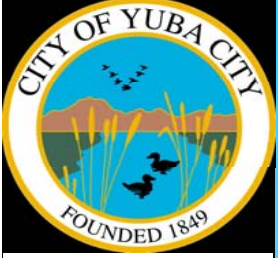
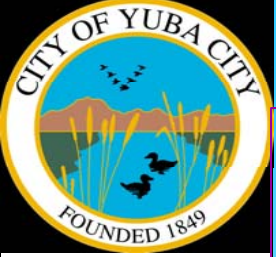


City of Yuba City Final Financial Report

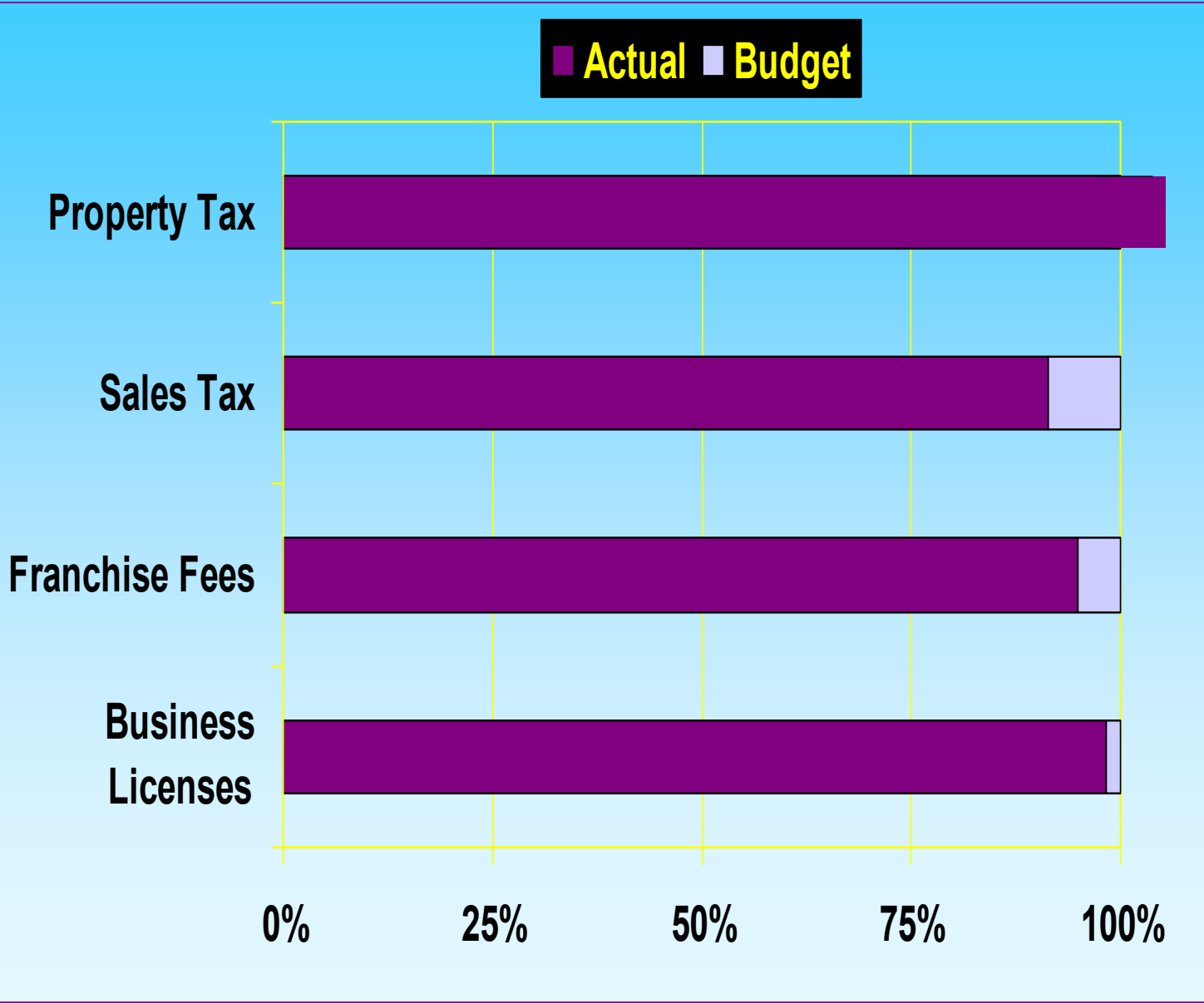
For Fiscal Year Ending 06/30/08



FY 07-08 Overview

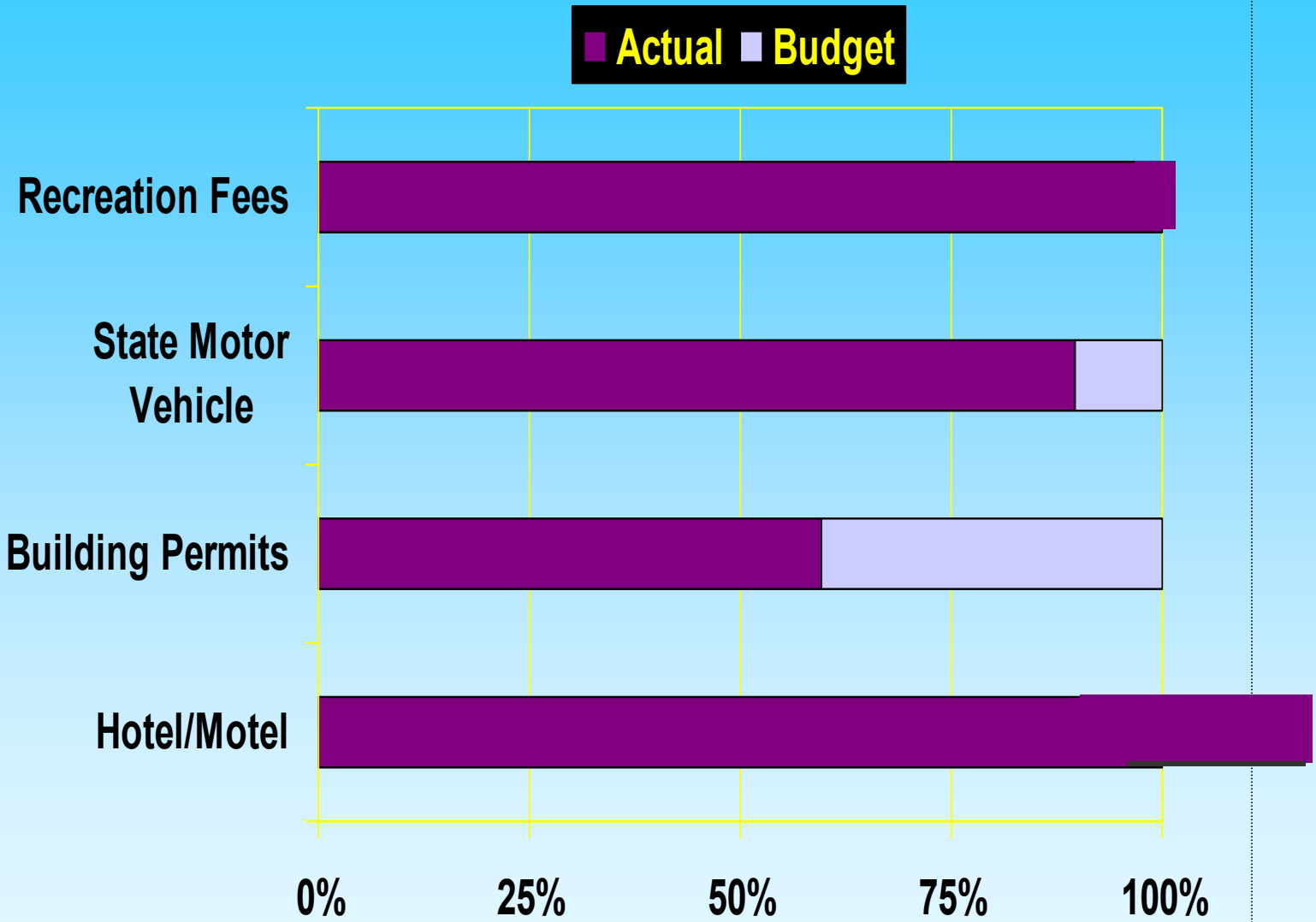


