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# Glossary

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**Accrual Basis** - Sometimes called "full accrual" basis. A basis of accounting in which revenues are recognized when earned regardless of when they are received, and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

**Accumulated Depreciation** - The amount of depreciation that has accumulated to date during the existing useful life of City assets.

**Appropriation** - An authorization by the City Council to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in amount as to the time when it may be expended.

**Assessment District** - Not a separate government entity, but rather a defined area of land that will be benefited by the acquisition, construction or maintenance of a public improvement.

**Assessed Valuation** - A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII, Section 2 of the California State Constitution, property values are assessed at full cash value (indexed from 1975-76 dollars using the Consumer Price Index; increases not to exceed 2% per year). However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

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

**Beginning/Ending Fund Balance** - Appropriated resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily cash on hand.

**Bond** - A city may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

**Budget** - A plan of financial operation listing an estimate of proposed applications or expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council.

**Budget Message** - Included in the opening section of the budget, the Budget Message provides the Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

**Capital Improvement** - A permanent addition to the city's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of the same.

**Capital Improvement Program (CIP)** - A financial plan of proposed capital improvement projects with single and multiple-year capital expenditures. This program plans for five years and is updated annually.

**Capital Outlay** - Also called Capital Acquisition. A budget category which budgets all equipment having a unit cost of more than \$5,000 and an estimated useful life of over two years. Capital Outlay is budgeted in the operating budget.

**Capital Projects** - Physical structural improvements generally with a cost of \$10,000 or more and a useful life of one year or more. Examples include a new park, building modifications, and water main construction.

**Certificates of Participation (C.O.P)** - Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

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**Community Development Block Grant (CDBG)** - Is a federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment, and expanded opportunities for persons of low and moderate income. The City of Yuba City receives an annual CDBG entitlement from the U.S. Department of Housing and Urban Development.

**Debt Service** - Payment of the principal and interest on an obligation resulting from the issuance of bonds or notes.

**Debt Service Requirements** - The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

**Deficit** - An excess of expenditures or expenses over resources.

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

**Depreciation** - The decrease in value of physical assets due to use and the passage of time.

**Development Impact Fees** - Fees placed on the development of land or conditions required for the approval of a development project such as the donation (dedication or exaction) of certain land (or money) to specific public uses. The fees are typically justified as an offset to the future impact that development will have on existing infrastructure.

**Encumbrances** - A legal obligation to pay funds, the expenditure of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Enterprise Funds** - This fund type is used to account for operations that are: (a) financed and operated in a manner similar to private sector enterprises and it is the intent of the City that the costs (including depreciation) of providing goods

or services to the general public be financed or recovered primarily through the user charges; or (b) the City or an outside grantor agency has determined that a periodic determination of revenues earned, expenses, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City has established two enterprise funds: water and wastewater (see Fund).

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

**Fiscal Year (FY)** - A 12-month period of time to which the budget applies. For Yuba City, it is July 1 through June 30.

**Full-Time Equivalent (FTE)** - The decimal equivalent of a part-time position converted to a full-time base (i.e., one person working half time would equate to 0.5 FTE).

**Fund** - An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. The seven generic fund types used by the City are: General Fund, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

**Fund Balance** - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception. Also known as financial position, fund balance is the excess of assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditure and other financing issues.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting.

**General Fund** - The primary fund of the City used to account for all revenues and

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## Glossary

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expenditures of the City not legally restricted as to use. Examples of departments financed by the General Fund include the City Council/Clerk, Police, Community Development, Administrative Services, and others.

**Grant** - Contribution or gift of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

**Home Investment Partnerships Program (HOME)** - Is a federal grant that provides funding for the programs that offer affordable housing to low income households including homeowner rehabilitation, homebuyer activities, rental housing and tenant based rental assistance. The City of Yuba City receives its HOME funds from the California State Department of Housing and Community Development.

**Inter-fund Transfers** - Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

**Internal Service Fund (ISF)** - Funds established to account for the financing of goods or services provided by one department for other departments within the City on a cost reimbursement basis.

**Modified Accrual** - An adaptation of the accrual basis of accounting for governmental fund types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

**Municipal Code** - A book that contains City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, zoning, building, etc.

**Nitrification/De-nitrification** - A process which is the conventional way to remove nitrogen from sewage and municipal wastewater

**Objectives** - The expected results or achievements of a budget program.

**Operating Budget** - Annual appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, capital outlay and capital improvements.

