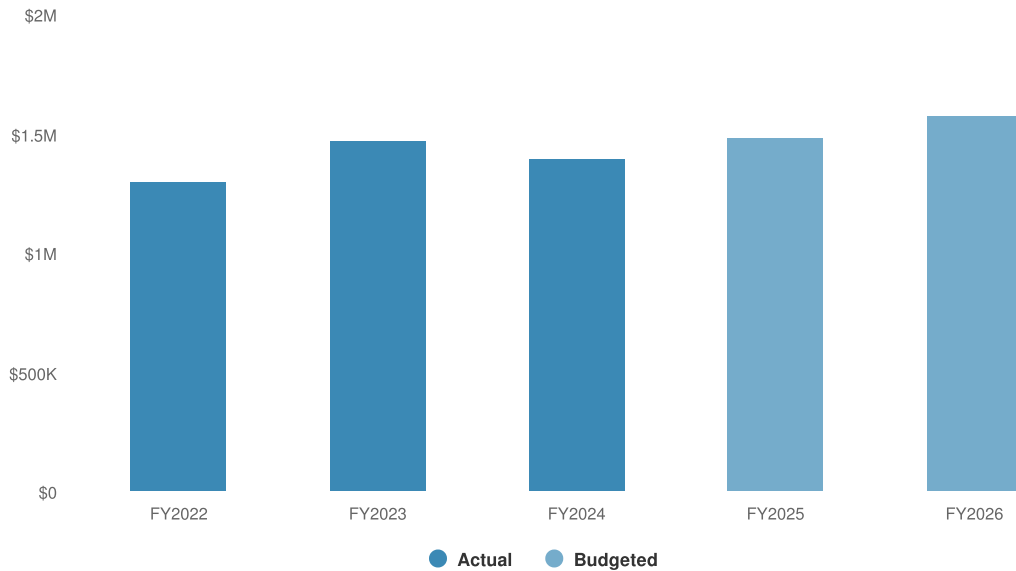
# Planning

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

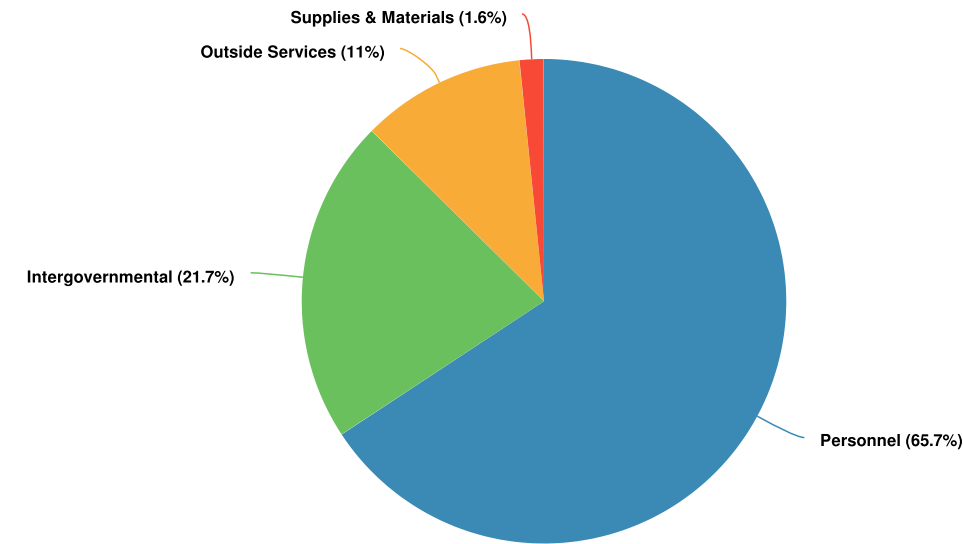
**\$1,581,600** **\$97,258**  
(6.55% vs. prior year)

### Planning Proposed and Historical Budget vs. Actual

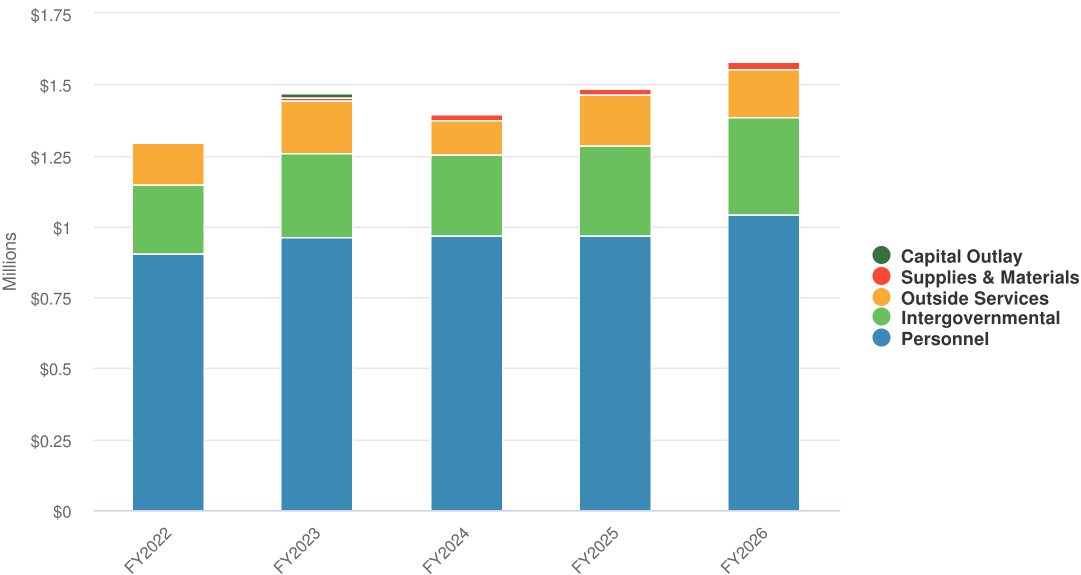


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$964,981	\$967,335	\$1,039,691
Supplies & Materials	\$16,483	\$21,500	\$25,500
Outside Services	\$124,145	\$177,407	\$173,407

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$287,843	\$318,099	\$343,002
<b>Total Expense Objects:</b>	<b>\$1,393,452</b>	<b>\$1,484,341</b>	<b>\$1,581,600</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$1,390,780	\$1,484,341	\$1,581,600
<b>Total General:</b>	<b>\$1,390,780</b>	<b>\$1,484,341</b>	<b>\$1,581,600</b>
Enterprise			
Water Fund	\$1,336	\$0	\$0
Wastewater Oper Fund	\$1,336	\$0	\$0
<b>Total Enterprise:</b>	<b>\$2,672</b>	<b>\$0</b>	<b>\$0</b>
<b>Total All Funds:</b>	<b>\$1,393,452</b>	<b>\$1,484,341</b>	<b>\$1,581,600</b>

# 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.

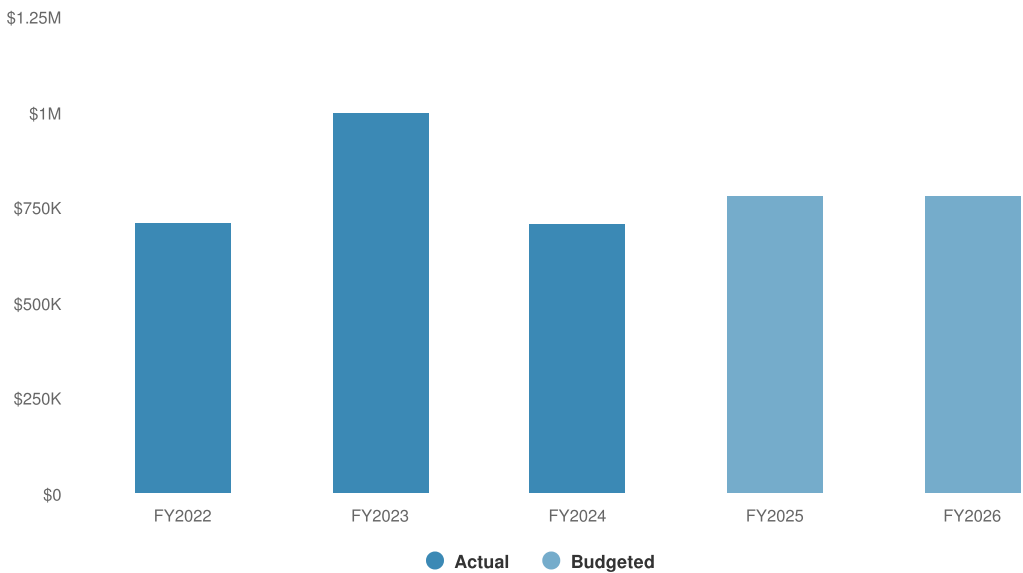
## Expenditures Summary

\$783,791

\$1,425

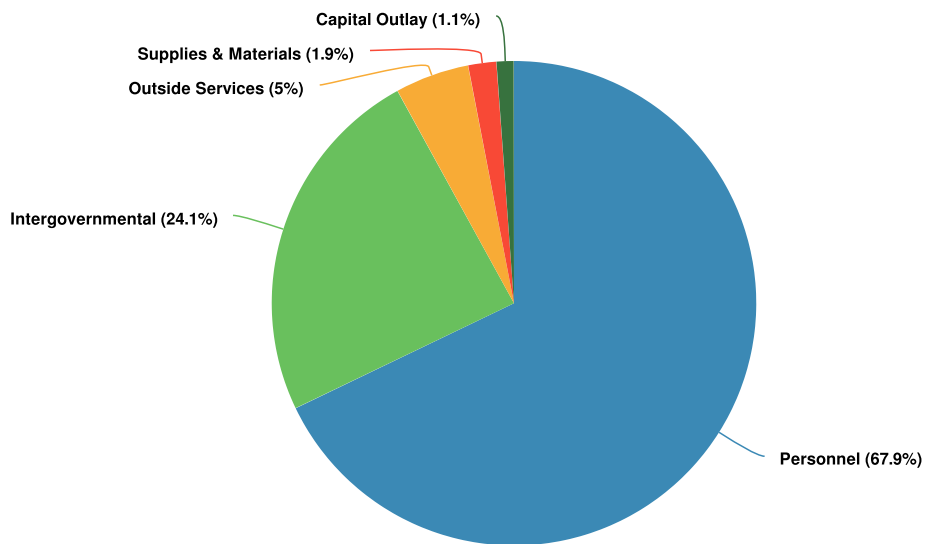
(0.18% vs. prior year)

Building Proposed and Historical Budget vs. Actual

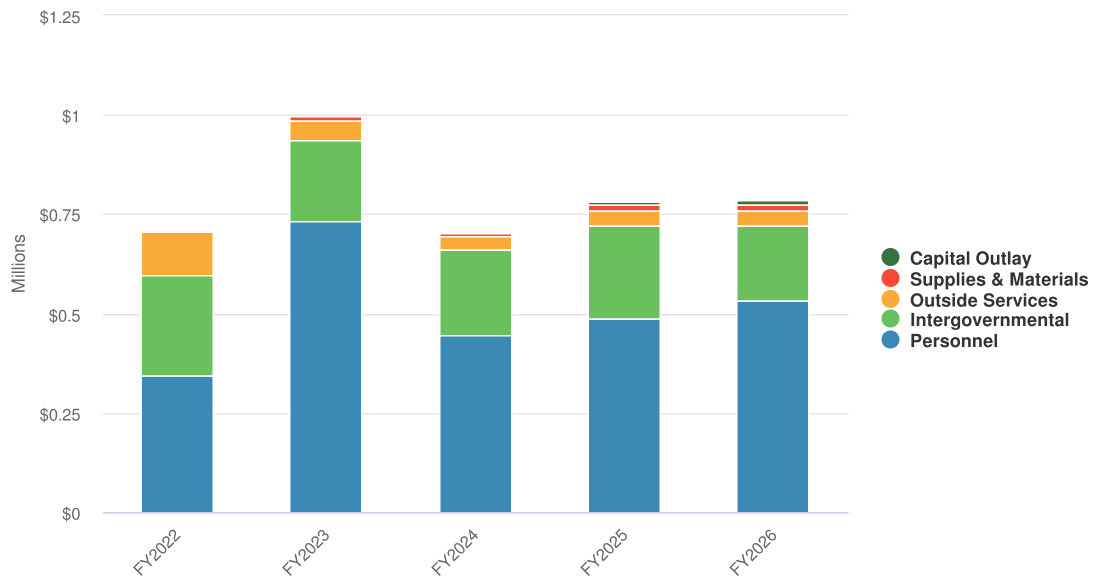


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$446,885	\$486,595	\$532,035
Supplies & Materials	\$6,154	\$14,750	\$14,750
Outside Services	\$33,230	\$39,557	\$38,850

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$214,912	\$233,464	\$189,156
Capital Outlay	\$4,891	\$8,000	\$9,000
<b>Total Expense Objects:</b>	<b>\$706,072</b>	<b>\$782,366</b>	<b>\$783,791</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Building Fund	\$706,072	\$782,366	\$783,791
<b>Total Building Fund:</b>	<b>\$706,072</b>	<b>\$782,366</b>	<b>\$783,791</b>

# Human Resources Summary



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

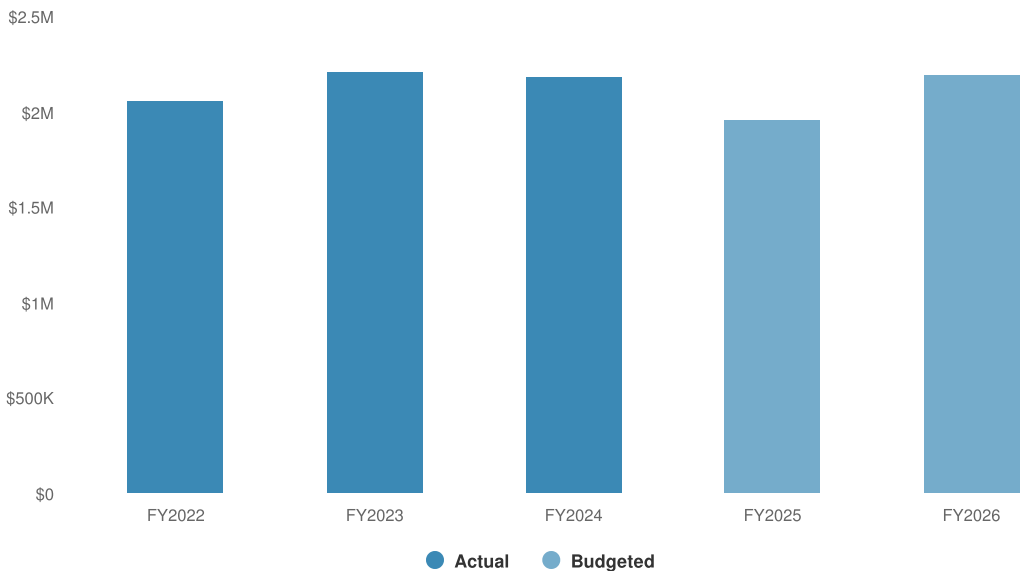
## Expenditures Summary

\$2,190,508

\$230,756

(11.77% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



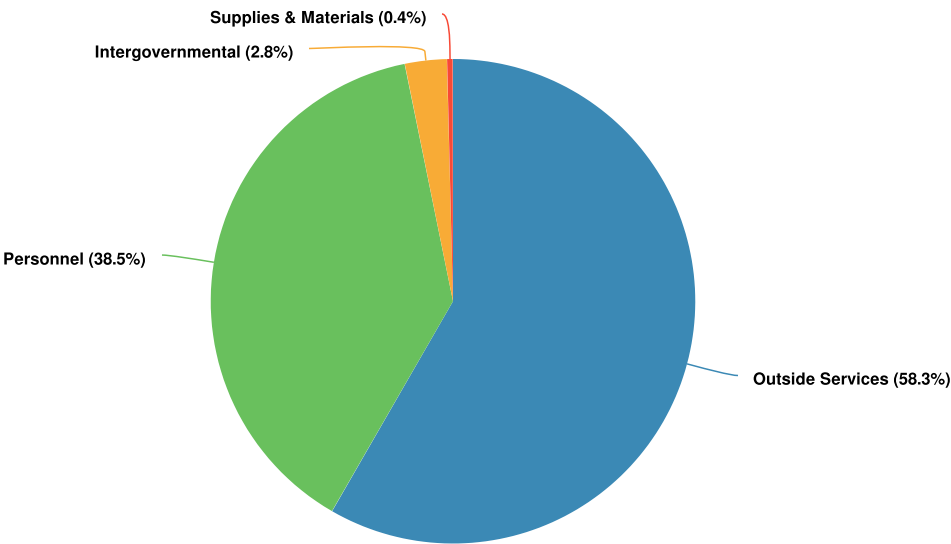
## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Human Resources			
Personnel	\$969,824	\$1,073,974	\$1,045,327
Risk Management	\$1,217,437	\$885,778	\$1,145,181
Total Human Resources:	\$2,187,261	\$1,959,752	\$2,190,508
Total Expenditures:	\$2,187,261	\$1,959,752	\$2,190,508

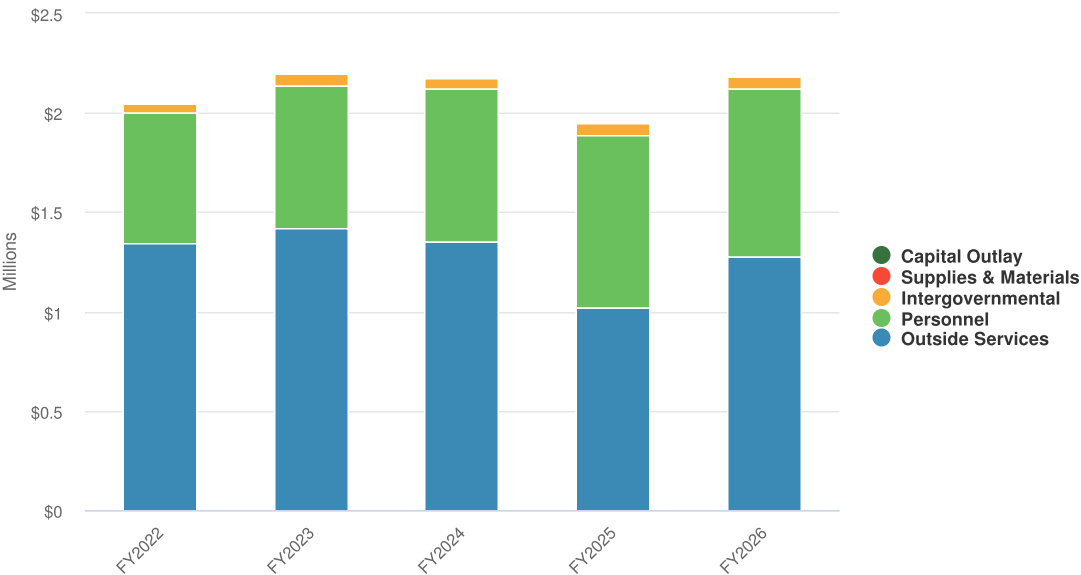


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$774,636	\$873,161	\$843,233
Supplies & Materials	\$10,228	\$8,500	\$8,500
Outside Services	\$1,350,207	\$1,018,178	\$1,277,581

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$50,936	\$55,913	\$61,194
Capital Outlay	\$1,253	\$4,000	\$0
<b>Total Expense Objects:</b>	<b>\$2,187,261</b>	<b>\$1,959,752</b>	<b>\$2,190,508</b>

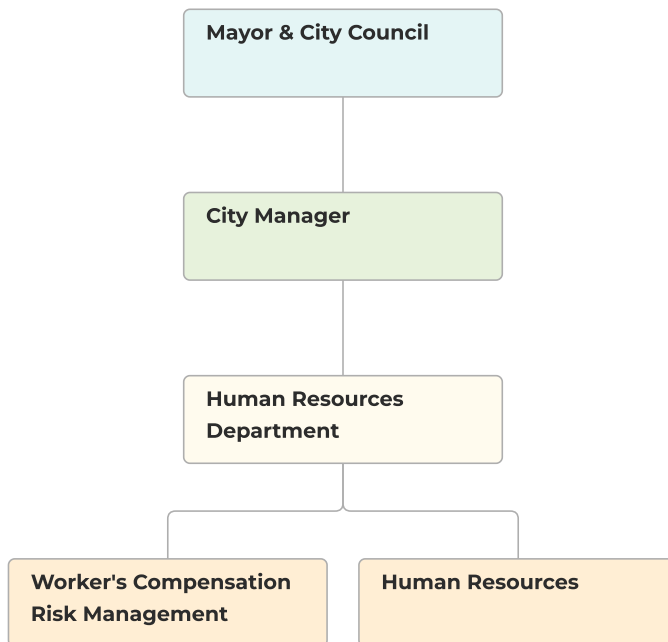
## Expenditures by Fund

Expenditures by Fund



## Organizational Chart

Human Resources Organizational Chart



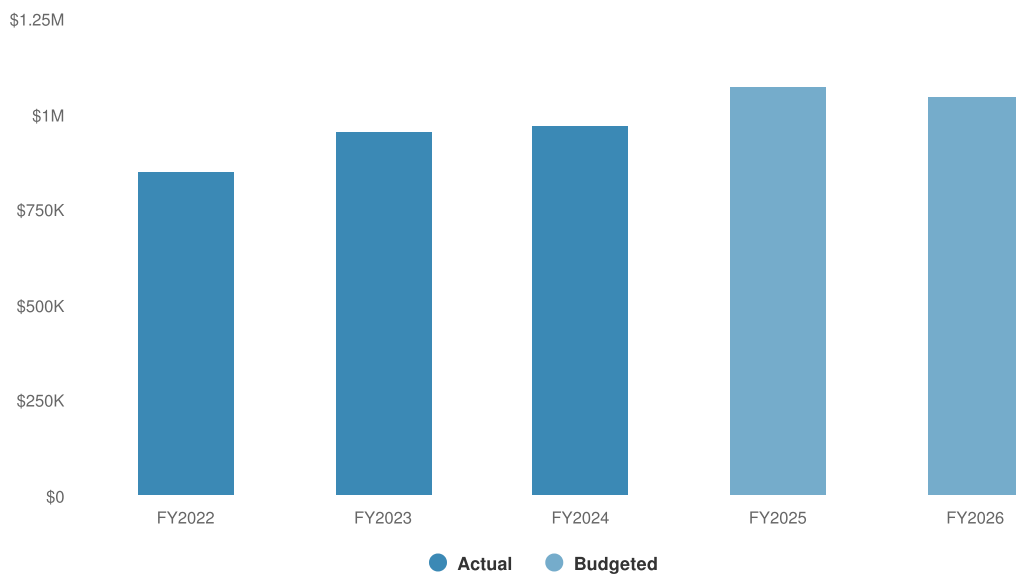
# Human Resources

Human Resources Management is responsible 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

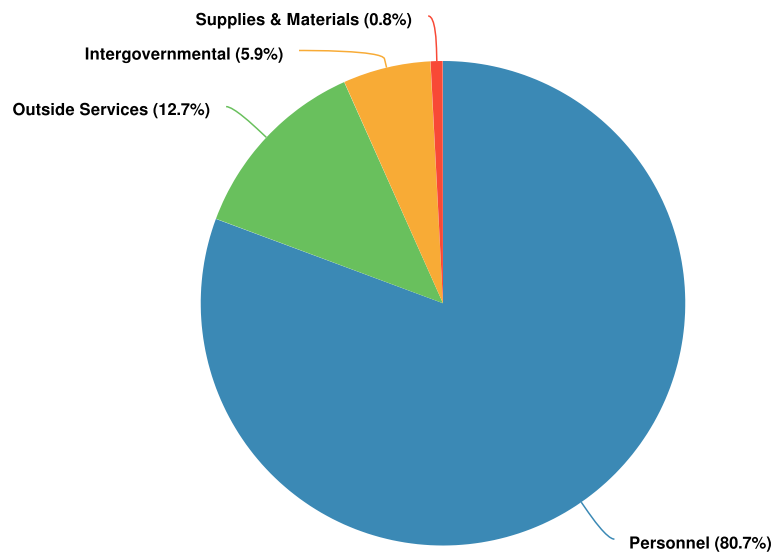
**\$1,045,327** **-\$28,647**  
(-2.67% vs. prior year)

### Human Resources Proposed and Historical Budget vs. Actual

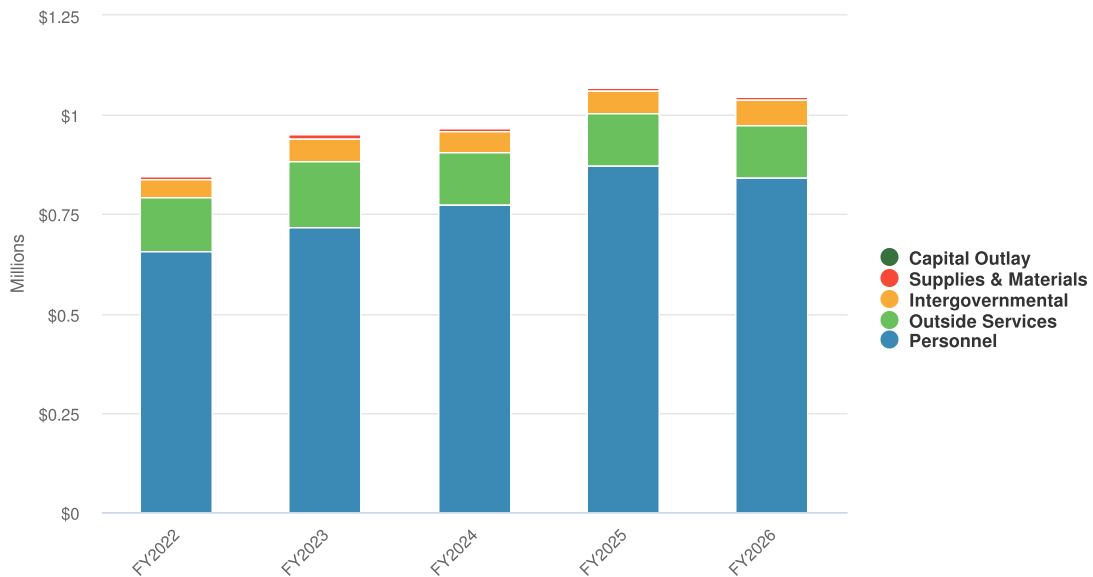


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$774,636	\$873,161	\$843,233
Supplies & Materials	\$10,228	\$8,500	\$8,500
Outside Services	\$132,770	\$132,400	\$132,400

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$50,936	\$55,913	\$61,194
Capital Outlay	\$1,253	\$4,000	\$0
<b>Total Expense Objects:</b>	<b>\$969,824</b>	<b>\$1,073,974</b>	<b>\$1,045,327</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Internal Service Funds			
Internal Operations	\$969,824	\$1,073,974	\$1,045,327
<b>Total Internal Service Funds:</b>	<b>\$969,824</b>	<b>\$1,073,974</b>	<b>\$1,045,327</b>

# 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

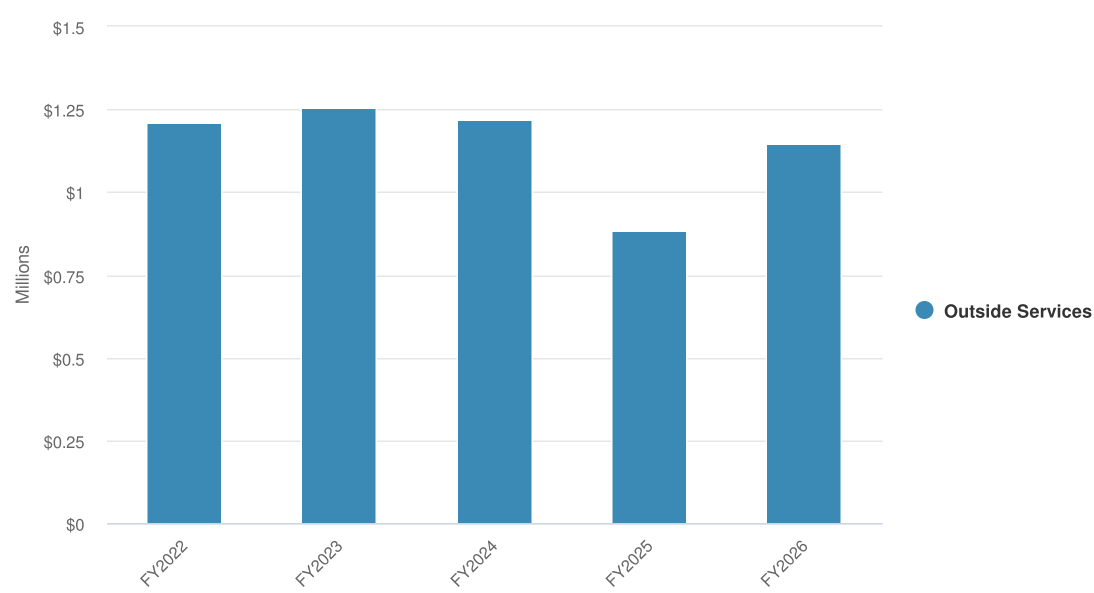
\$1,145,181

\$259,403

(29.29% vs. prior year)

## Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Outside Services	\$1,217,437	\$885,778	\$1,145,181
Total Expense Objects:	\$1,217,437	\$885,778	\$1,145,181

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Internal Service Funds			
Risk Management	\$1,217,437	\$885,778	\$1,145,181
<b>Total Internal Service Funds:</b>	<b>\$1,217,437</b>	<b>\$885,778</b>	<b>\$1,145,181</b>

# 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	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Finance			
Finance	\$1,586,165	\$1,875,951	\$1,940,215
Development Services - Housing	\$383,617	\$391,169	\$451,127
CAPE	\$1,088,212	\$1,859,083	\$1,163,584
Total Finance:	\$3,057,994	\$4,126,203	\$3,554,926
Total Expenditures:	\$3,057,994	\$4,126,203	\$3,554,926

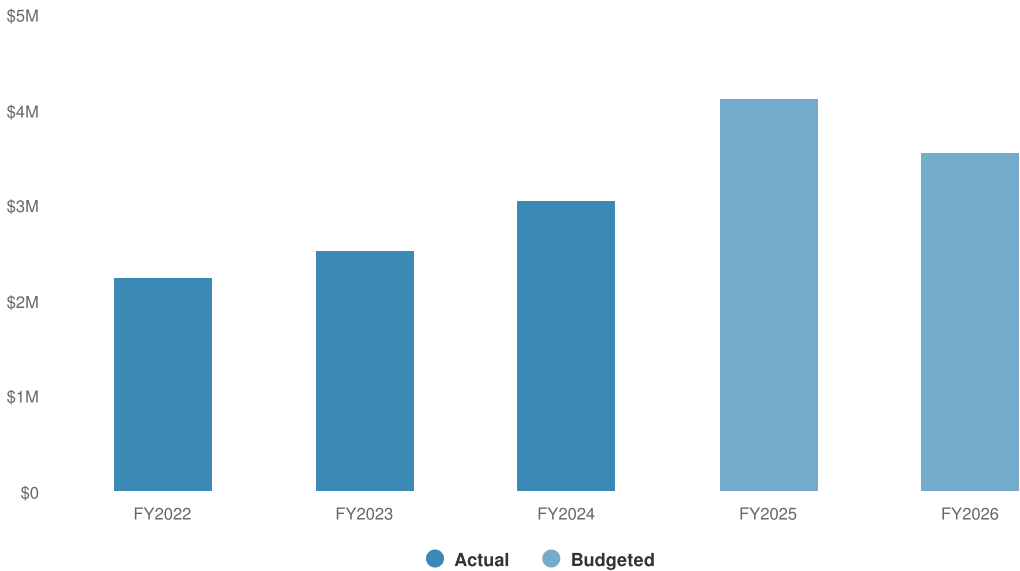
## Expenditures Summary

\$3,554,926

-\$571,277

(-13.85% vs. prior year)

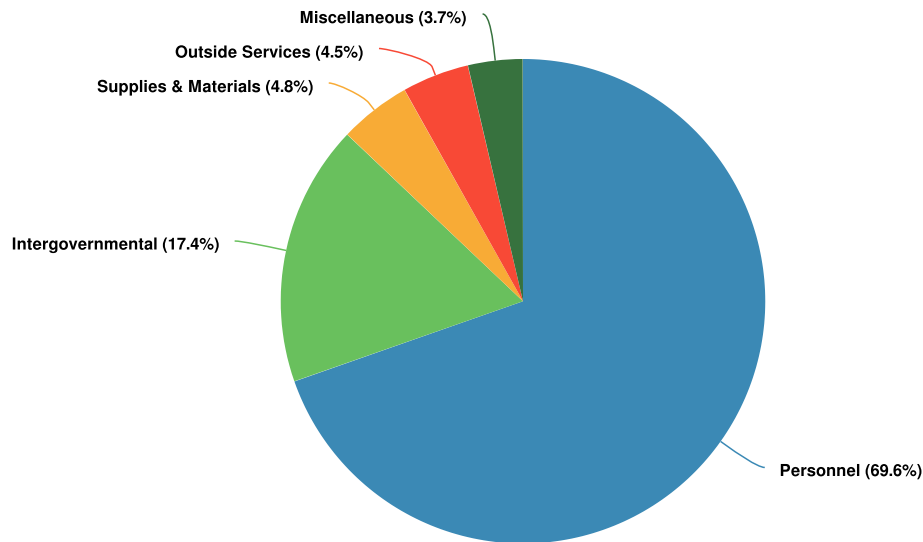
Finance Proposed and Historical Budget vs. Actual



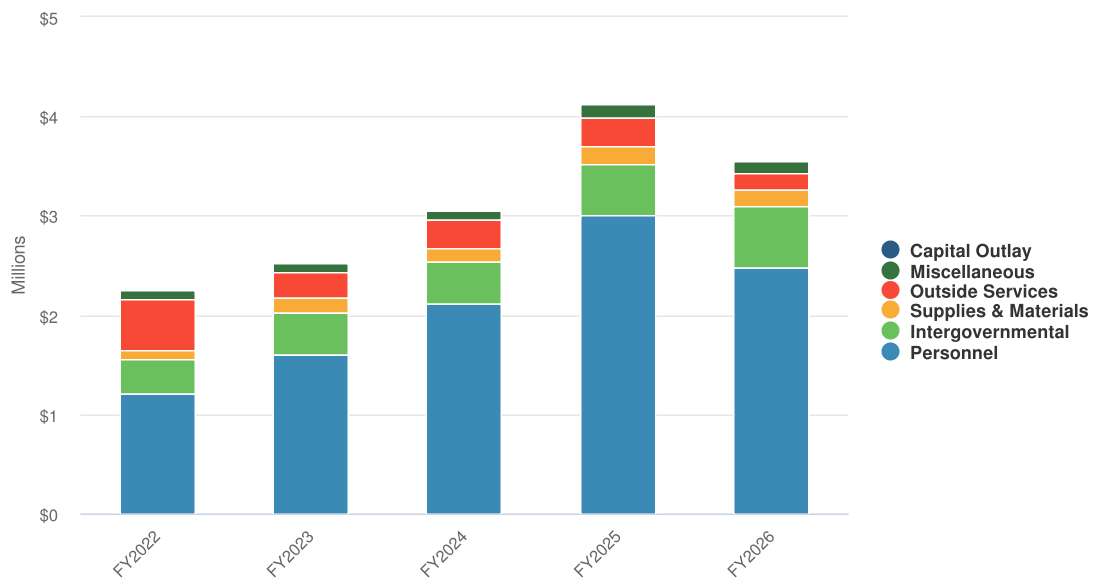


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

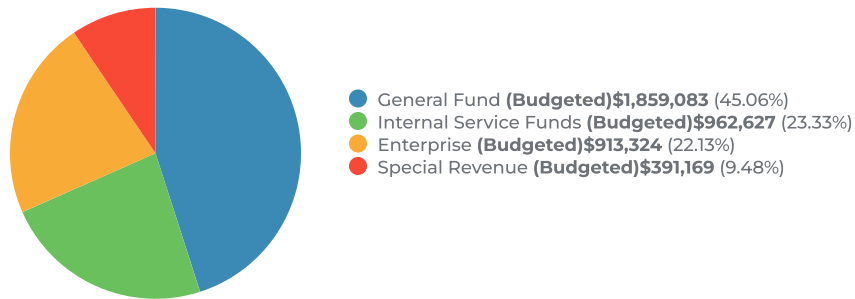


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$2,122,052	\$3,004,421	\$2,475,692
Supplies & Materials	\$126,223	\$179,200	\$170,700

