
Budget Summaries

The Budget Summaries section uses charts and tables to provide an overview of the Adopted FY 2006-07 Annual Budget. This section is organized as follows:

City Wide Source of Funds Pie Chart 48

City Wide Use of Funds Pie Chart 49

All Funds Budget Summary 51

All Fund Summary-Revenues by Category..... 52

All Fund Summary-Expenditures by Category..... 53

Budget Comparison By Fund-Revenues 54

Budget Comparison 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 Obligation 66

Landscape Benefit District 67

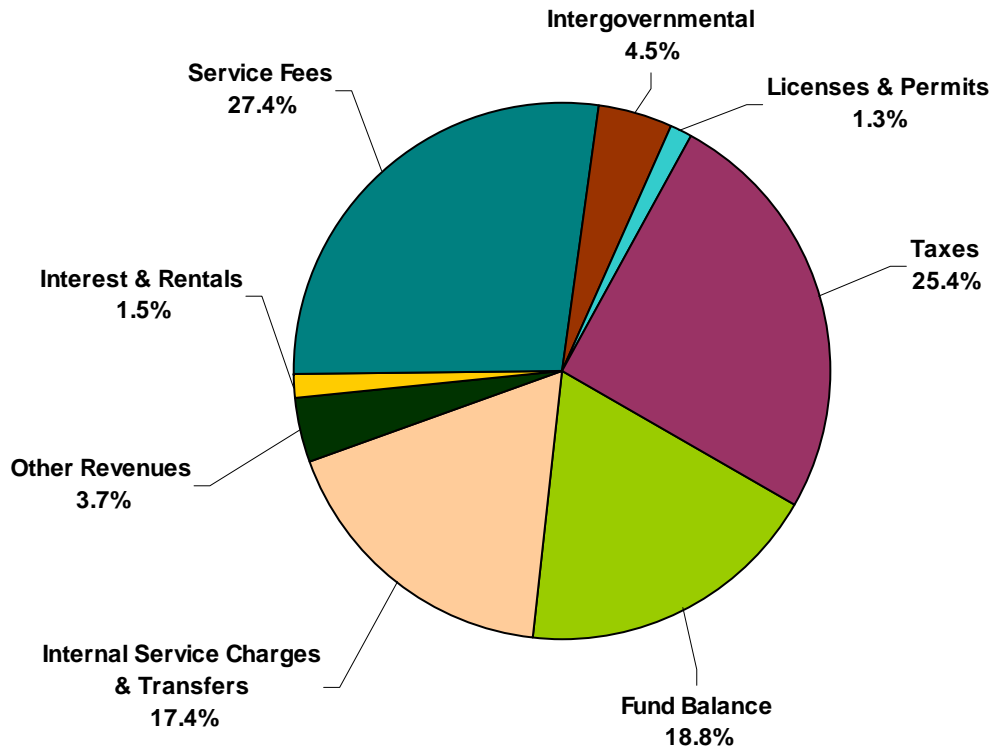
Full-Time Equivalent Positions..... 68

Personnel Changes..... 71

Full-Time Equivalent Charts..... 72

City Wide Source of Funds

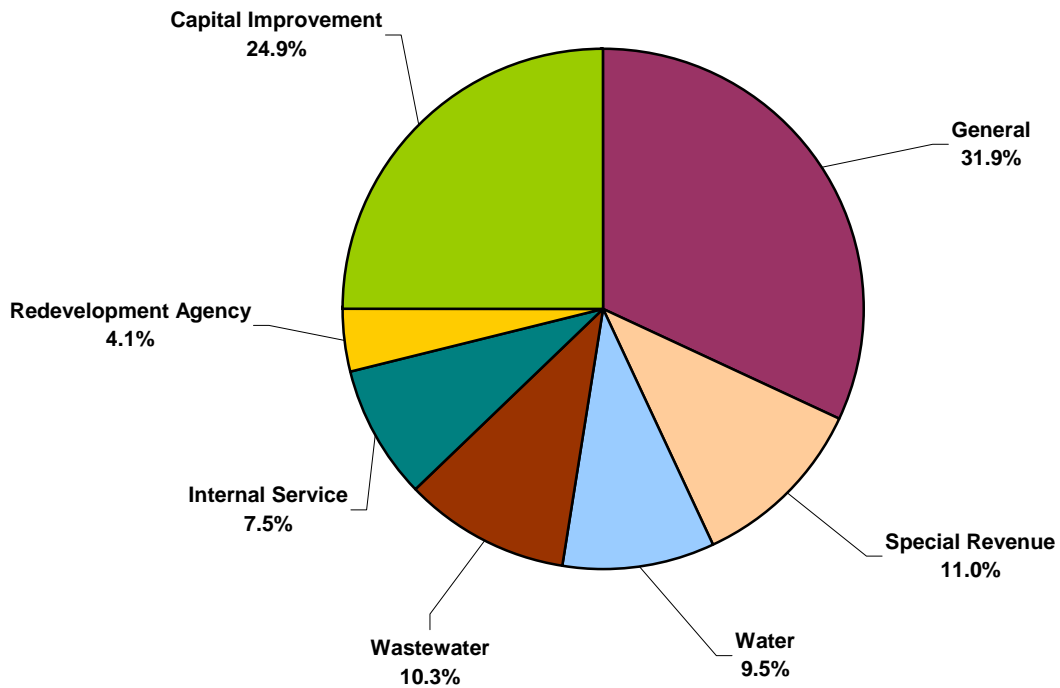
Fiscal Year 2006-07



Taxes	\$	27,669,040
Licenses & Permits	\$	1,395,800
Intergovernmental	\$	4,921,009
Service Fees	\$	29,828,695
Interest & Rentals	\$	1,644,060
Other Revenues	\$	3,987,430
Internal Charges & Transfers	\$	19,400,288
Fund Balance	\$	20,015,757
Total Revenues	\$	108,862,079

City Wide Use of Funds

Fiscal Year 2006-07



General Fund	\$	34,740,835
Special Revenue Funds	\$	12,008,119
Water Fund	\$	10,309,273
Wastewater Fund	\$	11,208,989
Internal Service Funds	\$	9,016,074
RDA Funds	\$	4,432,789
CIP Fund	\$	27,146,000
Total Expenditures	\$	108,862,079