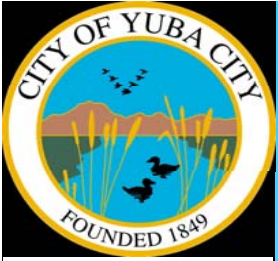
TOP GENERAL FUND REVENUES



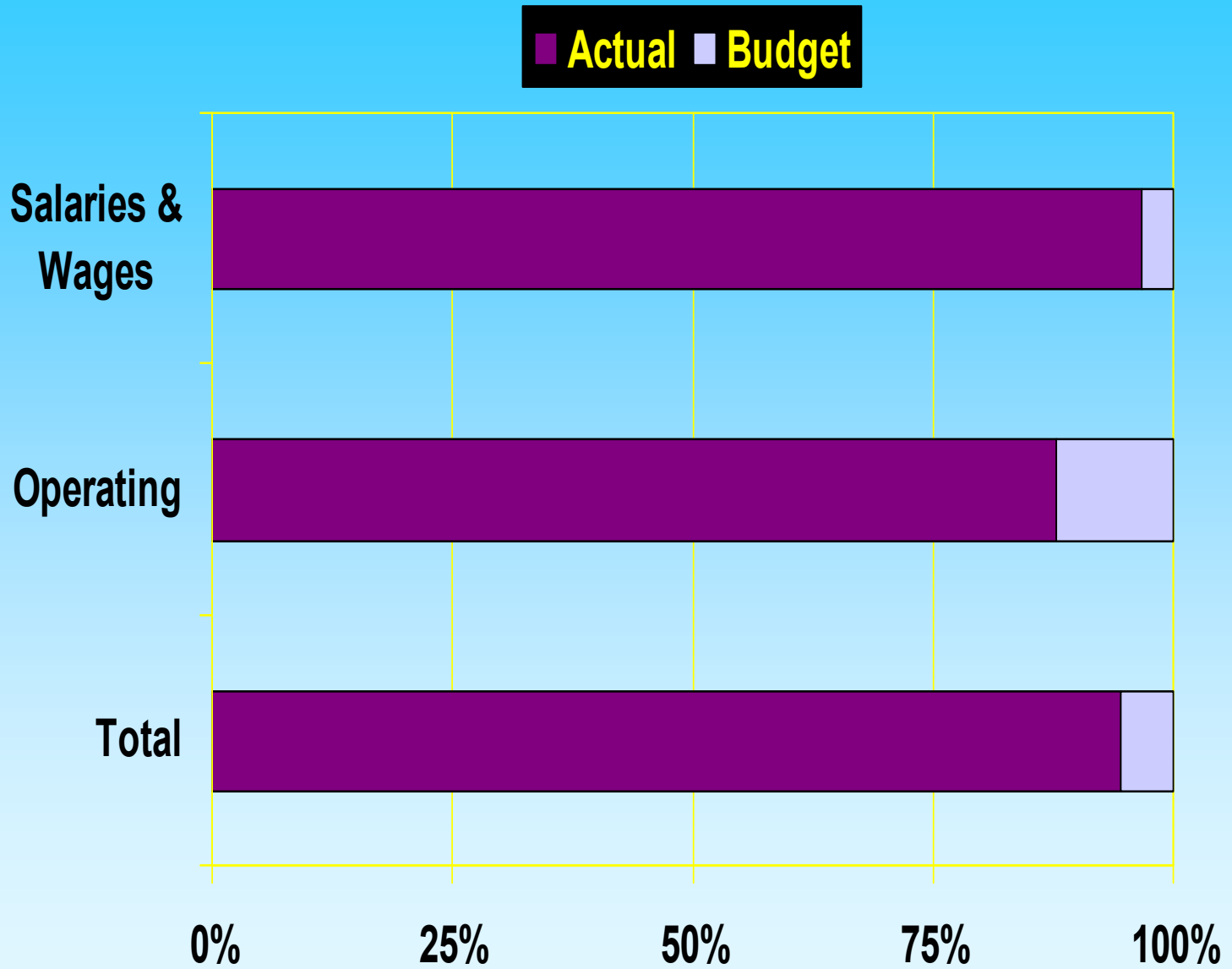


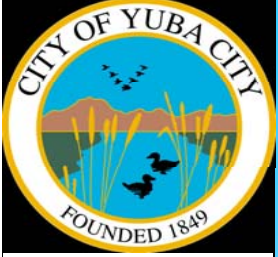
TOP GENERAL FUND REVENUES



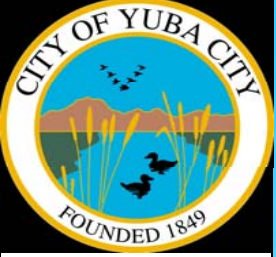


GENERAL FUND EXPENDITURES



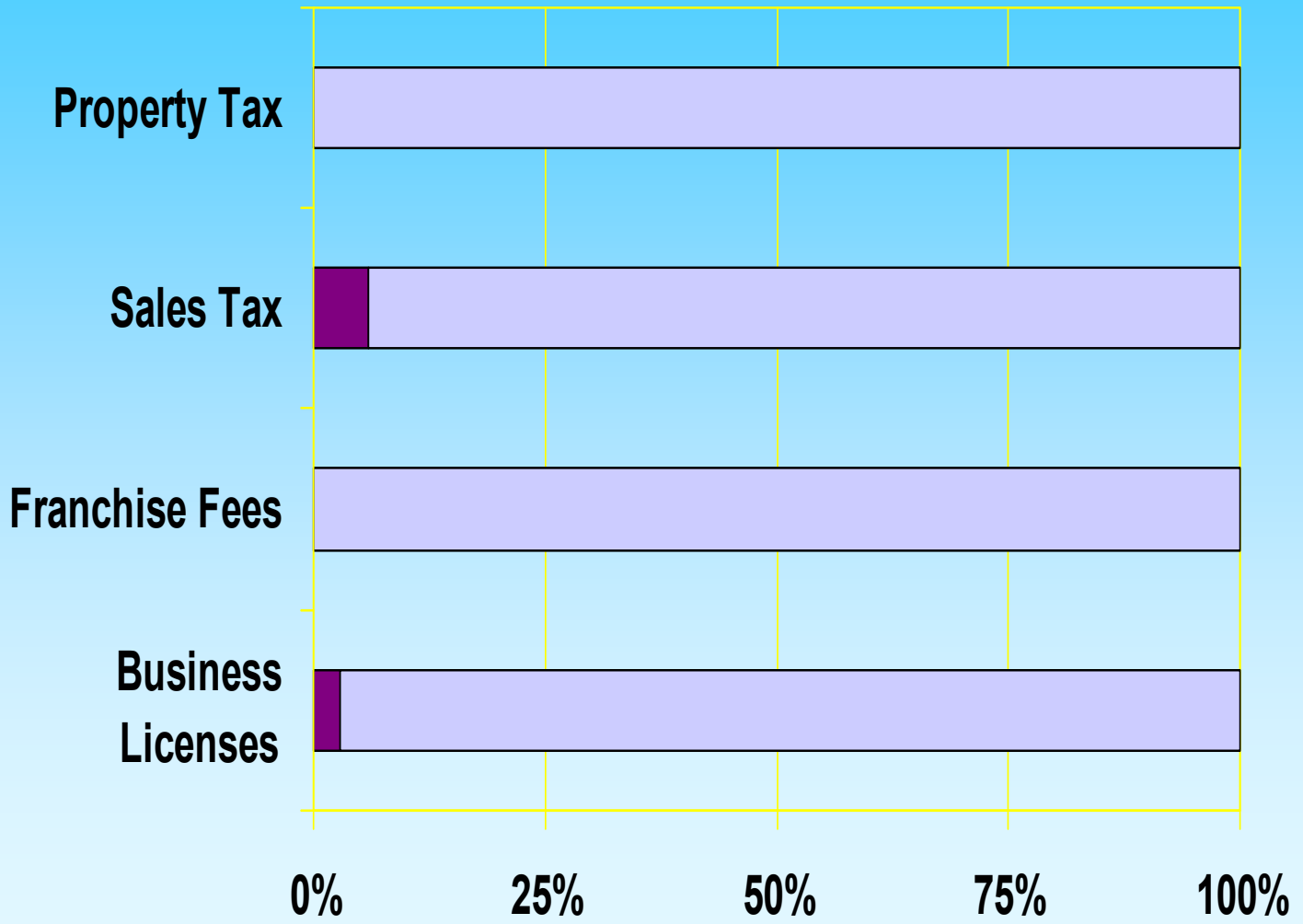