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Outside Services	\$288,201	\$286,000	\$158,500
Miscellaneous	\$90,714	\$130,000	\$130,000
Intergovernmental	\$421,864	\$517,632	\$620,034
Capital Outlay	\$8,940	\$8,950	\$0
<b>Total Expense Objects:</b>	<b>\$3,057,994</b>	<b>\$4,126,203</b>	<b>\$3,554,926</b>

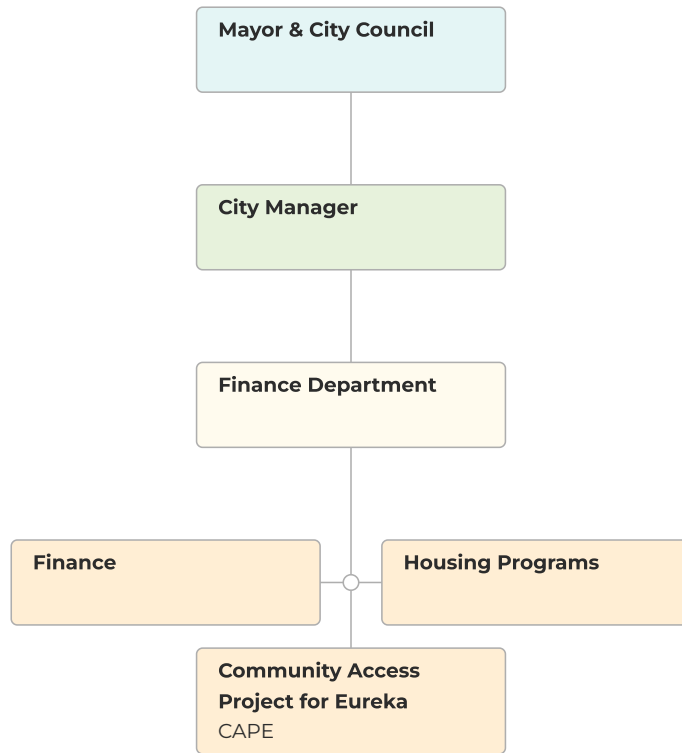
## Expenditures by Fund

Expenditures by Fund



# Organizational Chart

## Finance 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.

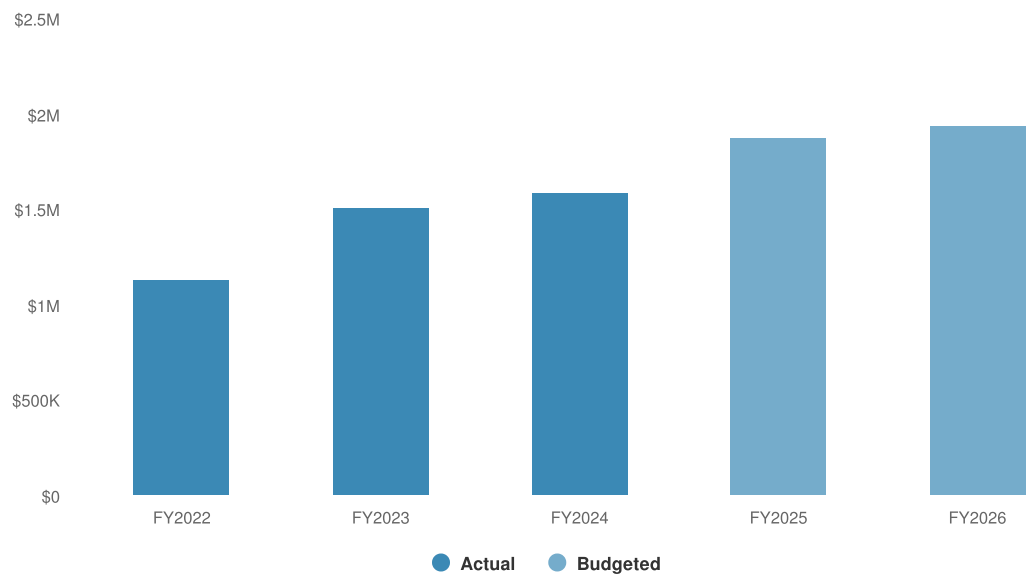
## Expenditures Summary

\$1,940,215

\$64,265

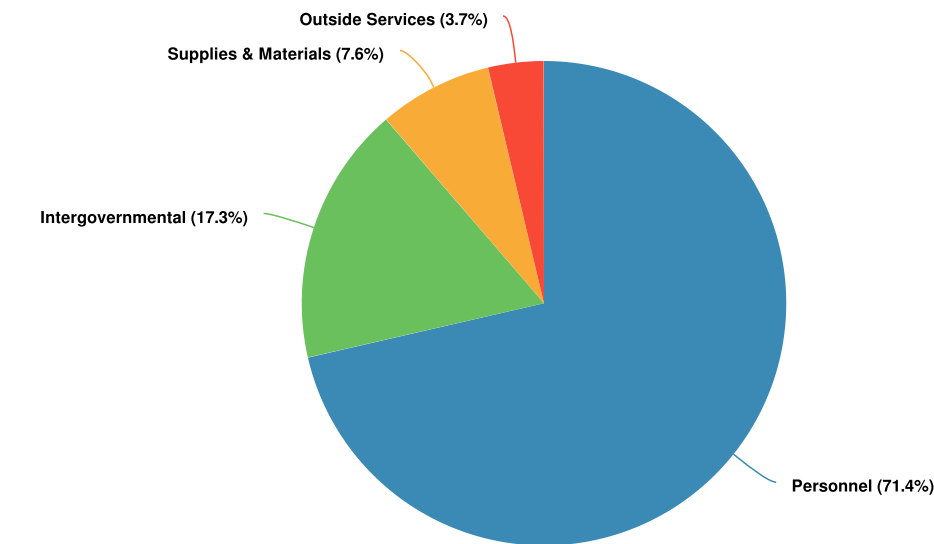
(3.43% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

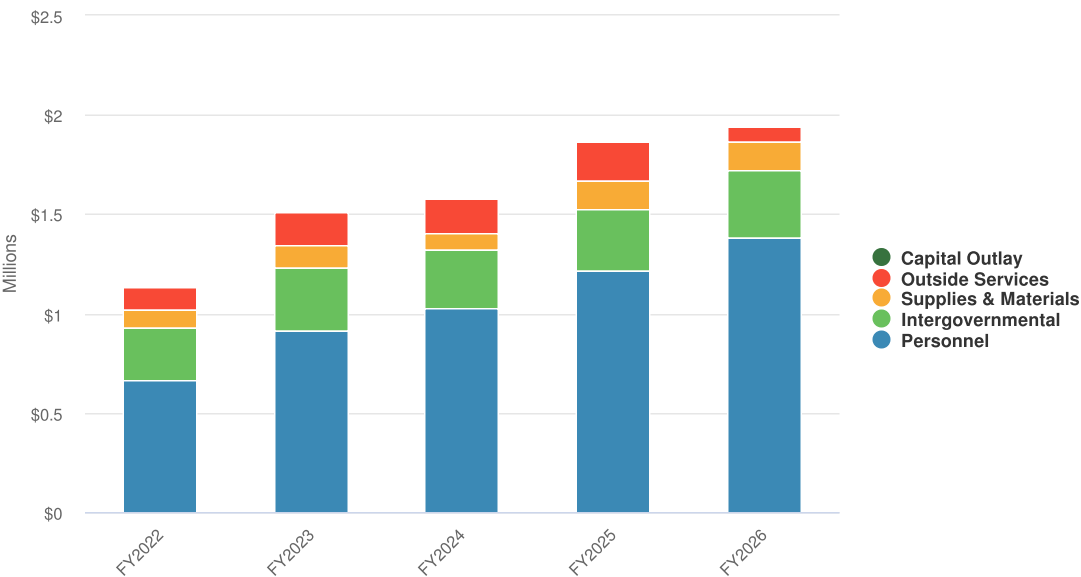


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$1,027,869	\$1,217,278	\$1,385,559
Supplies & Materials	\$89,432	\$137,950	\$146,950
Outside Services	\$169,299	\$199,650	\$72,150

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$290,625	\$312,123	\$335,557
Capital Outlay	\$8,940	\$8,950	\$0
<b>Total Expense Objects:</b>	<b>\$1,586,165</b>	<b>\$1,875,951</b>	<b>\$1,940,215</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Enterprise			
Water Fund	\$384,882	\$479,063	\$532,434
Wastewater Oper Fund	\$370,362	\$434,261	\$486,294
<b>Total Enterprise:</b>	<b>\$755,244</b>	<b>\$913,324</b>	<b>\$1,018,728</b>
Internal Service Funds			
Internal Operations	\$830,921	\$962,627	\$921,487
<b>Total Internal Service Funds:</b>	<b>\$830,921</b>	<b>\$962,627</b>	<b>\$921,487</b>
<b>Total All Funds:</b>	<b>\$1,586,165</b>	<b>\$1,875,951</b>	<b>\$1,940,215</b>

# 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.

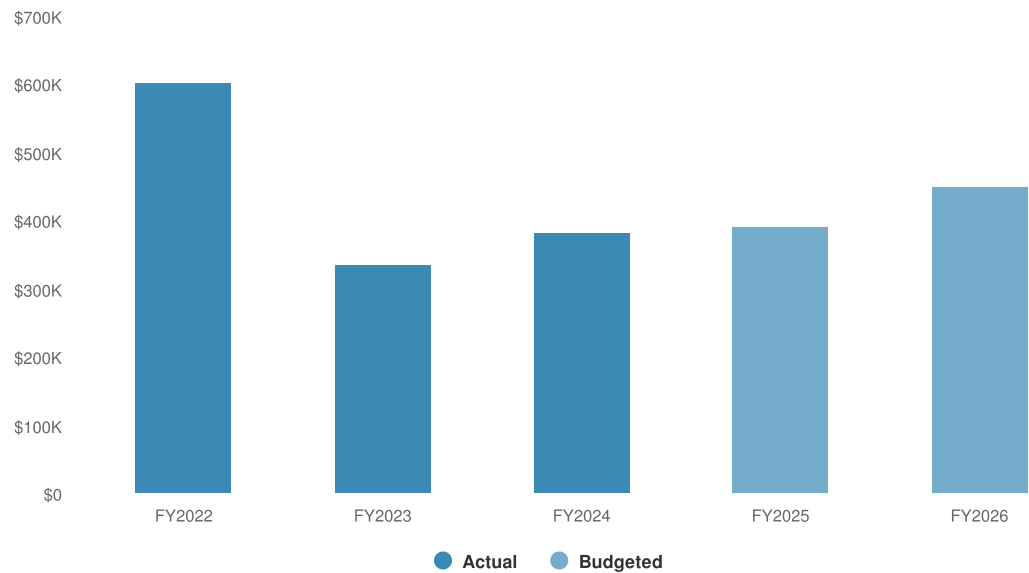
## Expenditures Summary

\$451,127

\$59,958

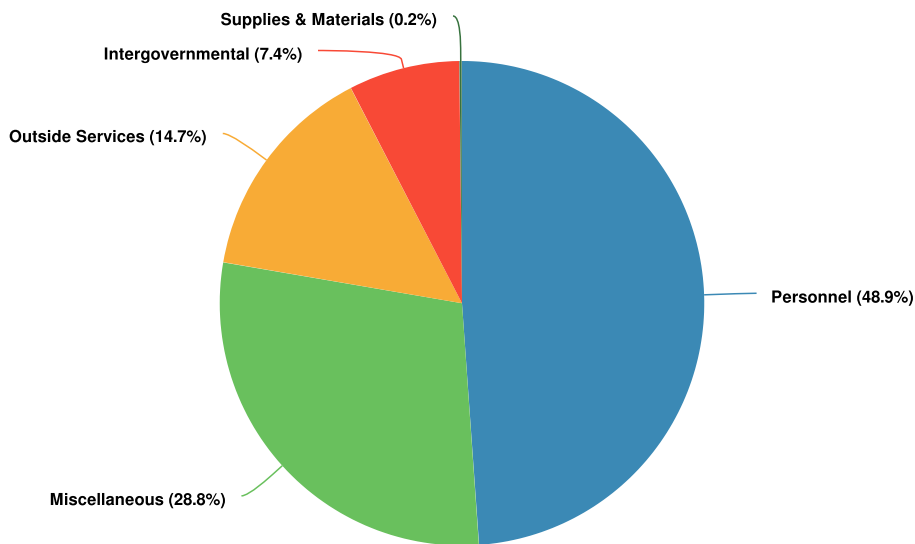
(15.33% vs. prior year)

Housing Programs Proposed and Historical Budget vs. Actual

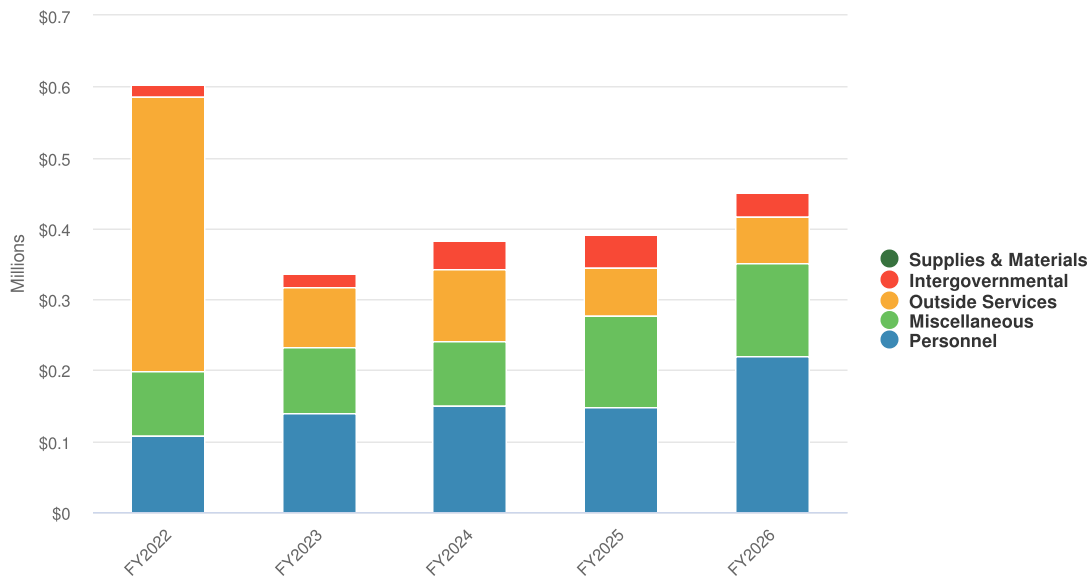


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$150,948	\$147,641	\$220,569
Supplies & Materials	\$67	\$750	\$750
Outside Services	\$101,308	\$66,350	\$66,350



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$90,714	\$130,000	\$130,000
Intergovernmental	\$40,580	\$46,428	\$33,459
<b>Total Expense Objects:</b>	<b>\$383,617</b>	<b>\$391,169</b>	<b>\$451,127</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Special Revenue			
Home Program	\$38	\$50,000	\$50,000
Housing Revolving Loan Fund	\$99,779	\$0	\$0
Calhome Oor Grant	\$125	\$42,850	\$42,850
Housing	\$780	\$0	\$0
City Housing - Low/Mod	\$282,895	\$298,319	\$358,277
<b>Total Special Revenue:</b>	<b>\$383,617</b>	<b>\$391,169</b>	<b>\$451,127</b>

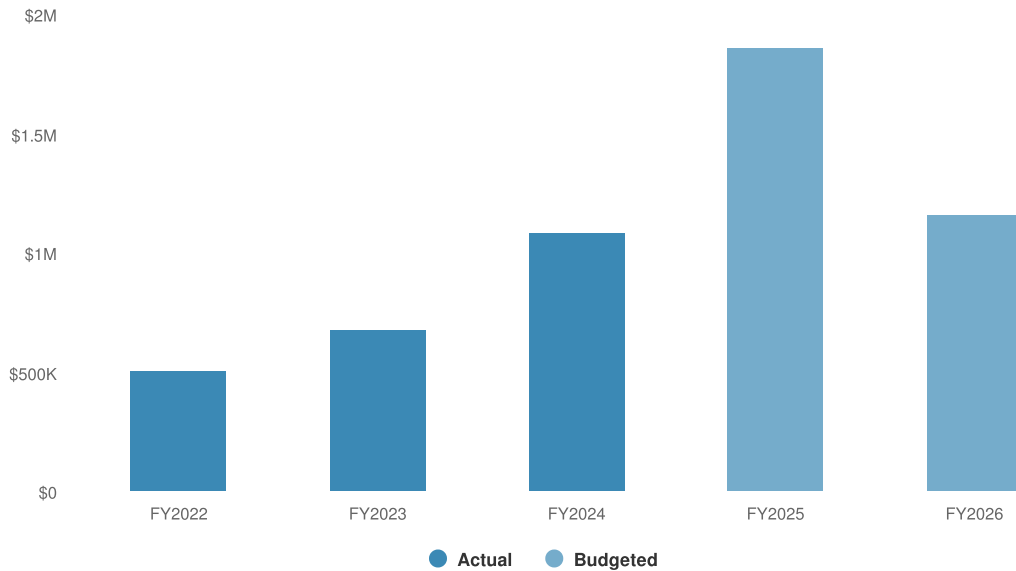
## Community Access Project for Eureka (CAPE)

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

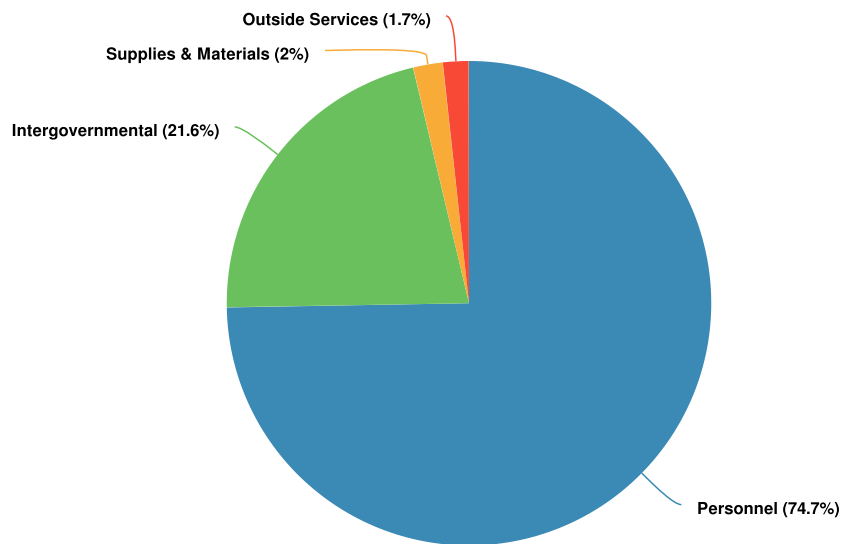
**\$1,163,584** **-\$695,500**  
(-37.41% vs. prior year)

#### CAPE Proposed and Historical Budget vs. Actual

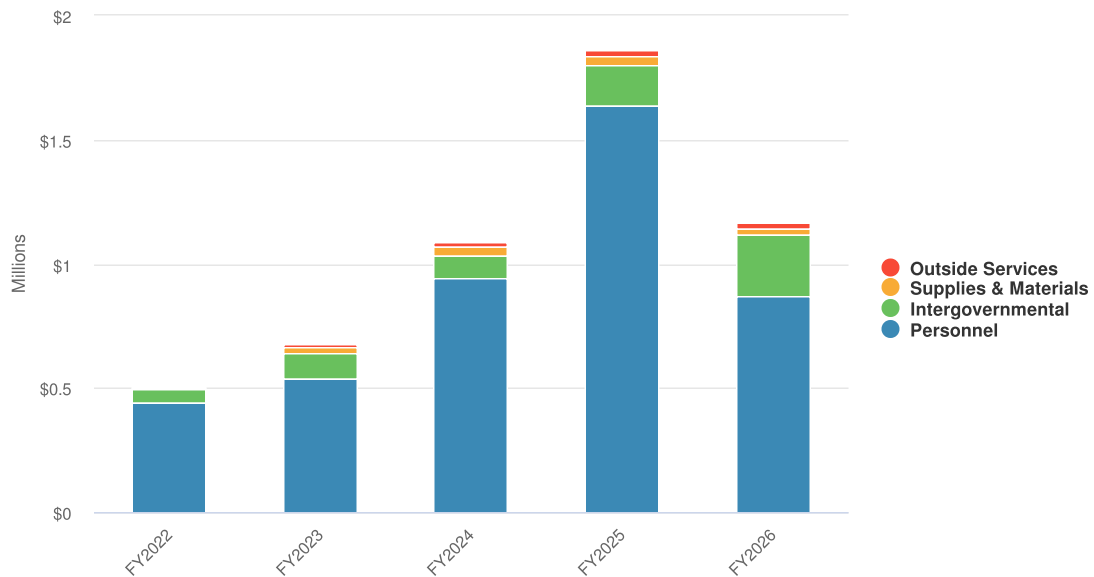


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



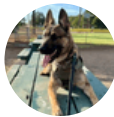
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$943,234	\$1,639,502	\$869,565
Supplies & Materials	\$36,725	\$40,500	\$23,000
Outside Services	\$17,594	\$20,000	\$20,000

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$90,659	\$159,081	\$251,019
<b>Total Expense Objects:</b>	<b>\$1,088,212</b>	<b>\$1,859,083</b>	<b>\$1,163,584</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General			
General Fund	\$1,088,212	\$1,859,083	\$0
<b>Total General:</b>	<b>\$1,088,212</b>	<b>\$1,859,083</b>	<b>\$0</b>
CAPE & CARE Operating	\$0	\$0	\$1,163,584
<b>Total:</b>	<b>\$1,088,212</b>	<b>\$1,859,083</b>	<b>\$1,163,584</b>

# 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.

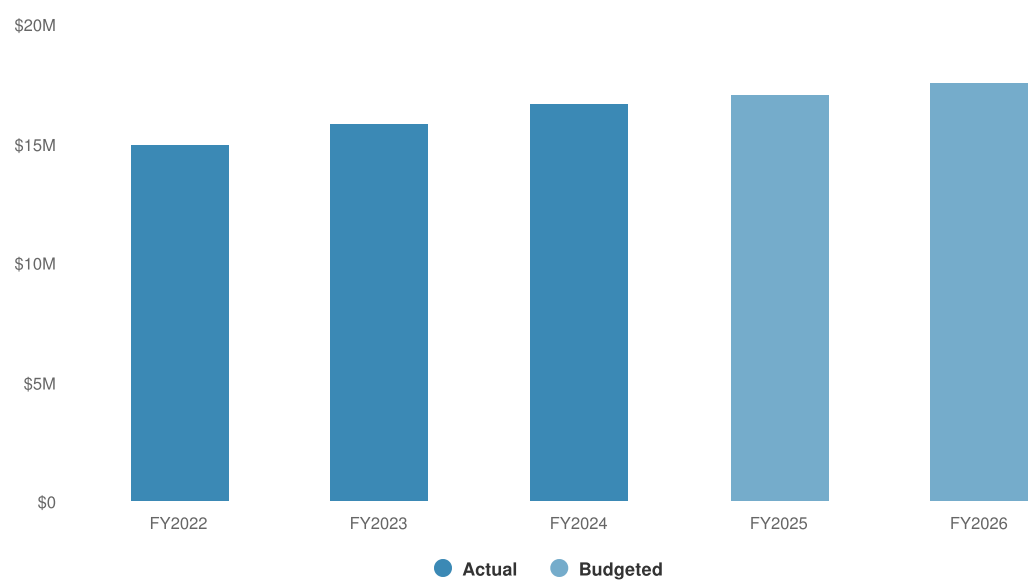
## Expenditures Summary

\$17,525,776

\$486,985

(2.86% vs. prior year)

Police Proposed and Historical Budget vs. Actual

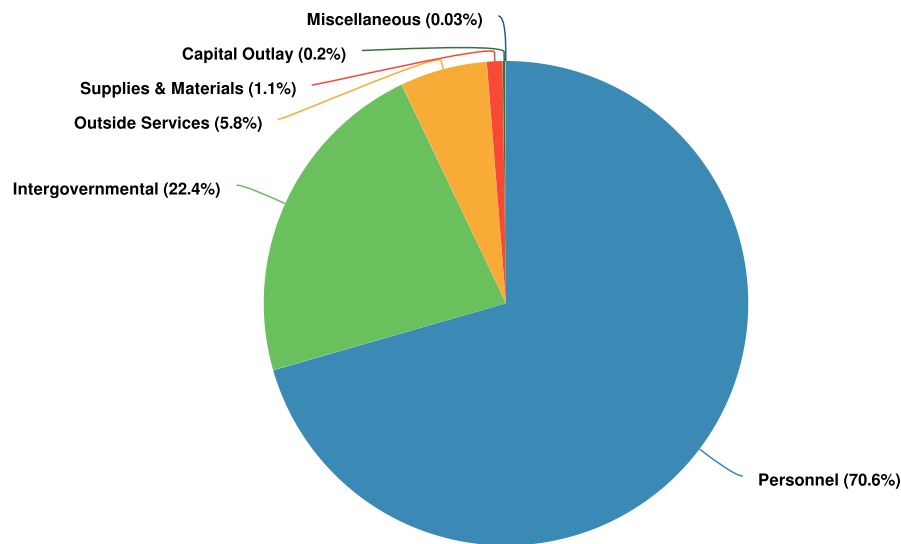


## Expenditures by Department

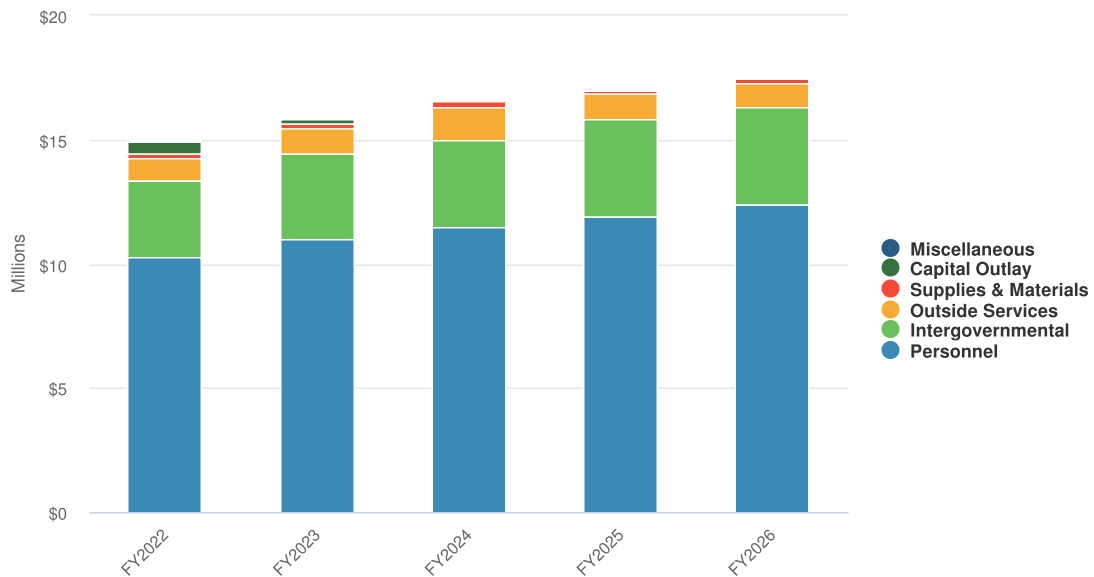
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Police			
Police	\$15,099,904	\$14,995,918	\$15,662,066
Police Communications	\$1,550,237	\$2,042,873	\$1,863,710
Total Police:	\$16,650,141	\$17,038,791	\$17,525,776
Total Expenditures:	\$16,650,141	\$17,038,791	\$17,525,776

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

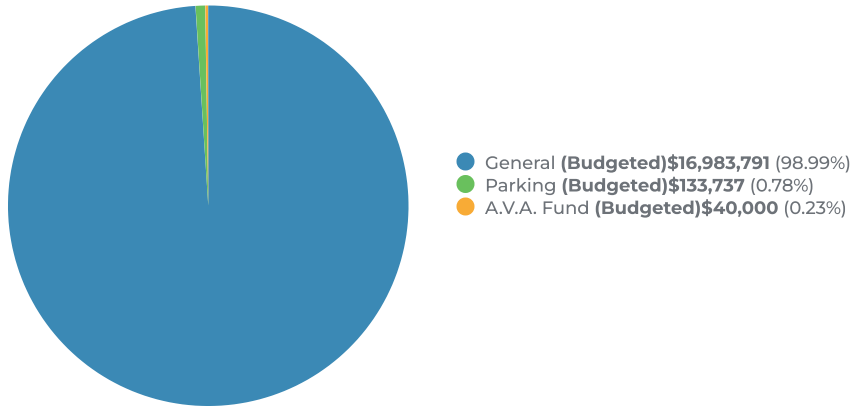


Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$11,450,512	\$11,922,226	\$12,364,949
Supplies & Materials	\$260,684	\$158,200	\$184,500
Outside Services	\$1,308,061	\$1,019,067	\$1,018,067

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$8,016	\$9,000	\$6,000
Intergovernmental	\$3,556,868	\$3,900,297	\$3,922,259
Capital Outlay	\$66,000	\$30,000	\$30,000
<b>Total Expense Objects:</b>	<b>\$16,650,141</b>	<b>\$17,038,791</b>	<b>\$17,525,776</b>

## Expenditures by Fund

Expenditures By Fund

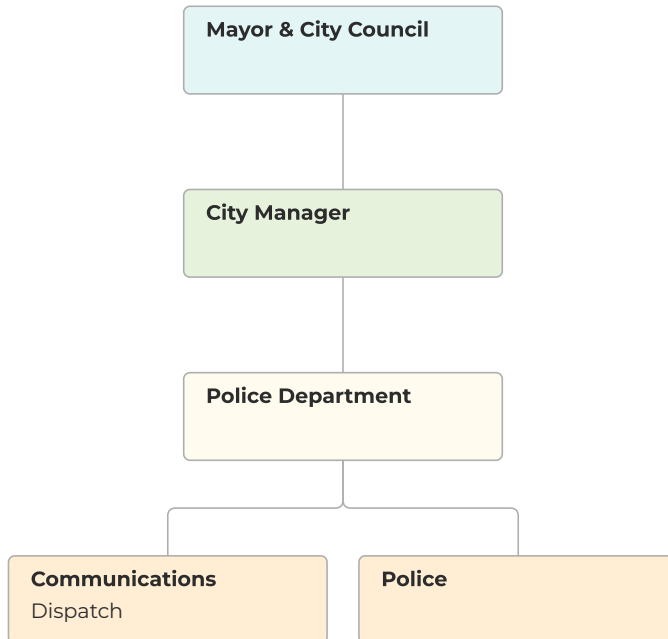


## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General			
General Fund	\$16,489,865	\$16,983,791	\$17,470,776
<b>Total General:</b>	<b>\$16,489,865</b>	<b>\$16,983,791</b>	<b>\$17,470,776</b>
Special Revenue			
Public Safety - Grants	\$75,302	\$0	\$0
Traffic Offender Fund	\$14,756	\$0	\$0
A.V.A. Fund	\$54,662	\$40,000	\$40,000
Parking	\$15,556	\$15,000	\$15,000
<b>Total Special Revenue:</b>	<b>\$160,276</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>Total:</b>	<b>\$16,650,141</b>	<b>\$17,038,791</b>	<b>\$17,525,776</b>

# Organizational Chart

## Police Department 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.

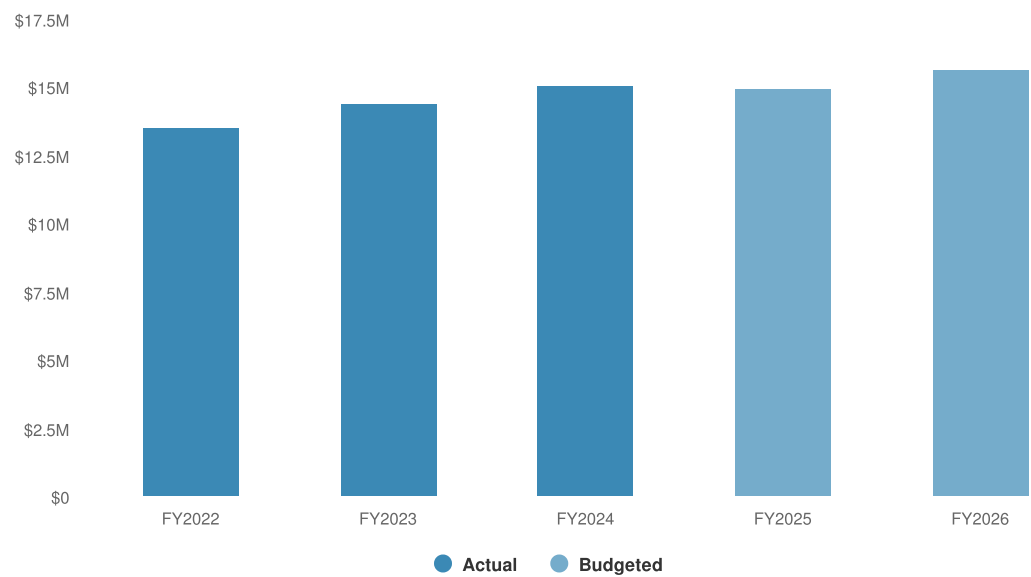
## Expenditures Summary

\$15,662,066

\$666,148

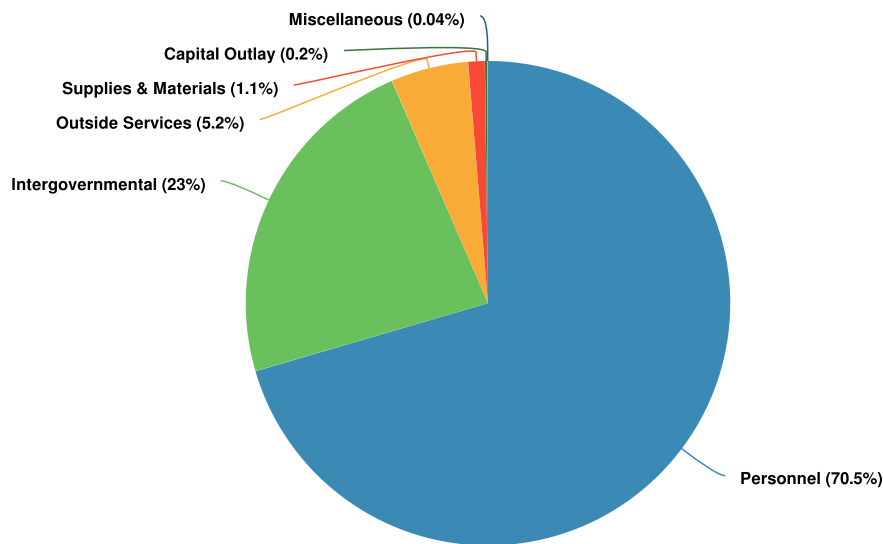
(4.44% vs. prior year)