**Operating Expenses** - Expenditures for materials, supplies, and services which are ordinarily consumed within a fiscal year and which are not included in program inventories.

**Ordinance** - A formal legislative enactment by the City Council. It is the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An ordinance has a higher legal standing than a resolution.

**Reimbursement** - Payment of amount remitted on behalf of another party, department or fund.

**Reserve** - An account used to record that a portion of the fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Resolution** - A special order of the City Council, which has a lower legal standing than an ordinance.

**Retained Earnings** - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenues** - Amount received for taxes, fees, permits, licenses, interest, and intergovernmental sources during the fiscal year.

**Revenue Bonds** - A type of bond usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

**Rural Economic Development Infrastructure Program (REDIP)** - Provides low-cost financing for the construction, improvement, or expansion of public infrastructure necessary to support the creation or retention of permanent, private sector jobs in rural areas

**Secured Property** - As the property tax is guaranteed by placing a lien on the real property, secured property is that real property

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in which the value of the lien on the real property and the personal property located thereon is insufficient to assure payment of the tax.

**Special Assessment** - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Staffing** - A budget category which generally accounts for full-time and temporary employees.

**Trunk** – A high volume distribution (water) or collection (sewer) pipe that spans a great distance and does not generally have service connections attached directly to it. May occasionally be referred to as a main.

**Unsecured Property** - As the property tax is guaranteed by placing a lien on the real property, unsecured property is that real property in which the value of the lien is not sufficient to assure payment of the property tax.

**User Fees** - The payment of a fee for direct receipt of a public service by benefiting from the service.

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## Glossary of Acronyms

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**AB** ..... Assembly Bill  
**ADA**.....Americans with Disabilities Act  
**BRAC**.....Base Relocation and Closure  
**CAD**.....Computer Aided Dispatch  
**CAFR** ..Comprehensive Annual Financial Report  
**CCMA**.....California Committee on Municipal  
.....Accounting  
**CCMT** .... California Certified Municipal Treasurer  
**CDBG**..... Community Development Block Grant  
**CEQA**..... California Environmental Quality Act  
**CFD**..... Community Facilities District  
**CIP** .....Capital Improvement Programs  
**CLETS**..... California Law Enforcement  
.....Telecommunications System  
**COMPSTAT** .....Comparative Statistics  
**COP**.....Certificates of Participation  
**COPPS**.....Community Oriented  
.....Policing & Problem Solving  
**CSFMO** .....California Society of  
.....Municipal Finance Officers  
**DIF**.....Development Impact Fees  
**DS** .....Development Services  
**EDC**.....Economic Development Corporation  
**EFT**..... Electronic Funds Transfer  
**EIR** ..... Environmental Impact Report  
**FRAQMD**..... Feather River Air Quality  
.....Management District  
**FTE**..... Full-Time Equivalent  
**FY**.....Fiscal Year  
**GAAP**.. General Accepted Accounting Principals  
**GASB** Government Accounting Standards Board  
**GDP**.....Gross Domestic Product  
**GFOA** Government Finance Officers Association  
**GIS** ..... Geographic Information Systems  
**HAA5**..... Halocetic Acids (there are 5 of them)

**HOME** ..Home Investment Partnerships Program  
**HVAC** ..... Heating Ventilation Air Conditioning  
**ICMA** .....International City Management Assn  
**ISF** .....Internal Service Fund  
**LAFCO**..... Local Agency Formation Commission  
**LAIF** ..... Local Agency Investment Fund  
**LLD** ..... Lighting & Landscape District  
**LTF** .....Local Transportation Fund  
**MOU**..... Memo of Understanding  
**NPDES**..... National Pollutant Discharge  
..... Elimination System  
**OES** ..... Office of Emergency Services  
**OTS**..... Office of Traffic Safety  
**PG&E**..... Pacific Gas & Electric Co.  
**QAT** ..... Quality Assurance Team  
**RDA** .....Redevelopment Agency  
**REDIP** ..... Rural Economic Development  
..... Infrastructure Program  
**RLF** .....Revolving Loan Fund  
**RSTP** ..... Regional Surface Transportation  
**S&U** ..... Streets & Underground  
**SACOG** .....  
..... Sacramento Area Council of Governments  
**SB** ..... Senate Bill  
**SBOE**..... State Board of Equalization  
**SCADA** ..... Supervisory Control and  
..... Data Acquisition  
**SOI**.....Sphere of Influence  
**SOP** ..... Standard Operating Procedure  
**STA** ..... State Transit Assistance  
**STOP** .....Suspended Traffic Offender Program  
**SWAT** ..... Special Weapons and Tactics  
**TDA**..... Transportation Development Act  
**TTHM** ..... Total Trihalomethanes  
**TOT** ..... Transient Occupancy Tax