City of Yuba City
Quarterly Financial Report
For Quarter Ending 9/30/08



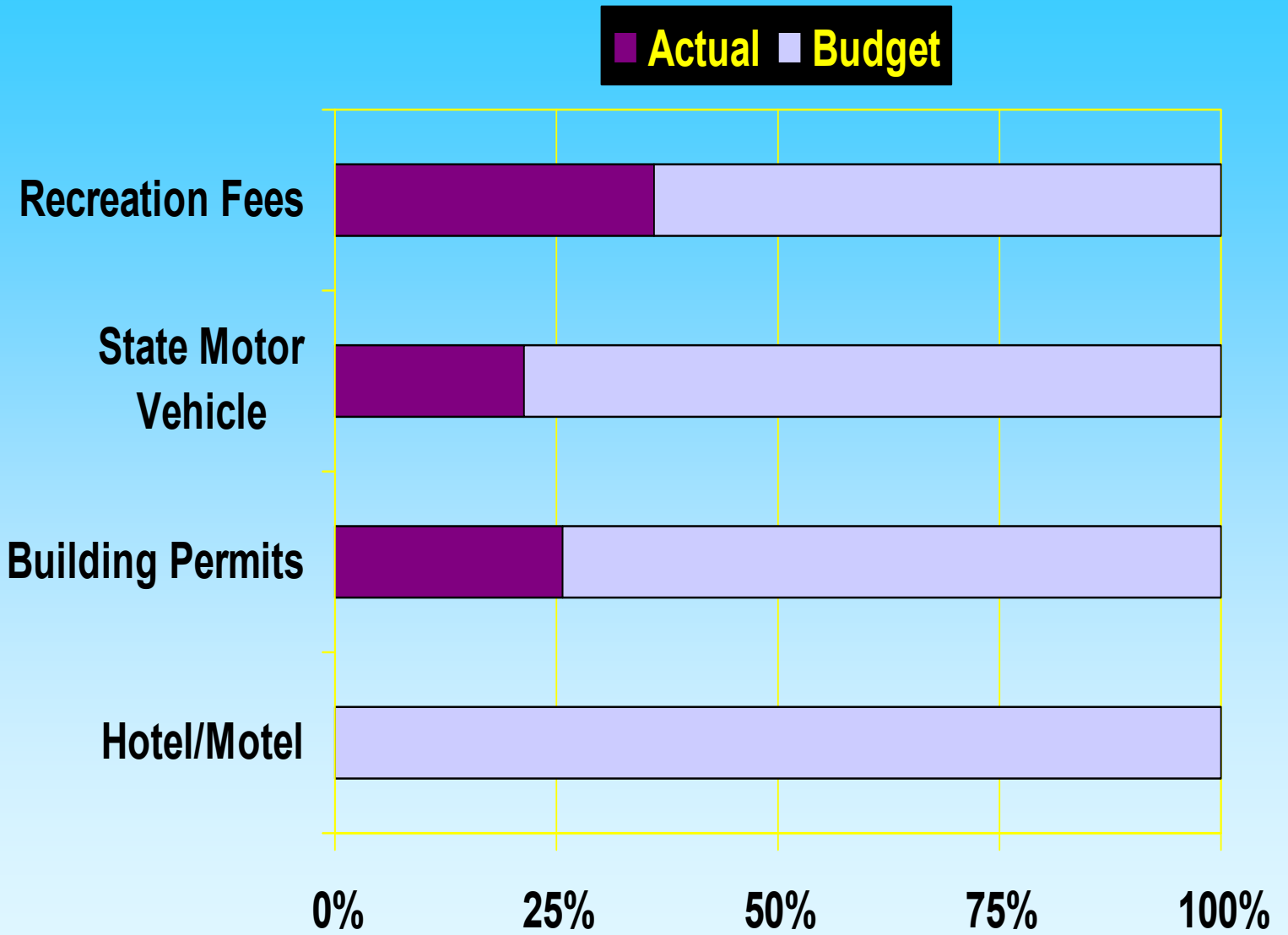
TOP GENERAL FUND REVENUES

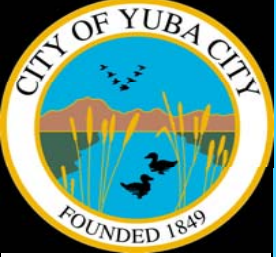
Actual Budget



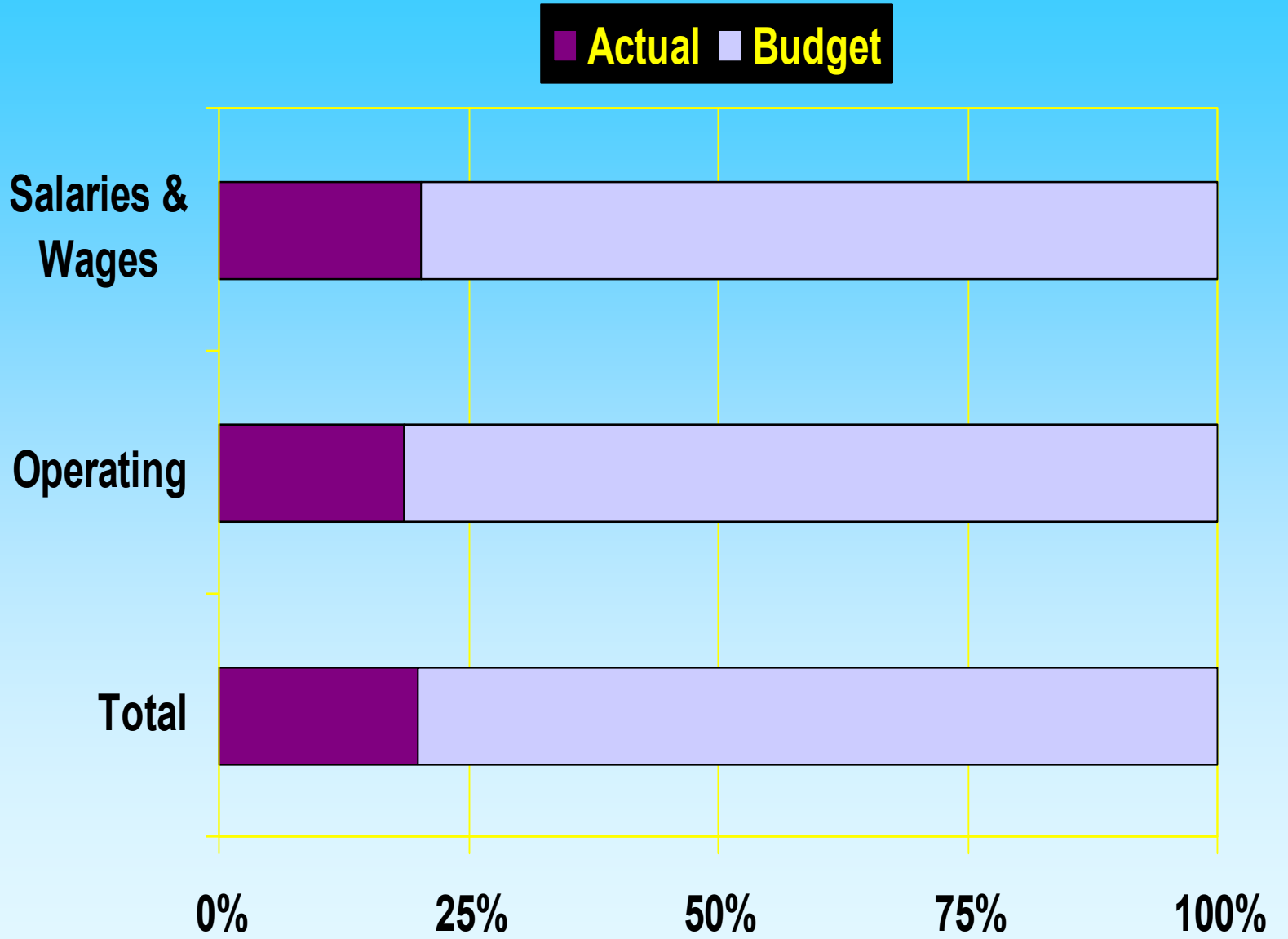


