

---

# Table of Contents

---

City Officials .....	i
About the Cover .....	ii
City of Yuba City Organization Chart .....	iii
Administrative Officials .....	iv
Mission Statement.....	v
GFOA Budget Award .....	vi
CSMFO Budget Award.....	vii

## Chapter 1 - Table of Contents/Reader's Guide

Table of Contents.....	1
Reader's Guide .....	3

## Chapter 2 - Budget Message

City Manager's Budget Message .....	7
-------------------------------------	---

## Chapter 3 - Strategic Plan & Fiscal Policies

Strategic Goals.....	13
The General Plan .....	30
Growth Polices .....	33
Financial Policies .....	35
Budget Policies .....	37
Gann Appropriations Limit.....	39
Budget Resolutions .....	41

## Chapter 4 - Budget Summaries

Budget Summary Index.....	47
City Wide Source of Funds Pie Chart .....	48
City Wide Use of Funds Pie Chart .....	49
All Funds Budget Summary .....	51
All Funds-Revenue by Category .....	52
All Funds-Expenditures by Category .....	53
Budget Comparisons by Fund-Revenues .....	54
Budget Comparisons by Fund-Expenditures .....	55
All Program Summary .....	56
Interfund Transfer Summary .....	59
Internal Service Charge Summary .....	60
The Value of City Services Chart.....	61
Debt Service.....	63
Debt Summary .....	65
Future Year Debt Obligations.....	66
Landscape Benefit District Summary.....	67
Full-Time Equivalent Positions.....	68
Personnel Changes.....	71
Full-Time Equivalent Charts.....	72

## Chapter 5 - Revenues

Revenues Index .....	75
General Fund Revenue by Category .....	76
General Fund Reserve Summary .....	77
General Fund Revenue Detail .....	78
Enterprise Fund Detail .....	81
Special Revenue Fund Detail .....	82

Other Fund Revenues .....	84
Revenue Highlights.....	85
Top Revenue Sources Chart .....	89
History of General Fund Revenue Sources .....	90

## Chapter 6 - City Council

City Council.....	93
-------------------	----

## Chapter 7 - City Manager

City Manager.....	99
-------------------	----

## Chapter 8 - City Attorney

City Attorney .....	105
---------------------	-----

## Chapter 9 - Administrative Services

Administrative Services .....	109
Finance .....	115
City Treasurer .....	121
Information Technology .....	125
General Services .....	131

## Chapter 10 - Human Resources

Human Resources .....	137
City Clerk .....	143

## Chapter 11 - Development Services

Development Services Administration .....	147
Planning.....	155
Building .....	159
Engineering .....	162

## Chapter 12 - Police

Police Administration .....	167
Traffic Education and Enforcement .....	175
Investigative Division .....	179
Field Operations.....	183
Community Outreach.....	186
Technology Resources .....	188
Crime Analysis and Intelligence.....	190
Communications .....	192

## Chapter 13 - Fire

Fire Administration.....	195
Fire Operations .....	203

## Chapter 14 - Parks and Recreation

Parks and Recreation Administration .....	207
Parks.....	214
Recreation.....	219
Senior Center.....	225
Swimming Pool .....	226
Recreation Programs.....	227

---

---

# Table of Contents

---

## Chapter 15 - Non-Departmental Services

Non-Departmental/Other Summary .....	229
Animal Control.....	230
Economic Development .....	231
Contingency .....	232
Miscellaneous .....	233

## Chapter 16 - Utilities

Utilities.....	235
Street Maintenance (General Fund) .....	241
Electrical Maintenance (General Fund) .....	245
Water.....	249
Water Distribution.....	251
Water Treatment Plant.....	253
Wastewater .....	257
Wastewater Collections.....	258
Wastewater Treatment Plant.....	260
Laboratory .....	264

## Chapter 17 - Special Revenue

Special Revenue Budget Summary .....	267
CDBG Program .....	268
Streets and Roads .....	270
Traffic Safety .....	271
Landscape Assessment District.....	272
Development Impact Fees .....	273
HOME Program.....	274
Suspended Traffic Offender.....	275
Residential Street Lighting .....	276
Fire Mitigation Impact Fees.....	277

## Chapter 18 - Internal Service Funds

Internal Service Budget Summary .....	279
Dental/Vision .....	280
Disability Program .....	281
Employee Benefits .....	282
General Liability .....	283
Workers Compensation.....	284
Vehicle Maintenance.....	285
Vehicle Replacement .....	286
Technology Replacement .....	287