Police Proposed and Historical Budget vs. Actual

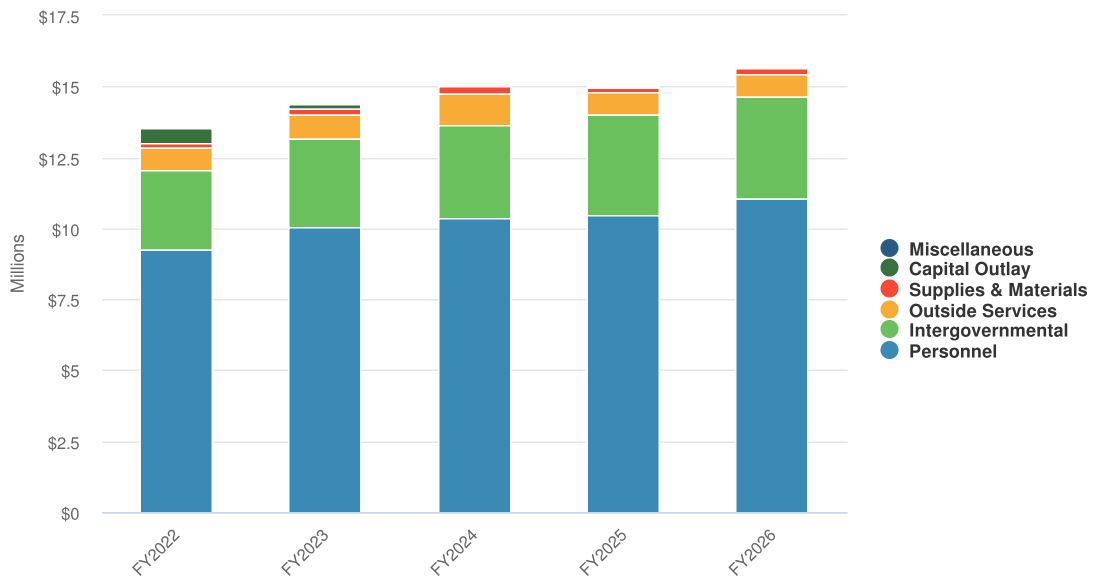


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$10,367,675	\$10,473,335	\$11,040,521
Supplies & Materials	\$256,847	\$149,200	\$175,500
Outside Services	\$1,134,779	\$809,114	\$808,115

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$8,016	\$9,000	\$6,000
Intergovernmental	\$3,266,606	\$3,530,268	\$3,606,929
Capital Outlay	\$65,982	\$25,000	\$25,000
<b>Total Expense Objects:</b>	<b>\$15,099,904</b>	<b>\$14,995,918</b>	<b>\$15,662,066</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$14,939,629	\$14,940,918	\$15,607,066
<b>Total General:</b>	<b>\$14,939,629</b>	<b>\$14,940,918</b>	<b>\$15,607,066</b>
Special Revenue			
Public Safety - Grants	\$75,302	\$0	\$0
Traffic Offender Fund	\$14,756	\$0	\$0
A.V.A. Fund	\$54,662	\$40,000	\$40,000
Parking	\$15,556	\$15,000	\$15,000
<b>Total Special Revenue:</b>	<b>\$160,276</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>Total All Funds:</b>	<b>\$15,099,904</b>	<b>\$14,995,918</b>	<b>\$15,662,066</b>

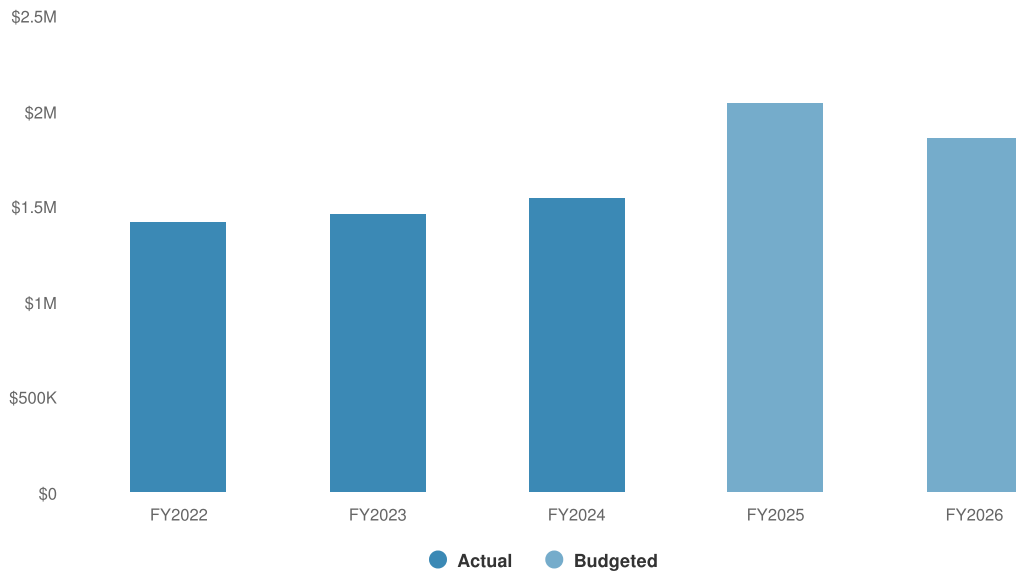
## Communications

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

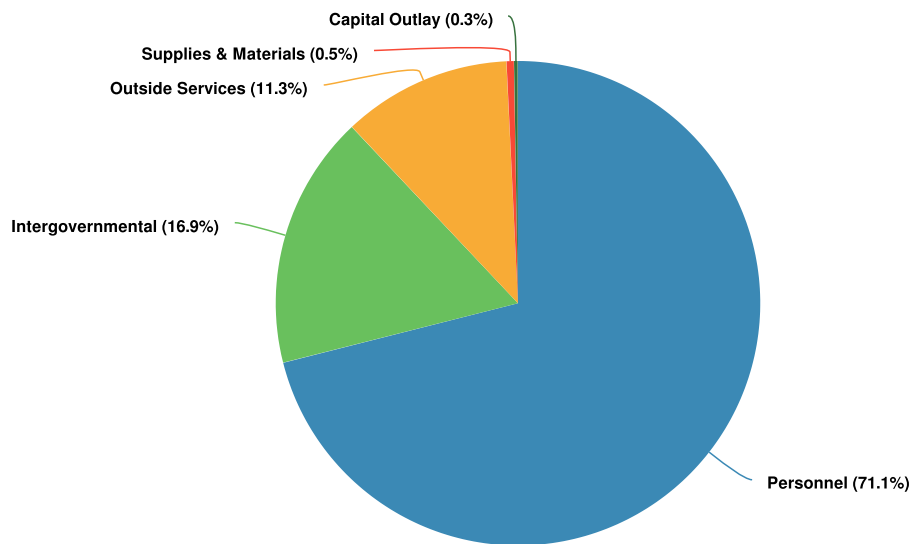
**\$1,863,710** **-\$179,163**  
(-8.77% vs. prior year)

#### Communications Proposed and Historical Budget vs. Actual

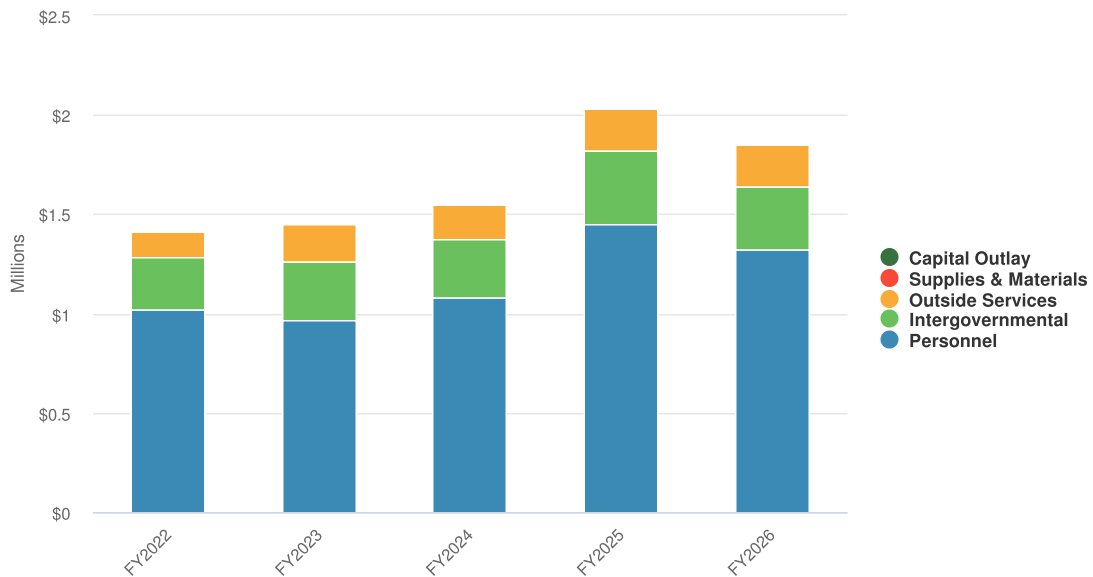


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$1,082,837	\$1,448,891	\$1,324,428
Supplies & Materials	\$3,837	\$9,000	\$9,000
Outside Services	\$173,282	\$209,952	\$209,952

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$290,262	\$370,030	\$315,330
Capital Outlay	\$19	\$5,000	\$5,000
<b>Total Expense Objects:</b>	<b>\$1,550,237</b>	<b>\$2,042,873</b>	<b>\$1,863,710</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General			
General Fund	\$1,550,237	\$2,042,873	\$1,863,710
<b>Total General:</b>	<b>\$1,550,237</b>	<b>\$2,042,873</b>	<b>\$1,863,710</b>

## 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.

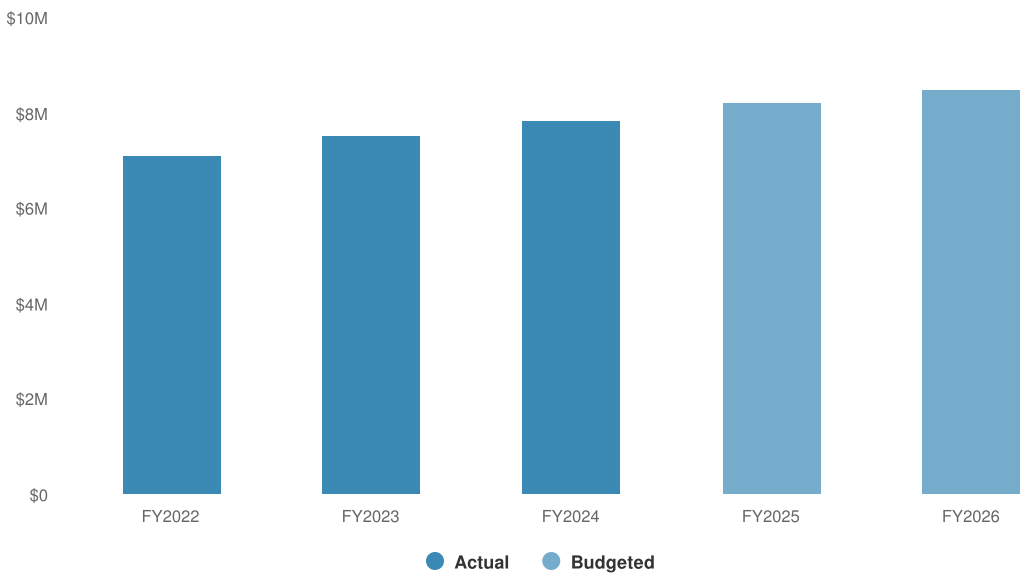
## Expenditures Summary

\$8,502,468

\$280,291

(3.41% vs. prior year)

Fire Proposed and Historical Budget vs. Actual



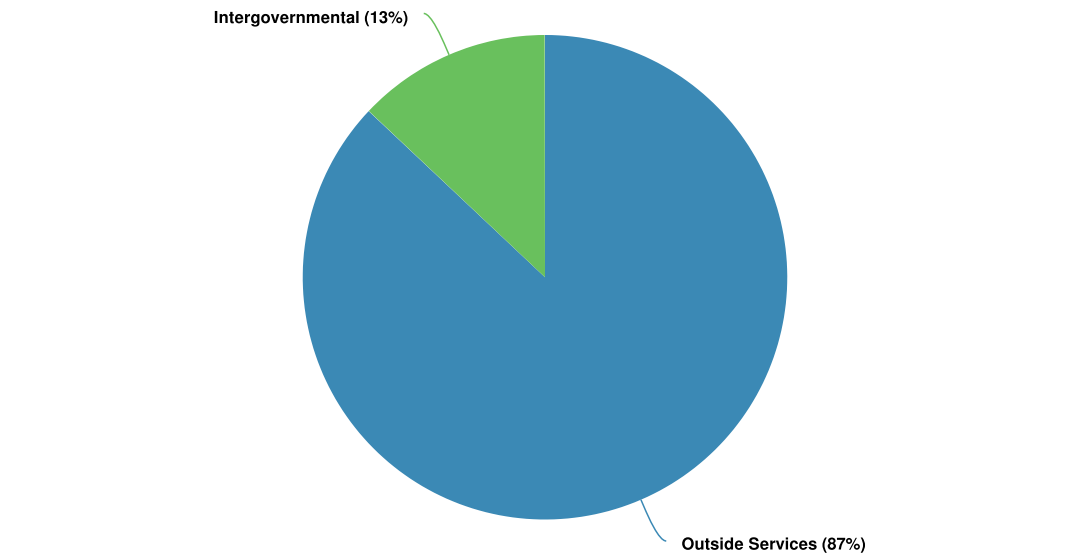
## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Fire			
Humboldt Bay Fire	\$7,829,111	\$8,222,176	\$8,502,468
<b>Total Fire:</b>	<b>\$7,829,111</b>	<b>\$8,222,176</b>	<b>\$8,502,468</b>
<b>Total Expenditures:</b>	<b>\$7,829,111</b>	<b>\$8,222,176</b>	<b>\$8,502,468</b>

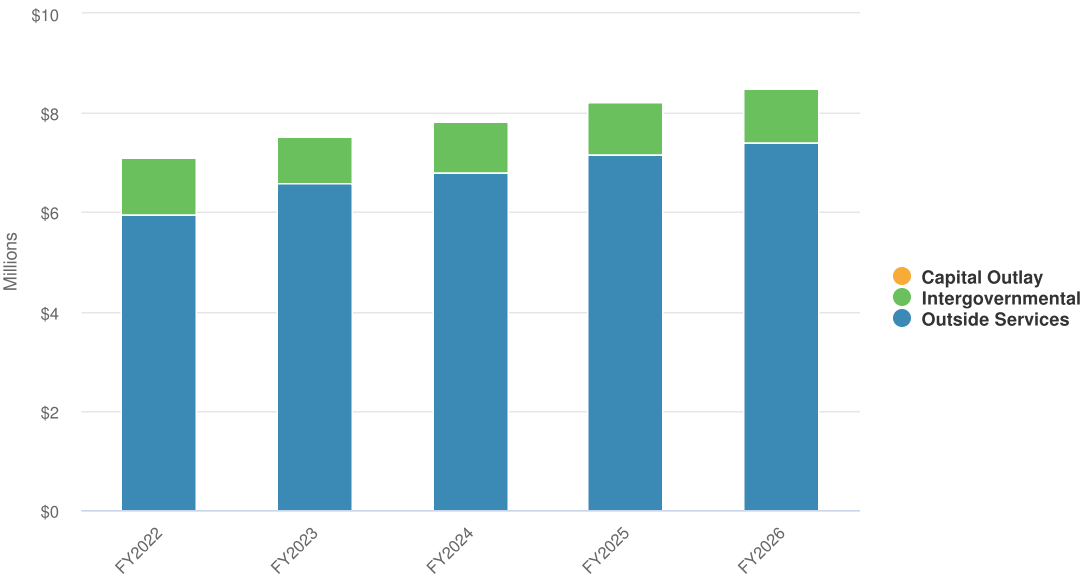


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Outside Services	\$6,785,665	\$7,152,036	\$7,400,536
Intergovernmental	\$1,027,161	\$1,070,141	\$1,101,932
Capital Outlay	\$16,286	\$0	\$0

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Total Expense Objects:	\$7,829,111	\$8,222,176	\$8,502,468

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General			
General Fund	\$7,829,111	\$8,222,176	\$8,502,468
Total General:	\$7,829,111	\$8,222,176	\$8,502,468

# 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.

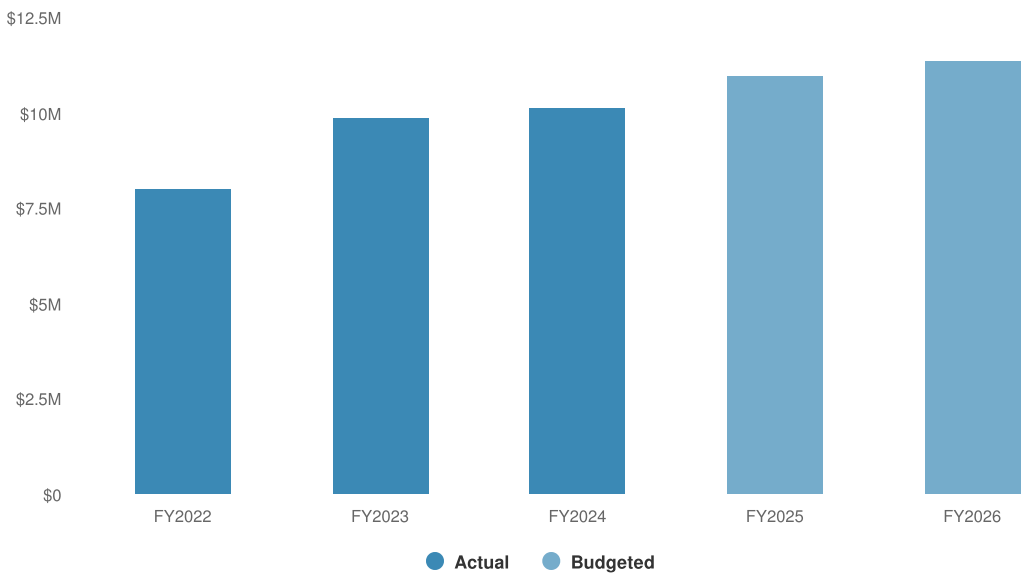
## Expenditures Summary

\$11,360,493

\$407,532

(3.72% vs. prior year)

Community Services Proposed and Historical Budget vs. Actual



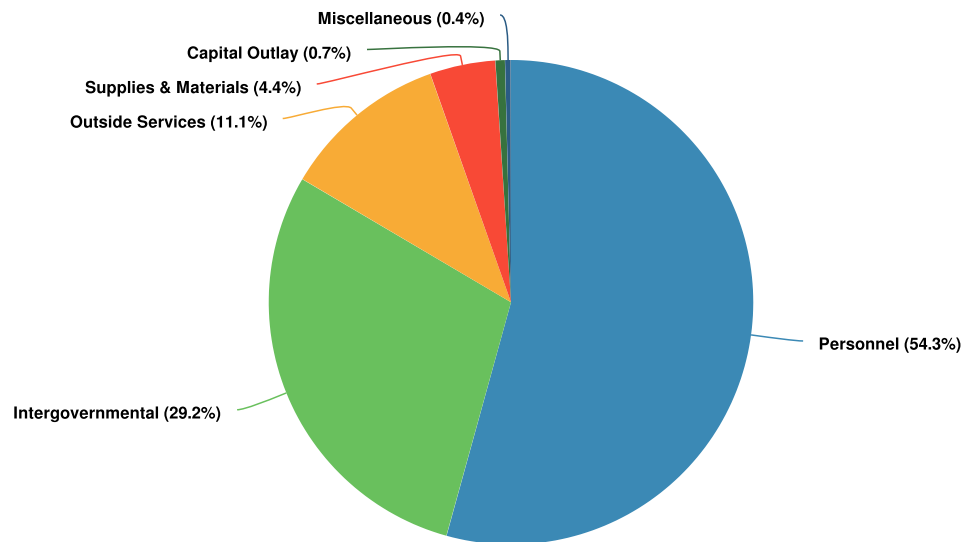
## Expenditures by Function

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Community Services			
Airport	\$11,313	\$10,106	\$10,106
CS- Administration	\$967,374	\$1,140,109	\$1,132,952
CS- Youth	\$1,044,527	\$1,233,107	\$1,225,138
CS- Adult	\$144,185	\$185,820	\$165,192
CS- Adorni	\$384,941	\$469,109	\$472,932

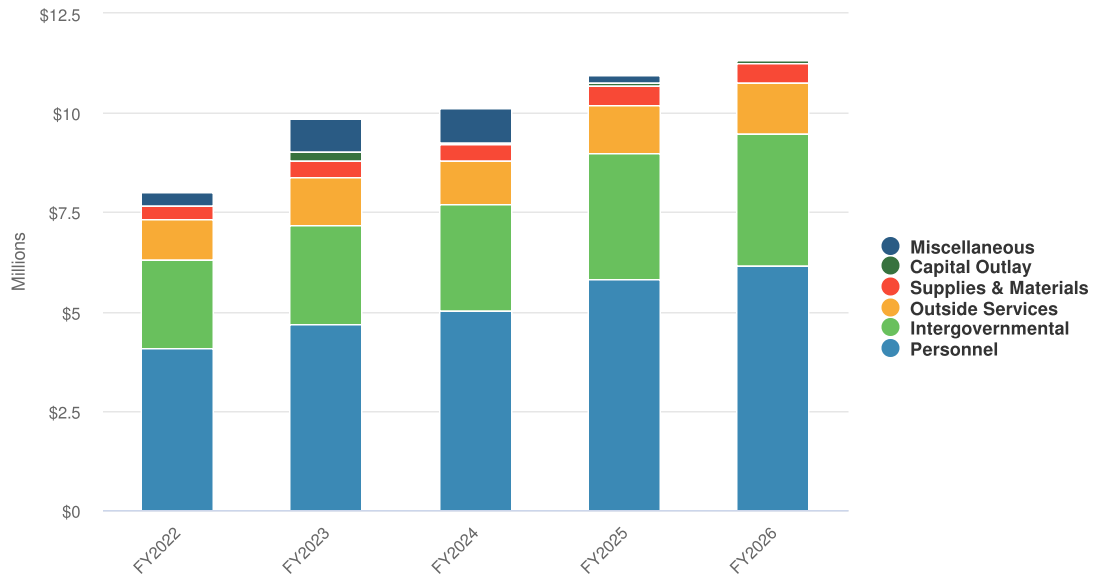
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
CS- Zoo	\$2,703,528	\$2,784,541	\$2,850,203
CS- Parks	\$1,486,828	\$1,758,863	\$1,946,018
Harbor Maintenance	\$1,366,394	\$1,095,549	\$1,181,497
Harbor Wharfing	\$371,219	\$403,889	\$422,831
Environmental Programs	\$99,817	\$78,658	\$78,875
Facilities	\$1,558,933	\$1,793,211	\$1,874,750
<b>Total Community Services:</b>	<b>\$10,139,059</b>	<b>\$10,952,961</b>	<b>\$11,360,493</b>
<b>Total Expenditures:</b>	<b>\$10,139,059</b>	<b>\$10,952,961</b>	<b>\$11,360,493</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$5,027,943	\$5,826,600	\$6,169,305
Supplies & Materials	\$436,791	\$486,525	\$496,245
Outside Services	\$1,100,858	\$1,209,719	\$1,262,869
Miscellaneous	\$873,732	\$179,000	\$43,200
Intergovernmental	\$2,657,885	\$3,155,118	\$3,314,874
Capital Outlay	\$41,851	\$96,000	\$74,000
<b>Total Expense Objects:</b>	<b>\$10,139,059</b>	<b>\$10,952,961</b>	<b>\$11,360,493</b>

# Expenditures by Fund

Expenditures by Fund



# Organizational Chart

## Community Services 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.

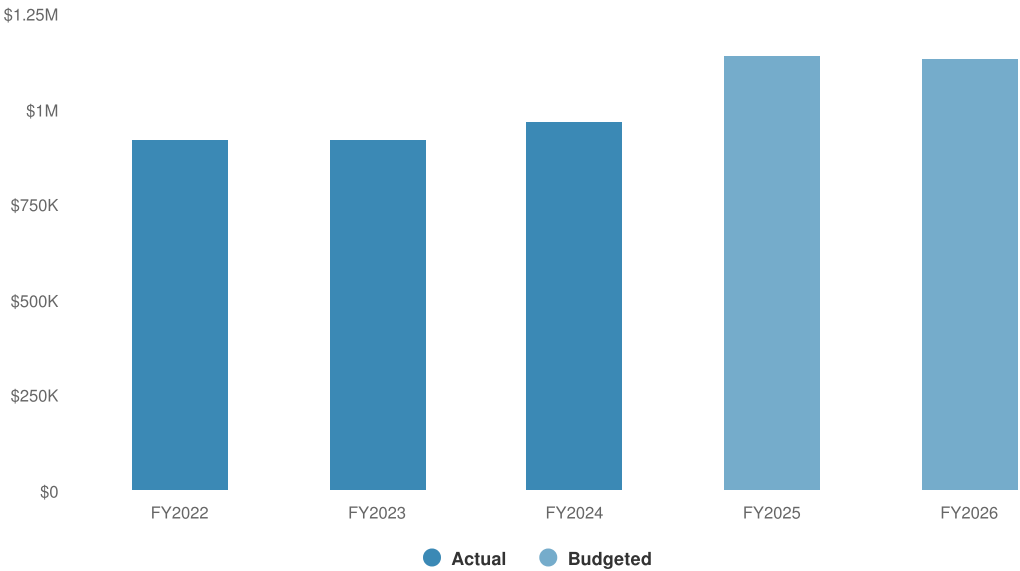
## Expenditures Summary

\$1,132,952

-\$7,157

(-0.63% vs. prior year)

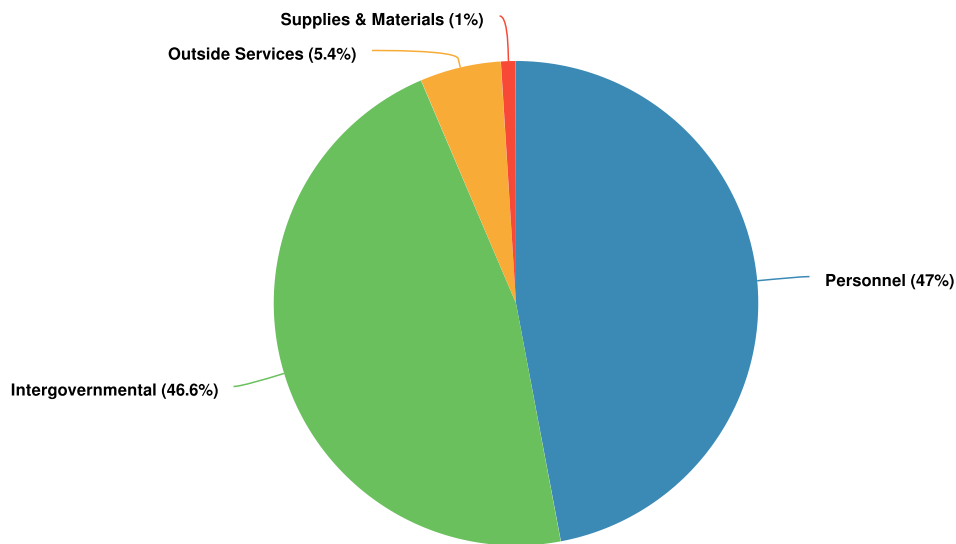
Community Services Admin. Proposed and Historical Budget vs. Actual



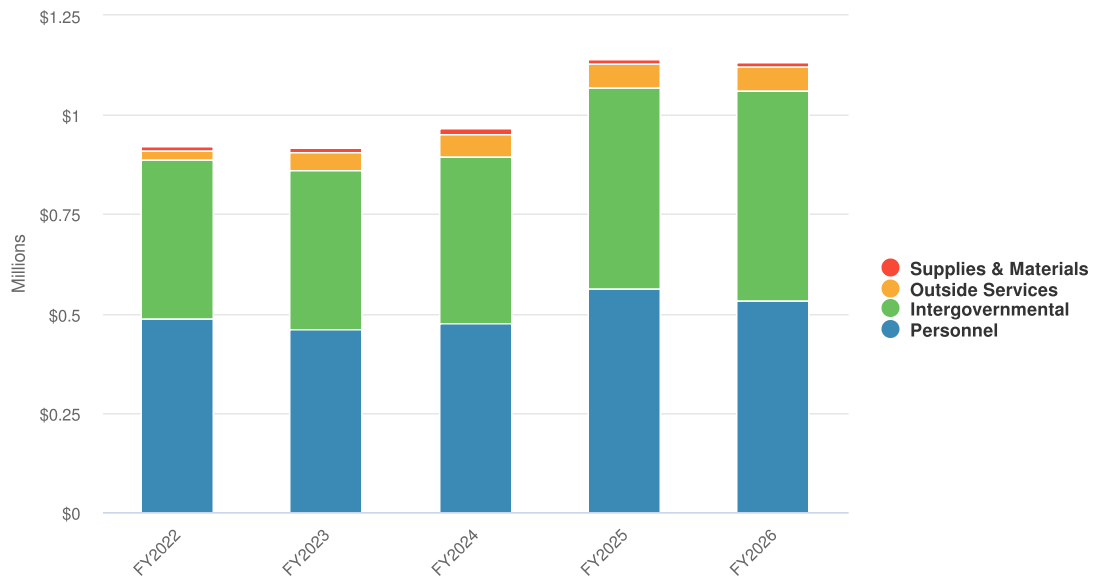


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$477,316	\$562,660	\$532,940
Supplies & Materials	\$14,666	\$11,200	\$11,200
Outside Services	\$58,386	\$61,268	\$61,268

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$417,006	\$504,981	\$527,544
<b>Total Expense Objects:</b>	<b>\$967,374</b>	<b>\$1,140,109</b>	<b>\$1,132,952</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$967,374	\$1,140,109	\$1,132,952
<b>Total General:</b>	<b>\$967,374</b>	<b>\$1,140,109</b>	<b>\$1,132,952</b>
<b>Total All Funds:</b>	<b>\$967,374</b>	<b>\$1,140,109</b>	<b>\$1,132,952</b>

# 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.

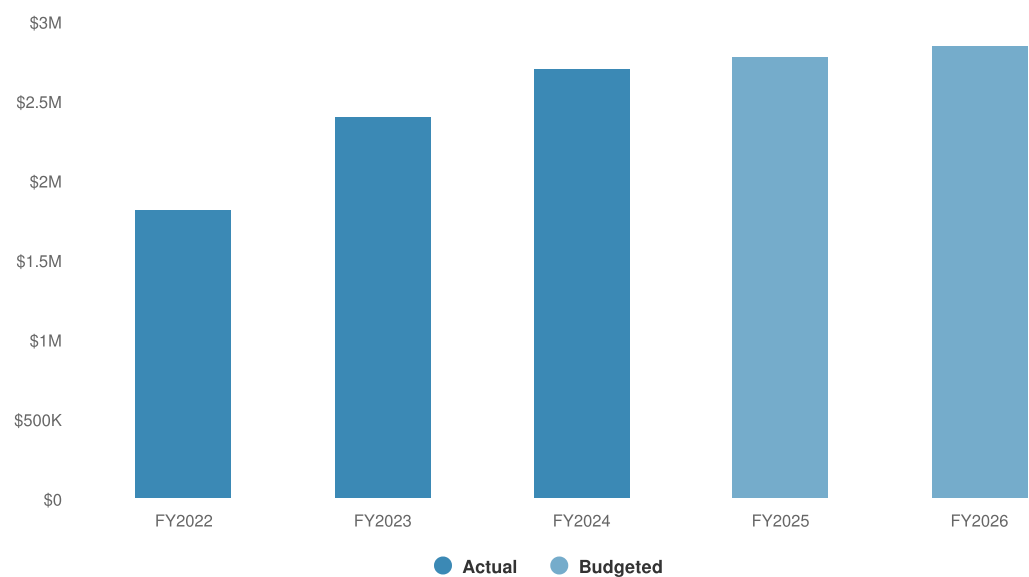
## Expenditures Summary

\$2,850,203

\$65,663

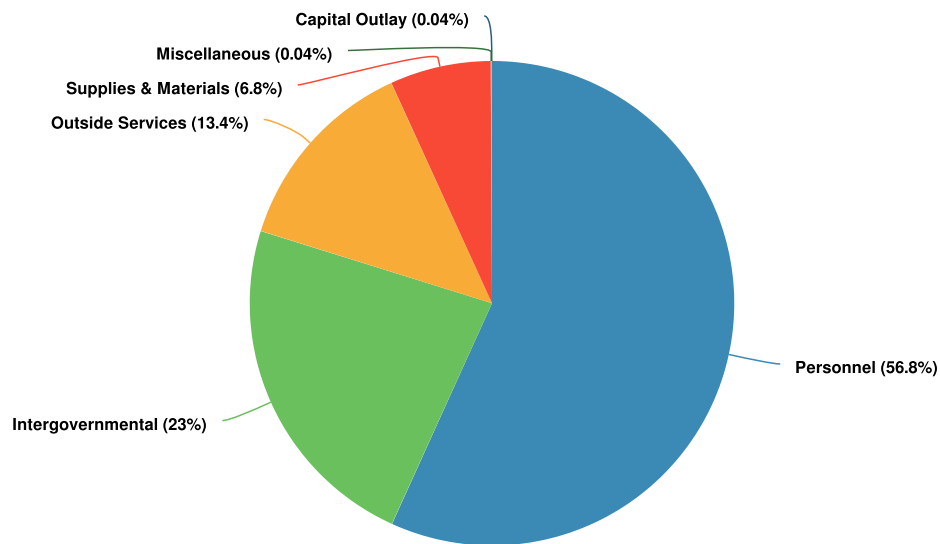
(2.36% vs. prior year)

Sequoia Park Zoo Proposed and Historical Budget vs. Actual

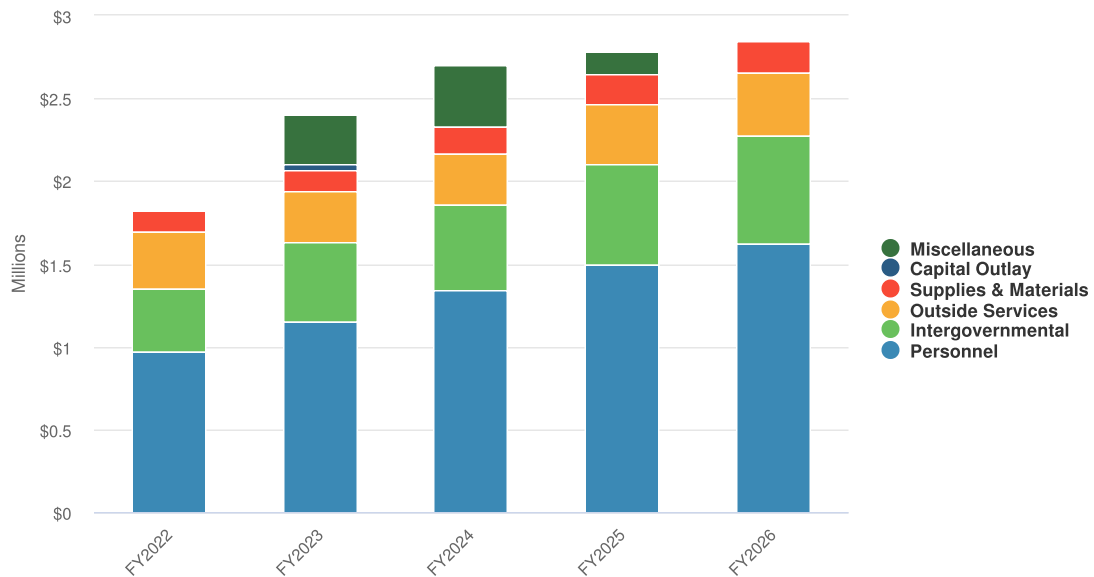


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$1,337,397	\$1,491,743	\$1,618,392
Supplies & Materials	\$165,541	\$178,000	\$192,500
Outside Services	\$312,980	\$364,897	\$380,547