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## Glossary of Acronyms

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**UCLA** .....University of California Los Angeles  
**VL**F..... Vehicle License Fees  
**VSET** ..... North Valley Vehicle Surveillance  
..... Enforcement Teams  
**WRP** .....Water Reclamation Plant  
**WTP** .....Wastewater Treatment Plant  
**YCPD** ..... Yuba City Police Department  
**YSAGE**.....Yuba Sutter Area Gang Enforcement  
**YSDI**..... Yuba Sutter Disposal Inc.

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# Fund Description

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## FUND/ACCOUNT DESCRIPTIONS

State Law and Generally Accepted Accounting Principles (GAAP) establish the financial structure for cities. Governments allocate and account for resources in separate sub entities classified as funds and account groups, based on the purposes for which the resources are to be spent and the means by which spending activities are controlled.

### GENERAL FUND

The General Fund is the general operating fund of the City. It is the largest of all the funds and accounts for all financial resources traditionally associated with governments, such as Police, Fire, Streets, etc. It accounts for everything except those items that are specifically required to be accounted for in another fund.

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital projects) that are legally restricted to expenditures for specified purposes or for which separate accounting is required by administrative action.

Examples of the City's Special Revenue Funds include:

**Streets & Roads.** Accounting for monies to be used on transit, road and street programs.

**Traffic Safety.** Accounting for court fines collected on the City's account for moving violations.

### ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in

a manner similar to private business enterprises.

Where the intent of the governing body is that the costs (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The City maintains the following Enterprise Funds:

**Water Utility.** Accounting for activity related to providing residents with water service and the billing for service provided by the City.

**Wastewater Utility.** Accounting for activity related to providing collection and treatment of wastewater.

### INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods or other services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

The City's Internal Service Funds are:

**Vehicle Maintenance.** Accounting for vehicle and special equipment maintenance.

**Vehicle Replacement.** Accounting for the replacement of City vehicles upon the expiration of their useful life.

**Employee Benefits.** To account for the provision of health and unemployment services.

**General Liability.** Accounting for general liability coverage for the City.

**Disability Program.** Accounting for short-term disability services.

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# Fund Description

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**Technology Replacement.** Accounting for the replacement of City computers upon expiration of their useful life. Also this fund is responsible for providing funds to maintain existing computer equipment through service contracts.

**Dental/Vision.** Accounting for the provision of dental and vision services.

**Workers Compensation.** Accounting for workers compensation coverage for the City.

## FIDUCIARY FUND TYPES

Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organization, other governments and/or other funds. These funds do not necessarily require budgets.

The City accounts for the following in the Trust and Agency Fund:

- ❖ Deferred Compensation Plan
- ❖ Performance Deposits
- ❖ Special Assessments & Taxes

## EXPLANATION OF ACCOUNTS

### Salary & Benefit Accounts

- 612 Salaries, Regular: includes salaries and wages, including terminal leave payments, for all employees except temporary and seasonal, in accordance with the classification compensation plan. Employees' salaries may be spread to several activities to reflect the distribution of their time.
- 613 Wages, Extra Help: includes salaries and wages for all temporary and seasonal employees in accordance with the classification compensation plan.

614 Overtime Wages: includes salaries and wages for overtime work in accordance with the classification compensation plan.

615 Fringe Benefits: includes the City's expenses for all benefits and includes: Medicare, health, PERS, workers compensation, life insurance, and vision.

### Materials, Supplies, and Service Accounts

621 Utilities: includes expenses for gas and electricity.

622 Telephone: includes telephone related charges.

623 Postage & Freight: includes the cost of postage, certified and registered mail, UPS.

624 Advertising: includes promotional and legal advertising in newspapers, magazines, and other media.

625 Office Supplies: includes consumable items such as pencils, carbon paper, calendars, staplers, and filing material. Also includes photocopy charges, blueprints, forms etc.

626 Printing & Binding: includes outside printing and binding.

627 Professional & Specialized Services: includes services by other than City employees (e.g., auditing services, engineering and architectural services, actuarial studies, data processing, and other similar services).