TOP GENERAL FUND REVENUES



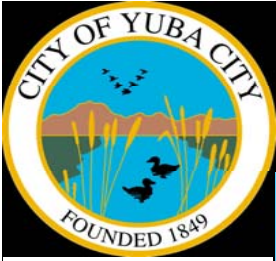


GENERAL FUND EXPENDITURES



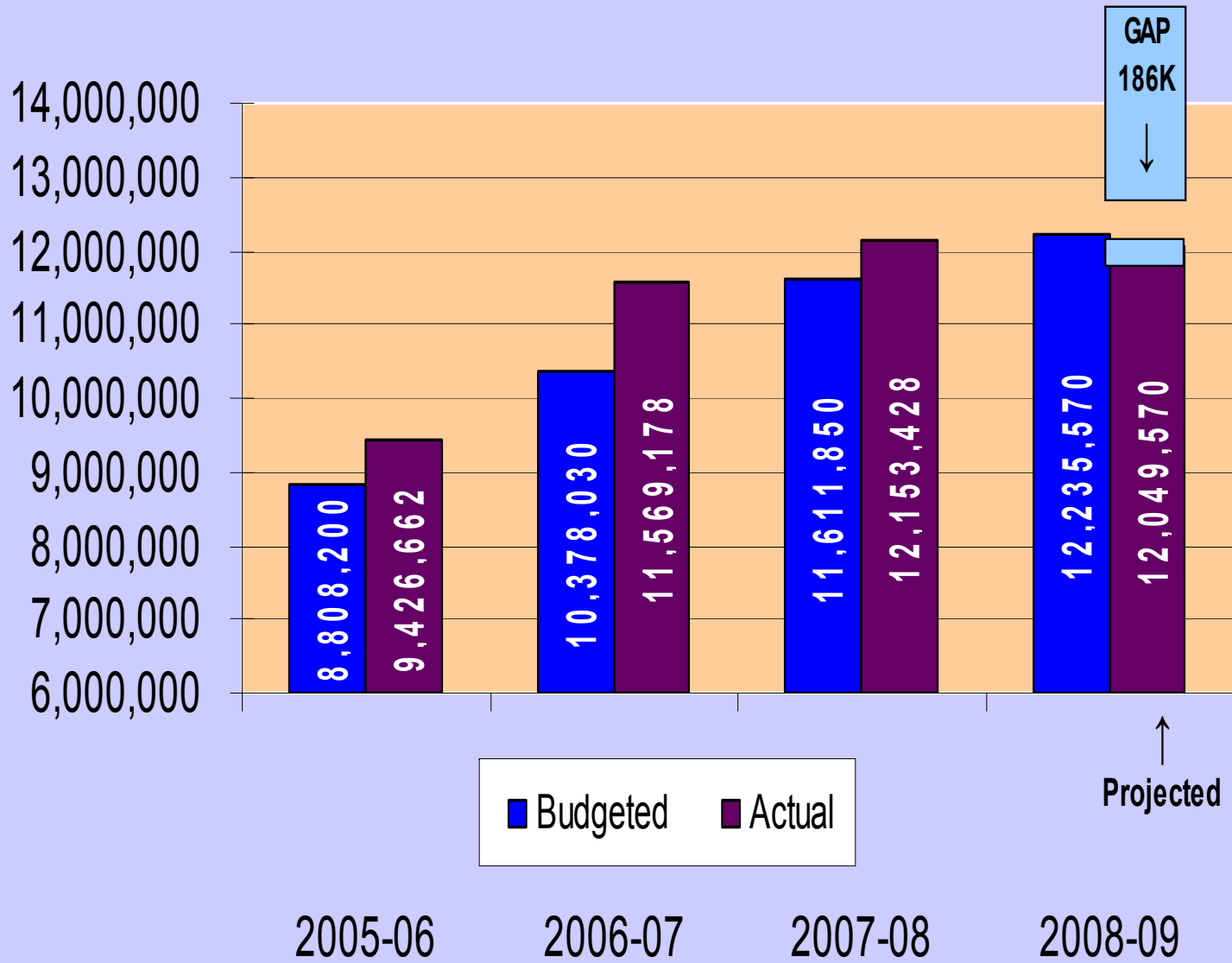


City of Yuba City
FY 2008-2009
Budget Status Review



PROPERTY TAX

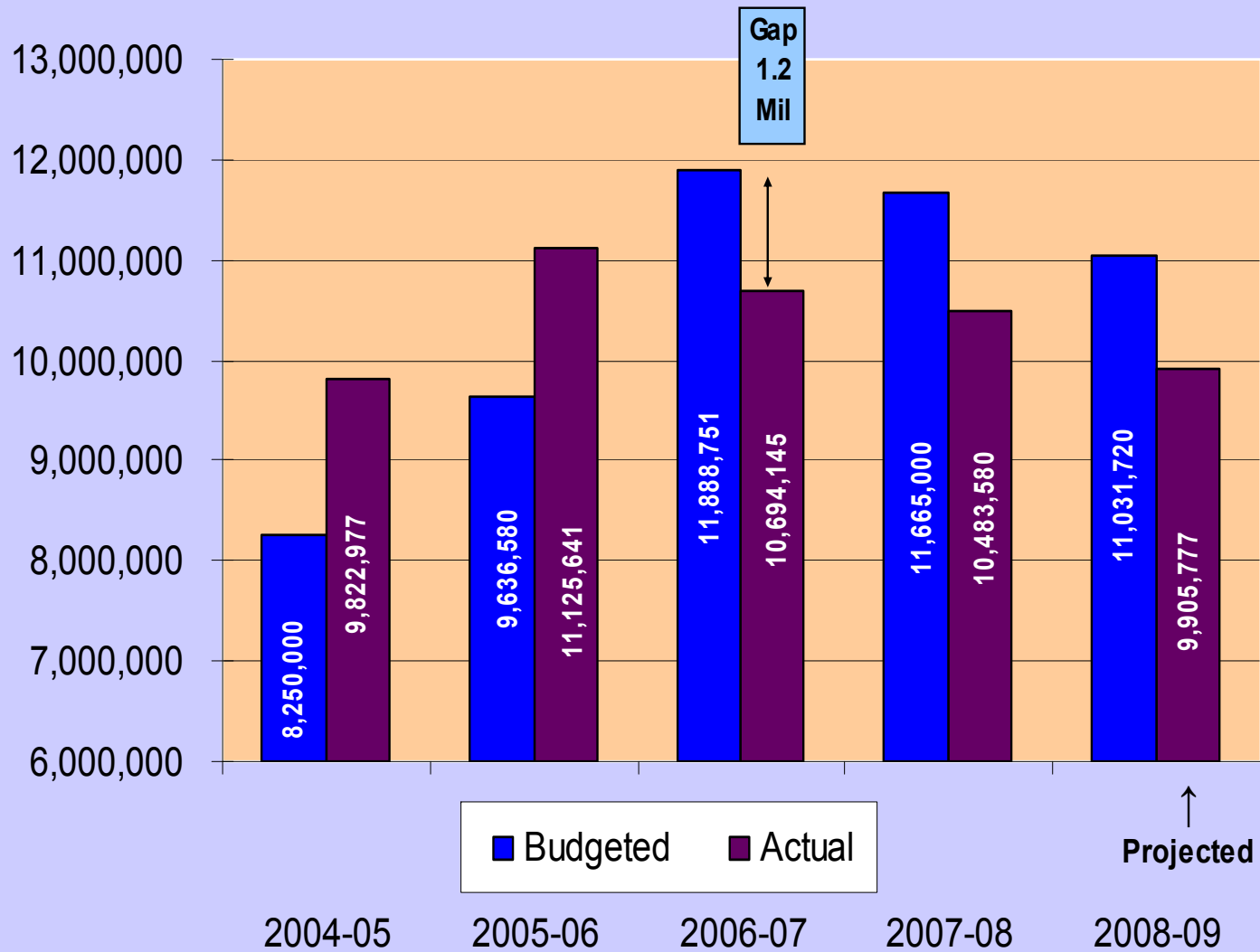
Property Tax





YUBA CITY SALES TAX