City of Yuba City FY 2006-2007 Budget



All Funds Budget Summary

Fund Title	Estimated Beg. Balance 6/30/2006	Projected Revenues	Total Appropriations	Projected Ending Balance 6/30/2007
General Fund	\$ 3,607,096	\$ 34,764,535	\$ 34,740,835	\$ 3,630,796
Special Revenue Funds				
CDBG Program	706,910	693,854	751,679	649,085
HOME Program	261,410	1,430,000	1,375,000	316,410
Streets & Roads	340,460	2,397,375	2,000,000	737,835
Traffic Safety	189,900	955,500	930,000	215,400
Suspended Traffic Offender	170,140	93,000	50,000	213,140
Development Impact Fees	15,310,350	4,400,000	6,093,000	13,617,350
Fire Mitigation Impact Fees	164,230	21,000	150,000	35,230
Landscape Assessments	675,920	752,875	598,440	830,355
Residential Street Lighting	219,485	139,070	60,000	298,555
Total Special Revenue Funds	18,038,805	10,882,674	12,008,119	16,913,360
Enterprise Funds				
Water	1,393,700	12,000,000	10,309,273	3,084,427
Wastewater	1,597,900	10,597,500	11,208,989	986,411
Total Enterprise Funds	2,991,600	22,597,500	21,518,262	4,070,838
Internal Service Funds				
Employee Benefits	655,670	3,164,580	3,135,320	684,930
Dental/Vision	135,790	436,750	409,200	163,340
Disability Program	134,710	15,500	35,000	115,210
General Liability	373,000	713,500	710,000	376,500
Workers Comp Insurance	521,580	644,400	634,680	531,300
Vehicle Maintenance	36,290	801,000	784,150	53,140
Vehicle Replacement	6,395,930	1,446,801	2,470,335	5,372,396
Technology Replacement	1,435,350	518,933	837,389	1,116,894
Total Internal Service	9,688,320	7,741,464	9,016,074	8,413,710
Redevelopment Agency Funds				
RDA Capital Projects	691,610	1,981,490	2,574,497	98,603
RDA Debt Service	-	1,095,405	1,095,405	-
Low/Mod Housing	2,467,630	671,710	457,843	2,681,497
Low/Mod Debt Service	-	305,044	305,044	-
Total Redevelopment	3,159,240	4,053,649	4,432,789	2,780,100
Total	\$ 37,485,061	\$ 80,039,822	\$ 81,716,079	\$ 35,808,804
Capital Improvement				
Program Fund (CIP)	\$ 67,136,000	\$ 8,806,500	\$ 27,146,000	\$ 48,796,500

All Fund Summary-Revenues By Category

Fund Description	Taxes	Licenses & Permits	Inter- government	Service Fees	Interest & Rentals	Other Revenues	Internal Charges & Transfers	Total Adopted
General Fund	\$ 25,129,940	\$ 1,395,800	\$ 682,680	\$ 1,975,430	\$ 457,380	\$ 41,500	\$ 5,081,805	\$ 34,764,535
Special Revenue Funds								
CDBG Program	-	-	551,854	-	5,000	137,000	-	693,854
HOME Program	-	-	1,300,000	-	5,000	125,000	-	1,430,000
Streets & Roads	-	-	2,337,375	-	60,000	-	-	2,397,375
Traffic Safety	-	-	-	940,500	15,000	-	-	955,500
Suspended Traffic Offender	-	-	-	90,000	3,000	-	-	93,000
Development Impact Fees	-	-	-	4,000,000	400,000	-	-	4,400,000
Fire Mitigation Impact Fees	-	-	-	20,000	1,000	-	-	21,000
Landscape Assessment	-	-	-	738,360	14,515	-	-	752,875
Residential Street Lighting	-	-	-	136,905	2,165	-	-	139,070
Total Special Revenue	-	-	4,189,229	5,925,765	505,680	262,000	-	10,882,674
Enterprise Funds								
Water	-	-	-	11,750,000	250,000	-	-	12,000,000
Wastewater	-	-	-	10,177,500	185,000	-	235,000	10,597,500
Total Enterprise	-	-	-	21,927,500	435,000	-	235,000	22,597,500
Internal Service Funds								
Employee Benefits	-	-	-	-	5,000	3,159,580	-	3,164,580
Dental/Vision Plan	-	-	-	-	5,000	431,750	-	436,750
Disability Program	-	-	-	-	3,500	12,000	-	15,500
General Liability	-	-	-	-	3,500	-	710,000	713,500
Workers Comp Insurance	-	-	-	-	13,000	-	631,400	644,400
Vehicle Maintenance	-	-	-	-	1,000	-	800,000	801,000
Vehicle Replacement	-	-	-	-	130,000	60,560	1,256,241	1,446,801
Technology Replacement	-	-	-	-	20,000	20,040	478,893	518,933
Total Internal Service	-	-	-	-	181,000	3,683,930	3,876,534	7,741,464
Redevelopment Agency								
RDA Capital Projects	1,907,210	-	39,280	-	35,000	-	-	1,981,490
RDA Debt Service	-	-	-	-	-	-	1,095,405	1,095,405
Low/Mod Housing	631,890	-	9,820	-	30,000	-	-	671,710
Low/Mod Debt Service	-	-	-	-	-	-	305,044	305,044
Total Redevelopment	2,539,100	-	49,100	-	65,000	-	1,400,449	4,053,649
Total All Funds	27,669,040	1,395,800	4,921,009	29,828,695	1,644,060	3,987,430	10,593,788	80,039,822
CIP Program Funds	-	-	-	-	-	-	8,806,500	8,806,500
Total with CIP	\$ 27,669,040	\$ 1,395,800	\$ 4,921,009	\$ 29,828,695	\$ 1,644,060	\$ 3,987,430	\$ 19,400,288	\$ 88,846,322

All Fund Summary-Expenditures By Category

Fund Description	Salaries & Benefits	Supplies & Services	Capital Acquisitions	Capital Improvements	Internal Charges & Transfers	Total Adopted
General Fund	\$ 26,329,864	\$ 8,364,971	\$ 46,000	\$ -	\$ -	\$ 34,740,835
Special Revenue Funds						
CDBG Program	95,498	611,181			45,000	\$ 751,679
HOME Program	20,000	1,355,000				\$ 1,375,000
Streets & Roads					2,000,000	\$ 2,000,000
Development Impact Fees					6,093,000	\$ 6,093,000
Traffic Safety					930,000	\$ 930,000
Suspended Traffic Offender					50,000	\$ 50,000
Landscape Assessment		338,635			259,805	\$ 598,440
Residential Street Lighting		60,000				\$ 60,000
Fire Mitigation Impact Fees					150,000	\$ 150,000
Total Special Revenue	115,498	2,364,816	-	-	9,527,805	12,008,119
Enterprise Funds						
Water	2,633,351	5,186,722	119,200		2,370,000	\$ 10,309,273
Wastewater	3,013,966	6,801,593	60,930		1,332,500	\$ 11,208,989
Total Enterprise	5,647,317	11,988,315	180,130	-	3,702,500	21,518,262
Internal Service Funds						
Employee Benefits		3,135,320				\$ 3,135,320
Dental/Vision Plan		409,200				\$ 409,200
Disability Program		35,000				\$ 35,000
General Liability		710,000				\$ 710,000
Workers Comp Insurance		634,680				\$ 634,680
Vehicle Maintenance	414,788	369,362				\$ 784,150
Vehicle Replacement		720,635	1,749,700			\$ 2,470,335
Technology Replacement		770,389	67,000			\$ 837,389
Total Internal Service	414,788	6,784,586	1,816,700	-	-	9,016,074
Redevelopment Agency Funds						
RDA Capital Projects	152,698	666,394			1,755,405	\$ 2,574,497
RDA Debt Service		1,095,405				\$ 1,095,405
Low/Mod Housing	50,918	101,881			305,044	\$ 457,843
Low/Mod Debt Service		305,044				\$ 305,044
Total Redevelopment	203,616	2,168,724	-	-	2,060,449	4,432,789
Total All Funds	32,711,083	31,671,412	2,042,830	-	15,290,754	81,716,079
CIP Program Funds	-	-	-	26,626,000	520,000	27,146,000
Total with CIP	\$ 32,711,083	\$ 31,671,412	\$ 2,042,830	\$ 26,626,000	\$ 15,810,754	\$ 108,862,079