628 Travel & Meetings: includes travel to conferences, professional organization meetings, seminars and other outside training events.

629 Vehicle Allowance: reflects monthly car allowance or mileage expense

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## Fund Description

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- when employees use personal vehicles in the performance of City business.
- 631 Subscriptions & Membership Dues: includes expenses for memberships and dues to professional organizations. Subscriptions include publications and trade journals.
- 632 Rents and Leases: include all rental and leases.
- 633 Office Equipment O & M: includes maintenance and rental of typewriters, microfilm camera.
- 634 Special Equipment O & M: includes maintenance and operational costs of non-automotive equipment such as instrumentation, compressors, pool filters, etc. (see chart of accounts for complete listing).
- 635 Vehicle Maintenance & Replacement: includes all vehicle maintenance costs and the replacement fee charged by the internal service fund based on vehicle allocated.
- 636 Buildings & Facility O & M: includes expenses incurred in maintenance and repair of buildings and structures.
- 637 Chemicals: includes chemicals such as chlorine, sulfur dioxide, etc. (see chart of accounts for a complete listing)
- 638 Small Tools & Equipment: includes hammers, shovels, minor drafting equipment and engineering equipment, photographic equipment, etc., with less than a \$1,000 estimated unit price or with an estimated life of one year or less (regardless of cost). Supplies or other expenses peculiar to one or a few departments (e.g., personnel tests, duplicating supplies, lab supplies, film, traffic signs, athletic supplies).
- 639 Training Programs: includes expenses for in-service training programs, refreshments, seminars and miscellaneous training materials.
- 642 Uniforms and Clothing: includes uniform allowance, purchase or rental of uniforms, rainwear, helmets, goggles, badges, etc.
- 643 General Liability Insurance Premiums: includes expenses for insurance premiums and claims settlements for other than group health and life insurance.
- 649 Depreciation: covers the cost of a fixed asset that is prorated over the estimated service life of such an asset. Each accounting period is charged with a portion of such cost. Depreciation expenses appear only in the enterprise and internal service funds.
- 652 Bond Principal and Interest Expense: includes expenditures to retire principal maturing bonds and interest payments.
- 660 Other Material and Supplies: includes other material and supplies that do not fall into a defined category above.
- Capital Acquisition Accounts
- 691 Land: includes all expenditures for land.
- 692 Equipment: includes expenditures for all equipment with an estimated unit price of \$5,000 or more and a useful life of two years or greater. Examples range from office equipment to outdoor equipment (e.g., lawnmower).
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## Fund Description

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- 693 Buildings: includes all expenditures for buildings.
- 694 Vehicles: includes purchases for vehicles (e.g., truck, vans, sedans).
- 695 Furniture Fixtures: includes expenditures for furniture and fixtures with an estimated unit price of \$5,000 or more (e.g., credenzas, desks, chairs).
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## List of Funds

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General.....	100	Water Operation Fund .....	507
Redevelopment Agency .....	201	CIP – Water Projects .....	517
Low/Moderate Housing Set-Aside RDA.....	202	Wastewater Operating Fund.....	518
HOME Grant Program.....	203	CIP – Wastewater Projects.....	528
Community Development Block Grant.....	204	Water Revenue Certificates.....	537
CDBG-Housing Rehabilitation Revolving Loan Fund .....	205	Wastewater Revenue Certificates-2000 .....	538
CDBG-Economic Development RLF.....	206	Wastewater Revenue Certificates-2002 .....	539
Micro Enterprise Loan RLF .....	207	Employee Benefits .....	601
98 HOME Grant Program.....	208	Vision/Dental Plan.....	603
99 HOME Grant Program.....	209	Disability Program.....	604
Streets and Roads .....	220	General Liability .....	605
Traffic Safety .....	225	Inventory .....	606
Suspended Traffic Offender Program .....	226	Worker’s Compensation .....	607
Fire Mitigation Impact Fees.....	230	Vehicle Maintenance ISF .....	619
Landscape N Stabler Zone A #1 .....	240	Vehicle Replacement ISF .....	620
Landscape Garden Highway Zone B #1 .....	241	Computer Replacement ISF .....	622
Landscape Town Center Zone A #2 .....	242	Trust and Agency.....	701
Landscape Palisades Zone A # 3 .....	243		
Landscape Regency Park Zone A #4 .....	244		
Landscape South Park Zone A #5 .....	245		
Landscape South Park Zone B #5 .....	246		
Landscape Wheeler Estates Zone C #5 .....	247		
Landscape Bogue Ranch.....	248		
Landscape Richland Ranch .....	249		
Residential Street Lights .....	270		
Misc. Lighting Districts .....	271		
CIP – General Fund Projects .....	301		
CIP – Streets and Roads Projects .....	303		
CIP – Impact Fees Projects .....	304		
CIP – Redevelopment Agency.....	305		
CIP – Low/Mod Projects.....	306		
REDIP Loan Debt Service.....	450		
Redevelopment Agency Debt Service .....	451		
Low/Mod Debt Service .....	452		