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$371,348	\$136,800	\$1,000
Intergovernmental	\$516,262	\$612,101	\$656,764
Capital Outlay	\$0	\$1,000	\$1,000
<b>Total Expense Objects:</b>	<b>\$2,703,528</b>	<b>\$2,784,541</b>	<b>\$2,850,203</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$2,703,528	\$2,784,541	\$2,850,203
<b>Total General:</b>	<b>\$2,703,528</b>	<b>\$2,784,541</b>	<b>\$2,850,203</b>
<b>Total All Funds:</b>	<b>\$2,703,528</b>	<b>\$2,784,541</b>	<b>\$2,850,203</b>

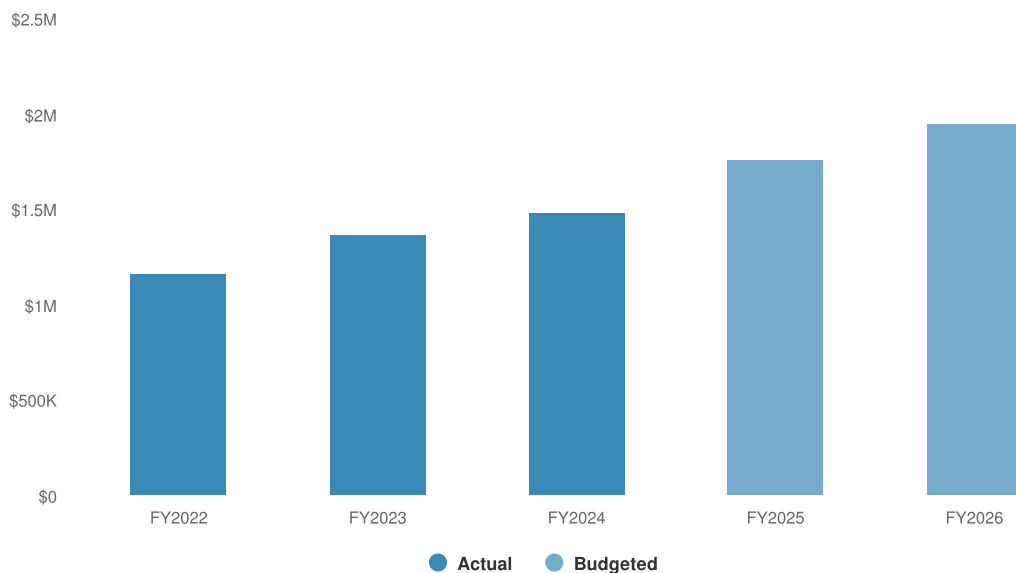
## Park Operations

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

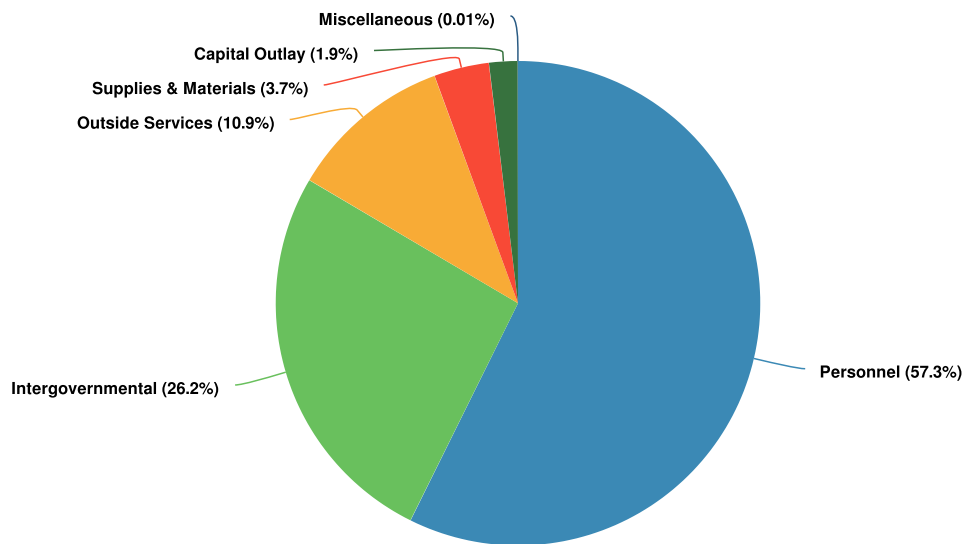
**\$1,946,018** **\$187,155**  
(10.64% vs. prior year)

#### Park Operations Proposed and Historical Budget vs. Actual

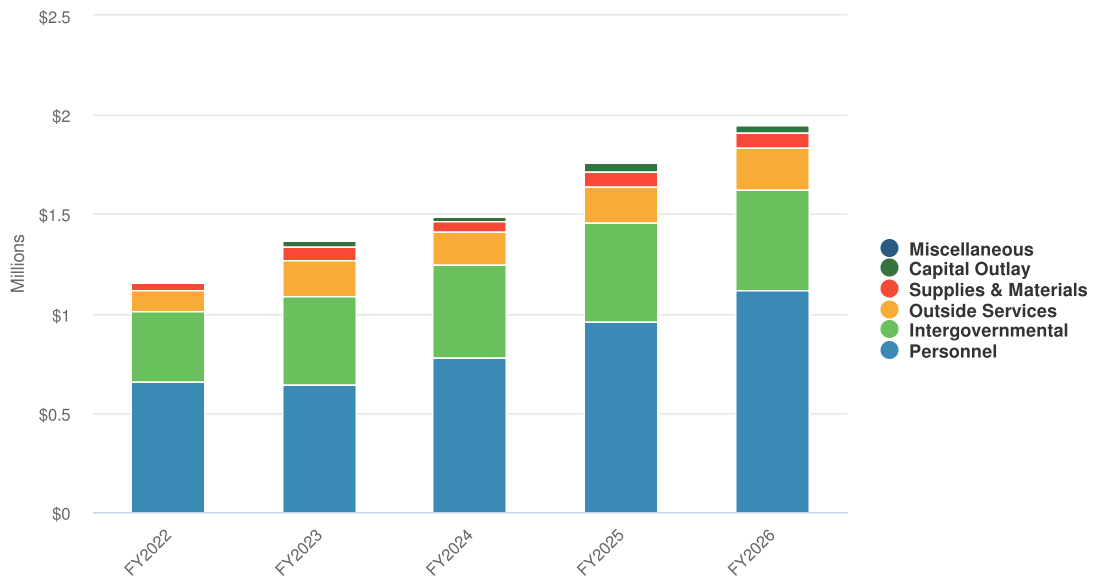


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$777,947	\$962,257	\$1,115,484
Supplies & Materials	\$52,341	\$76,100	\$71,700
Outside Services	\$172,406	\$185,802	\$212,302

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$2	\$200	\$200
Intergovernmental	\$465,222	\$492,504	\$509,332
Capital Outlay	\$18,909	\$42,000	\$37,000
<b>Total Expense Objects:</b>	<b>\$1,486,828</b>	<b>\$1,758,863</b>	<b>\$1,946,018</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General			
General Fund	\$1,486,828	\$1,758,863	\$1,946,018
<b>Total General:</b>	<b>\$1,486,828</b>	<b>\$1,758,863</b>	<b>\$1,946,018</b>



# 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.

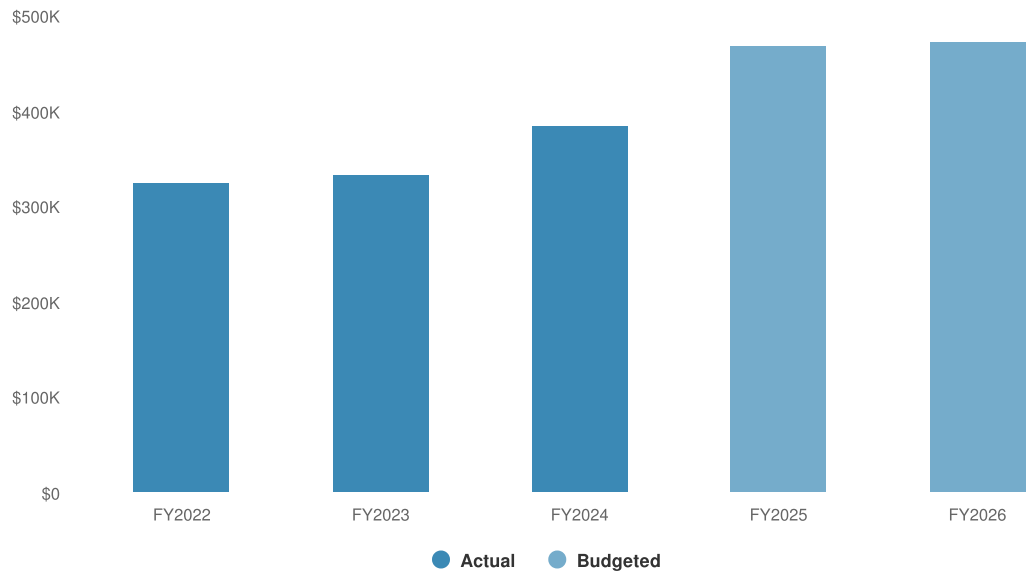
## Expenditures Summary

\$472,932

\$3,823

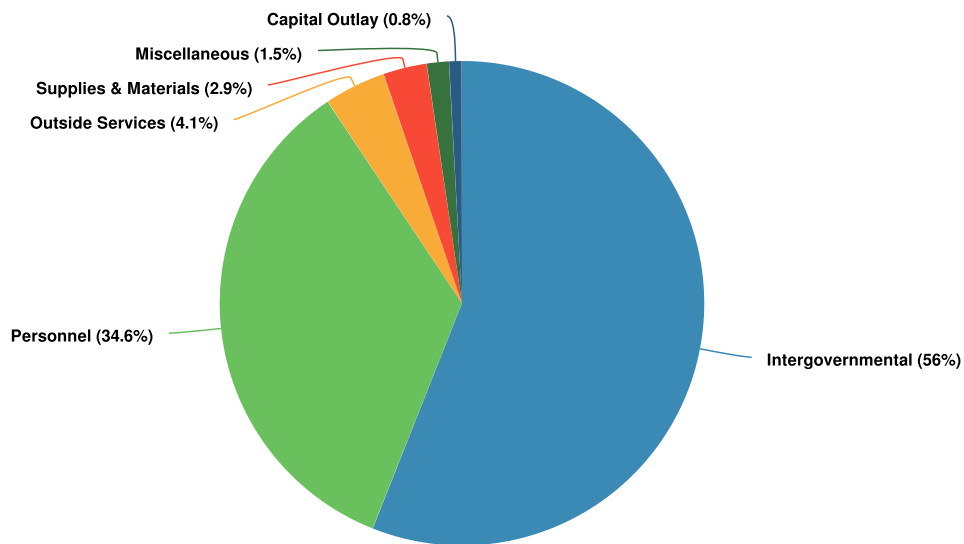
(0.81% vs. prior year)

Adorni Center Proposed and Historical Budget vs. Actual

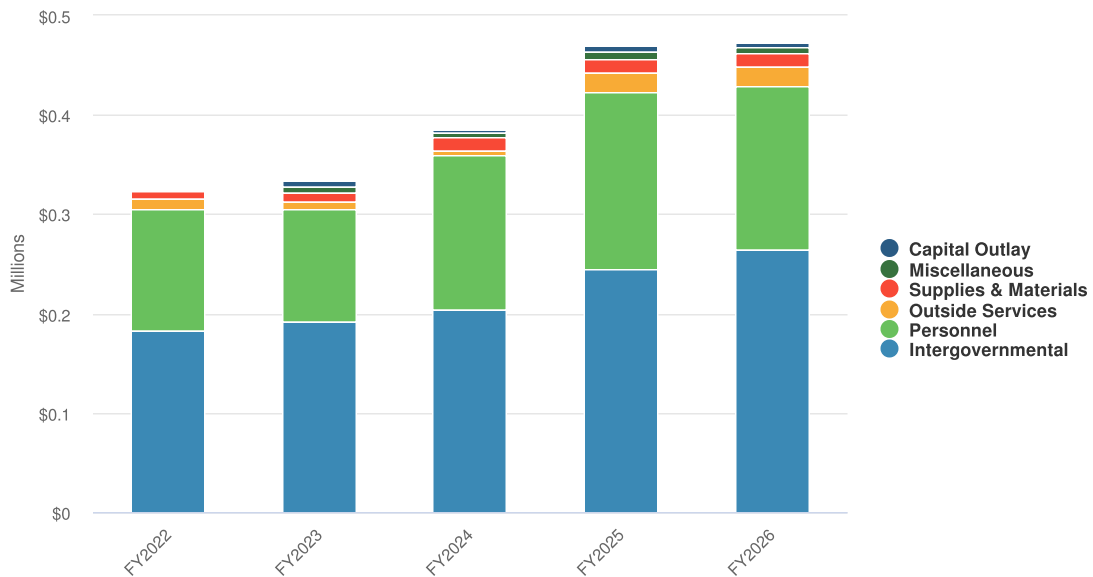


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$155,019	\$177,627	\$163,823
Supplies & Materials	\$14,483	\$13,775	\$13,775
Outside Services	\$4,252	\$19,404	\$19,404

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$4,622	\$7,000	\$7,000
Intergovernmental	\$204,511	\$245,303	\$264,930
Capital Outlay	\$2,054	\$6,000	\$4,000
<b>Total Expense Objects:</b>	<b>\$384,941</b>	<b>\$469,109</b>	<b>\$472,932</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General			
General Fund	\$384,941	\$469,109	\$472,932
<b>Total General:</b>	<b>\$384,941</b>	<b>\$469,109</b>	<b>\$472,932</b>

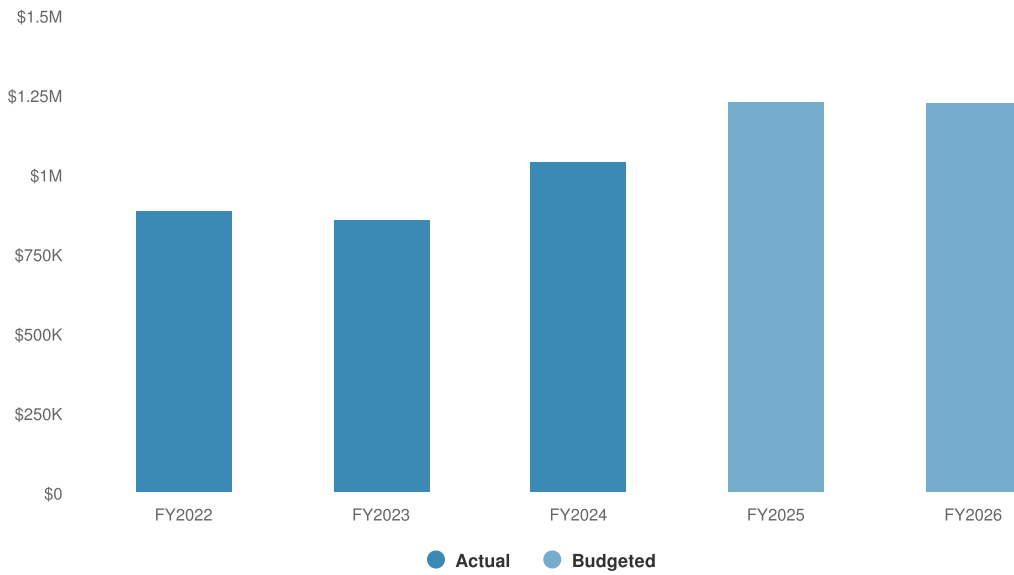
## Youth Programs and Activities

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

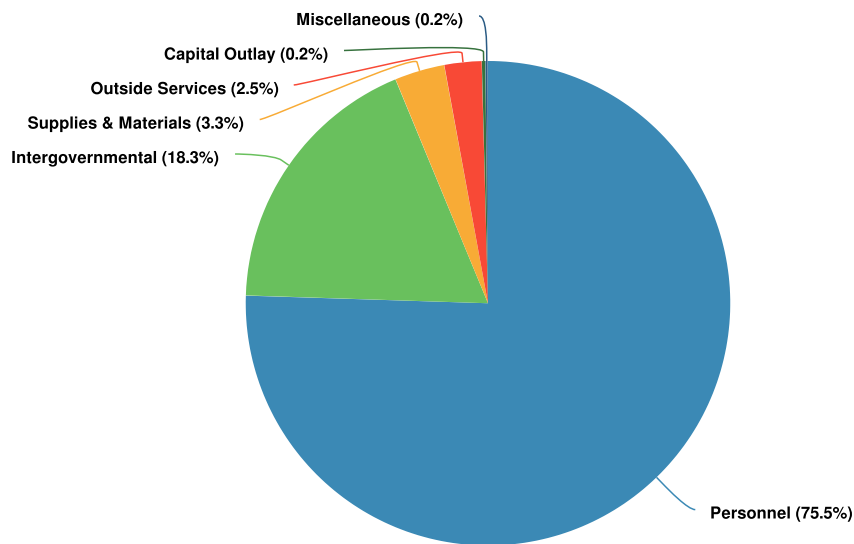
**\$1,225,138** **-\$7,969**  
(-0.65% vs. prior year)

#### Youth Programs & Activities Proposed and Historical Budget vs. Actual

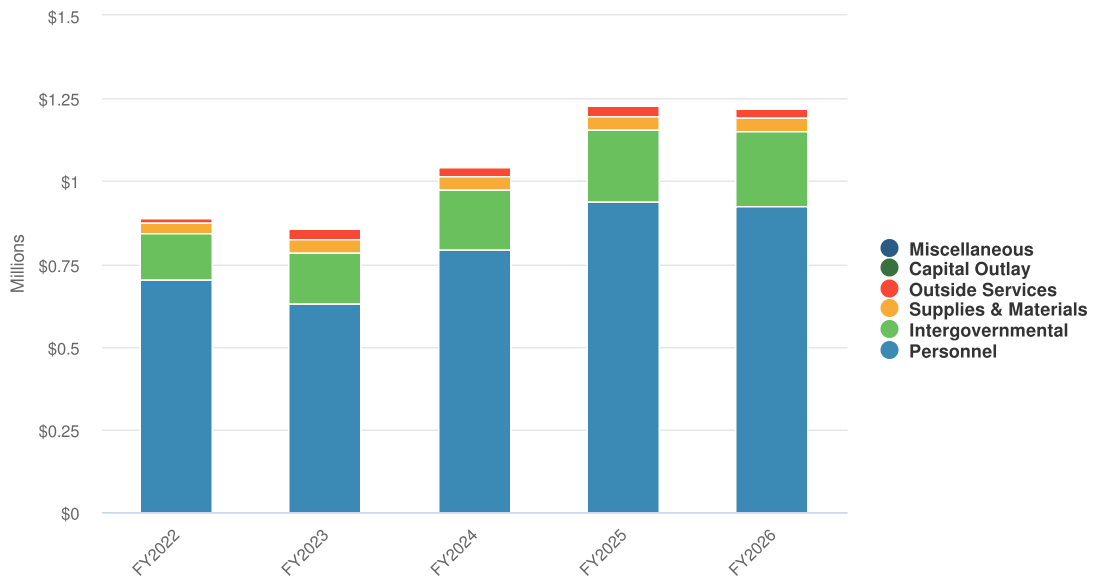


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$792,013	\$937,011	\$925,173
Supplies & Materials	\$36,664	\$40,000	\$41,000
Outside Services	\$28,633	\$30,323	\$30,323

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$1,779	\$2,000	\$2,000
Intergovernmental	\$184,512	\$219,773	\$223,641
Capital Outlay	\$927	\$4,000	\$3,000
<b>Total Expense Objects:</b>	<b>\$1,044,527</b>	<b>\$1,233,107</b>	<b>\$1,225,138</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General			
General Fund	\$1,044,527	\$1,233,107	\$1,225,138
<b>Total General:</b>	<b>\$1,044,527</b>	<b>\$1,233,107</b>	<b>\$1,225,138</b>

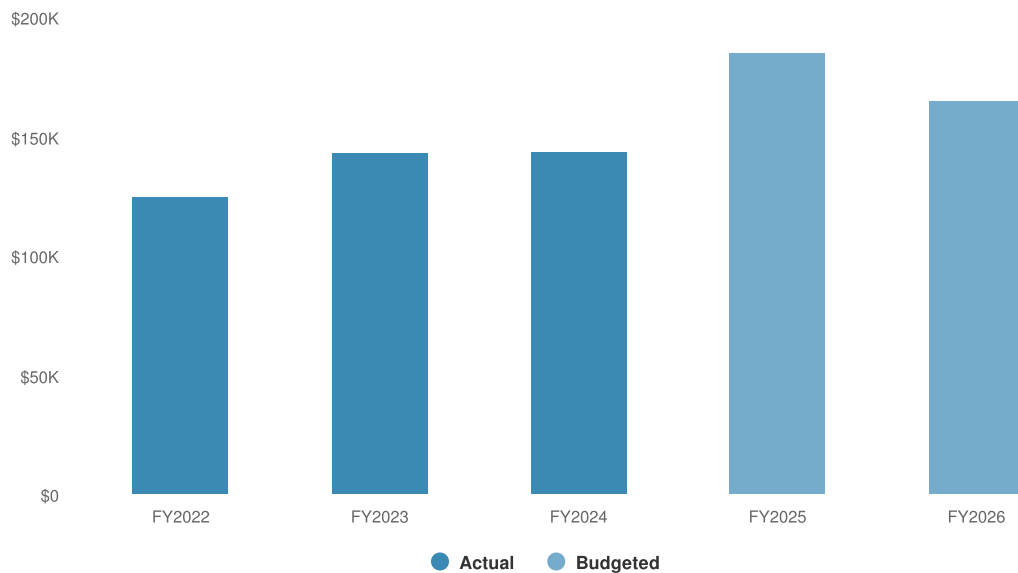
## Adult Programs and Activities

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

### Expenditures Summary

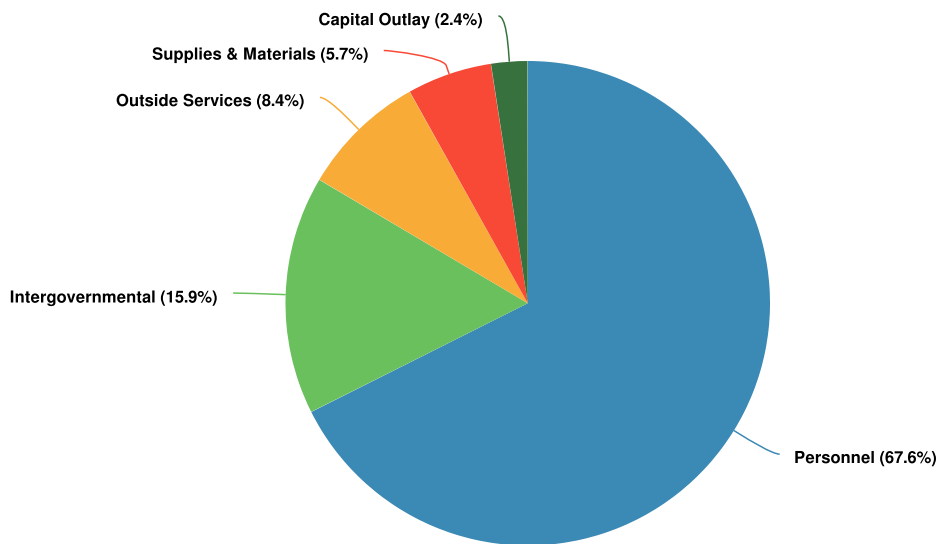
**\$165,192** **-\$20,627**  
(-11.10% vs. prior year)

#### Adult Programs and Activities Proposed and Historical Budget vs. Actual

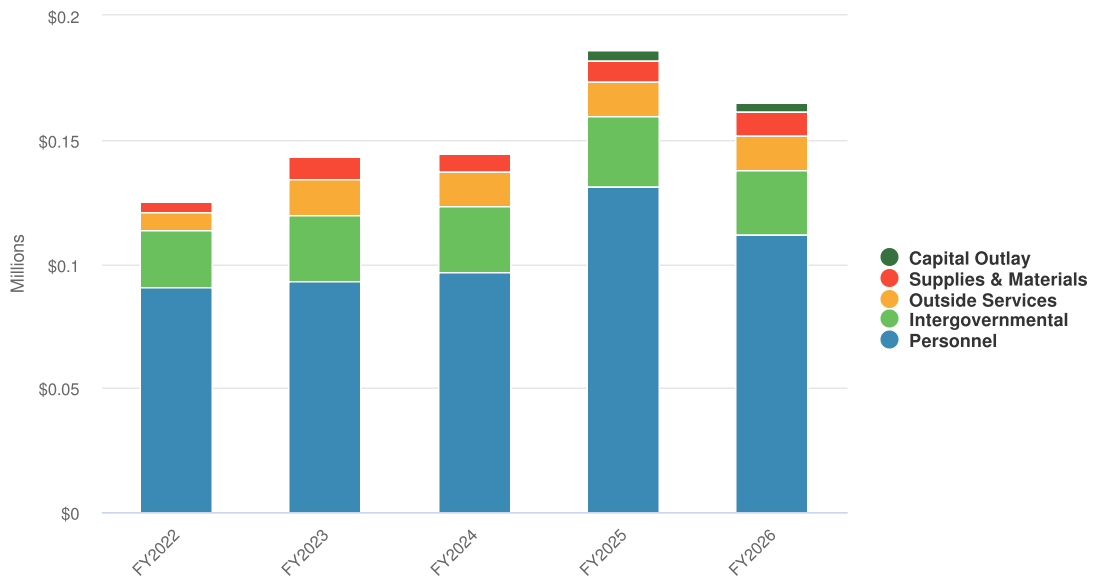


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$96,971	\$130,872	\$111,681
Supplies & Materials	\$7,046	\$8,500	\$9,370
Outside Services	\$13,995	\$13,844	\$13,844



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$26,173	\$28,604	\$26,297
Capital Outlay	\$0	\$4,000	\$4,000
<b>Total Expense Objects:</b>	<b>\$144,185</b>	<b>\$185,820</b>	<b>\$165,192</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$144,185	\$185,820	\$165,192
<b>Total General:</b>	<b>\$144,185</b>	<b>\$185,820</b>	<b>\$165,192</b>
<b>Total All Funds:</b>	<b>\$144,185</b>	<b>\$185,820</b>	<b>\$165,192</b>

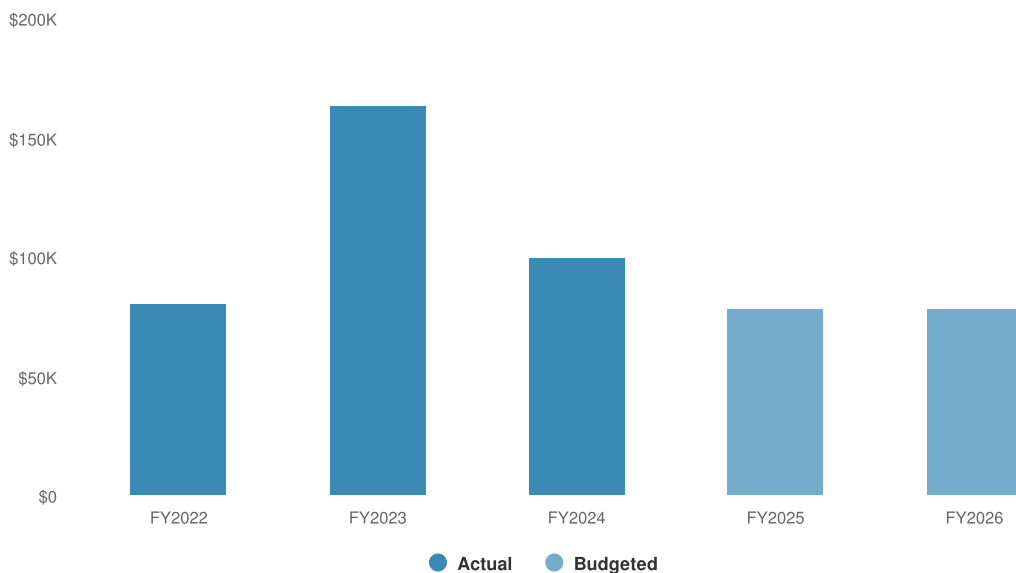
## Environmental Programs

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

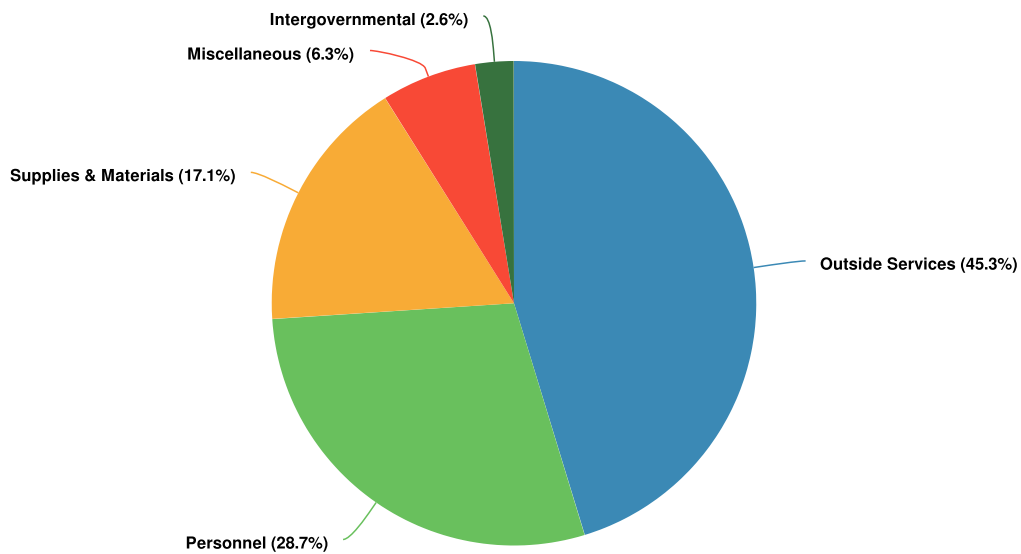
**\$78,875** **\$217**  
(0.28% vs. prior year)

#### Environmental Programs Proposed and Historical Budget vs. Actual

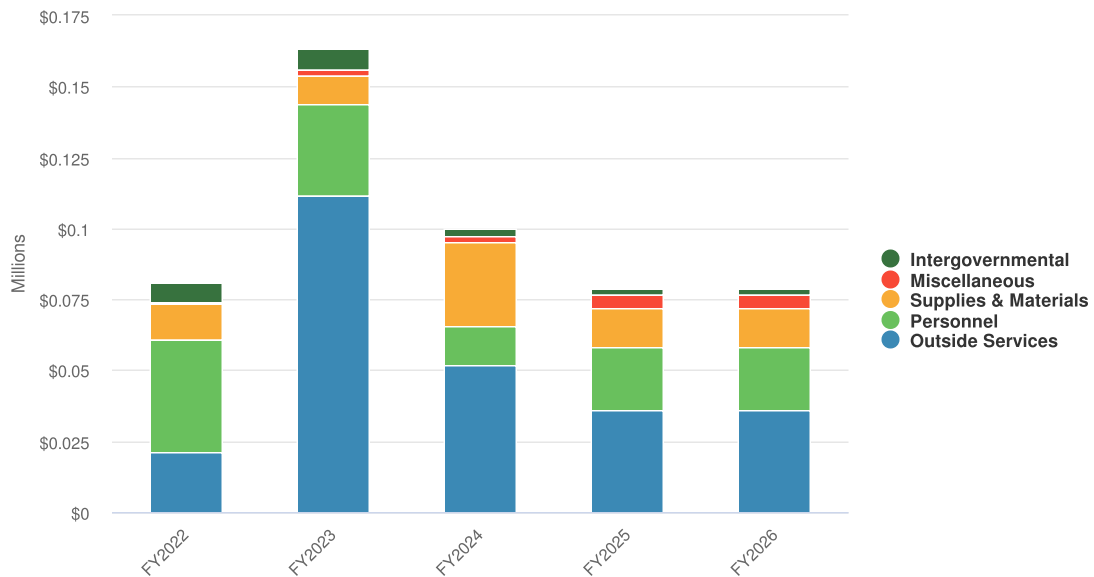


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$13,783	\$22,620	\$22,620
Supplies & Materials	\$29,569	\$13,500	\$13,500
Outside Services	\$51,888	\$35,725	\$35,725

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$2,208	\$5,000	\$5,000
Intergovernmental	\$2,369	\$1,813	\$2,030
<b>Total Expense Objects:</b>	<b>\$99,817</b>	<b>\$78,658</b>	<b>\$78,875</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Special Revenue			
Environmental Programs	\$99,817	\$78,658	\$78,875
<b>Total Special Revenue:</b>	<b>\$99,817</b>	<b>\$78,658</b>	<b>\$78,875</b>
<b>Total All Funds:</b>	<b>\$99,817</b>	<b>\$78,658</b>	<b>\$78,875</b>

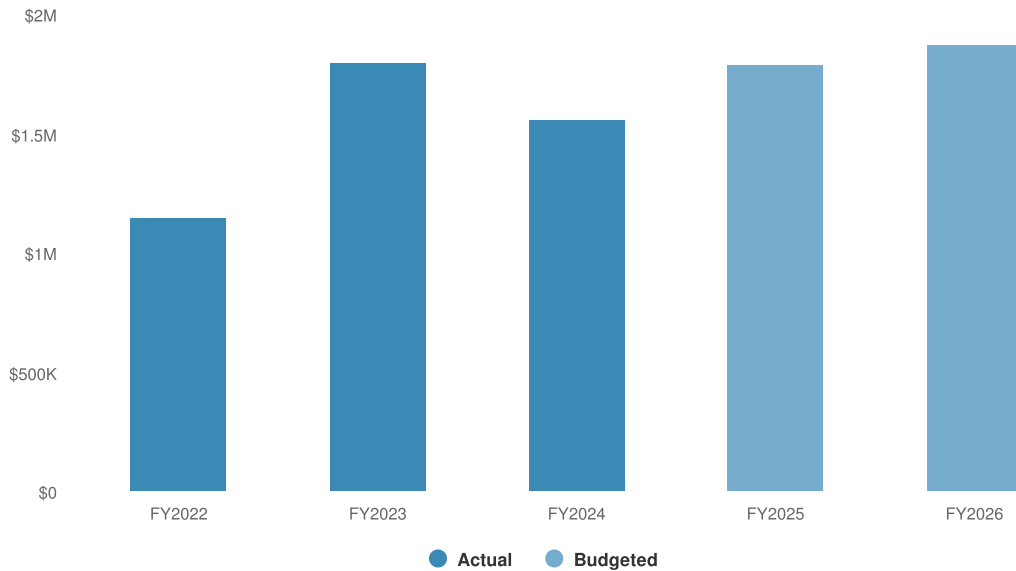
## Facilities Operations

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

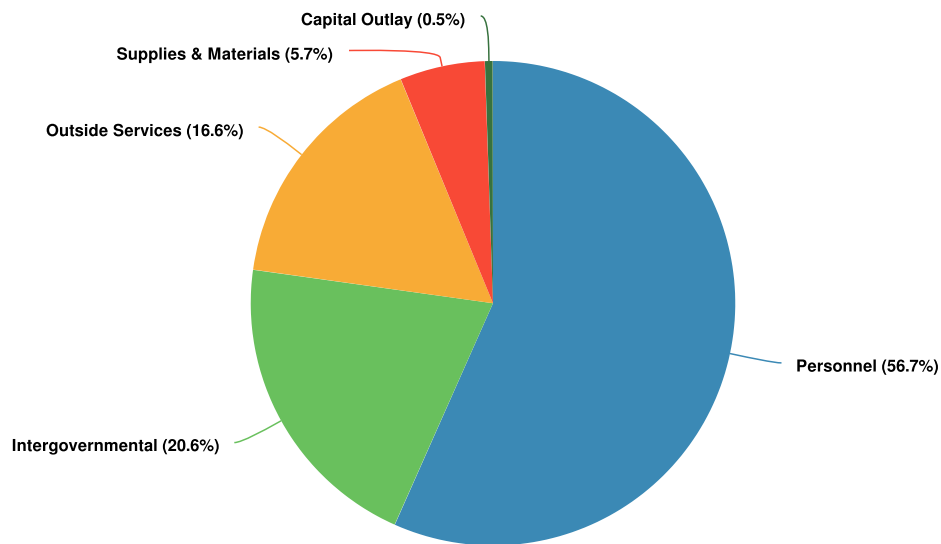
**\$1,874,750** **\$81,539**  
(4.55% vs. prior year)