Budget Comparison By Fund-Revenues

Fund Description	2003-04 Actual	2004-05 Actual	2005-06 Adopted	2005-06 Projected	2006-07 Adopted	Percent Change
General Fund	\$ 27,029,115	\$ 35,621,526	\$ 31,187,750	\$ 31,227,992	\$ 34,764,535	11.5%
Special Revenue Funds						
CDBG Program	828,128	744,927	621,265	816,000	693,854	11.7%
HOME Program	248,512	402,107	800,000	290,000	1,430,000	78.8%
Streets & Roads	3,136,899	3,345,855	2,022,273	2,139,673	2,397,375	18.5%
Traffic Safety	381,582	424,677	395,000	348,300	955,500	141.9%
Suspended Traffic Offender	91,726	69,126	82,000	91,165	93,000	13.4%
Development Impact Fees	5,243,644	9,110,027	9,800,000	9,800,000	4,400,000	-55.1%
Fire Mitigation Impact Fees	82,372	54,185	37,000	21,000	21,000	-43.2%
Landscape Assessments	300,145	419,725	360,710	625,310	752,875	108.7%
Residential Street Lighting	82,564	137,732	82,715	119,040	139,070	68.1%
Total Special Revenue	10,395,572	14,708,361	14,200,963	14,250,488	10,882,674	-23.4%
Enterprise Funds						
Water	10,580,933	15,231,378	13,119,000	11,966,500	12,000,000	-8.5%
Wastewater	10,880,565	12,037,100	11,622,500	10,674,140	10,597,500	-8.8%
Total Enterprise	21,461,498	27,268,478	24,741,500	22,640,640	22,597,500	-8.7%
Internal Service Funds						
Employee Benefit	1,820,103	2,181,813	3,096,935	2,572,955	3,164,580	2.2%
Dental/Vision Plan	364,295	349,972	415,320	247,230	436,750	5.2%
Disability Program	13,070	14,578	14,000	15,200	15,500	10.7%
General Liability	453,120	403,262	589,500	589,500	713,500	21.0%
Workers Comp Insurance	285,626	708,253	546,709	485,110	644,400	17.9%
Vehicle Maintenance	528,185	621,018	735,487	736,931	801,000	8.9%
Vehicle Replacement	1,167,316	777,852	1,194,924	1,171,643	1,446,801	21.1%
Technology Replacement	517,427	637,860	477,978	485,680	518,933	8.6%
Total Internal Service	5,149,142	5,694,608	7,070,853	6,304,249	7,741,464	9.5%
Redevelopment Agency						
RDA Capital Projects	2,763,836	18,561,818	2,275,025	1,928,501	1,981,490	-12.9%
Low/Mod Housing	598,992	5,077,469	603,470	712,551	671,710	11.3%
RDA Debt Service	512,402	554,946	1,059,470	1,059,470	1,095,405	3.4%
Low/Mod Debt Service	121,759	135,577	291,186	291,186	305,044	4.8%
Total Redevelopment	3,996,989	24,329,810	4,229,151	3,991,708	4,053,649	-4.1%
Capital Improvement Program						
Interfund Transfers	19,643,527	24,932,322	1,376,400	9,826,084	8,806,500	539.8%
Total All Funds	\$ 87,675,843	\$ 132,555,105	\$ 82,806,617	\$ 88,241,161	\$ 88,846,322	7.3%

Budget Comparison By Fund-Expenditures

Fund Description	2003-2004 Actual	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	Percent Change
General Fund	\$ 23,471,147	\$ 26,180,815	\$ 31,164,658	\$ 34,740,835	11.5%
Special Revenue Funds					
CDBG Program	662,197	589,248	580,129	751,679	29.6%
HOME Program	14,213	357,990	800,000	1,375,000	71.9%
Development Impact Fees	1,661,498	3,175,337	3,689,400	6,093,000	65.1%
Streets & Roads	5,443,705	946,629	1,080,000	2,000,000	85.2%
Traffic Safety	500,000	500,000	600,000	930,000	55.0%
Suspended Traffic Offender	50,000	54,827	74,000	50,000	-32.4%
Landscape Assessments	159,570	220,384	246,550	598,440	142.7%
Residential Street Lighting	52,048	26,193	82,715	60,000	-27.5%
Fire Mitigation Impact Fees	-	-	-	150,000	-
Total Special Revenue	8,543,231	5,870,608	7,152,794	12,008,119	67.9%
Enterprise Funds					
Water	4,700,156	7,693,033	8,635,260	10,309,273	19.4%
Wastewater	5,081,898	8,452,028	9,869,299	11,208,989	13.6%
Total Enterprise	9,782,054	16,145,061	18,504,559	21,518,262	16.3%
Internal Service Funds					
Employee Benefit	1,975,289	2,219,160	3,482,215	3,135,320	-10.0%
Dental/Vision Plan	333,717	334,594	352,000	409,200	16.3%
Disability Program	33,093	3,443	20,000	35,000	75.0%
General Liability	532,118	532,823	587,000	710,000	21.0%
Workers Comp Insurance	93,880	849,814	621,170	634,680	2.2%
Vehicle Maintenance	569,274	650,950	727,654	784,150	7.8%
Vehicle Replacement	1,807,931	683,595	2,241,567	2,470,335	10.2%
Technology Replacement	486,695	392,682	719,748	837,389	16.3%
Total Internal Service	5,831,997	5,667,061	8,751,354	9,016,074	3.0%
Redevelopment Agency					
RDA Capital Projects	2,985,016	1,717,761	2,283,300	2,574,497	12.8%
Low/Mod Housing	23,100	279,988	372,527	457,843	22.9%
RDA Debt Service	512,402	580,133	1,059,470	1,095,405	3.4%
Low/Mod Debt Service	121,759	135,577	291,186	305,044	4.8%
Total Redevelopment	3,642,277	2,713,459	4,006,483	4,432,789	10.6%
Total All Funds	\$ 51,270,706	\$ 56,577,004	\$ 69,579,848	\$ 81,716,079	17.4%