Yuba City Sales Tax



Quarterly Sales Tax Results

FY 05/06

- 40.1% increase 1st Qtr
- 15.0% increase 2nd Qtr
- 1.2% increase 3rd Qtr
- 2.2% increase 4th Qtr

FY 06/07

- 11.5% decrease 1st Qtr
- 8.0% decrease 2nd Qtr
- 1.2% increase 3rd Qtr
- 5.7% increase 4th Qtr

FY 07/08

- 3.5% increase 1st Qtr
- 5.4% decrease 2nd Qtr
- 1.3% increase 3rd Qtr
- 9.8% decrease 4th Qtr

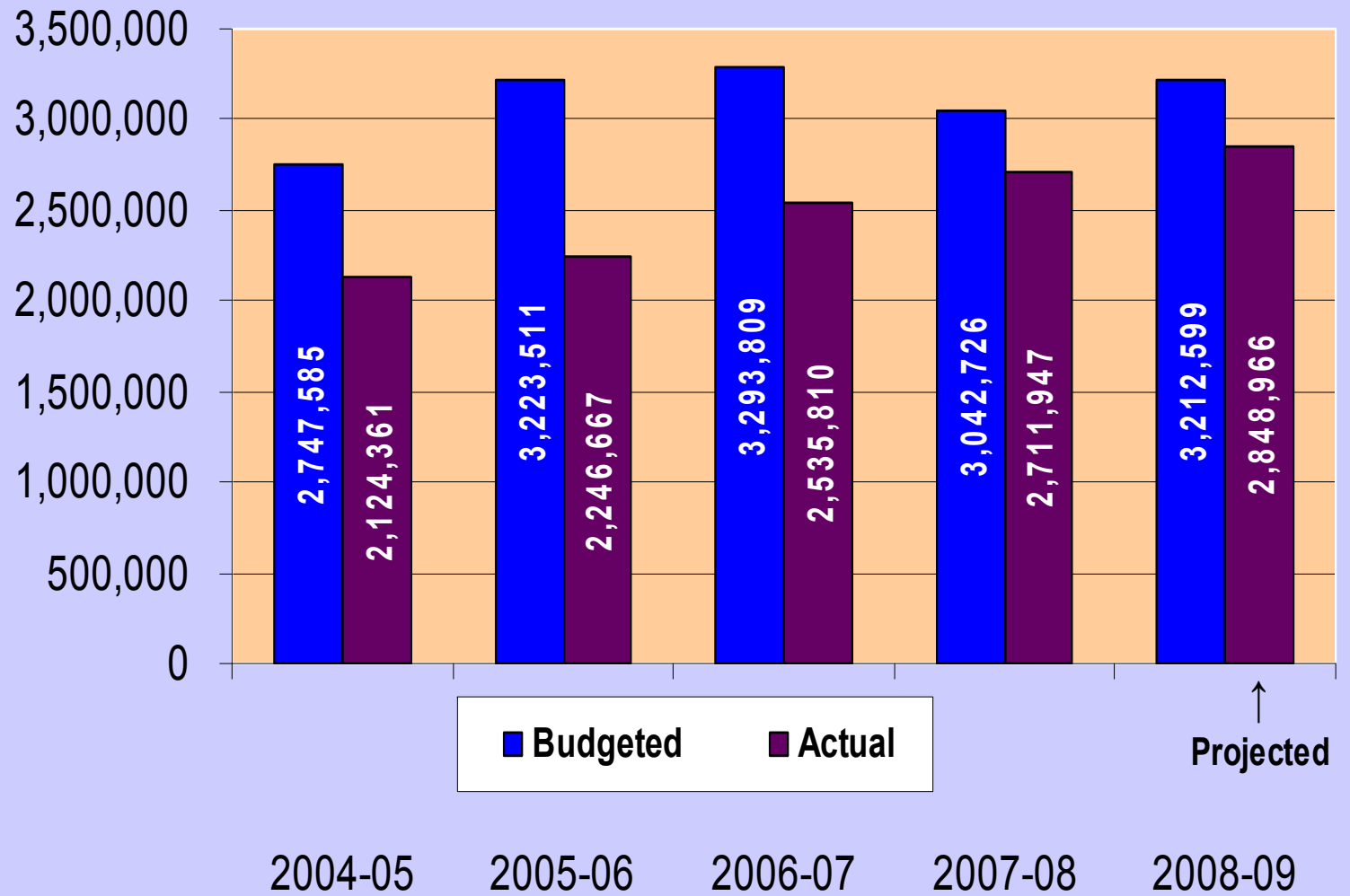
Comparisons

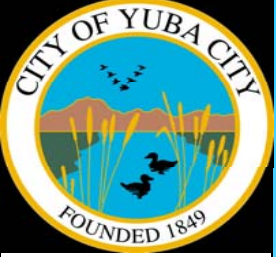
- 07/08 to 06/07 = 2.9% decrease
- 07/08 to 05/06 = 6.6% decrease