#### Facilities Operations Proposed and Historical Budget vs. Actual

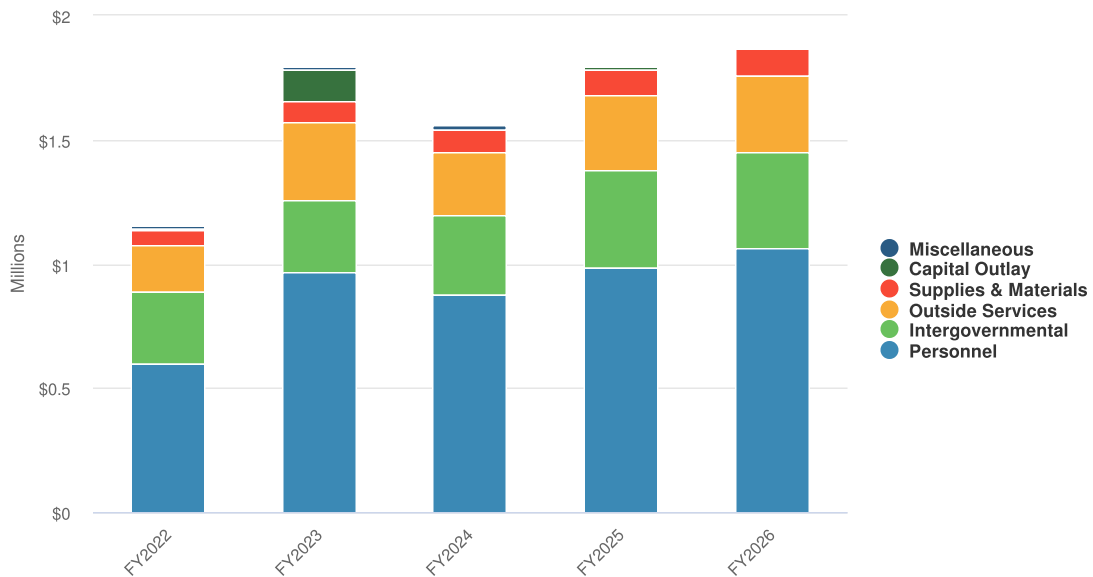


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$878,665	\$986,155	\$1,062,215
Supplies & Materials	\$89,650	\$104,600	\$106,350
Outside Services	\$252,097	\$300,725	\$310,725

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$16,570	\$0	\$0
Intergovernmental	\$319,970	\$391,731	\$385,460
Capital Outlay	\$1,981	\$10,000	\$10,000
<b>Total Expense Objects:</b>	<b>\$1,558,933</b>	<b>\$1,793,211</b>	<b>\$1,874,750</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Internal Service Funds			
Internal Operations	\$65	\$0	\$0
Facilities Operations	\$1,558,868	\$1,793,211	\$1,874,750
<b>Total Internal Service Funds:</b>	<b>\$1,558,933</b>	<b>\$1,793,211</b>	<b>\$1,874,750</b>
<b>Total All Funds:</b>	<b>\$1,558,933</b>	<b>\$1,793,211</b>	<b>\$1,874,750</b>

# 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.

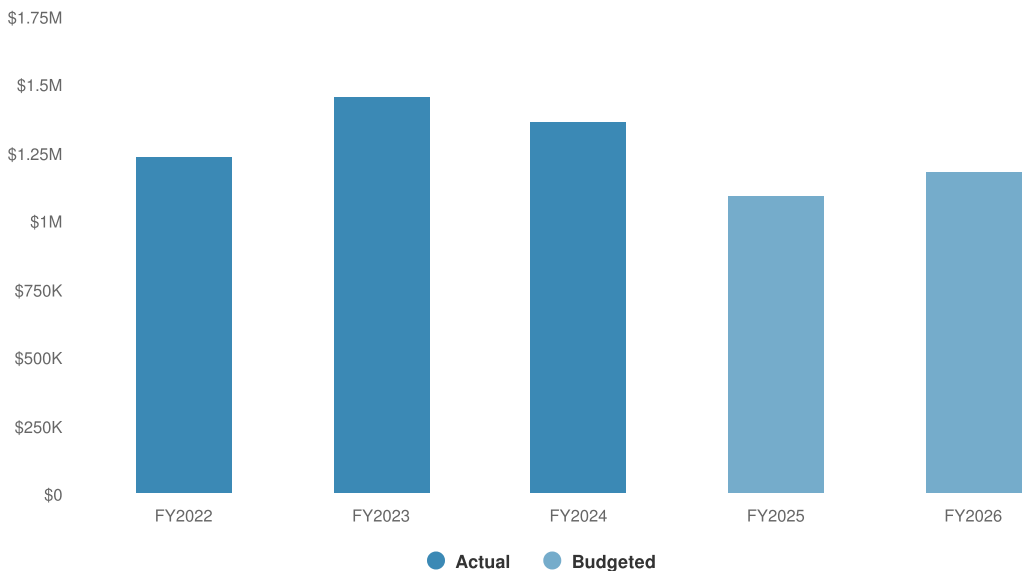
## Expenditures Summary

\$1,181,497

\$85,948

(7.85% vs. prior year)

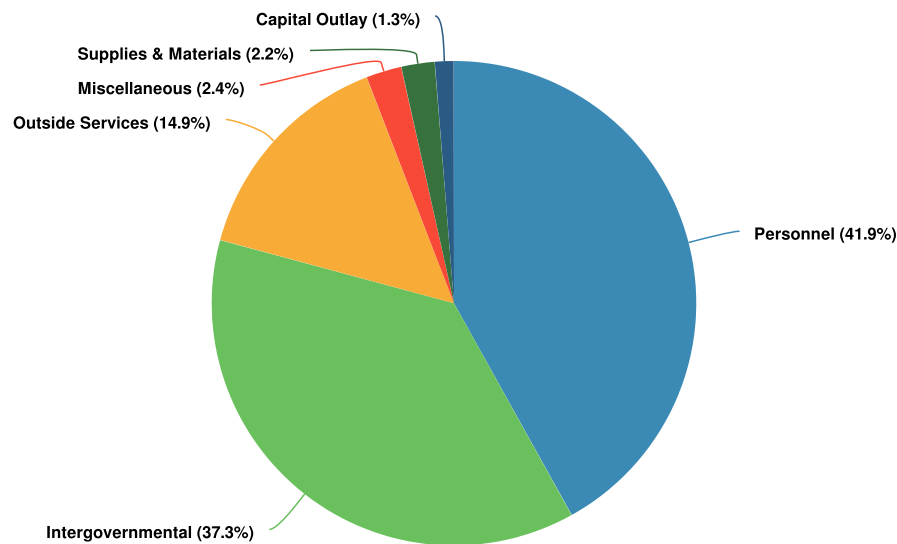
Harbor Operations Proposed and Historical Budget vs. Actual



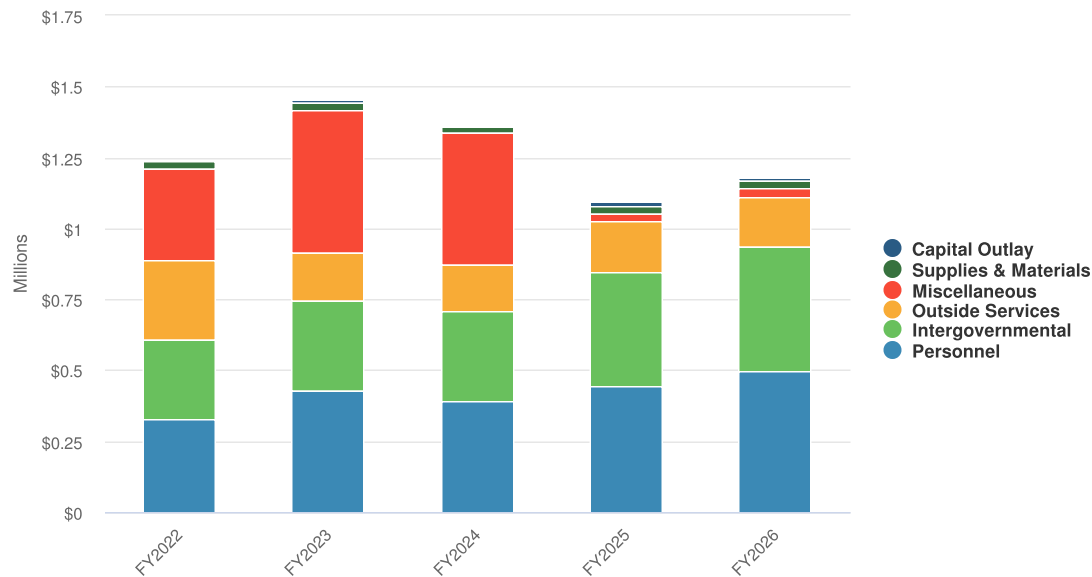


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$388,988	\$443,498	\$495,451
Supplies & Materials	\$22,544	\$29,250	\$26,250
Outside Services	\$163,622	\$175,387	\$176,387

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$466,011	\$28,000	\$28,000
Intergovernmental	\$318,160	\$404,414	\$440,408
Capital Outlay	\$7,069	\$15,000	\$15,000
<b>Total Expense Objects:</b>	<b>\$1,366,394</b>	<b>\$1,095,549</b>	<b>\$1,181,497</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$279,477	\$411,549	\$455,755
<b>Total General:</b>	<b>\$279,477</b>	<b>\$411,549</b>	<b>\$455,755</b>
Enterprise			
Humboldt Bay	\$1,086,917	\$684,000	\$725,742
<b>Total Enterprise:</b>	<b>\$1,086,917</b>	<b>\$684,000</b>	<b>\$725,742</b>
<b>Total All Funds:</b>	<b>\$1,366,394</b>	<b>\$1,095,549</b>	<b>\$1,181,497</b>

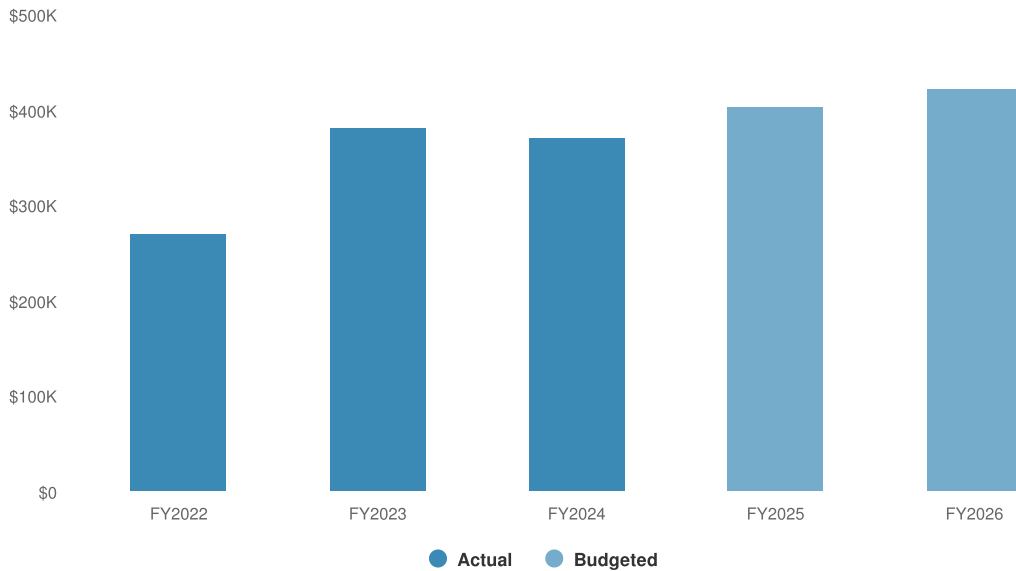
# Wharfinger

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

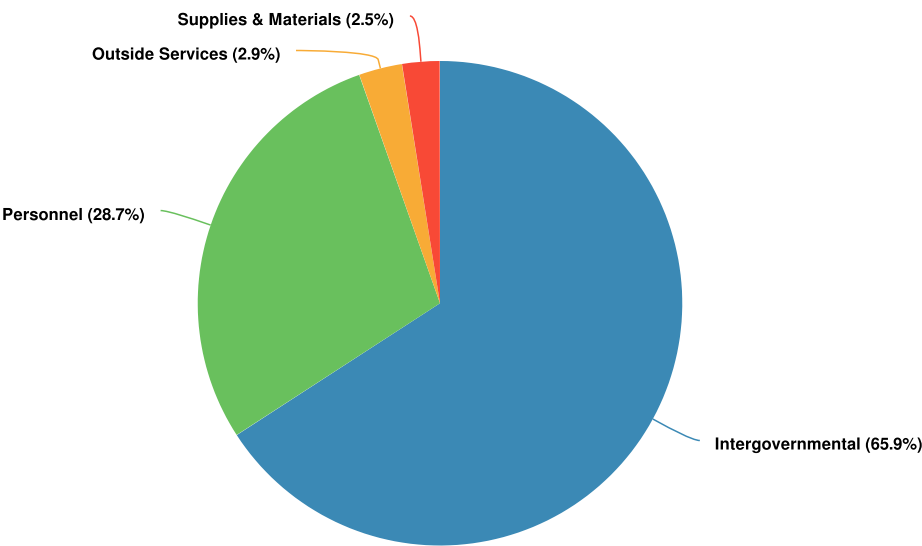
**\$422,831** **\$18,942**  
(4.69% vs. prior year)

### Wharfinger Proposed and Historical Budget vs. Actual

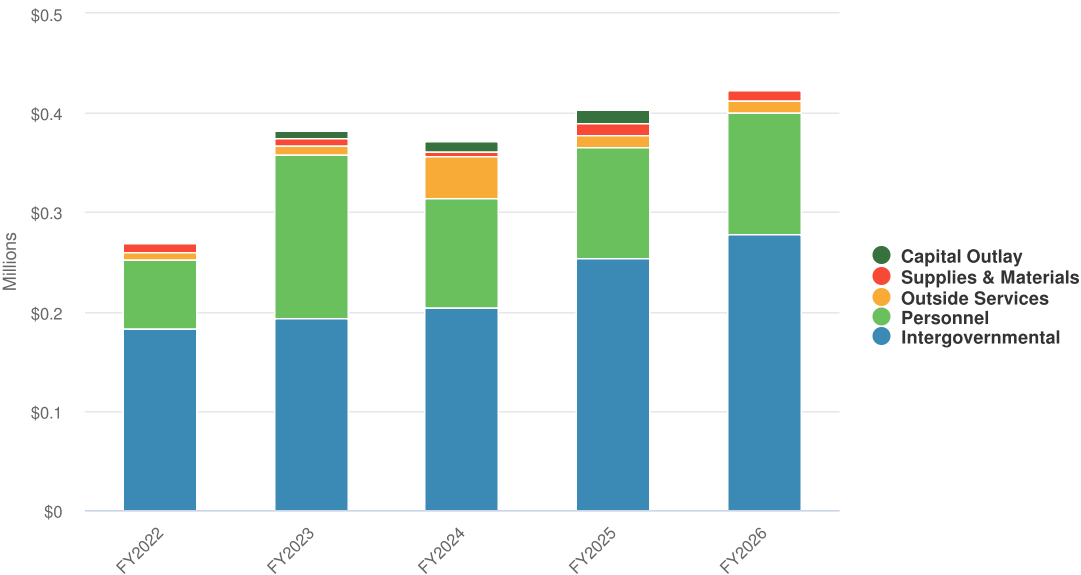


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$109,845	\$112,157	\$121,526
Supplies & Materials	\$4,285	\$11,600	\$10,600
Outside Services	\$42,478	\$12,238	\$12,238

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$203,699	\$253,894	\$278,467
Capital Outlay	\$10,912	\$14,000	\$0
<b>Total Expense Objects:</b>	<b>\$371,219</b>	<b>\$403,889</b>	<b>\$422,831</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Enterprise			
Humboldt Bay	\$371,219	\$403,889	\$422,831
<b>Total Enterprise:</b>	<b>\$371,219</b>	<b>\$403,889</b>	<b>\$422,831</b>
<b>Total All Funds:</b>	<b>\$371,219</b>	<b>\$403,889</b>	<b>\$422,831</b>

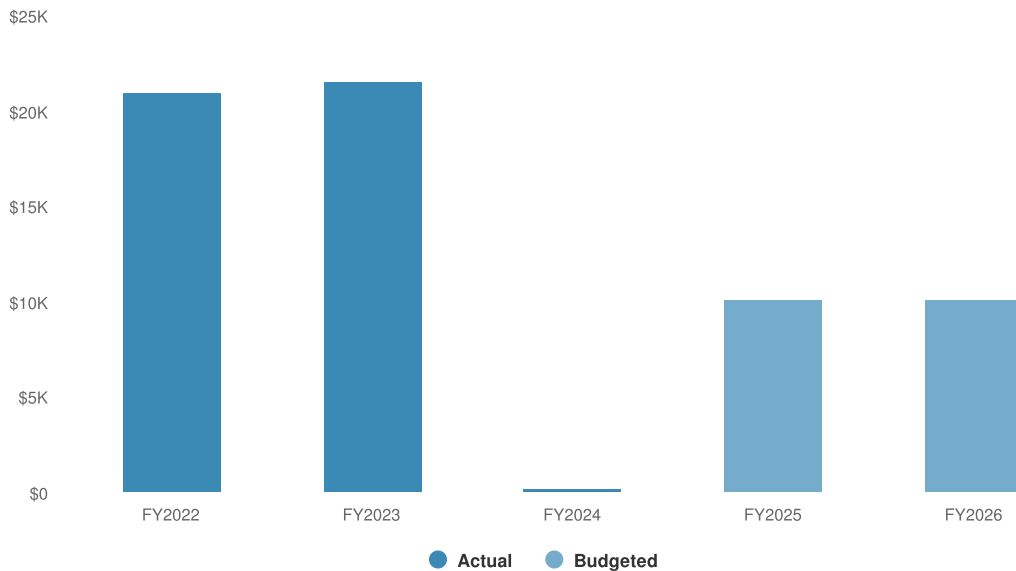
# Municipal Airport

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

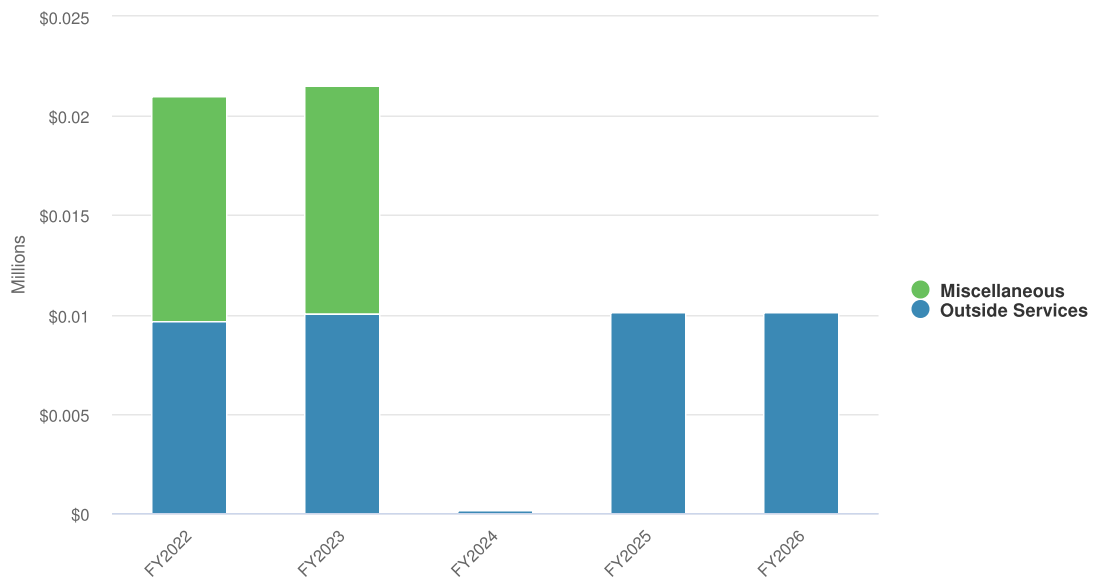
**\$10,106** **\$0**  
(0.00% vs. prior year)

### Municipal Airport Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Outside Services	\$121	\$10,106	\$10,106
Miscellaneous	\$120	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$241</b>	<b>\$10,106</b>	<b>\$10,106</b>

### Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Special Revenue			
Airport	\$241	\$10,106	\$10,106
<b>Total Special Revenue:</b>	<b>\$241</b>	<b>\$10,106</b>	<b>\$10,106</b>

## 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

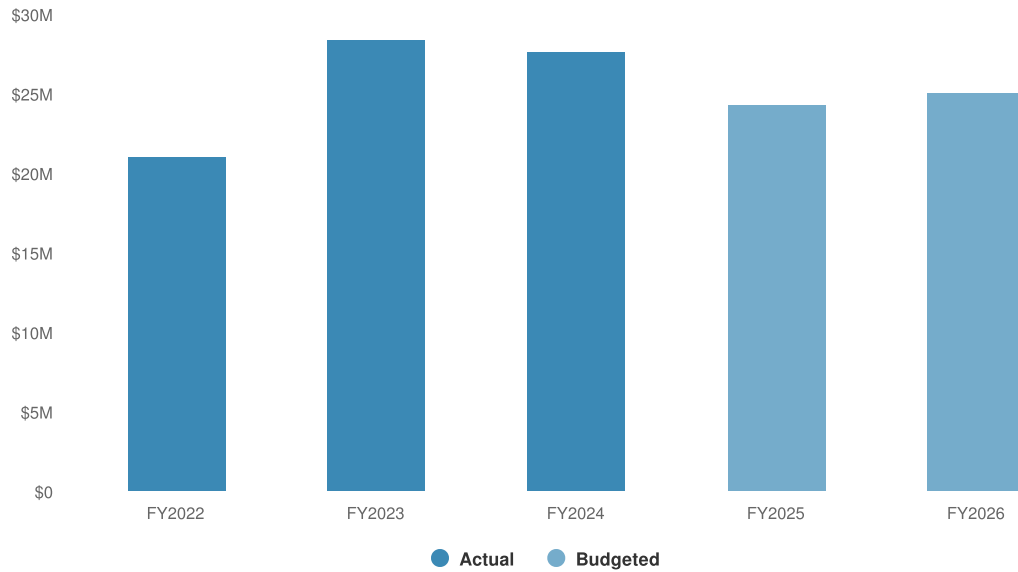
Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Public Works			
Parking Enforcement	\$25,058	\$118,737	\$130,629
EOC	\$116,499	\$126,316	\$65,715
PW - Administration	\$424,874	\$434,153	\$348,774
Engineering	\$2,042,676	\$2,704,771	\$2,555,810
Engineering - Traffic	\$226,197	\$133,133	\$135,995
Streets	\$1,401,164	\$1,586,349	\$1,489,136
Stormwater	\$150,010	\$175,135	\$181,669
EQ Operations	\$2,747,028	\$2,874,500	\$2,752,354
Water Distribution	\$5,599,095	\$2,489,920	\$2,620,520
Sewer Collection	\$4,378,209	\$2,824,845	\$2,891,688
Water Treatment	\$5,016,620	\$5,508,802	\$6,220,550
Code Enforcement	\$621,085	\$598,446	\$496,204
WWTP	\$4,878,064	\$4,893,997	\$5,166,744
<b>Total Public Works:</b>	<b>\$27,626,579</b>	<b>\$24,469,103</b>	<b>\$25,055,788</b>
<b>Total Expenditures:</b>	<b>\$27,626,579</b>	<b>\$24,469,103</b>	<b>\$25,055,788</b>



## Expenditures Summary

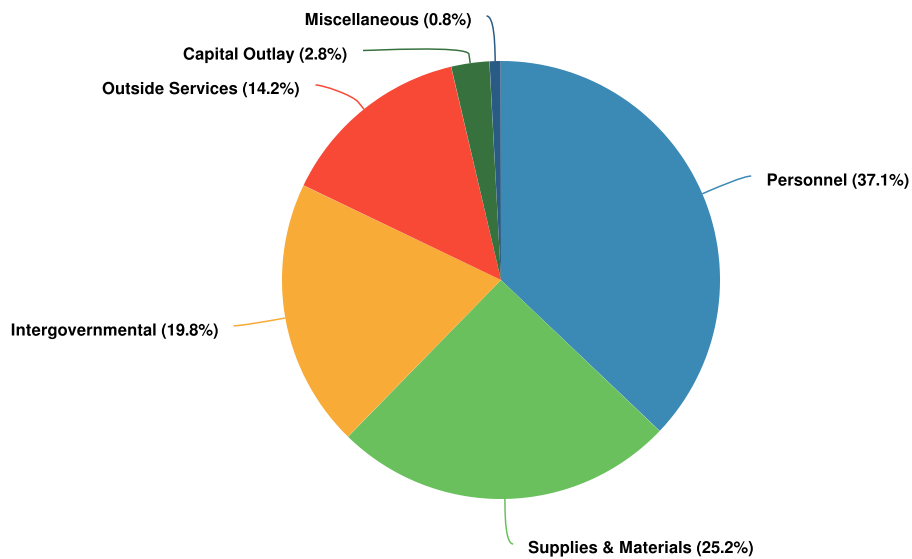
**\$25,055,788** **\$736,312**  
(3.03% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

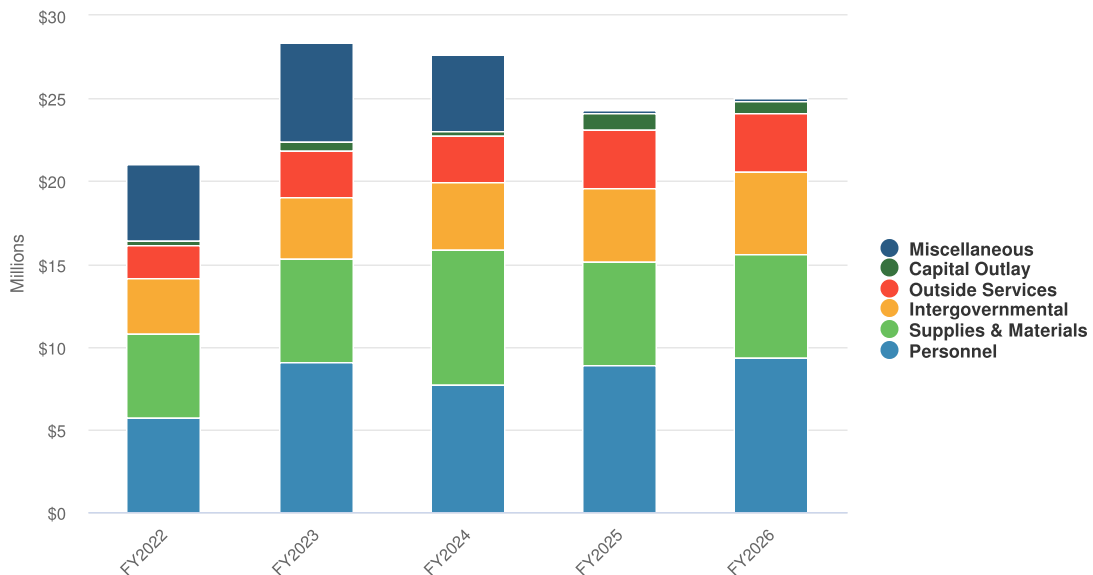


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$7,704,082	\$8,998,974	\$9,300,569
Supplies & Materials	\$8,132,280	\$6,306,413	\$6,314,013
Outside Services	\$2,836,061	\$3,602,131	\$3,563,131

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$4,631,743	\$210,300	\$210,300
Intergovernmental	\$4,103,046	\$4,381,770	\$4,963,260
Capital Outlay	\$219,367	\$969,515	\$704,515
<b>Total Expense Objects:</b>	<b>\$27,626,579</b>	<b>\$24,469,103</b>	<b>\$25,055,788</b>

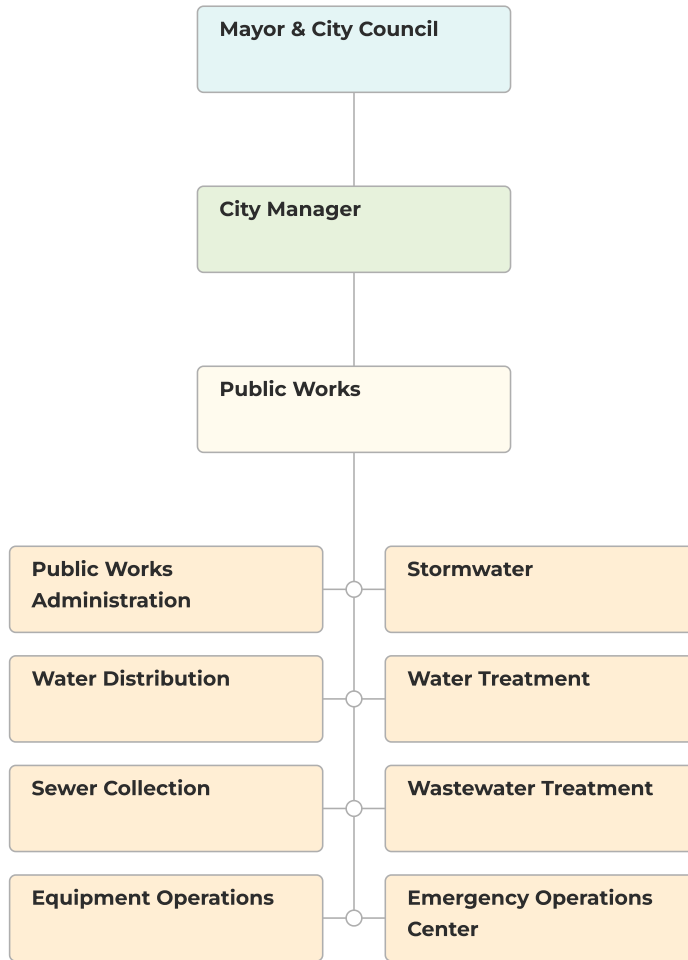
# Expenditures by Fund

Expenditures by Fund



# Organizational Chart

## Public Works Organizational Chart



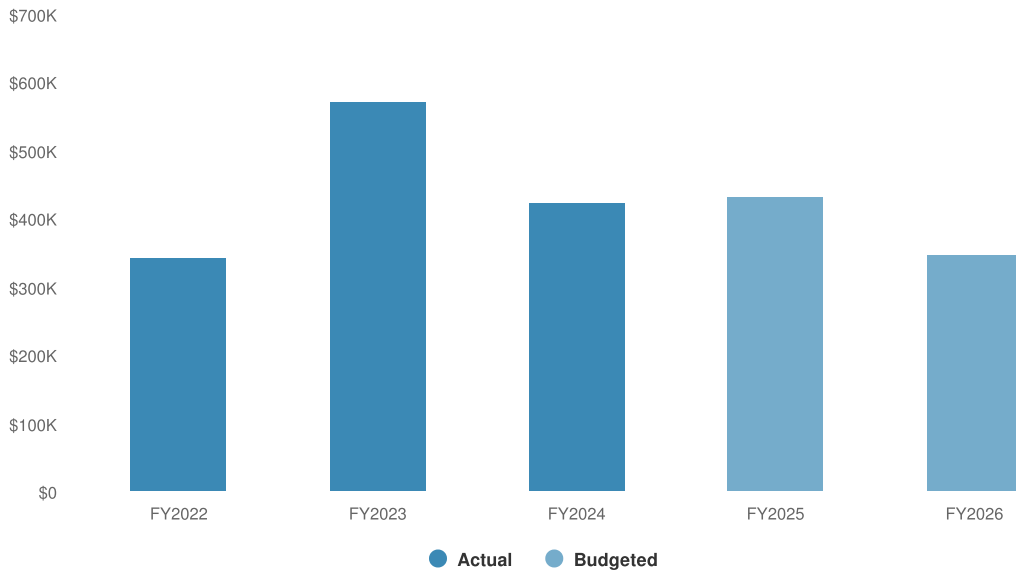
# Public Works Administration

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

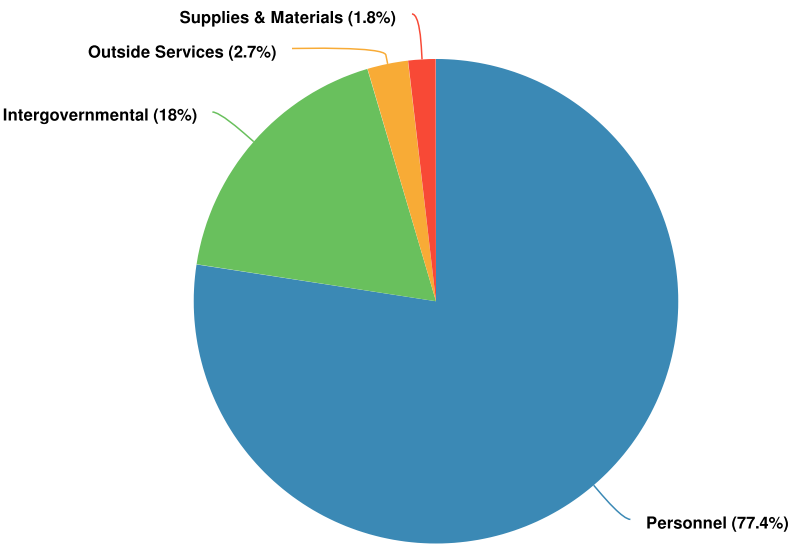
**\$348,774** **-\$85,378**  
(-19.67% vs. prior year)

### Administration Proposed and Historical Budget vs. Actual

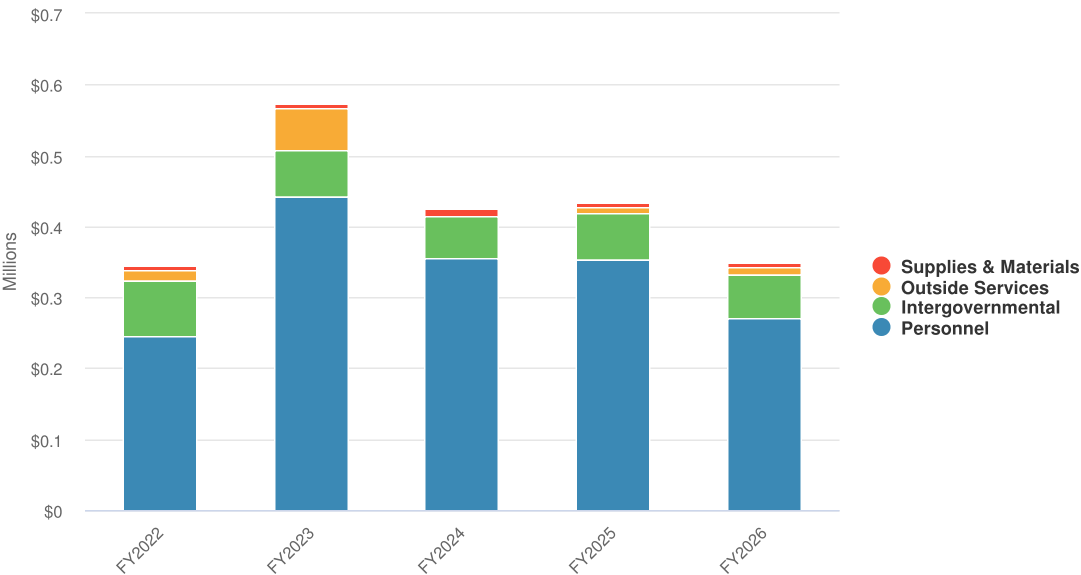


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$354,295	\$352,780	\$270,121
Supplies & Materials	\$10,116	\$6,400	\$6,400
Outside Services	\$100	\$9,500	\$9,500