All Program Summary

Expenditures By Program	2003-04 Actual	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	Percent Change
City Council	\$ 99,176	\$ 112,286	\$ 140,368	\$ 140,276	-0.1%
City Manager	240,258	317,892	389,439	379,063	-2.7%
City Attorney	100,299	203,285	201,000	201,000	0.0%
Administrative Services					
Finance	1,138,202	1,247,746	1,522,911	1,653,097	8.5%
City Treasurer	6,087	5,237	6,987	6,988	0.0%
Information Technology	486,323	535,739	685,036	665,960	-2.8%
General Services	729,098	812,643	964,718	1,207,635	25.2%
Total	2,359,710	2,601,365	3,179,652	3,533,680	11.1%
Human Resources					
City Clerk	13,608	50,155	25,840	62,275	141.0%
Human Resources	551,867	708,046	767,912	853,297	11.1%
Total	565,475	758,201	793,752	915,572	15.3%
Development Services					
Administration	278,887	348,729	386,786	354,461	-8.4%
Planning	488,469	581,464	824,703	720,224	-12.7%
Building	736,443	990,375	1,189,864	1,240,373	4.2%
Engineering	671,750	802,310	1,119,010	1,027,788	-8.2%
Total	2,175,549	2,722,878	3,520,363	3,342,846	-5.0%
Police					
Traffic	381,897	484,850	681,465	790,557	16.0%
Administration	868,774	1,093,173	1,003,762	1,100,264	9.6%
Investigations	808,118	986,100	1,241,609	1,412,303	13.7%
Field Operations	3,730,179	4,393,439	5,570,664	6,613,948	18.7%
Community Outreach	70,631	68,664	75,778	79,693	5.2%
Technology Resources	110,321	122,758	132,265	144,308	9.1%
Information & Analysis	133,025	149,822	157,799	167,986	6.5%
Communications	605,733	702,152	1,065,799	1,118,207	4.9%
Total	6,708,678	8,000,958	9,929,141	11,427,266	15.1%
Fire					
Administration	-	892,053	774,113	837,199	8.1%
Operations	5,548,087	5,775,659	6,325,798	7,298,398	15.4%
Total	5,548,087	6,667,712	7,099,911	8,135,597	14.6%
Utilities (General Fund)					
Streets	891,302	999,761	1,164,553	1,387,138	19.1%
Electrical Maintenance	1,632,273	727,830	791,615	900,765	13.8%
Total	2,523,575	1,727,591	1,956,168	2,287,903	17.0%

All Program Summary

Expenditures By Program	2003-04 Actual	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	Percent Change
Non Departmental					
Animal Control	188,786	252,078	325,000	475,739	46.4%
Economic Development	52,856	52,484	89,750	89,750	0.0%
Contingency	39,321	-	100,000	100,000	0.0%
Non Departmental	136,211	162,063	188,184	139,800	-25.7%
Total	417,174	466,625	702,934	805,289	14.6%
Parks & Recreation					
Administration	327,568	279,259	322,047	374,547	16.3%
Supervision	352,810	292,979	443,818	503,270	13.4%
Parks	1,249,736	1,237,583	1,625,409	1,718,022	5.7%
Senior Center	121,603	126,865	153,305	154,262	0.6%
Swimming Pool	164,615	124,882	150,999	172,908	14.5%
Programs	516,834	540,454	556,352	649,334	16.7%
Total	2,733,166	2,602,022	3,251,930	3,572,343	9.9%
Total General Fund	23,471,147	26,180,815	31,164,658	34,740,835	11.5%
Special Revenue Funds					
CDBG Program Fund	662,197	589,248	580,129	751,679	29.6%
HOME Grant	14,213	357,990	800,000	1,375,000	71.9%
Development Impact Fees	1,661,498	3,175,337	3,689,400	6,093,000	65.1%
Streets & Roads Fund	5,443,705	946,629	1,080,000	2,000,000	85.2%
Traffic Safety Fund	500,000	500,000	600,000	930,000	55.0%
Suspended Traffic Offender Program	50,000	54,827	74,000	50,000	-32.4%
Landscape Assessment Districts	159,570	220,384	246,550	598,440	142.7%
Residential Street Lighting	52,048	26,193	82,715	60,000	-27.5%
Fire Mitigation Impact Fees	-	-	-	150,000	-
Total Special Revenue	8,543,231	5,870,608	7,152,794	12,008,119	67.9%

All Program Summary

Expenditures By Program	2003-04 Actual	2004-05 Actual	2005-06 Adopted	2006-07 Adopted	Percent Change
Enterprise Funds					
Water					
Water Distribution	1,065,835	1,285,940	1,344,659	1,767,239	31.4%
Water Treatment	3,634,321	6,407,093	7,290,601	8,542,034	17.2%
Total Water	4,700,156	7,693,033	8,635,260	10,309,273	19.4%
Wastewater					
Wastewater Collection	295,478	426,442	463,837	808,768	74.4%
Wastewater Treatment Plant	4,274,611	7,433,414	8,601,253	9,467,786	10.1%
Treatment Plant Laboratory	511,809	592,172	804,209	932,435	15.9%
Total Wastewater	5,081,898	8,452,028	9,869,299	11,208,989	13.6%
Internal Service Funds					
Employee Benefit Fund	1,975,289	2,219,160	3,482,215	3,135,320	-10.0%
Dental/Vision Fund	333,717	334,594	352,000	409,200	16.3%
Disability Program Fund	33,093	3,443	20,000	35,000	75.0%
Gen. Liability Ins. Fund	532,118	532,823	587,000	710,000	21.0%
Workers Comp Ins. Fund	93,880	849,814	621,170	634,680	2.2%
Vehicle Maintenance Fund	569,274	650,950	727,654	784,150	7.8%
Vehicle Replacement Fund	1,807,931	683,595	2,241,567	2,470,335	10.2%
Technology Replacement	486,695	392,682	719,748	837,389	16.3%
Total Internal Service	5,831,997	5,667,061	8,751,354	9,016,074	3.0%
Redevelopment Agency					
RDA Capital Projects	2,985,016	1,717,761	2,283,300	2,574,497	12.8%
Low/Mod Housing Fund	23,100	279,988	372,527	457,843	22.9%
RDA Debt Service	512,402	580,133	1,059,470	1,095,405	3.4%
Low/Mod Debt Service	121,759	135,577	291,186	305,044	4.8%
Total	3,642,277	2,713,459	4,006,483	4,432,789	10.6%
Total All Programs	\$ 51,270,706	\$ 56,577,004	\$ 69,579,848	\$ 81,716,079	17.4%