HEALTH & DENTAL/VISION PLAN

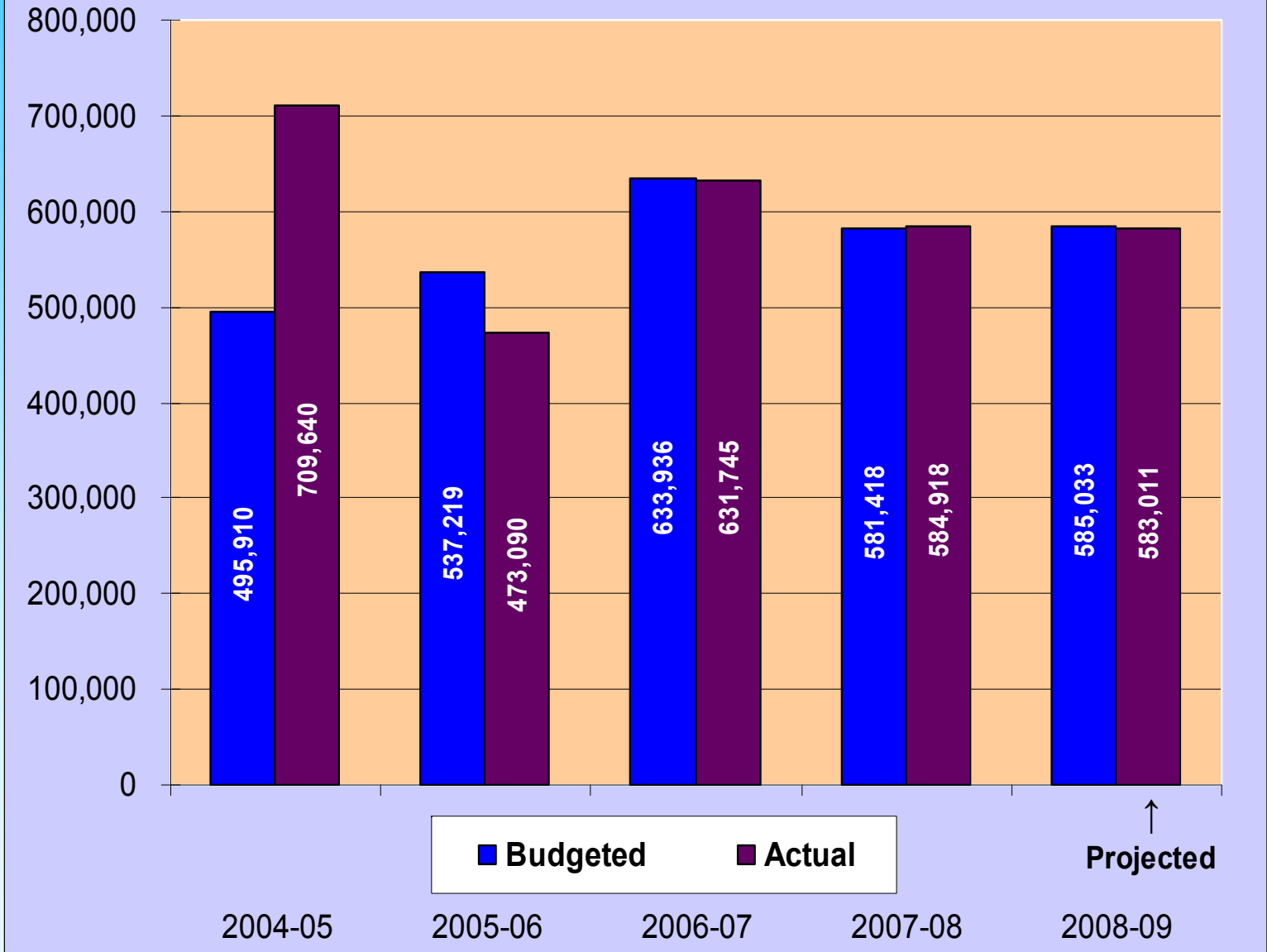
Health & Dental/Vision Plan Cost Comparison