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## List of Departments

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City Council .....	1110	Parks & Recreation – Senior Center.....	5120
City Attorney.....	1210	Parks & Recreation – Swimming Pool .....	5130
City Manager.....	1305	Parks & Recreation – Recreation Programs	
Administrative Services – Finance.....	1510	.....	5200
Administrative Services – City Treasurer.....	1520	Redevelopment Agency.....	6011
Administrative Services – Information		Low/Mod RDA Fund.....	6021
Technology .....	1530	HOME Grant Program .....	6031
Administrative Services – General Services		CDBG Programs.....	6301
.....	1541	Dental/Vision Plan Fund .....	6512
Human Resources – City Clerk.....	1710	Disability Program Fund .....	6520
Human Resources .....	1720	Employee Benefits Fund.....	6521
Development Services – Administration .....	1905	General Liability Fund.....	6535
Development Services – Planning .....	1910	Workers Compensation Fund.....	6555
Development Services – Building .....	1920	Vehicle Maintenance ISF.....	6605
Development Services – Engineering.....	1930	Vehicle Replacement ISF .....	6610
Police – Traffic .....	2110	Computer Replacement ISF .....	6630
Police – Administration.....	2120	Utilities – Water Distribution.....	7110
Police – Investigation .....	2130	Utilities – Water Treatment Plant.....	7120
Police – Field Operations .....	2140	Utilities – Wastewater Collection .....	8110
Police – Crime Prevention.....	2150	Utilities – Wastewater Treatment Plant.....	8120
Police – Technology Resources .....	2155	Utilities – Laboratory .....	8140
Police – Crime Analysis & Intelligence.....	2160		
Police – Communications.....	2170		
Fire – Administration .....	2305		
Fire - Operations .....	2310		
Utilities – Street Maintenance .....	3130		
Utilities – Electrical Maintenance .....	3150		
Animal Control Services.....	4110		
Economic Development .....	4120		
Contingency .....	4215		
Non-Departmental.....	4220		
Parks & Recreation – Administration .....	5105		
Parks & Recreation – Recreation Supervision			
.....	5110		
Parks & Recreation – Park Maintenance .....	5115		

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## City Resource Directory

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*(All telephone numbers have a 530 area code)*

Administrative Services – Finance .....822-4622  
Administrative Services – General Services  
.....822-4659  
Administrative Services – Information  
Technology.....822-4916  
Administrative Services –Treasurer .....822-4817  
CDBG Programs .....822-4697  
City Attorney.....822-4601  
City Council .....822-4606  
City Manager.....822-4601  
Development Services – Building .....822-4629  
Development Services – Engineering...822-4629  
Development Services – Planning .....822-5135  
Economic Development .....822-4601  
Fire – Administration .....822-4689  
HOME Grant Program.....822-4697  
Human Resources – City Clerk.....822-4609  
Human Resources .....822-4612  
Low/Mod RDA Fund.....822-4697  
Parks & Recreation .....822-4650  
Parks & Recreation – Senior Center.....822-4608  
Police – Traffic .....822-4660  
Police – Administration.....822-4664  
Police – Investigation .....822-4788  
Police – Field Operations .....822-4660  
Police – Crime Prevention.....822-4668  
Police – Technology Resources .....822-4676  
Police – Information and Analysis.....822-4664  
Police – Communications.....822-4661  
Redevelopment Agency .....822-4601  
Utilities – Street Maintenance .....822-4643  
Utilities – Electrical Maintenance .....822-4643  
Utilities – Water Distribution .....822-4643

Utilities – Water Treatment Plant.....822-4639  
Utilities – Wastewater Collection .....822-4643  
Utilities – Wastewater Treatment Plant.822-4639  
Utilities – Laboratory .....822-4639  
Vehicle Maintenance ISF .....822-4659  
Vehicle Replacement ISF .....822-4659

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# City of Yuba City FY 2006-2007 Budget

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