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$60,363	\$65,472	\$62,754
<b>Total Expense Objects:</b>	<b>\$424,874</b>	<b>\$434,153</b>	<b>\$348,774</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$52,489	\$47,798	\$45,190
<b>Total General:</b>	<b>\$52,489</b>	<b>\$47,798</b>	<b>\$45,190</b>
Enterprise			
Water Fund	\$187,456	\$193,945	\$155,623
Wastewater Oper Fund	\$184,929	\$192,410	\$147,962
<b>Total Enterprise:</b>	<b>\$372,385</b>	<b>\$386,354</b>	<b>\$303,585</b>
<b>Total All Funds:</b>	<b>\$424,874</b>	<b>\$434,153</b>	<b>\$348,774</b>



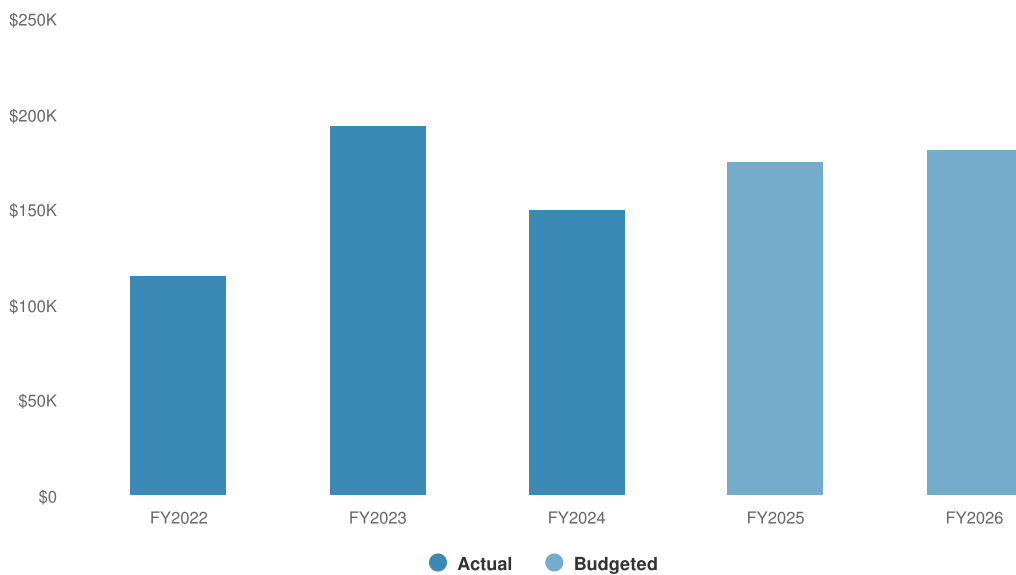
# Stormwater

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

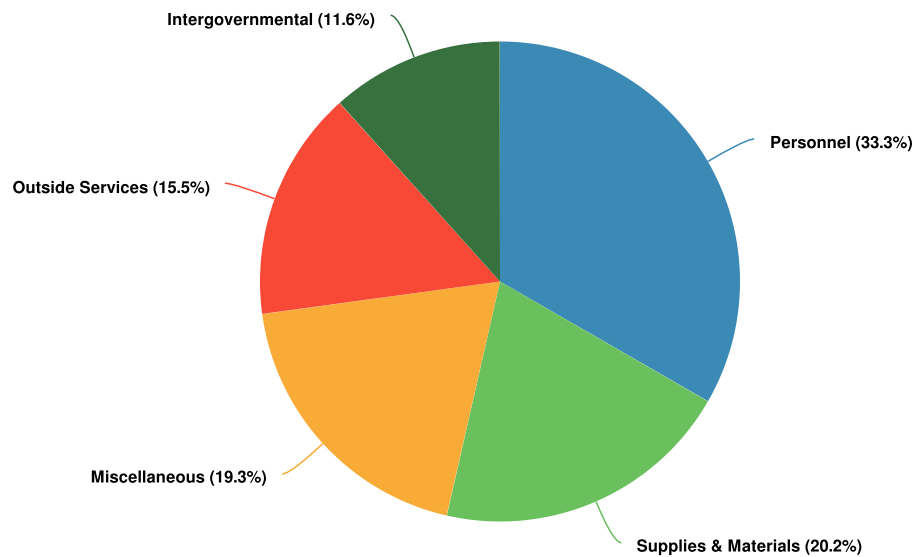
**\$181,669** **\$6,534**  
(3.73% vs. prior year)

### Stormwater Proposed and Historical Budget vs. Actual

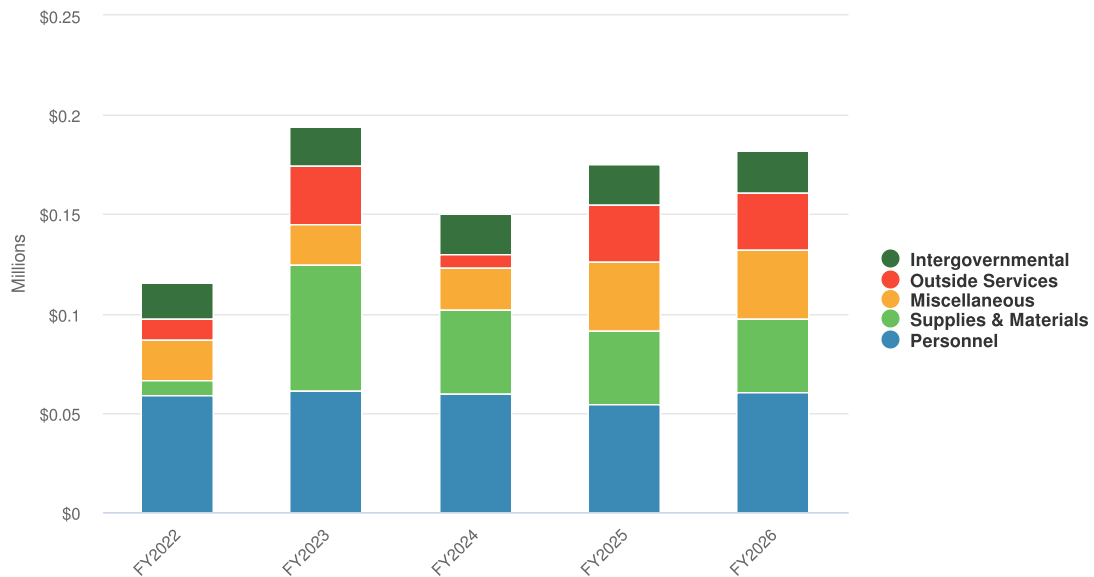


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$59,740	\$54,594	\$60,551
Supplies & Materials	\$42,142	\$36,775	\$36,775
Outside Services	\$6,873	\$28,200	\$28,200

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$21,421	\$35,000	\$35,000
Intergovernmental	\$19,834	\$20,566	\$21,143
<b>Total Expense Objects:</b>	<b>\$150,010</b>	<b>\$175,135</b>	<b>\$181,669</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$150,010	\$175,135	\$181,669
<b>Total General:</b>	<b>\$150,010</b>	<b>\$175,135</b>	<b>\$181,669</b>
<b>Total All Funds:</b>	<b>\$150,010</b>	<b>\$175,135</b>	<b>\$181,669</b>

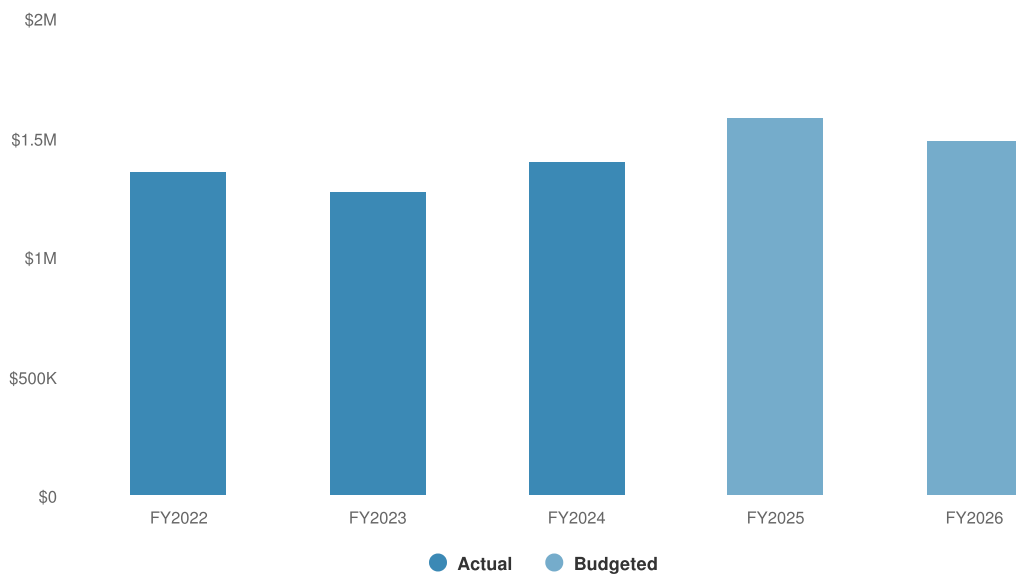
## Streets/Alley Maintenance

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

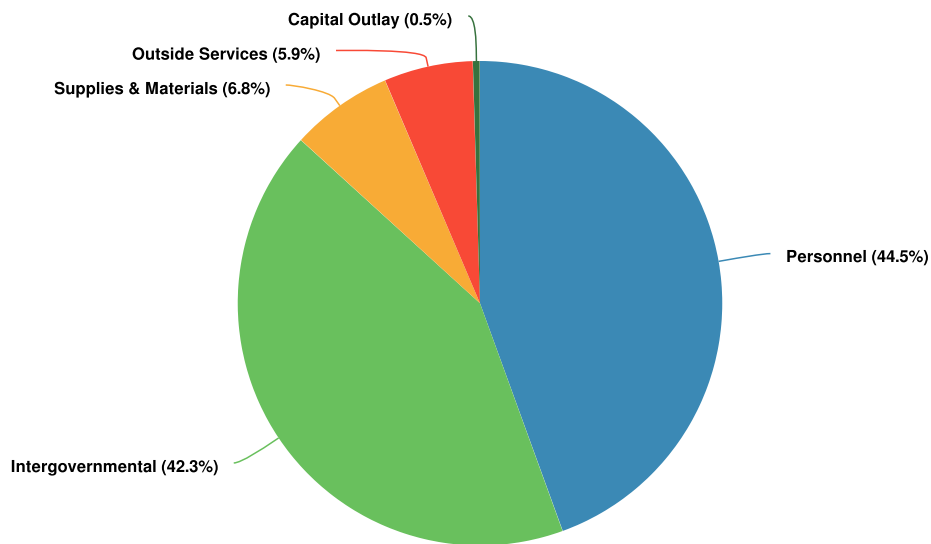
**\$1,489,136** **-\$97,212**  
(-6.13% vs. prior year)

#### Streets/Alley Maintenance Proposed and Historical Budget vs. Actual

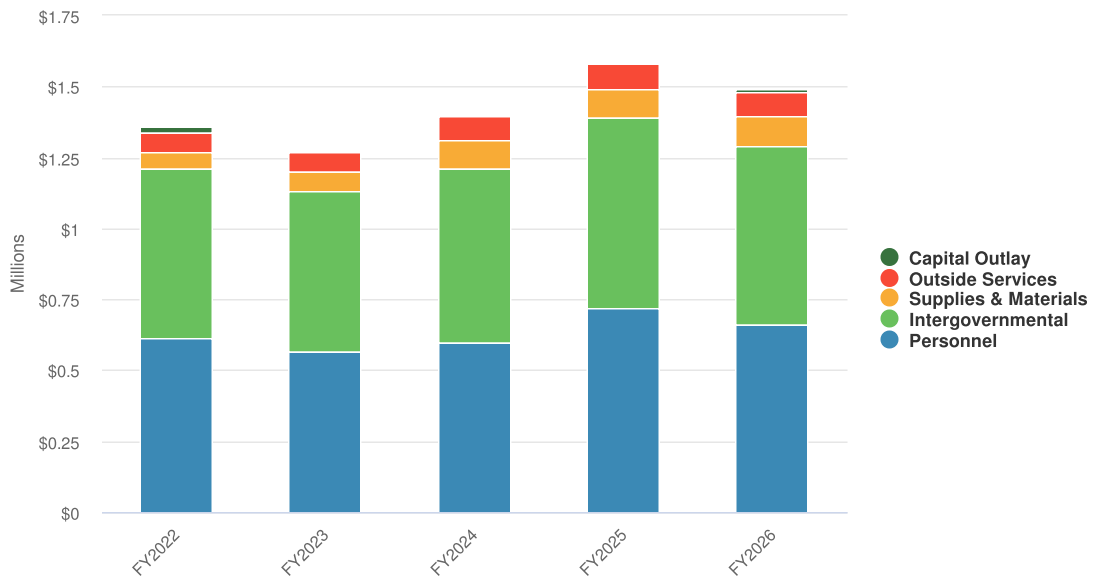


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$595,459	\$721,167	\$662,233
Supplies & Materials	\$103,806	\$101,800	\$101,800
Outside Services	\$82,940	\$88,337	\$88,337

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$613,428	\$668,044	\$629,766
Capital Outlay	\$5,531	\$7,000	\$7,000
<b>Total Expense Objects:</b>	<b>\$1,401,164</b>	<b>\$1,586,349</b>	<b>\$1,489,136</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$1,397,650	\$1,582,254	\$1,485,031
<b>Total General:</b>	<b>\$1,397,650</b>	<b>\$1,582,254</b>	<b>\$1,485,031</b>
Special Revenue			
Parking	\$3,513	\$4,094	\$4,106
<b>Total Special Revenue:</b>	<b>\$3,513</b>	<b>\$4,094</b>	<b>\$4,106</b>
<b>Total All Funds:</b>	<b>\$1,401,164</b>	<b>\$1,586,349</b>	<b>\$1,489,136</b>

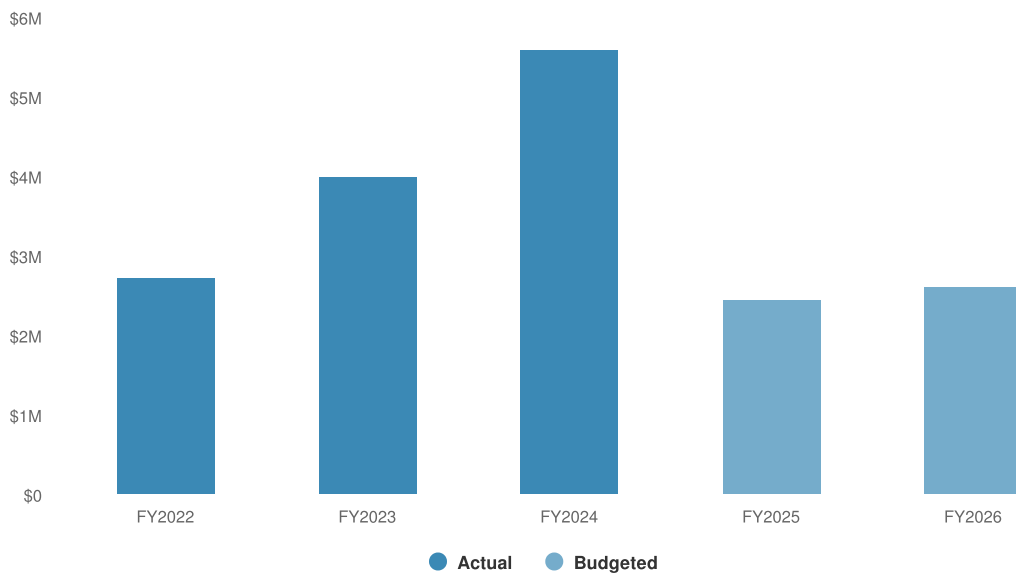
## Water Distribution

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

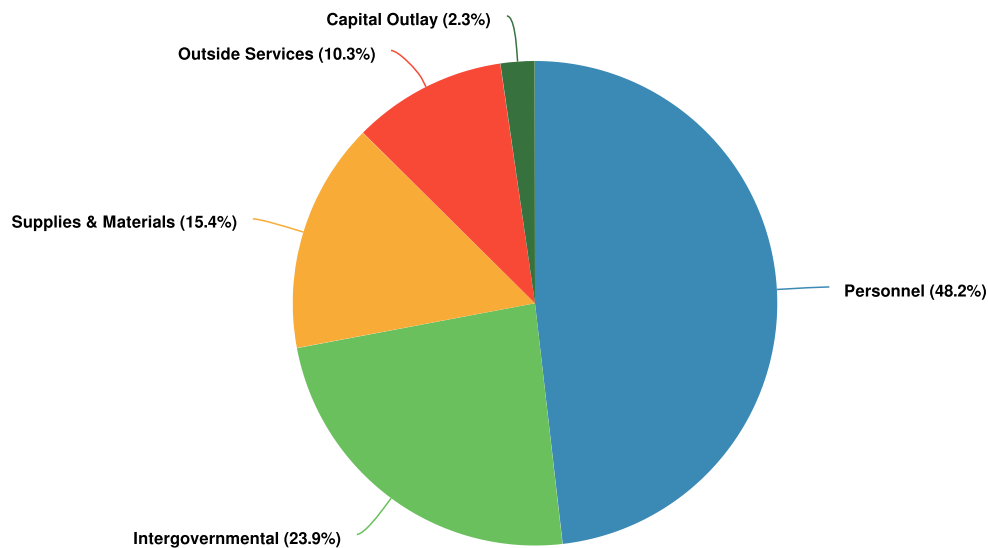
**\$2,620,520** **\$175,135**  
(7.16% vs. prior year)

#### Water Distribution Proposed and Historical Budget vs. Actual

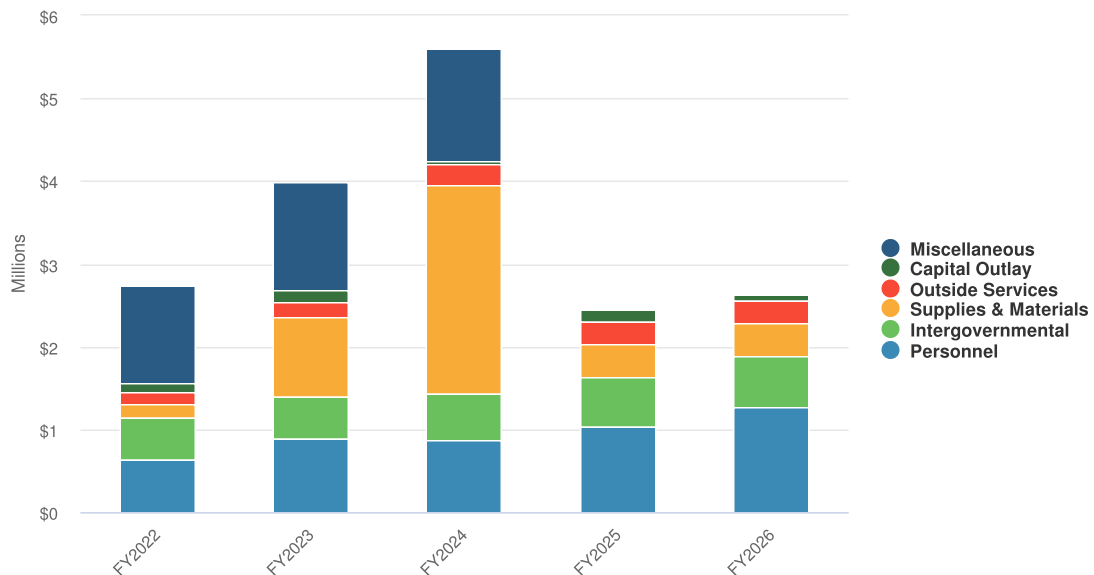


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$877,394	\$1,074,618	\$1,262,837
Supplies & Materials	\$2,524,297	\$403,150	\$403,150
Outside Services	\$248,250	\$269,253	\$269,253



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$1,352,810	\$0	\$0
Intergovernmental	\$557,899	\$602,899	\$625,280
Capital Outlay	\$38,445	\$140,000	\$60,000
<b>Total Expense Objects:</b>	<b>\$5,599,095</b>	<b>\$2,489,920</b>	<b>\$2,620,520</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Enterprise			
Water Fund	\$5,599,095	\$2,489,920	\$2,620,520
<b>Total Enterprise:</b>	<b>\$5,599,095</b>	<b>\$2,489,920</b>	<b>\$2,620,520</b>
<b>Total All Funds:</b>	<b>\$5,599,095</b>	<b>\$2,489,920</b>	<b>\$2,620,520</b>

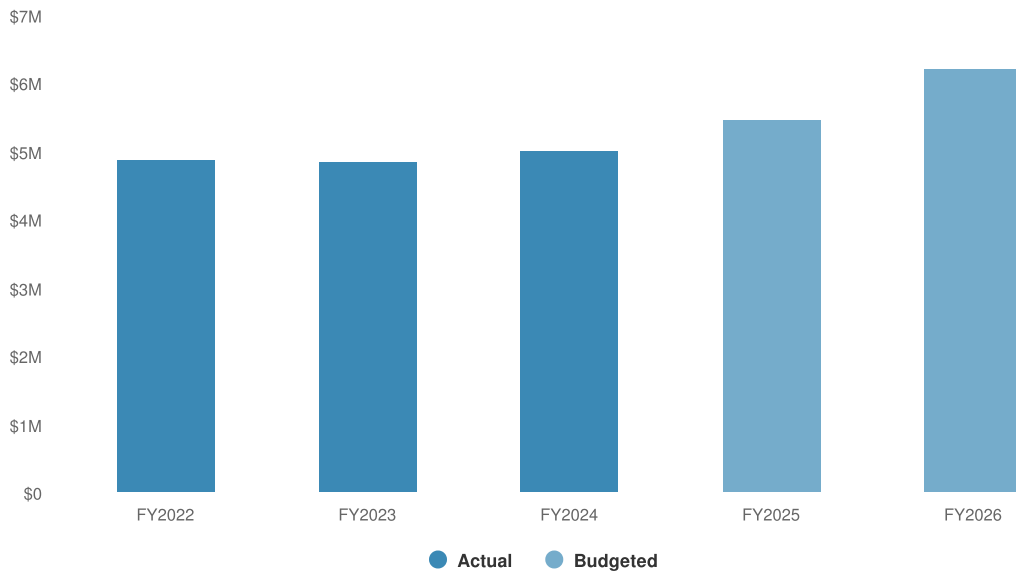
# Water Treatment

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

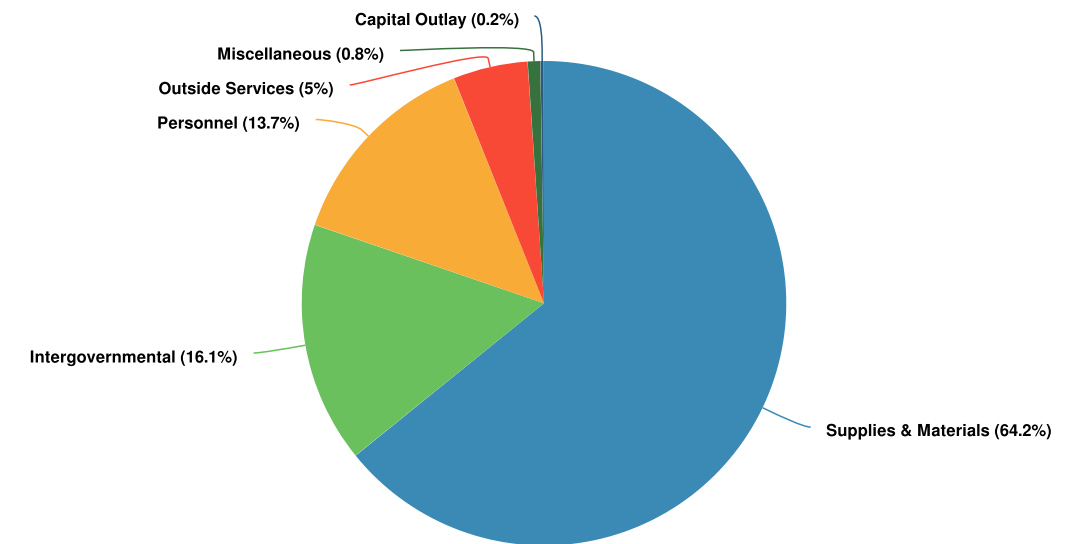
**\$6,220,550** **\$737,646**  
(13.45% vs. prior year)

Water Treatment Proposed and Historical Budget vs. Actual

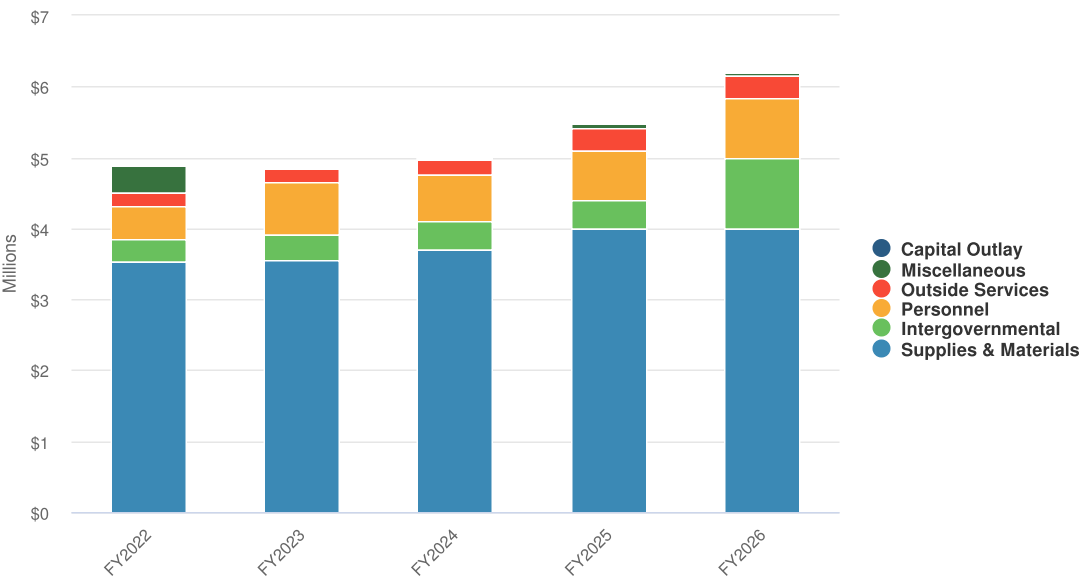


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$652,201	\$727,118	\$850,659
Supplies & Materials	\$3,691,461	\$3,993,043	\$3,993,043
Outside Services	\$223,113	\$309,868	\$309,868

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$22,134	\$52,300	\$52,300
Intergovernmental	\$405,171	\$411,758	\$999,964
Capital Outlay	\$22,541	\$14,715	\$14,715
<b>Total Expense Objects:</b>	<b>\$5,016,620</b>	<b>\$5,508,802</b>	<b>\$6,220,550</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Enterprise			
Water Fund	\$5,016,620	\$5,508,802	\$6,220,550
<b>Total Enterprise:</b>	<b>\$5,016,620</b>	<b>\$5,508,802</b>	<b>\$6,220,550</b>
<b>Total All Funds:</b>	<b>\$5,016,620</b>	<b>\$5,508,802</b>	<b>\$6,220,550</b>

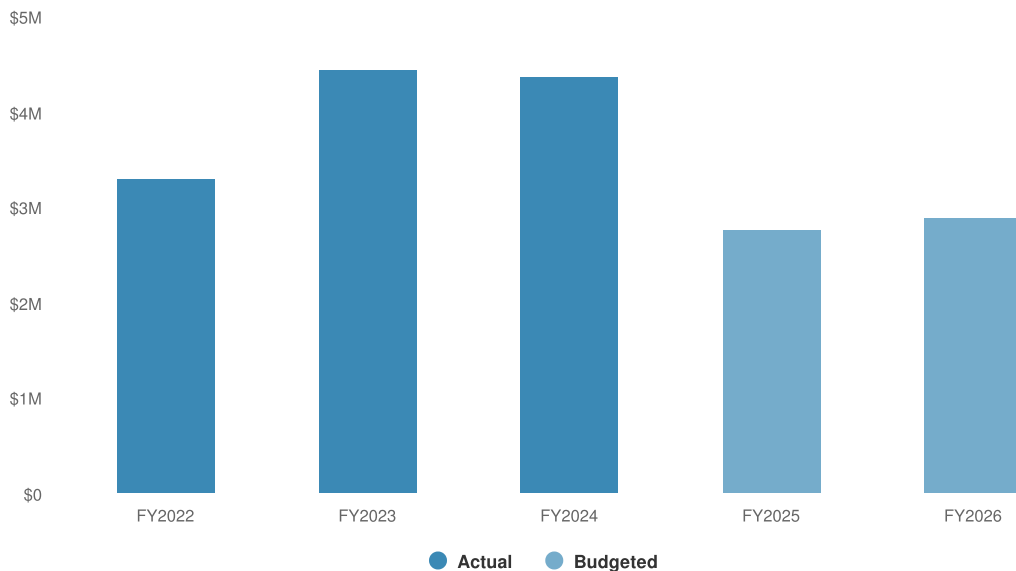
## Sewer Collection

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

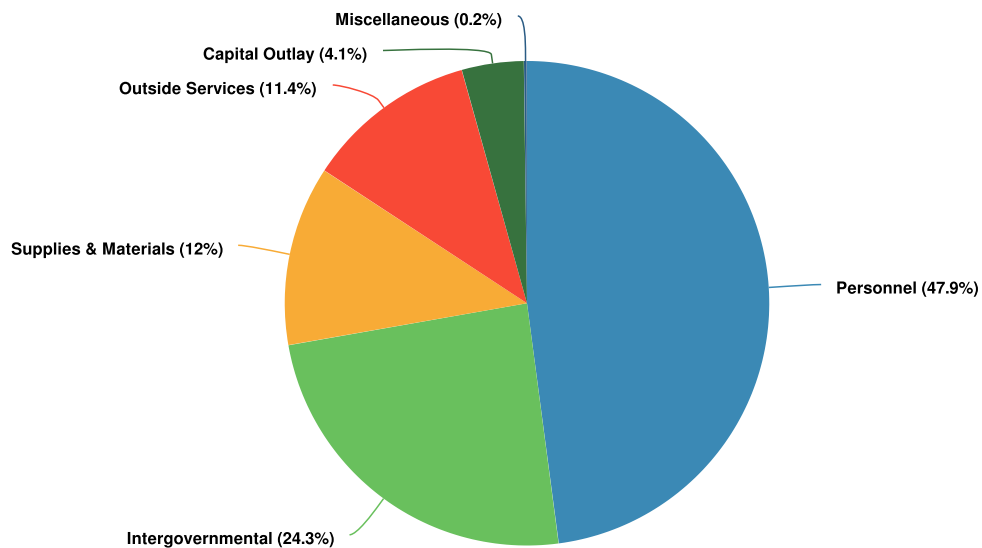
**\$2,891,688** **\$127,572**  
(4.62% vs. prior year)

#### Sewer Collection Proposed and Historical Budget vs. Actual

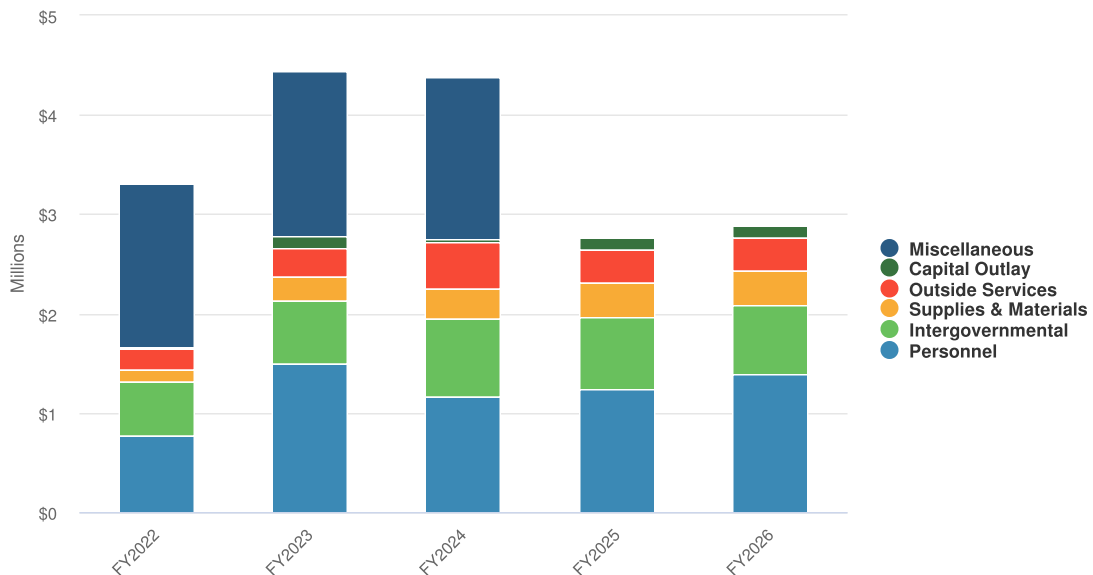


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$1,160,309	\$1,303,012	\$1,385,831
Supplies & Materials	\$306,235	\$347,000	\$347,000
Outside Services	\$470,384	\$330,408	\$330,408

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$1,631,522	\$5,500	\$5,500
Intergovernmental	\$788,827	\$718,925	\$702,949
Capital Outlay	\$20,931	\$120,000	\$120,000
<b>Total Expense Objects:</b>	<b>\$4,378,209</b>	<b>\$2,824,845</b>	<b>\$2,891,688</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Enterprise			
Wastewater Oper Fund	\$4,378,209	\$2,824,845	\$2,891,688
<b>Total Enterprise:</b>	<b>\$4,378,209</b>	<b>\$2,824,845</b>	<b>\$2,891,688</b>
<b>Total All Funds:</b>	<b>\$4,378,209</b>	<b>\$2,824,845</b>	<b>\$2,891,688</b>