Interfund Transfer Summary

Fund Title	Transfer to General Fund	Transfer to CIP Fund	Transfer to Computer Replacement	Transfer to Vehicle Replacement	Transfer to Wastewater Fund	Transfer to Debt Service	Total Transfers
General Fund Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Special Revenue Funds							
CDBG Fund	-	45,000	-	-	-	-	45,000
Streets & Roads Fund	1,000,000	1,000,000	-	-	-	-	2,000,000
Traffic Safety Fund	930,000	-	-	-	-	-	930,000
Suspended Traffic Offender	50,000	-	-	-	-	-	50,000
Development Impact Fees	81,500	6,011,500	-	-	-	-	6,093,000
Landscape Assessment	259,805	-	-	-	-	-	259,805
Fire Mitigation Impact Fees	-	150,000	-	-	-	-	150,000
Total Special Revenues	2,321,305	7,206,500	-	-	-	-	9,527,805
Capital Project Funds	520,000						520,000
Enterprise Funds							
Water	930,000	1,100,000	5,000	100,000	235,000	-	2,370,000
Wastewater	1,150,500		2,000	180,000	-	-	1,332,500
Total Enterprise	2,080,500	1,100,000	7,000	280,000	235,000	-	3,702,500
Redevelopment Agency							
RDA Cap Projects	160,000	500,000	-	-	-	1,095,405	1,755,405
RDA Low/Mod Housing	-	-	-	-	-	305,044	305,044
Total Redevelopment	160,000	500,000	-	-	-	1,400,449	2,060,449
Total Interfund Transfer	\$ 5,081,805	\$ 8,806,500	\$ 7,000	\$ 280,000	\$ 235,000	\$ 1,400,449	\$ 15,810,754

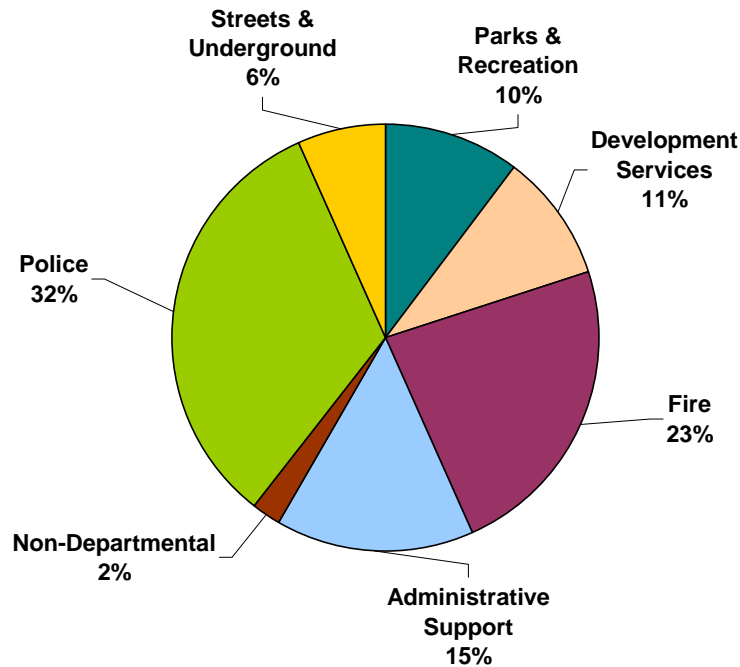
Internal Service Charge Summary

Fund Title	Contribution to General Liability	Contribution to Technology Replacement	Contribution to Worker's Compensation	Contribution to Vehicle Maintenance	Contribution to Vehicle Replacement	Total Contributions
General Fund	\$ 607,425	\$ 329,596	\$ 512,492	\$ 618,212	\$ 694,501	\$ 2,762,226
Special Revenue Funds						
CDBG Program	1,559	1,244	393	-	-	3,196
Total Special Revenue	1,559	1,244	393	-	-	3,196
Enterprise Funds						
Water	40,631	56,759	49,831	77,802	80,700	305,723
Wastewater	49,083	77,323	57,874	92,159	196,105	472,544
Total Enterprise Funds	89,714	134,082	107,705	169,961	276,805	778,267
Internal Service Funds						
Vehicle Maintenance	6,552	3,903	9,717	8,124	4,935	33,231
Total Internal Service	6,552	3,903	9,717	8,124	4,935	33,231
Redevelopment Agency						
RDA Capital Projects	3,869	3,068	835	-	-	7,772
Low/Mod Housing	881	-	258	-	-	1,139
Total Redevelopment	4,750	3,068	1,093	-	-	8,911
Total	\$ 710,000	\$ 471,893	\$ 631,400	\$ 796,297	\$ 976,241	\$ 3,585,831

The Value of City Services

Yuba City Residents pay \$47.85/month For City Services

* The average city resident in California pays \$59.25/month



\$47.85 pays for one of these:

- Almost One Month of Standard Cable Services
- Evening Out - Dinner for Two
- Movie Night for a Family of Four
- A Sacramento Kings Game Ticket for One (Economy Seating)
- One Month of a Health Club
- Two or Three Compact Disks
- A Tank of Gas

Or \$47.85 pays for all of these:

- 24 Hour Police and Fire Protection
 - Well Groomed Parks and Trees
 - Safety Lighting for Streets
 - Street Sweeping and Maintenance
 - Community Events
 - Community Economic Development
 - A Well Planned, Zoned Community
 - Professional Management of a Citizen's Tax Investment in the Community
-

City of Yuba City FY 2006-2007 Budget



DEBT ADMINISTRATION

In recognition of its responsibility for the management of debt obligations, the City of Yuba City has developed a comprehensive set of formal debt policies. These policies are considered critical to consolidating information on current outstanding obligations and to maintain a good credit rating.

There are several reasons for a bond issuance involving the City and its component units:

1. Finance capital improvement projects;
2. Finance capital acquisitions;
3. Finance operating expenses (in certain circumstances); and,
4. Serve as a conduit issuer for non-profit organizations, private companies, and special districts within the City of Yuba City.

The primary objective of the City's debt policies is affordability. This is measured by the ratio of annual debt service to revenue. The debt affordability level will vary on an annual basis in accordance with the economic conditions and revenues of the City. Another objective of the City's debt policies is to minimize the cost of borrowing through credit rating, credit enhancement (bond insurance, letter of credit, or surety bond), refunding, and interest swaps.

When issuing bonds, the City generally sells the bonds through either a competitive bid or a negotiated sale. Competitive bid sales procedures are utilized if the bond sale is expected to have adequate market interest to assure competitive pricing. Negotiated sales procedures are selected if the issue is complex or based upon other factors if the Administrative Services Department concludes a competitive sale would be less effective. A financial advisor, underwriter, bond counsel, and disclosure counsel are usually used as part of issuing debt.

LEGAL DEBT MARGIN

In California, debt issuers of general obligation bonds must comply with a State constitutional

debt limitation contained in Article XVI, Section 18, which requires two-thirds voter approval for all local government bond issues. In addition, the total general obligation bonds outstanding must not exceed 15% of the City's assessed valuation.

SUMMARY OF OUTSTANDING DEBT

Special Assessment District and Community Facility District Debt. The City establishes special assessment districts and community facility districts to finance various infrastructure improvements such as streets, water lines, sewer lines, drainage, etc. in the City. Limited Obligation Improvement bonds and Special Tax bonds are sold to finance the improvements. In some instances these bonds are purchased by the City as an investment while most often they are sold to the investment community through underwriters. These bonds are secured by liens on benefiting properties. Payments of principal and interest are remitted to the City three times a year via the Sutter County Tax Collector. The maturity dates of the bonds range from the current fiscal year through the year 2035.