## Chapter 19 - Redevelopment Agency

RDA.....	289
Housing .....	294
RDA & Low/Mod Debt Service.....	296

## Chapter 20 - Capital Acquisitions

Capital Acquisitions.....	299
---------------------------	-----

## Chapter 21 - Capital Improvement Program

Index .....	303
Introduction .....	304
Projects with Current Funding .....	307
Detail of Currently Funded Projects.....	315
Detail of Future Funded Projects.....	377
Summary Schedules.....	393

## Chapter 22 - Glossary

Budget Glossary .....	407
Glossary of Acronyms.....	411
Fund Description.....	413
List of Funds .....	417
List of Departments.....	418
City Resource Guide.....	419

## Chapter 23 - Appendix

Yuba City at a Glance.....	421
Statistics.....	424

## Chapter 24 - Index

Index .....	429
-------------	-----

## Charts and Graphs

City Organization Chart .....	iii
General Plan Diagram .....	31
City Wide Source of Funds .....	48
City Wide Use of Funds .....	49
Value of City Services.....	61
Personnel Changes .....	71
Department Full-Time Equivalent Positions ....	72
City Employee to Resident Ratio.....	73
General Fund Reserve History .....	77
General Fund Revenue Sources .....	89
Sales Tax Revenue History .....	90
Property Tax Revenue History.....	91
Motor Vehicle In Lieu Fee History.....	92
Map of California.....	427

---

---

# Reader's Guide

---

## READER'S GUIDE TO THE BUDGET

The Budget User's Guide provides the reader with an overview of the City's budget process, as well as explanation of how to understand, read, and use this budget document.

### The Budget Preparation Process

The budget itself is the process of allocating limited resources to attain given goals and objectives. The process is dynamic and constantly changing in tune with the public interest and needs.

The initial phase of the budget preparation process begins in January with the formulation of the budget calendar. The budget calendar is prepared through the input of the Executive Team as well as the City Manager. Soon after the formulation of the budget calendar, the Assistant City Manager and the City Manager meet to discuss the budget preparation process and the policies associated with it.

During the next several months, all departments become involved in a detailed review of the current operating budgets, goals, and objectives. From this analysis, appropriations for new and additional services, positions, capital acquisitions, and capital improvement projects are prioritized. Finally, in late April, a final review of the budget requests is made by the City Manager, Department Heads, and Administrative Services Department staff. As soon as the City Manager approves the final details, a proposed budget document is printed.

The following are some of the more notable dates of our budget process:

### FY 2006-07 Budget Calendar

<u>Dates</u>	<u>Function</u>
Jan. 21	Formulate budget calendar and discuss budget calendar with Executive Team.

March 3	Submit extra help, overtime and special pay worksheets, departmental revenue, new positions and position upgrades.
March 17	Submit five-year CIP requests, remaining FY 2006-07 appropriation request forms, and department Executive Summaries.
April 4 – April 11	City Manager and budget team meet with Department Heads to review appropriation requests.
April 22	Deadline for final revisions to proposed budget.
May 23	Public notice of the availability of the budget document and Gann appropriations limit.
May 30	Budget study session (public invited).
June 6	Budget adoption.
July 1	Start of new budget cycle.

### Budget Organization

#### Chapter 2 - Budget Message

The City Manager's Budget Message to the City Council provides an overview of economic conditions, City finances, legislative impacts, as well as key issues and priorities for the City.

#### Chapter 3 - Strategic Plan & Fiscal Policies

The City's strategic plan is its vision for providing services to the community. In this chapter, a summary of the City's strategic action plan is provided. All departmental goals listed in the department sections are aligned with the City's strategic plan.

The General Plan helps the City map out the look and style of new development so that growth is controlled and the City can maintain a high level of services to its citizens.

---

Development of Specific Plans, Master Plans, and Development Agreements are the cornerstone of implementing the General Plan policies. The City's Growth Policies help to assure the goals of the General Plan are met.

The City's Financial Policies provide a summary of the City's policies addressing the operating budget, revenues and expenditures, utility rates and fees, capital improvement program, long and short-term debt, reserves, investments, and accounting/auditing reporting.

The City operates under the Budget Policies included in the "Strategic Plan & Fiscal Policies" section of the budget document. Once the budget is adopted by the City Council, the responsibility of implementing each department's budget lies with each Department Head, with the ultimate responsibility resting with the City Manager.