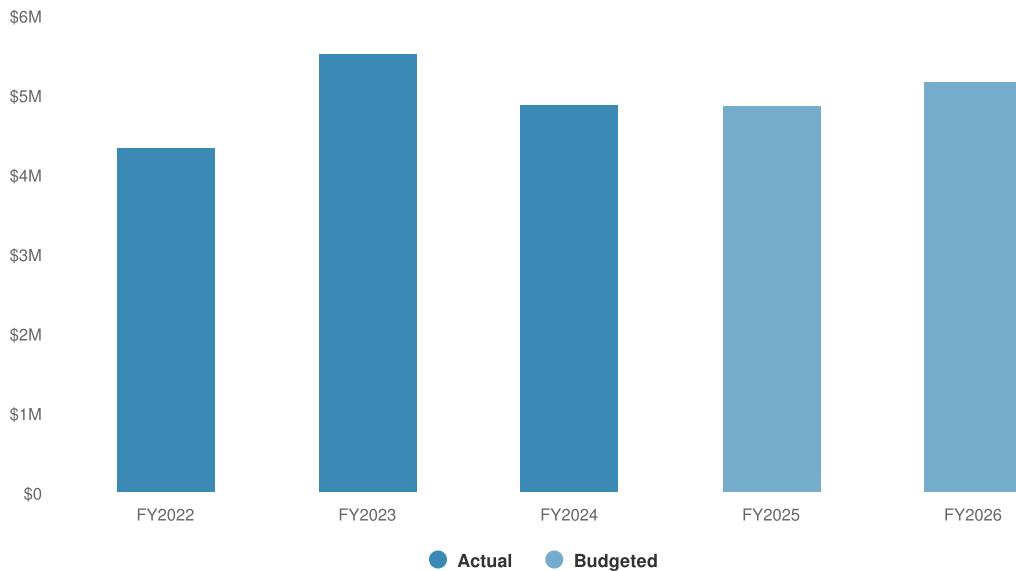
# Wastewater Treatment

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

**\$5,166,744** **\$291,211**  
(5.97% vs. prior year)

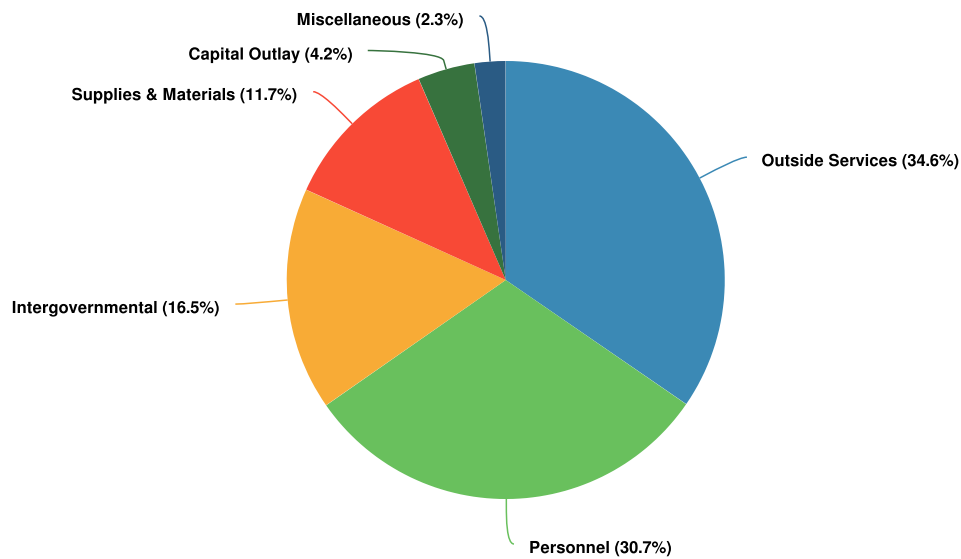
### Wastewater Treatment Proposed and Historical Budget vs. Actual



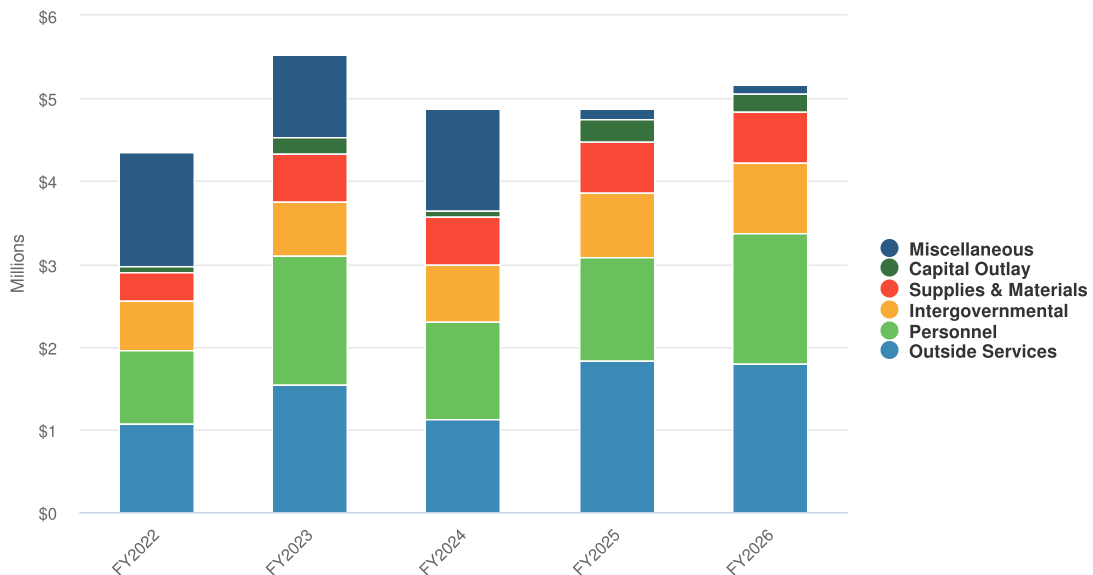


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$1,167,062	\$1,276,508	\$1,587,426
Supplies & Materials	\$569,583	\$606,395	\$606,395
Outside Services	\$1,127,348	\$1,832,470	\$1,787,470

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$1,230,911	\$117,500	\$117,500
Intergovernmental	\$700,068	\$773,124	\$849,953
Capital Outlay	\$83,091	\$288,000	\$218,000
<b>Total Expense Objects:</b>	<b>\$4,878,064</b>	<b>\$4,893,997</b>	<b>\$5,166,744</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Enterprise			
Wastewater Oper Fund	\$4,878,064	\$4,893,997	\$5,166,744
<b>Total Enterprise:</b>	<b>\$4,878,064</b>	<b>\$4,893,997</b>	<b>\$5,166,744</b>
<b>Total All Funds:</b>	<b>\$4,878,064</b>	<b>\$4,893,997</b>	<b>\$5,166,744</b>

# 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.

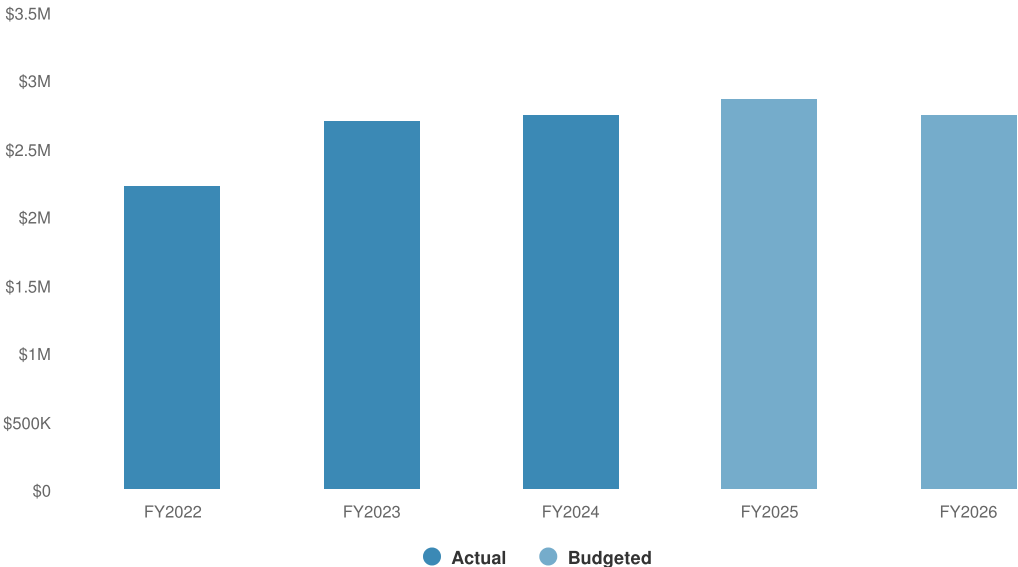
## Expenditures Summary

\$2,752,354

-\$122,146

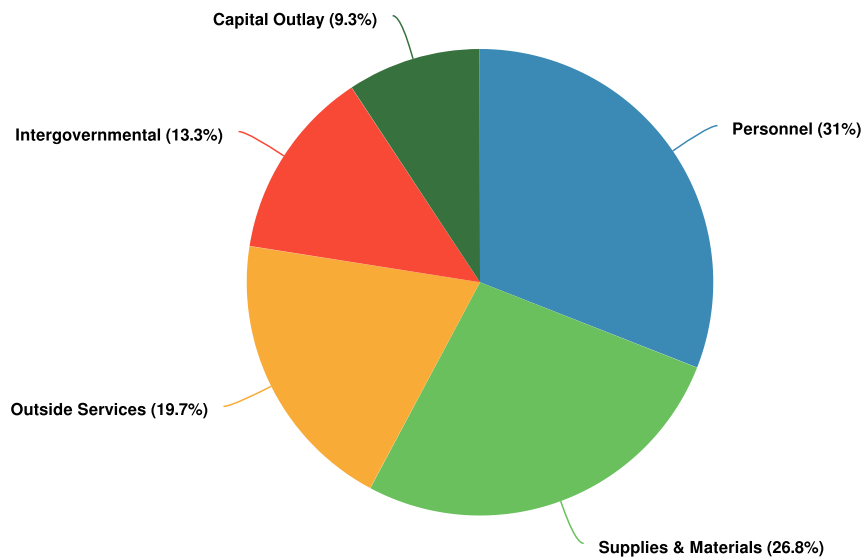
(-4.25% vs. prior year)

Equipment Operations Proposed and Historical Budget vs. Actual

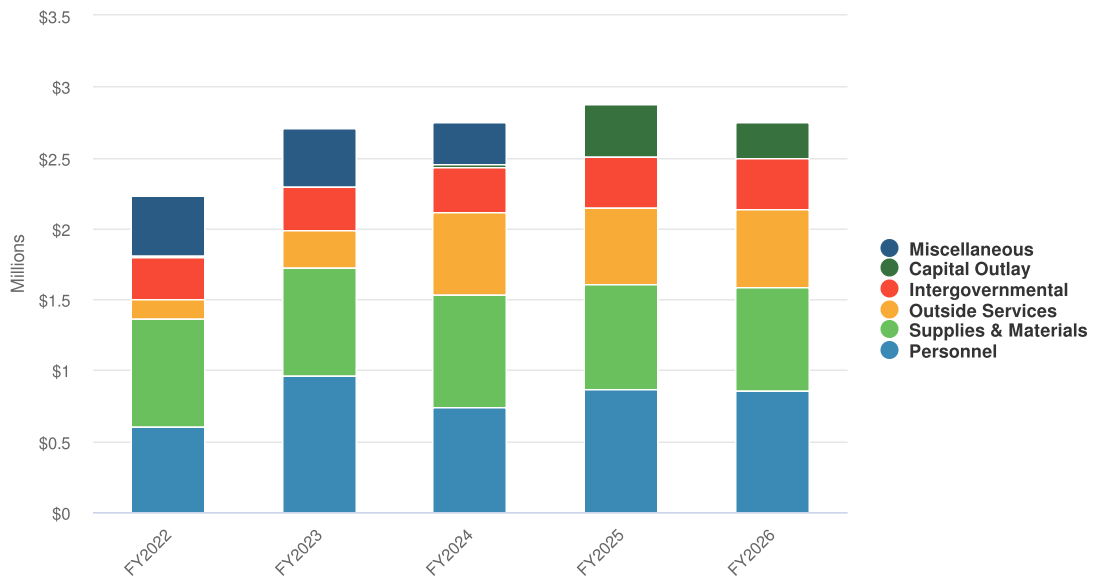


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$738,080	\$868,780	\$852,337
Supplies & Materials	\$800,123	\$738,500	\$738,500
Outside Services	\$581,381	\$541,743	\$541,743

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$289,749	\$0	\$0
Intergovernmental	\$310,214	\$355,477	\$364,774
Capital Outlay	\$27,482	\$370,000	\$255,000
<b>Total Expense Objects:</b>	<b>\$2,747,028</b>	<b>\$2,874,500</b>	<b>\$2,752,354</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
Internal Service Funds			
Equipment Operations	\$2,747,028	\$2,874,500	\$2,752,354
<b>Total Internal Service Funds:</b>	<b>\$2,747,028</b>	<b>\$2,874,500</b>	<b>\$2,752,354</b>
<b>Total All Funds:</b>	<b>\$2,747,028</b>	<b>\$2,874,500</b>	<b>\$2,752,354</b>

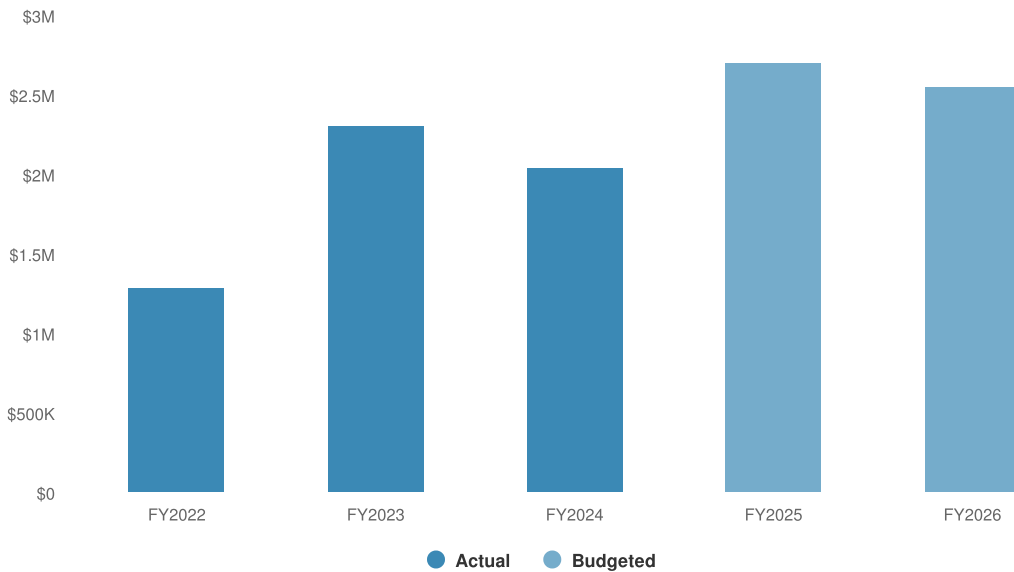
# Engineering

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

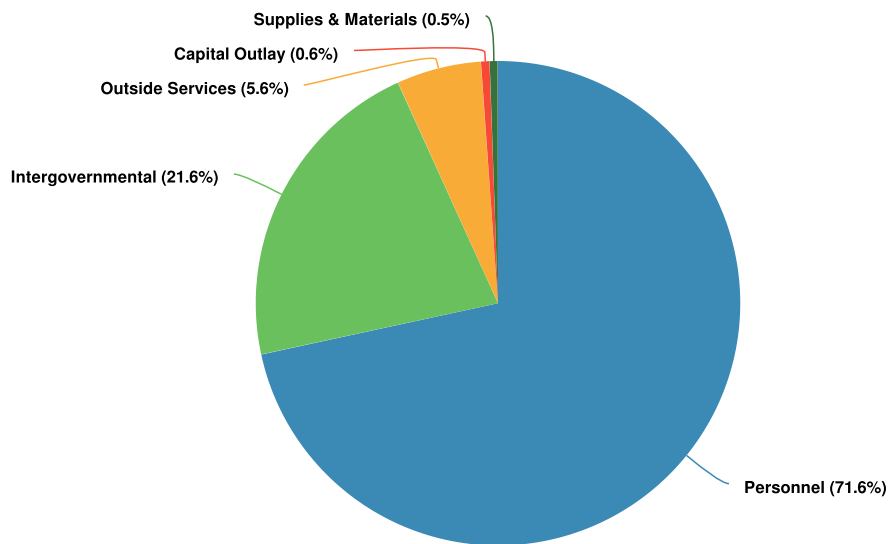
**\$2,555,810** **-\$148,961**  
(-5.51% vs. prior year)

### Engineering Proposed and Historical Budget vs. Actual

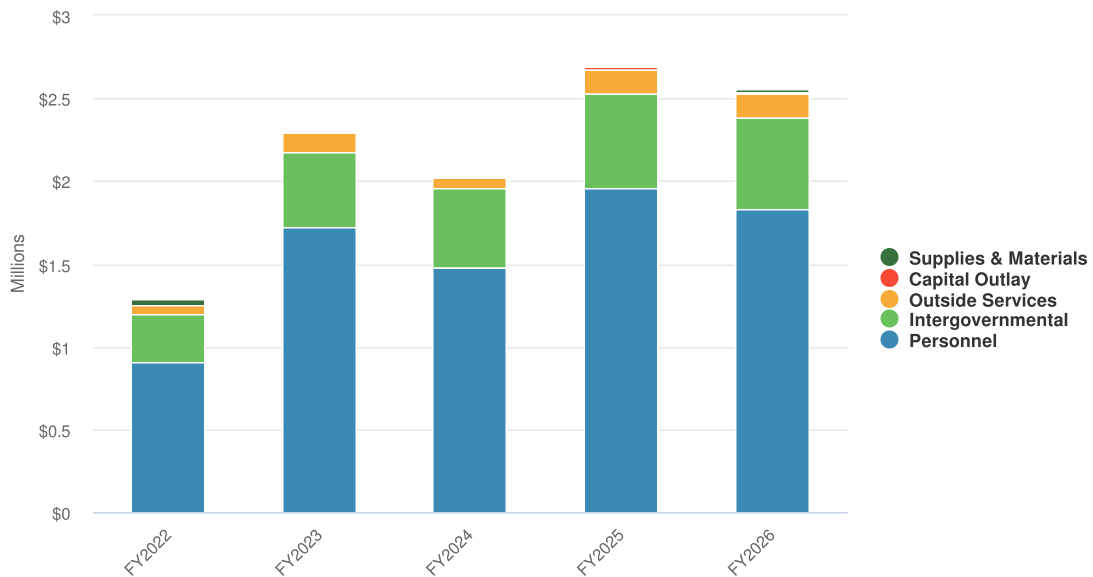


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$1,474,556	\$1,954,389	\$1,830,328
Supplies & Materials	\$13,077	\$13,900	\$13,900
Outside Services	\$66,955	\$144,351	\$144,351

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$480,492	\$577,330	\$552,430
Capital Outlay	\$7,597	\$14,800	\$14,800
<b>Total Expense Objects:</b>	<b>\$2,042,676</b>	<b>\$2,704,771</b>	<b>\$2,555,810</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$371,239	\$496,589	\$489,087
<b>Total General:</b>	<b>\$371,239</b>	<b>\$496,589</b>	<b>\$489,087</b>
Enterprise			
Water Fund	\$865,061	\$1,104,002	\$1,030,493
Wastewater Oper Fund	\$806,376	\$1,104,180	\$1,036,230
<b>Total Enterprise:</b>	<b>\$1,671,438</b>	<b>\$2,208,182</b>	<b>\$2,066,723</b>
<b>Total All Funds:</b>	<b>\$2,042,676</b>	<b>\$2,704,771</b>	<b>\$2,555,810</b>



# 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.

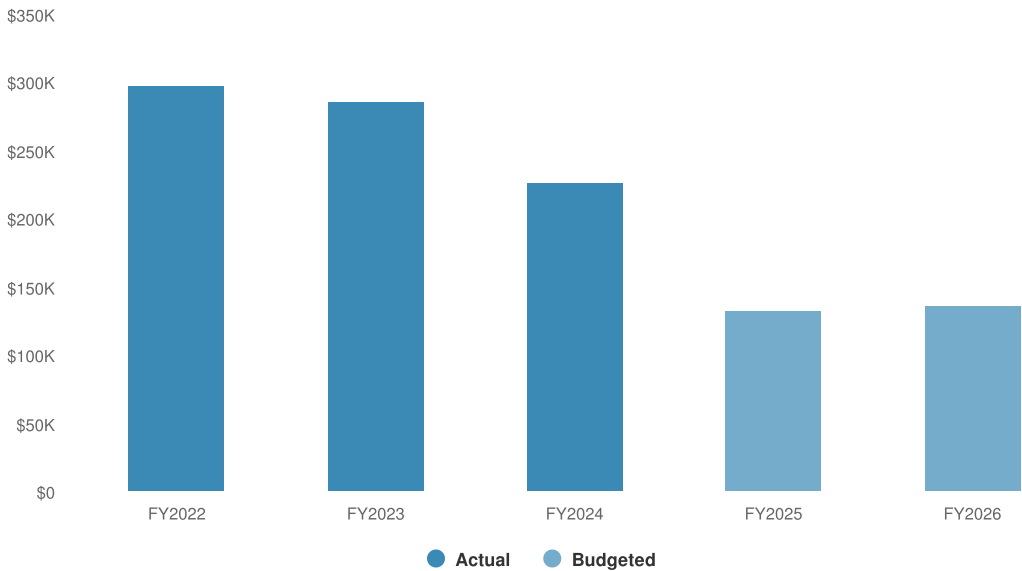
## Expenditures Summary

\$135,995

\$2,862

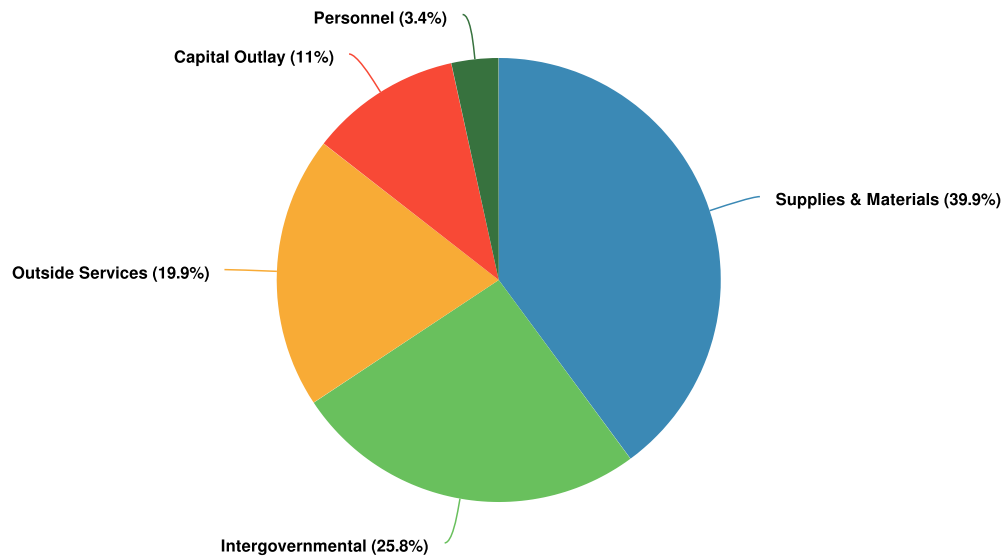
(2.15% vs. prior year)

Traffic/Signals Proposed and Historical Budget vs. Actual

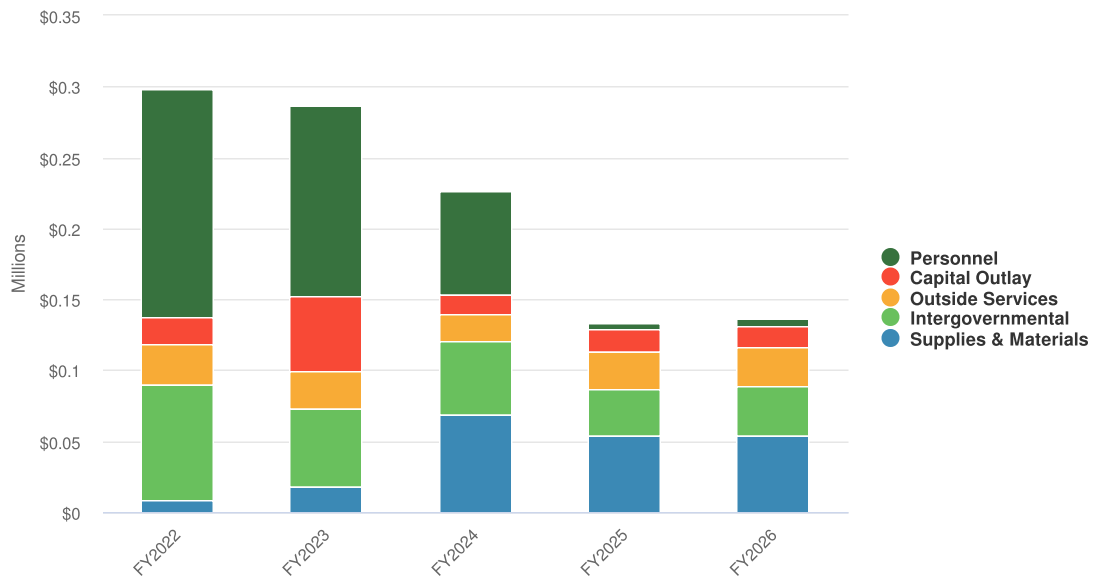


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$72,721	\$4,656	\$4,656
Supplies & Materials	\$68,617	\$54,250	\$54,250
Outside Services	\$18,664	\$27,000	\$27,000

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$52,446	\$32,228	\$35,089
Capital Outlay	\$13,749	\$15,000	\$15,000
<b>Total Expense Objects:</b>	<b>\$226,197</b>	<b>\$133,133</b>	<b>\$135,995</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$221,774	\$130,063	\$132,916
<b>Total General:</b>	<b>\$221,774</b>	<b>\$130,063</b>	<b>\$132,916</b>
Special Revenue			
Parking	\$4,423	\$3,071	\$3,079
<b>Total Special Revenue:</b>	<b>\$4,423</b>	<b>\$3,071</b>	<b>\$3,079</b>
<b>Total All Funds:</b>	<b>\$226,197</b>	<b>\$133,133</b>	<b>\$135,995</b>

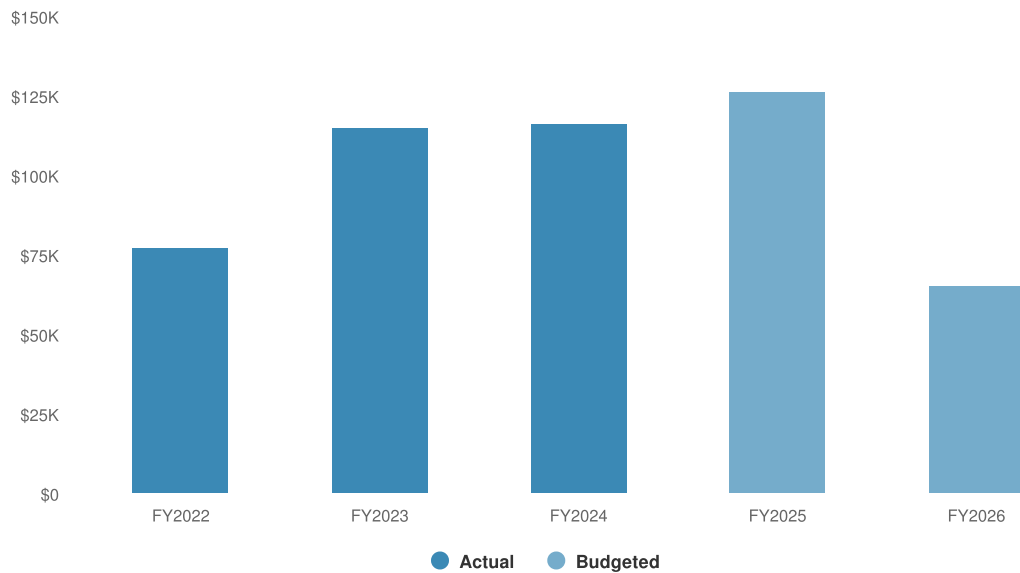
# Emergency Operations Center

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

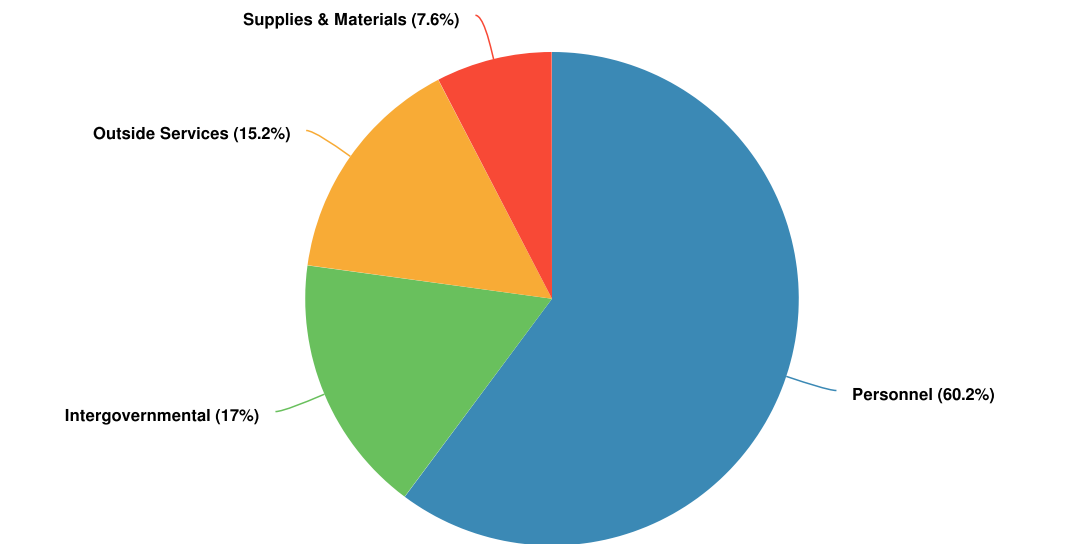
**\$65,715** **-\$60,601**  
(-47.98% vs. prior year)

### Emergency Operations Center Proposed and Historical Budget vs. Actual

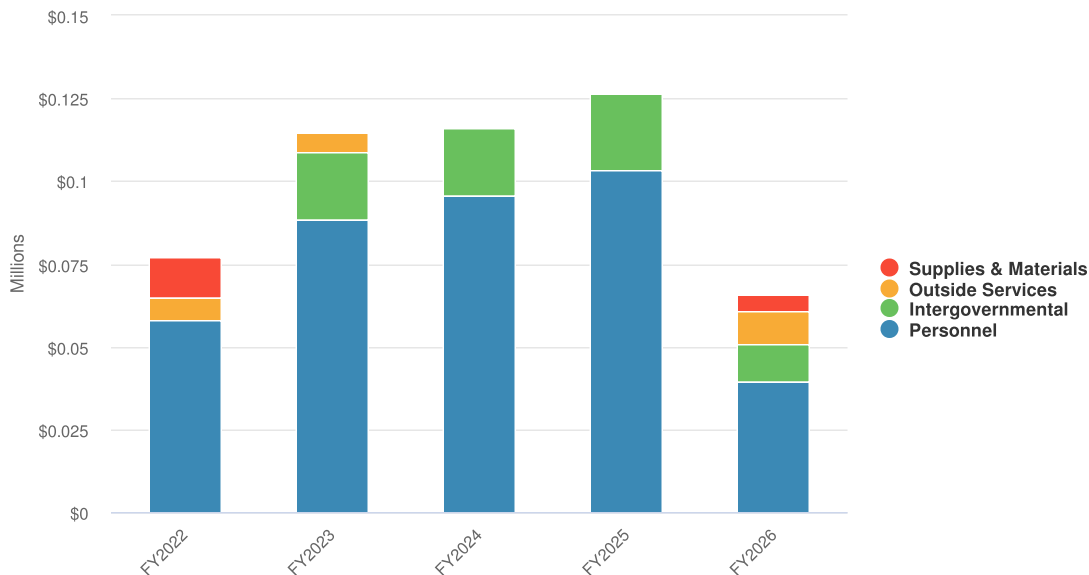


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$95,746	\$103,102	\$39,551
Supplies & Materials	\$463	\$0	\$5,000
Outside Services	\$0	\$0	\$10,000

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Intergovernmental	\$20,290	\$23,214	\$11,165
<b>Total Expense Objects:</b>	<b>\$116,499</b>	<b>\$126,316</b>	<b>\$65,715</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
General			
General Fund	\$116,499	\$126,316	\$65,715
<b>Total General:</b>	<b>\$116,499</b>	<b>\$126,316</b>	<b>\$65,715</b>

# 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.

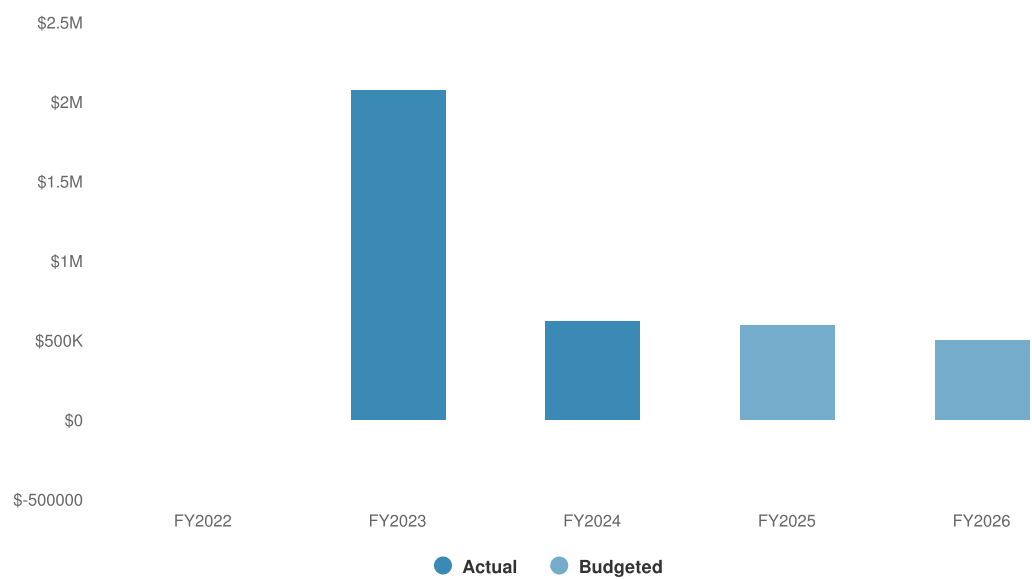
## Expenditures Summary

\$496,204

-\$102,242

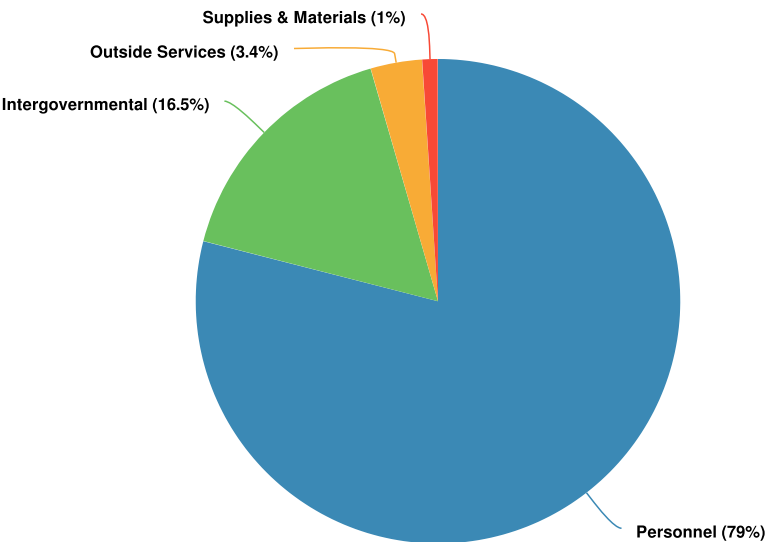
(-17.08% vs. prior year)