Special assessment and community facility district debt are not shown in the City's Debt Summary because they are secured by properties within the districts and are not an obligation of the City.

Revenue Certificates supported by Water Fund Revenues. The City issued \$5 million in revenue certificates in June of 2001 to finance both the acquisition of the Hillcrest Water Company and improvements to the existing surface water distribution system. The City issued an additional \$25.6 million in revenue certificates in October 2005 to finance the expansion of the water treatment facility. The certificates are secured by the net revenues realized by the City's water fund. The certificates will be fully retired in fiscal years 2026 and 2035, respectively.

Revenue Certificates supported by Wastewater Fund Revenues. The City issued \$12 million in revenue certificates in June of 2000 and \$11 million in August of 2002 to finance the capital improvements identified in

the wastewater system master plan. Payments on the certificates are secured by the net revenues realized by the City's wastewater fund. The certificates will be fully retired in fiscal years 2025 and 2032, respectively.

Tax Allocation Bonds – Redevelopment Agency. The Redevelopment Agency issued \$20.7 in tax allocation bonds in July of 2004 for project funds and to retire \$9.065 million in 1996 Series A & B bonds and a Rural Economic Development Infrastructure Program loan. Cash proceeds will be used to finance the reconstruction of Plumas Street and future low income housing. These bonds are special obligations to the agency and are payable from and secured by tax revenues. Both the Series A and Series B bonds will be retired in 2039.

Street Light Acquisition Certificates. The City entered into an equipment lease purchase agreement for acquisition of the City's street light system. The term of the lease is ten years. The total acquisition cost was \$1,055,847 with the final payment being made in fiscal year 2013.

Debt Summary

Name of Bond/Loan	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Beginning Outstanding Balance 7/1/2006	Requirements for Fiscal Year Ending June 30, 2007			Total
						Interest Payable	Principal Payable		
Wastewater Certificates-2000	\$ 12,000,000	06/06/00	06/01/25	5.6%	\$ 10,335,000	\$ 570,024	\$ 325,000	\$ 895,024	
Wastewater Certificates-2002	11,000,000	08/02/02	06/01/32	4.9%	10,790,000	521,515	80,000	601,515	
Water Certificates-2001	5,000,000	06/05/01	06/01/26	5.0%	4,450,000	215,924	125,000	340,924	
Water Certificates-2005	25,625,000	10/01/05	06/01/35	4.4%	24,835,000	1,077,734	400,000	1,477,734	
Street Light Acq. Certificates	1,055,847	09/15/03	09/15/13	3.8%	828,262	30,880	97,269	128,149	
Redevelopment Agency									
2004 Series A Bonds	16,210,000	07/22/04	09/01/39	5.99%	16,060,000	905,405	190,000	1,095,405	
2004 Series B Bonds-Housing	4,480,000	07/22/04	09/01/39	5.99%	4,440,000	250,044	55,000	305,044	
Total Redevelopment	20,690,000				20,500,000	1,155,449	245,000	1,400,449	
Total All Debt Service	\$ 75,370,847				\$ 71,738,262	\$ 3,571,526	\$ 1,272,269	\$ 4,843,795	

COMPUTATION OF LEGAL DEBT MARGIN FY 2006-07

Total Assessed Value All Real & Personal Property	\$ 3,635,907,785
Debt Limit Percentage	15%
Total Debt Limit	545,386,168
Total amount of debt applicable to debt limit	730,993
Legal Debt Margin	\$ 544,655,175

Note: The City is in compliance with all debt covenants with regards to debt coverage ratios as mandated by the California State Constitution. The amount of the debt applicable to the debt limit is low and doesn't consume a large amount of the City's financial resources. Because the amount of debt is low, it will facilitate the process of allocating financial resources in future years.

Future Year Debt Obligation

Name of Bond/Loan	Original Amount of Issue	Issue Date	Principal and Interest					Principal Thereafter
			FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	
Wastewater Certificates-2000	\$ 12,000,000	06/06/00	895,024	893,368	890,943	892,749	893,530	8,545,000
Wastewater Certificates-2002	11,000,000	08/02/02	601,515	603,715	605,528	602,153	603,553	10,350,000
Water Certificates-2001	5,000,000	06/05/01	340,924	345,611	344,874	348,924	352,549	3,740,000
Water Certificates-2005	25,625,000	10/01/05	1,477,734	1,473,734	1,474,021	1,468,359	1,467,546	22,665,000
Street Light Acq. Certificates	1,055,847	09/15/03	128,149	128,149	128,149	128,149	128,149	302,716
Redevelopment Agency								
2004 Series A Bonds	16,210,000	07/22/04	1,095,405	1,094,720	1,093,100	1,095,663	1,092,425	15,050,000
2004 Series B Bonds	4,480,000	07/22/04	305,044	303,421	301,579	304,491	302,166	4,155,000
Total Redevelopment	20,690,000		1,400,449	1,398,141	1,394,679	1,400,154	1,394,591	19,205,000
Total All Debt Service	\$ 75,370,847		\$ 4,843,795	\$ 4,842,718	\$ 4,838,193	\$ 4,840,487	\$ 4,839,918	\$ 64,807,716

Landscape Assessment Districts

Fund No.	Description	Location	Amount
240	Zone A # 1	North Stabler Lane	\$ 23,387
241	Zone B # 1	South Yuba City - Garden Highway/Railroad	66,003
242	Zone A # 2	Town Center	39,775
243	Zone A # 3	Palisades Subdivision	12,213
244	Zone A-E # 4	Regency Park, Butte Vista & Stabler Park	161,376
245	Zone A # 5	South Park Village	5,950
246	Zone B #5	Rai Est., Sutter Cottages, Phillips Est., & Garden Gate Est.	19,282
247	Zone C,D,E,F,G,H,I #5	Wheeler Estates, Walnut Glen, Almond Grove, Walton Station Park Vista, Phalla Estates, & Masera Ranch	168,219
249	Zone L #5	Richland Ranch	2,662
271	Zone K #5	Hunji, Franklin Rd, Temple, Bridge St., Del Monte, Canterbury, Walnut Park & River Valley	254,008
Total			\$ 752,875

Notes:

- 240 Provides funds for landscape maintenance costs for the properties in the North Stabler area.
 - 241 Provides funds for landscape maintenance costs for the properties in the South Yuba City - Garden Highway/Railroad area.
 - 242 Provides funds for lighting and landscape maintenance costs for the properties in the Town Center area.
 - 243 Provides funds for lighting, landscape maintenance, and storm drainage costs in the Palisades subdivision.
 - 244 Provides funds for lighting and landscape maintenance costs for the properties in the Regency Park, Butte Vista Estates and Stabler Park Estates area.
 - 245 Provides funds for lighting and landscape maintenance costs for the properties in the South Park Village area.
 - 246 Provides funds for lighting and landscape maintenance costs for the properties in the Rai Estates, Sutter Cottages, Phillips Estates and Garden Gate Estates area.
 - 247 Provides funds for lighting and landscape maintenance costs for the properties in the Wheeler Estates, Walton Station, Park Vista, Phalla Estates, and Masera Ranch area.
 - 249 Provides funds for lighting and landscape maintenance costs for the properties in the Richland Ranch area.
 - 271 Provides funds for lighting and landscape maintenance costs for the properties in the Hunji Village Units 1 & 2, Franklin Road Estates, Temple Village, Bridge Street Village, Del Monte Ranch Units 2 & 3, Bridge Street Estates, Canterbury Estates Unit 1, North Canterbury Estates, Walnut Park Estates Units 1 & 2, and River Valley Estates.
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Full-Time Equivalent Positions

Dept. No.	Department/Division	Adopted FY 2003-04	Adopted FY 2004-05	Adopted FY 2005-06	Adopted FY 2006-07	Change From Prior Year
GENERAL FUND						
1305	City Manager	2.00	2.00	3.00	2.00	(1.00)
1510	Finance	14.00	14.00	16.00	16.00	-
1530	Information Technology	4.00	4.00	4.00	4.00	-
1541	General Services	9.75	9.75	9.75	11.75	2.00
1720	Human Resources	5.50	6.00	6.00	6.00	-
1905	Development Services Administration	2.00	2.00	2.00	2.00	-
1910	Planning	4.00	7.00	7.00	5.00	(2.00)
1920	Building Inspection	8.00	11.00	11.00	12.00	1.00
1930	Engineering	9.00	8.00	8.00	8.00	-
2110	Traffic Education & Enforcement	6.00	6.00	8.00	8.00	-
2120	Police Administration	7.00	8.00	7.00	7.00	-
2130	Investigation	9.00	9.00	11.00	11.00	-
2140	Field Operations	47.50	47.50	52.50	57.50	5.00
2150	Community Outreach	1.00	1.00	1.00	1.00	-
2155	Technology Resources	1.00	1.00	1.00	1.00	-
2160	Crime Analysis and Intelligence	2.00	2.00	2.00	2.00	-
2170	Communications	11.00	10.00	15.00	15.00	-
2305	Fire Administration	6.50	7.00	6.00	6.00	-
2310	Fire Operations	40.10	40.10	43.10	46.10	3.00
3130	Street Maintenance	10.30	10.30	10.50	10.30	(0.20)
3150	Electrical Maintenance	4.10	4.10	4.10	4.10	-
5105	Parks & Recreation Administration	3.00	3.00	3.00	3.00	-
5110	Recreation Supervision	6.00	5.00	5.00	5.50	0.50
5115	Parks Maintenance	18.00	16.00	18.00	20.00	2.00
5120	Senior Center	2.00	2.00	2.00	2.00	-
Total		232.75	235.75	255.95	266.25	10.30

CDBG FUND

6301	CDBG	1.00	1.00	1.00	1.00	-
Total		1.00	1.00	1.00	1.00	-

VEHICLE MAINTENANCE FUND

6605	Vehicle Maintenance	5.25	5.25	5.25	5.25	-
Total		5.25	5.25	5.25	5.25	-

REDEVELOPMENT AGENCY

6011& 6021	Redevelopment & Low/Mod	2.50	1.60	1.60	1.60	-
Total		2.50	1.60	1.60	1.60	-

Full-Time Equivalent Positions

Dept. No.	Department/Division	Adopted FY 2003-04	Adopted FY 2004-05	Adopted FY 2005-06	Adopted FY 2006-07	Change From Prior Year
WATER FUND						
7110	Water Distribution	9.30	9.30	9.80	10.80	1.00
7120	Water Treatment Plant	14.40	14.90	17.80	18.70	0.90
Total		23.70	24.20	27.60	29.50	1.90

WASTEWATER FUND						
8110	Wastewater Collection	2.30	2.30	3.80	4.80	1.00
8120	Wastewater Treatment Plant	18.60	21.10	24.00	24.30	0.30
8140	Treatment Plant Laboratory	6.00	6.00	6.00	7.00	1.00
Total		26.90	29.40	33.80	36.10	2.30

Total (All Funds)		292.10	297.20	325.20	339.70	14.50
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ELECTED PART-TIME POSITIONS

1110	City Council Members	5.00	5.00	5.00	5.00	-
1710	City Clerk	1.00	1.00	1.00	1.00	-
1520	City Treasurer	1.00	1.00	1.00	1.00	-
Total Elected Positions		7.00	7.00	7.00	7.00	-