The City also operates under a set of investment policies required by the California Government Code (Section 53646) and the City's Financial Policy XII. These policies are brought before the Council annually. A summary of the Investment Policy is included in the "Strategic Plan & Fiscal Policies" section of the budget document for reference.

## Chapter 4 - Budget Summaries

The Budget Summaries chapter provides a multi-year overview of the City's expenditures/expenses, debt summaries, program summaries, and position changes.

## Chapter 5 - Revenues

This chapter provides a more detailed overview of each fund's estimated revenue. Overall, the revenue estimates consider current growth patterns. Appropriations, in turn, are based on these assumed revenue increases.

## Chapters 6-16 - Department Budgets

The department chapters represent the main body of the budget document. Each departmental section has the following:

- ◆ Organization Chart
- ◆ Mission Statement
- ◆ Service Description
- ◆ Strategic Issues (aligned with the City's strategic plan)
- ◆ FY 2005-06 Accomplishments
- ◆ FY 2006-07 Initiatives
- ◆ Performance Measures
- ◆ Budget appropriations by object (line-item) for the year

## Chapter 17 - Special Revenue Funds

This chapter contains funds that provide Special Revenue activities. In most cases, these funds represent activities that are provided by specific user fees, charges, taxes, or grants. These revenues are usually legally restricted to expenditures for specific purposes. Special Revenue funds included within this budget are:

- ◆ Streets & Roads
- ◆ Traffic Safety
- ◆ Landscaping Assessment District
- ◆ Development Impact Fees
- ◆ Community Development Block Grant (CDBG)
- ◆ HOME
- ◆ Supplemental Law Enforcement
- ◆ Residential Street Lighting
- ◆ Fire Mitigation Fees

## Chapter 18 - Internal Service Funds

The Internal Service Funds allow for the accumulation of resources for equipment replacement, ease in costing and pricing of services, and the ability to accumulate the total cost of each activity. This chapter contains the City's eight internal service funds:

- ◆ Vehicle Maintenance
  - ◆ Vehicle Replacement
  - ◆ Technology Equipment Replacement
  - ◆ Employee Benefits
  - ◆ Dental/Vision
  - ◆ General Liability
-

---

# Reader's Guide

---

- ◆ Workers Compensation
- ◆ Disability Program

## Chapter 19 - Redevelopment Agency

This chapter contains the City's Redevelopment Agency activities. The purpose for redevelopment is to eliminate economic blight; revitalize depressed sections of the City; expand the supply of low and moderate income housing; expand employment opportunities for jobless and low income persons; and to provide a quality environment for the well being of all citizens. The Redevelopment Agency Board of Directors formulates the policies of the Redevelopment Agency. The members of the board are comprised of the City Council Members.

## Chapter 20 - Capital Acquisitions

This chapter provides detail on the equipment acquisitions for each department of each fund. Capital items are those that cost more than \$5,000 and have a useful life of greater than two years.

## Chapter 21 - Capital Improvement Program

This chapter contains summaries of the CIP projects, which are recommended to be funded in FY 2006-07, as well as over the subsequent four years.

## Chapter 22 - Glossary

The glossary of budget terms is provided to better familiarize the reader with some of the budgetary and financial vocabulary found throughout the budget document. The glossary also contains a description of all the fund types and a brief explanation of accounts used.

## Chapter 23 - Appendix

This chapter provides a community profile of the City.

## Chapter 24 - Index

This chapter provides a quick and easy reference to particular areas of interest in the budget document.

### **Basis of Budgeting and Accounting**

The City of Yuba City's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). Government fund types (General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds), agency funds, and expendable trust funds are maintained on a modified accrual basis of accounting (see Glossary). Proprietary fund types (Enterprise Funds and Internal Service Funds) and non-expendable trust funds are maintained on an accrual basis of accounting (see Glossary). For a further description of the various fund types used by the City, please refer to the Glossary chapter. Budgets are adopted annually on a basis consistent with Generally Accepted Accounting Principles (GAAP); the same guidelines used in the preparation of the year-end financial statements. Thus, revenue estimates generally anticipate amounts that will be considered earned and available to meet current period expenses among the coming fiscal year. Certain expenses obligated in FY 2005-06 will not have been paid by June 30, 2006, but are estimated in FY 2005-06. Salaries, for example, have been estimated in the budget as long as they are expected to have been obligated for time worked by the end of June 30th, even though they will not have been paid until the first or second week of July.

---

# City of Yuba City 2006-2007 Budget

---



Yuba City and  
the Sutter Buttes

---