Code Enforcement Proposed and Historical Budget vs. Actual

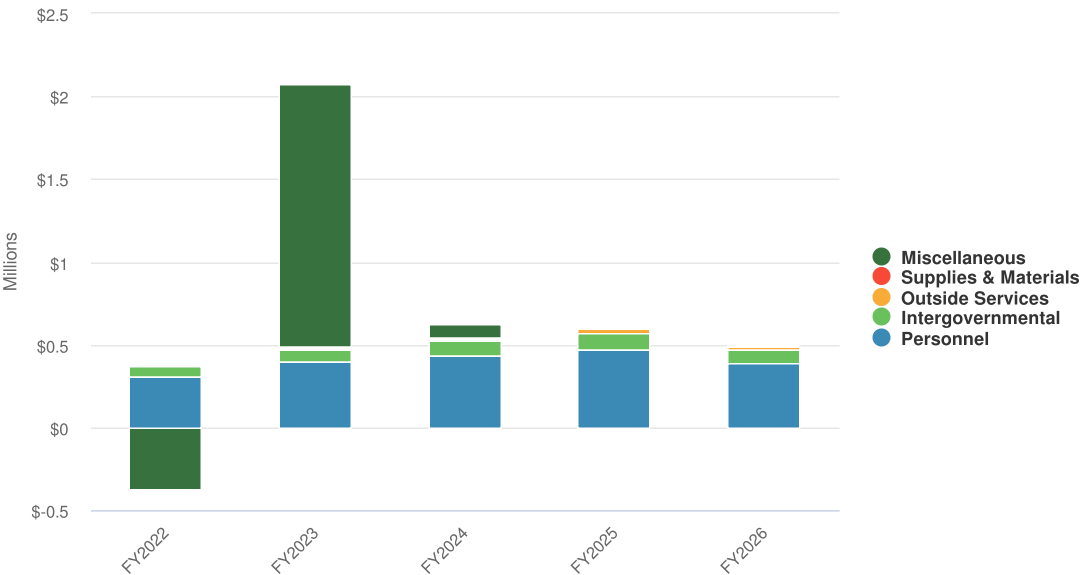


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$432,196	\$465,846	\$392,026
Supplies & Materials	\$1,920	\$5,200	\$5,200
Outside Services	\$10,054	\$21,000	\$17,000



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Miscellaneous	\$83,195	\$0	\$0
Intergovernmental	\$93,720	\$106,400	\$81,979
<b>Total Expense Objects:</b>	<b>\$621,085</b>	<b>\$598,446</b>	<b>\$496,204</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$535,539	\$587,746	\$485,221
<b>Total General:</b>	<b>\$535,539</b>	<b>\$587,746</b>	<b>\$485,221</b>
Enterprise			
Building Fund	\$85,547	\$10,700	\$10,983
<b>Total Enterprise:</b>	<b>\$85,547</b>	<b>\$10,700</b>	<b>\$10,983</b>
<b>Total All Funds:</b>	<b>\$621,085</b>	<b>\$598,446</b>	<b>\$496,204</b>

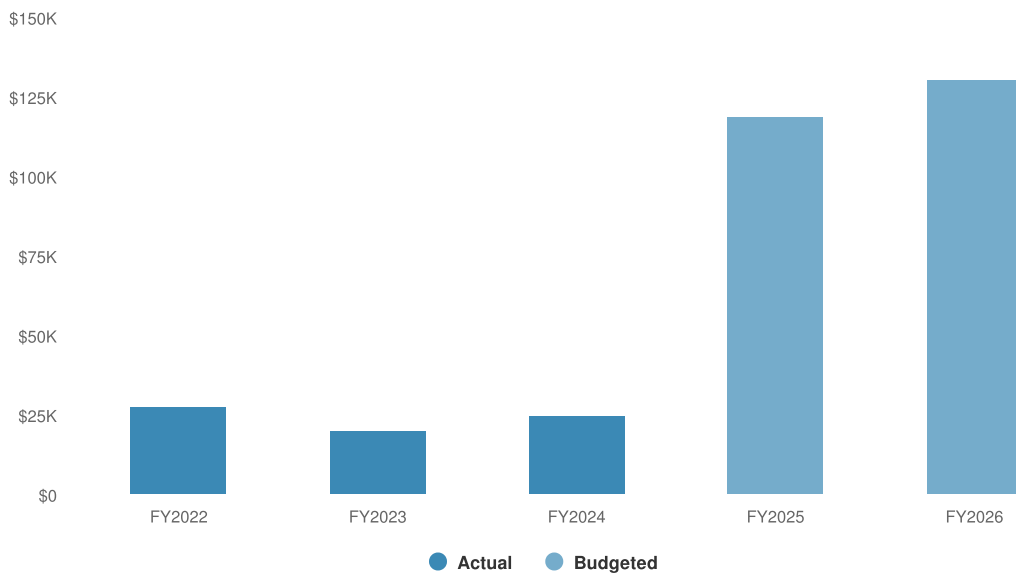
## Parking Enforcement

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

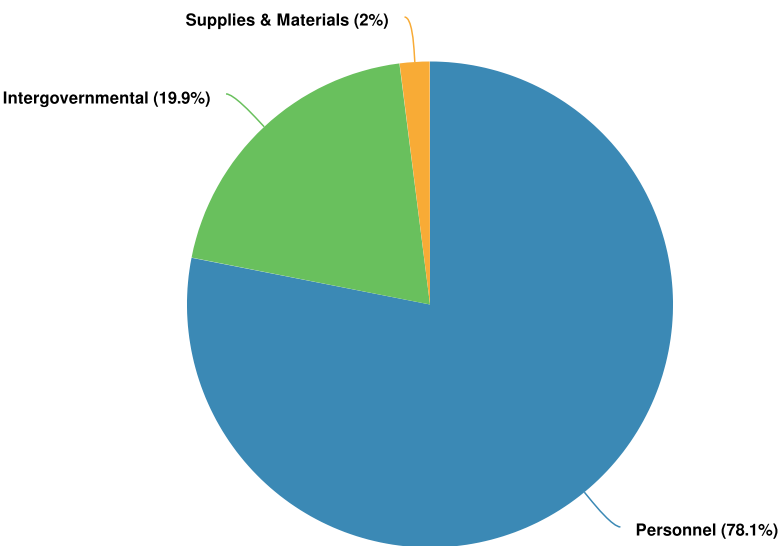
**\$130,629** **\$11,892**  
(10.02% vs. prior year)

#### Parking Enforcement Proposed and Historical Budget vs. Actual

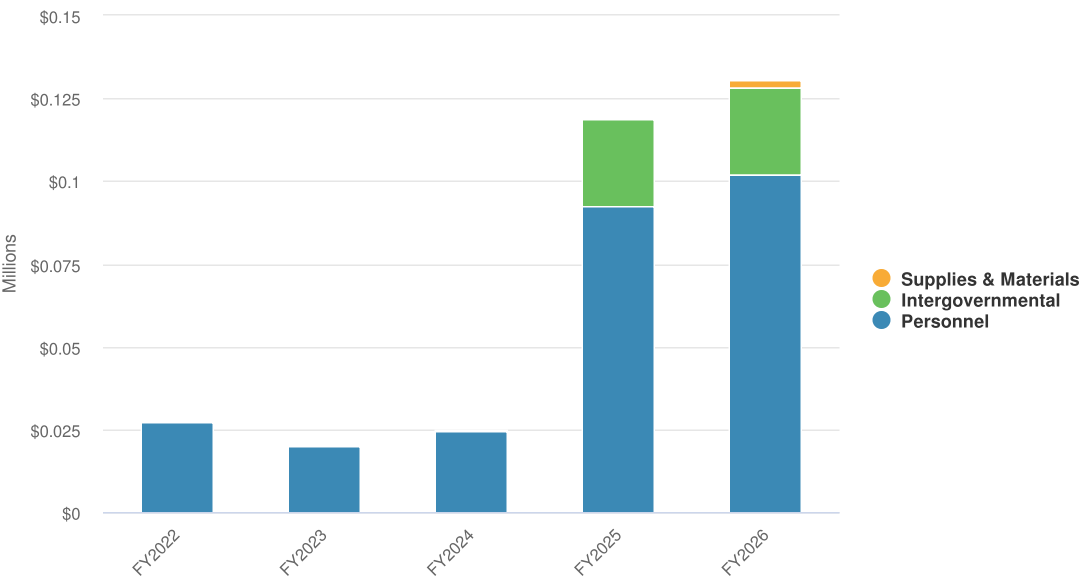


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Personnel	\$24,322	\$92,404	\$102,013
Supplies & Materials	\$441	\$0	\$2,600
Intergovernmental	\$295	\$26,333	\$26,016

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Total Expense Objects:	\$25,058	\$118,737	\$130,629

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Special Revenue			
Parking	\$25,058	\$118,737	\$130,629
Total Special Revenue:	\$25,058	\$118,737	\$130,629

# 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	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expenditures			
Non-Departmental			
Debt Service	\$2,236,761	\$4,161,444	\$4,563,960
Transfers	\$11,774,408	\$9,608,068	\$9,736,530
Total Non-Departmental:	\$14,011,170	\$13,769,512	\$14,300,490
Total Expenditures:	\$14,011,170	\$13,769,512	\$14,300,490

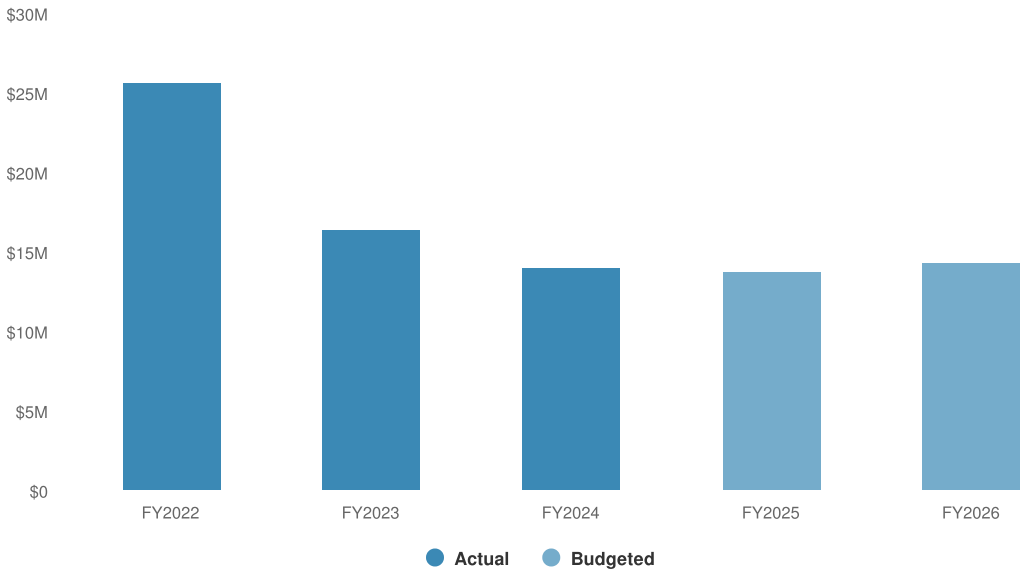
## Expenditures Summary

\$14,300,490

\$530,979

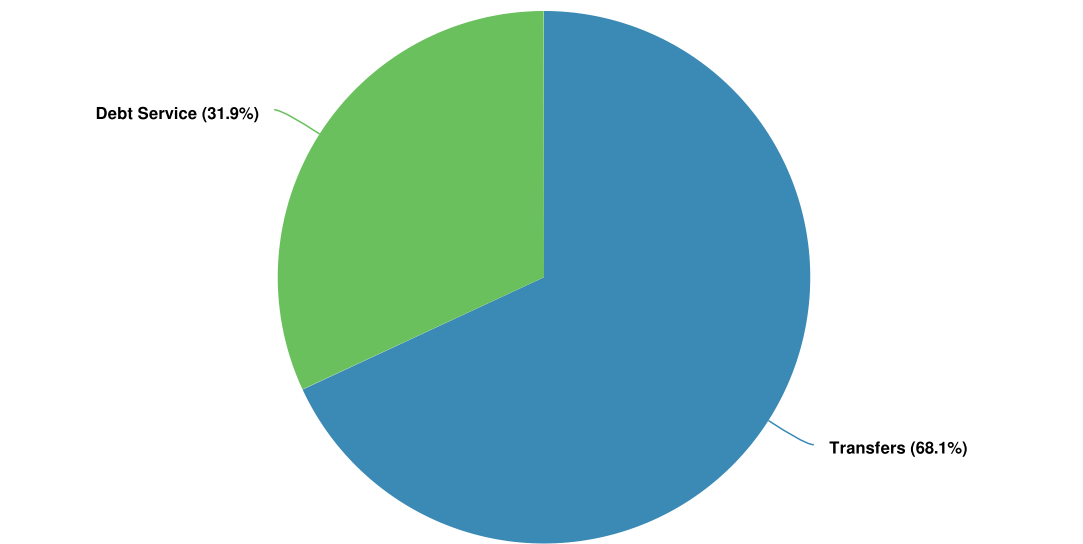
(3.86% vs. prior year)

Non-Operating Proposed and Historical Budget vs. Actual

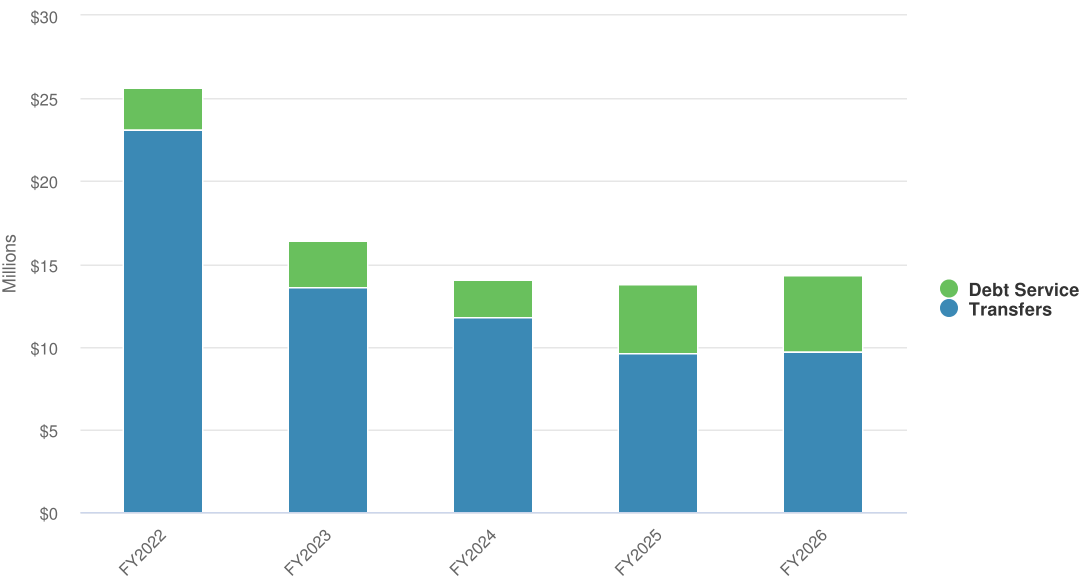


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Debt Service	\$2,236,761	\$4,161,444	\$4,563,960
Transfers	\$11,774,408	\$9,608,068	\$9,736,530
Total Expense Objects:	\$14,011,170	\$13,769,512	\$14,300,490

# Expenditures by Fund

Expenditures by Fund



# Debt Service

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

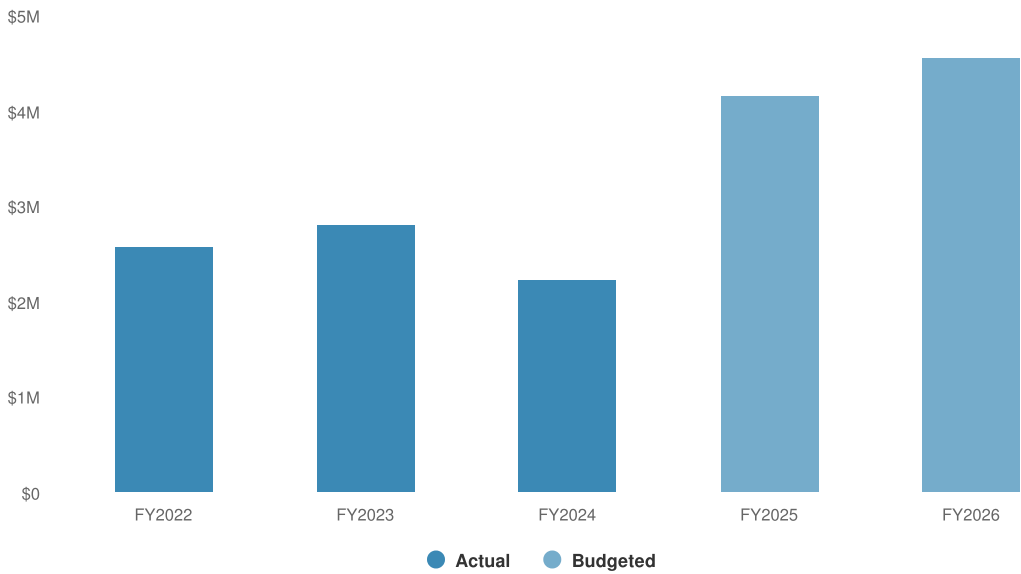
## Expenditures Summary

\$4,563,960

\$402,517

(9.67% vs. prior year)

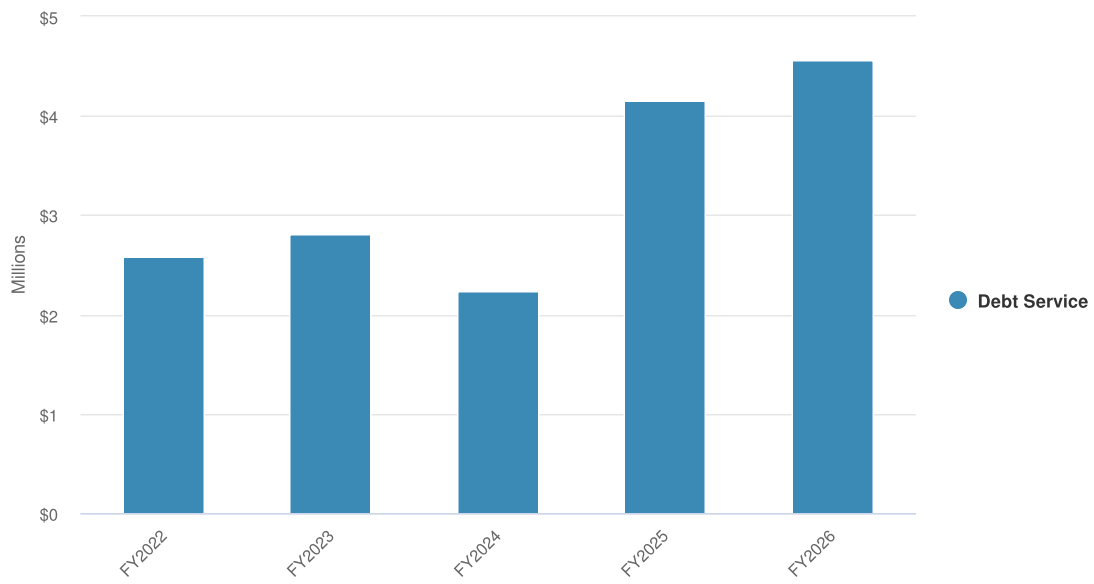
Debt Service Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Debt Service	\$2,236,761	\$4,161,444	\$4,563,960
<b>Total Expense Objects:</b>	<b>\$2,236,761</b>	<b>\$4,161,444</b>	<b>\$4,563,960</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$364,249	\$368,666	\$218,658
<b>Total General:</b>	<b>\$364,249</b>	<b>\$368,666</b>	<b>\$218,658</b>
Special Revenue			
Public Safety - Grants	\$331,730	\$0	\$0
<b>Total Special Revenue:</b>	<b>\$331,730</b>	<b>\$0</b>	<b>\$0</b>
Debt Service			
Sa - Debt Svc	\$534,437	\$980,382	\$980,382
<b>Total Debt Service:</b>	<b>\$534,437</b>	<b>\$980,382</b>	<b>\$980,382</b>
Enterprise			
Water Fund	\$465,929	\$1,393,073	\$1,393,074
Wastewater Oper Fund	\$505,485	\$1,244,951	\$1,797,475
Humboldt Bay	\$34,931	\$174,372	\$174,372
<b>Total Enterprise:</b>	<b>\$1,006,345</b>	<b>\$2,812,396</b>	<b>\$3,364,921</b>
<b>Total All Funds:</b>	<b>\$2,236,761</b>	<b>\$4,161,444</b>	<b>\$4,563,960</b>

# Interfund Transfers

Interfund transfers primarily represent operating subsidies.

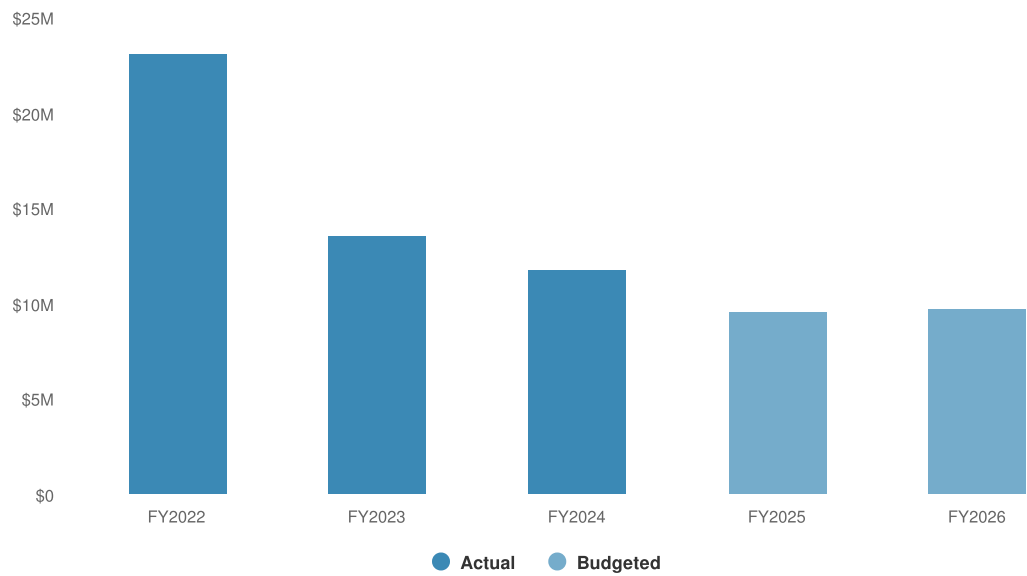
## Expenditures Summary

\$9,736,530

\$128,462

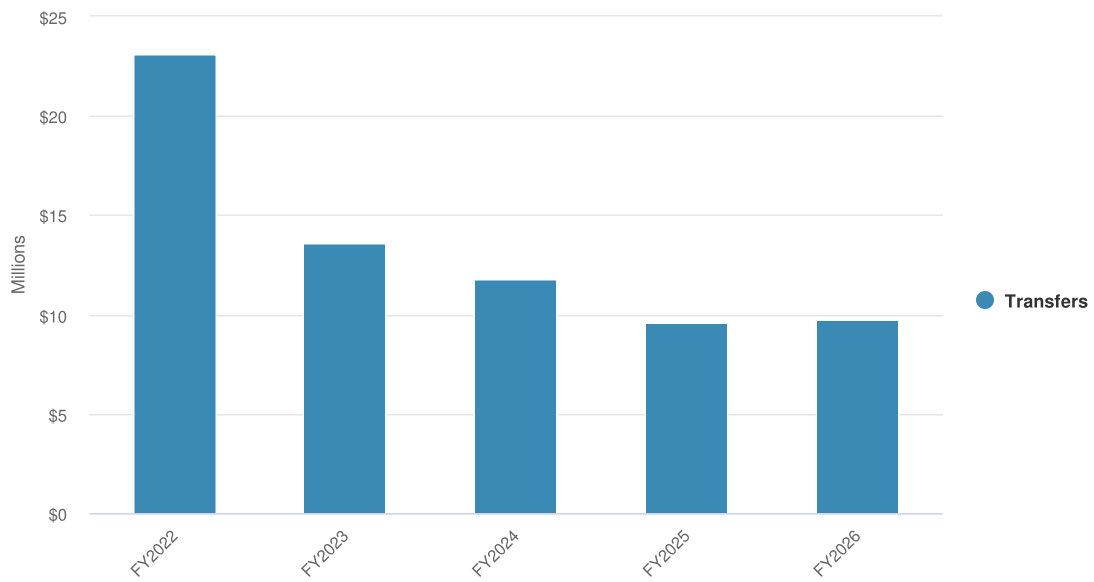
(1.34% vs. prior year)

Interfund Transfers Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
Expense Objects			
Transfers	\$11,774,408	\$9,608,068	\$9,736,530
<b>Total Expense Objects:</b>	<b>\$11,774,408</b>	<b>\$9,608,068</b>	<b>\$9,736,530</b>

## Expenditures by Fund

Name	FY2024 Actual	FY2025 Adopted Budget	FY2026 Proposed
All Funds			
General			
General Fund	\$3,455,054	\$3,175,000	\$3,175,000
<b>Total General:</b>	<b>\$3,455,054</b>	<b>\$3,175,000</b>	<b>\$3,175,000</b>
Special Revenue			
Federal/HCAOG	\$0	\$200,000	\$200,000
Sbl Rmra	\$0	\$698,692	\$707,659
Gas Tax	\$0	\$776,431	\$770,926
<b>Total Special Revenue:</b>	<b>\$0</b>	<b>\$1,675,123</b>	<b>\$1,678,585</b>
Enterprise			
Water Fund	\$369,083	\$1,045,000	\$1,170,000
Wastewater Oper Fund	\$2,662,501	\$3,712,945	\$3,712,945
Wastewater Capital Proj	\$5,287,770	\$0	\$0
<b>Total Enterprise:</b>	<b>\$8,319,354</b>	<b>\$4,757,945</b>	<b>\$4,882,945</b>
<b>Total All Funds:</b>	<b>\$11,774,408</b>	<b>\$9,608,068</b>	<b>\$9,736,530</b>

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## **BUDGET OVERVIEW**

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## Full-Time Equivelant Positions by Department

Department / Position	2023-2024 Amended Budget	2024-2025 Adopted Budget	2024-2025 Amended Budget	2025-2026 Proposed Budget
<b>CITY ADMINISTRATION</b>				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
Program Coordinator	-	-	1.00	1.00
Digital Services Specialist		-	-	1.00
Special Projects Manager	-	1.00	1.00	1.00
Executive Assistant	1.00	1.00	-	-
<b>Subtotal</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>
<b>INFORMATION TECHNOLOGY</b>				
Information Technology Analyst I/II	3.00	3.00	3.00	3.00
Information Technology Services Manager	1.00	1.00	1.00	1.00
Information Technology Specialist (RPT)	-	-	0.70	0.70
Senior Information Technology Analyst	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>5.00</b>	<b>5.00</b>	<b>5.70</b>	<b>5.70</b>
<b>HUMAN RESOURCES</b>				
Human Resources Director	1.00	1.00	1.00	1.00
Deputy Human Resources Director	-	-	-	1.00
Human Resources Manager	1.00	1.00	1.00	-
Human Resources Technician	1.00	1.00	1.00	1.00
Payroll Technician	2.00	2.00	2.00	2.00
Administrative Assistant-Confidential	-	0.70	0.70	0.70
Senior Human Resources Analyst	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>6.00</b>	<b>6.70</b>	<b>6.70</b>	<b>6.70</b>
<b>FINANCE</b>				
Accountant I/II	1.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00	1.00
Accounting Technician I/II	4.00	2.00	2.00	2.00
Administrative Technician I/II	1.00	1.00	1.00	-
Contract Compliance Specialist	-	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00
Finance Office Supervisor	1.00	1.00	1.00	1.00
Procurement Specialist	-	1.00	1.00	1.00
Project Manager (Housing)	1.00	1.00	1.00	1.00
Special Projects Manager	-	-	1.00	1.00
Senior Administrative Assistant-Confidential	1.00	1.00	1.00	1.00
Utility Billing Supervisor	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>13.00</b>

**CITY ATTORNEY**

City Attorney	1.00	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Records Coordinator	-	-	-	1.00
Paralegal	1.00	1.00	1.00	-
<b>Subtotal</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**POLICE**

Administrative Technician I/II	2.00	2.00	2.00	2.00
Assistant Police Chief	1.00	1.00	1.00	1.00
Animal Control Officer	1.00	1.00	1.00	1.00
Communications Dispatcher	7.00	7.00	7.00	7.00
Communications Dispatcher (RPT)	0.70	0.70	0.70	0.70
Communications Manager	1.00	1.00	1.00	1.00
Community Services Officer	4.00	4.00	4.00	4.00
Evidence Technician	1.00	1.00	1.00	1.00
Forensic Evidence Analyst I/II	1.00	1.00	1.00	1.00
Park Ranger	1.00	1.00	1.00	1.00
Park Ranger (Non-Sworn)	1.00	1.00	1.00	1.00
Police Chief	1.00	1.00	1.00	1.00
Police Commander	2.00	2.00	2.00	2.00
Police Officer	35.00	35.00	35.00	35.00
Police Operations Analyst I/II	2.00	2.00	2.00	2.00
Police Property Coordinator	1.00	1.00	1.00	1.00
Police Property Technician	1.00	1.00	1.00	1.00
Police Records Manager	1.00	1.00	1.00	1.00
Police Records Specialist I/II	3.00	3.00	3.00	3.00
Police Records Technician	1.00	1.00	1.00	1.00
Police Sergeant	7.00	7.00	7.00	7.00
Senior Communications Dispatcher	3.00	3.00	3.00	3.00
Senior Community Services Officer	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>78.70</b>	<b>78.70</b>	<b>78.70</b>	<b>78.70</b>

**COMMUNITY SERVICES (CS)**

Administrative Technician I/II	1.00	1.00	1.00	1.00
Community Services Activity Coordinator (RPT)	1.40	1.40	1.40	1.40
Community Services Coordinator	4.00	4.00	4.00	4.00
Community Services Director	1.00	1.00	1.00	1.00
Community Services Supervisor	2.00	2.00	2.00	2.00
Custodian	5.00	5.00	5.00	5.00
Deputy Community Services Director	1.00	1.00	1.00	1.00
Facilities Maintenance Specialist	1.00	1.00	1.00	1.00
Facilities Maintenance Superintendent	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	3.00	3.00	3.00	3.00
Harbor Operations Superintendent	1.00	1.00	1.00	1.00
Harbor Operations Technician I/II	3.00	3.00	3.00	3.00
Harbor Recreation Coordinator	1.00	1.00	1.00	1.00



Maintenance Worker I/II	7.00	7.00	7.00	7.00
Maintenance Worker I/II (RPT)	-	-	0.70	0.70
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00
Parks Superintendent	1.00	1.00	1.00	1.00
Preschool Administrator	1.00	1.00	1.00	1.00
Preschool Teacher	2.00	2.00	2.00	3.00
Preschool Teacher (RPT)	0.70	0.70	0.70	-
Project Manager	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Senior Maintenance Worker	2.00	2.00	2.00	2.00
Zoo Activities Coordinator	1.00	2.00	2.00	2.00
Zoo Activities Coordinator (RPT)	0.70	-	-	-
Zoo Director	1.00	1.00	1.00	1.00
Zookeeper	6.00	6.00	6.00	6.00
Zookeeper (RPT)	0.70	0.70	0.70	0.70
<b>Subtotal</b>	<b>51.50</b>	<b>51.80</b>	<b>52.50</b>	<b>52.80</b>

#### ENGINEERING

Administrative Technician I/II	1.00	1.00	1.00	1.00
Associate Civil Engineer	1.00	1.00	1.00	1.00
Engineering Technician I/II	4.00	4.00	4.00	4.00
Special Projects Manager	2.00	2.00	2.00	2.00
Special Projects Manager (RPT)	0.70	0.70	0.70	0.70
Project Manager	2.00	2.00	2.00	2.00
Deputy PW Director / City Engineer	1.00	1.00	-	-
City Engineer	-	-	1.00	1.00
Deputy City Engineer	1.00	1.00	1.00	1.00
GIS Coordinator	1.00	1.00	1.00	1.00
Senior Engineering Tech	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>14.70</b>	<b>14.70</b>	<b>14.70</b>	<b>14.70</b>

#### PUBLIC WORKS

Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Technician I/II	-	-	-	1.00
Deputy PW Director - Field Operations	1.00	1.00	1.00	-
Deputy PW Director - Utility Operations	1.00	1.00	1.00	1.00
Electrical & Instrumentation Technician	1.00	1.00	1.00	1.00
Electrician	1.00	1.00	1.00	1.00
Emergency Operations Analyst I/II	1.00	1.00	1.00	1.00
Equipment Mechanic I/II	4.00	4.00	4.00	4.00
Field Superintendent	1.00	1.00	1.00	1.00
Fleet Services Manager	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00
Inventory Control Specialist	1.00	1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Maintenance Worker I/II	5.00	5.00	5.00	5.00
Public Works Director	1.00	1.00	1.00	1.00

Senior Equipment Mechanic	1.00	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00	1.00
Senior Utility Systems Operator	4.00	4.00	4.00	4.00
Senior Utility Worker	1.00	1.00	1.00	1.00
Treatment Plant Operator I/II	5.00	5.00	5.00	5.00
Utilities Operations Supervisor	1.00	1.00	1.00	1.00
Utilities Systems Inspector	1.00	1.00	1.00	1.00
Utility Maintenance Supervisor	3.00	3.00	3.00	3.00
Utility Systems Operator I/II	12.00	12.00	12.00	12.00
Utility Worker I/II	4.00	4.00	4.00	4.00
Water Quality Supervisor	1.00	1.00	1.00	1.00
Water Quality Technician	2.00	2.00	2.00	2.00
<b>Subtotal</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>	<b>57.00</b>

#### DEVELOPMENT SERVICES

Administrative Technician I/II	2.00	2.00	2.00	-
Assistant/Associate Planner	2.00	2.00	2.00	2.00
Building Inspector I/II	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00
Deputy Development Services Director	1.00	1.00	1.00	1.00
Development Services Director	1.00	1.00	1.00	1.00
Permit Analyst	1.00	1.00	1.00	2.00
Senior Building Inspector	2.00	2.00	2.00	1.00
Senior Planner	2.00	2.00	2.00	2.00
Senior Planner (RPT)	-	-	-	0.70
Code Enforcement Officer I/II	3.00	3.00	3.00	2.00
Code Enforcement Program Manager	1.00	1.00	1.00	1.00
Parking Enforcement Officer	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>15.70</b>

#### CAPE

Community Services Coordinator	1.00	1.00	1.00	-
Social Services Supervisor	1.00	1.00	1.00	1.00
Senior Outreach Worker	2.00	2.00	2.00	2.00
Program Coordinator	1.00	1.00	1.00	1.00
Community Services Coordinator (RPT)	0.70	0.70	0.70	0.70
Special Projects Manager	-	1.00	1.00	1.00
<b>Subtotal</b>	<b>5.70</b>	<b>6.70</b>	<b>6.70</b>	<b>5.70</b>

#### CARE

Managing Mental Health Clinician	1.00	1.00	1.00	1.00
<b>Subtotal</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

#### ECONOMIC DEVELOPMENT

Economic Development Coordinator (RPT)	0.70	-	-	-
Program Coordinator	2.00	3.00	3.00	2.00
Economic Development Coordinator	-	1.00	1.00	-

Project Manager	2.00	1.00	1.00	2.00
Special Projects Manager	-	1.00	1.00	1.00
Senior Planner	1.00	-	-	-
<b>Subtotal</b>	<b>5.70</b>	<b>6.00</b>	<b>6.00</b>	<b>5.00</b>
<b>TOTAL FTE</b>	<b>262.30</b>	<b>265.60</b>	<b>268.00</b>	<b>264.00</b>

## Limited Term Full-Time Equivelant Positions by Department

Department / Position	2023-2024 Amended Budget	2024-2025 Adopted Budget	2024-2025 Amended Budget	2025-2026 Proposed Budget
<b>CAPE</b>				
Social Services Coordinator	1.00	1.00	2.00	2.00
Social Services Coordinator (RPT)	1.40	1.40	1.40	1.40
<b>Subtotal</b>	<b>2.40</b>	<b>2.40</b>	<b>3.40</b>	<b>3.40</b>
<b>CARE</b>				
Mental Health Clinician	2.00	2.00	2.00	2.00
Mental Health Case Manager I/II	4.00	4.00	4.00	4.00
<b>Subtotal</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>TOTAL FTE</b>	<b>8.40</b>	<b>8.40</b>	<b>9.40</b>	<b>9.40</b>

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# **APPENDIX**

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## 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 CI 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.