City of Yuba City FY 2006-2007 Budget

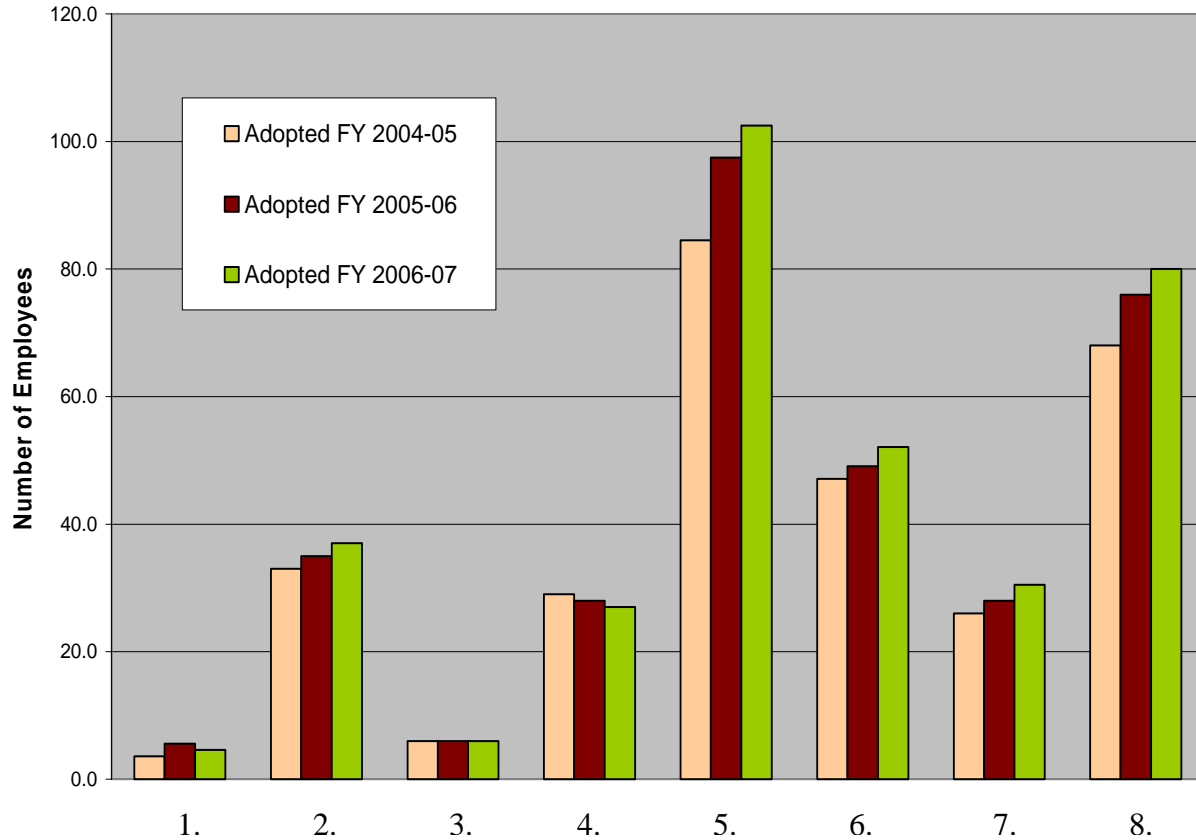


Personnel Changes

Dept. No.	Department/Division	Old Position/Title (If Applicable)	Action	New Position/Title	Change
<u>City Manager</u>					
1305	Administration	Analyst I/II	Delete	(Move to Administrative Services)	(1.0)
<u>Administrative Services</u>					
1510	Finance	Administrative Assistant	Reclass	Accounting Technician	-
1541	General Services	(Moved from Administration)	New	Analyst I/II	1.0
1541			New	Custodian	1.0
<u>Human Resources</u>					
1720	Human Resources	Administrative Clerk I/II/III	Reclass	Human Resources Technician I/II	-
<u>Development Services</u>					
1910	Planning	Senior Planner	Delete		(1.0)
1910		Administrative Clerk I/II	Delete	(Move to Building)	(1.0)
1920	Building	(Moved from Planning)	New	Administrative Clerk I/II	1.0
1920		Administrative Clerk I/II	Reclass	Customer Service Representative I/II	-
1920			New	Customer Service Representative I/II	1.0
1920		Building Inspector I	Delete		(2.0)
1920			New	Permit Center Manager	1.0
1930	Engineering	Engineering Technician I/II	Delete		(1.0)
1930			New	Administrative Assistant	1.0
<u>Police</u>					
2140	Field Operations		New	Police Officer	5.0
<u>Fire</u>					
2310	Fire Operations		New	Recruit - Fire Fighter I	3.0
<u>Parks & Recreation</u>					
5110	Recreation Supervision		New	Facility Aide	0.5
5115	Parks Maintenance		New	Maintenance Worker I/II	2.0
5115		Maintenance Worker II	Reclass	Senior Arborist	-
5120	Senior Citizen Center		New	Recreation Coordinator	1.0
5120		Facility Aide	Delete		(1.0)
<u>Utilities</u>					
7110	Water Distribution		New	Maintenance Worker I/II	1.0
7120	Water Treatment		New	Facility Operator Trainee	1.0
8110	Wastewater Collection		New	Maintenance Worker I/II	1.0
8140	Laboratory		New	Laboratory Technician	1.0
Total					14.5

Full-Time Equivalent Positions

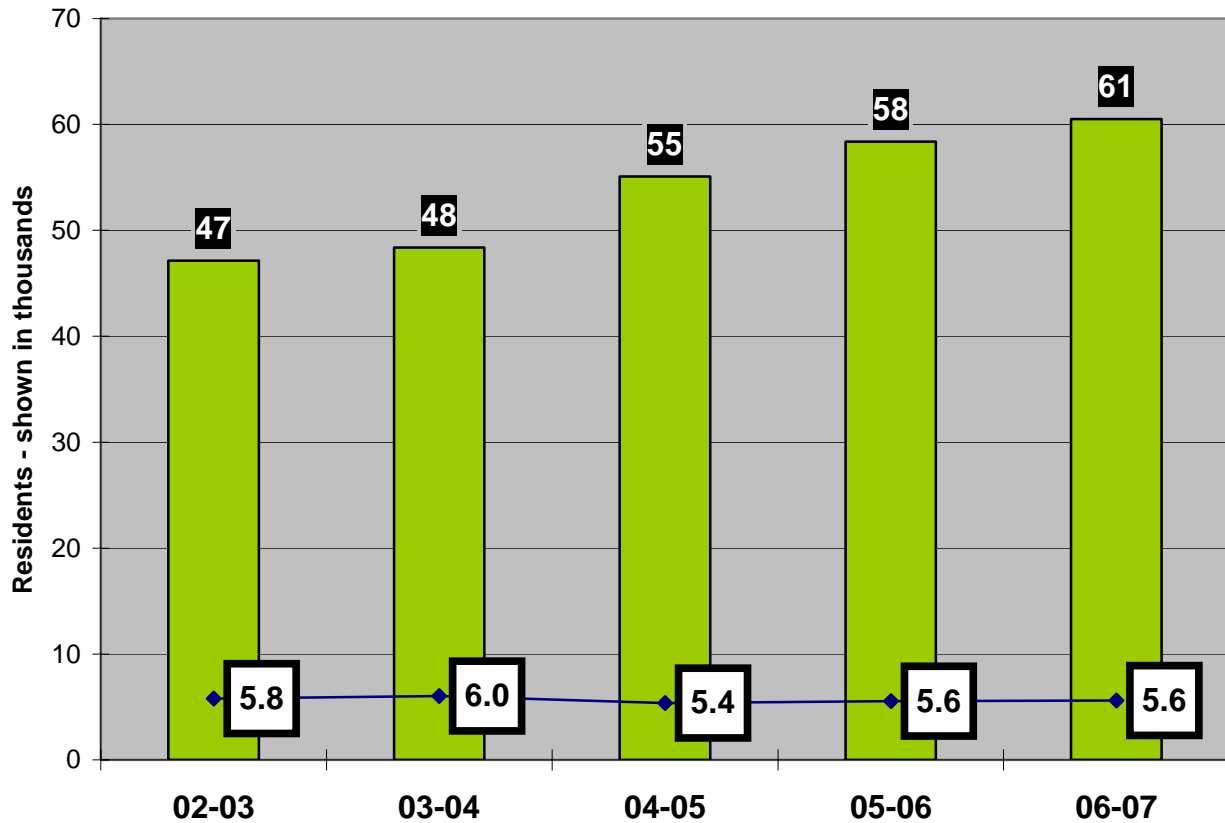
Department Employee Comparison



1. Administration/Redevelopment
2. Administrative Services
3. Human Resources
4. Development Services
5. Police
6. Fire
7. Parks and Recreation
8. Utilities

Full-Time Equivalent Positions

City Employee to Resident Ratio
Employees per 1,000 Residents



Year	Population	City Employees
02-03	47,144	273.1
03-04	48,369	292.1
04-05	55,078	296.2
05-06	58,368	325.2
06-07	60,507	339.7

City of Yuba City FY 2006-2007 Budget