WORKERS COMPENSATION

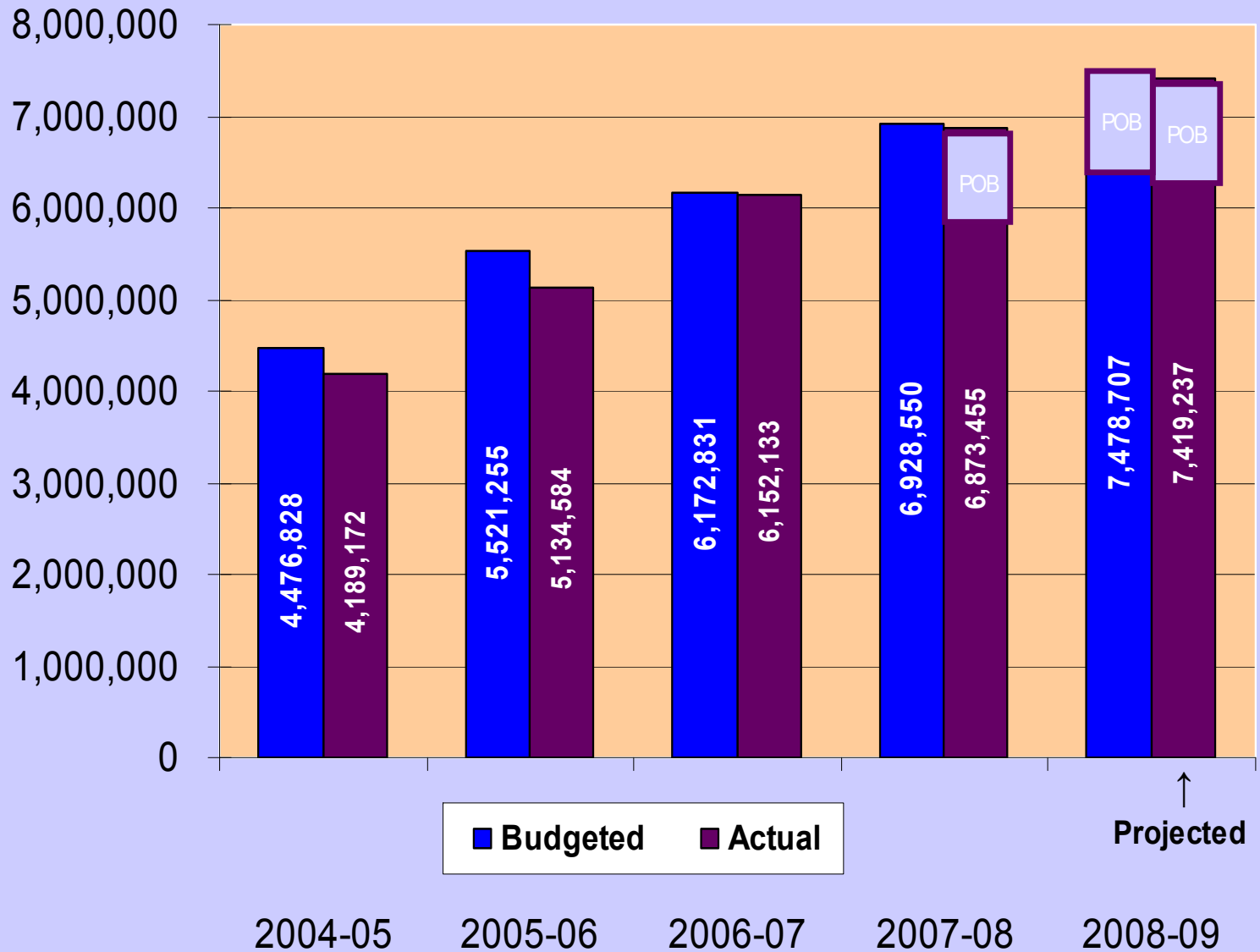
Workers Compensation Cost Comparison





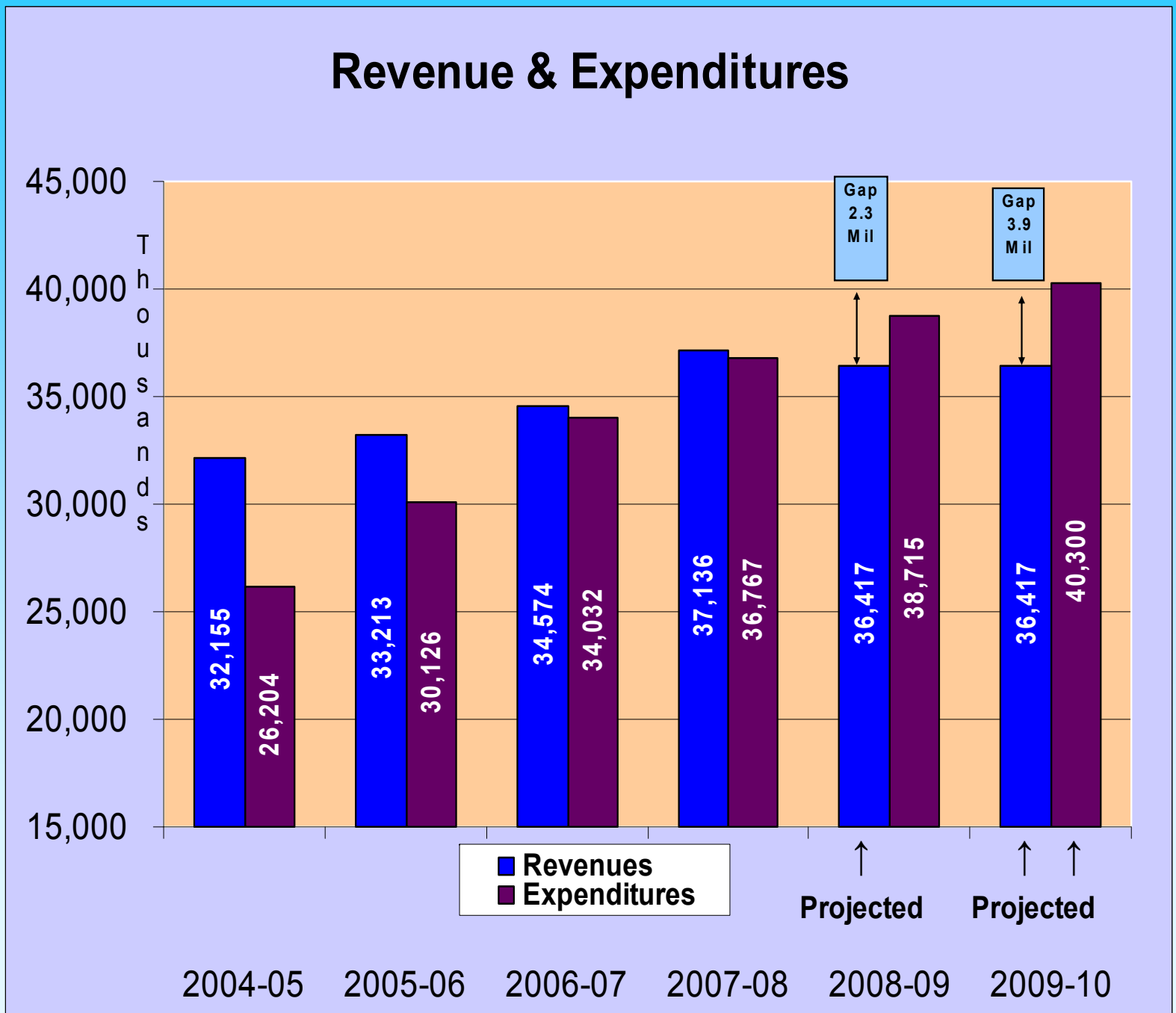
PERS COST COMPARISON

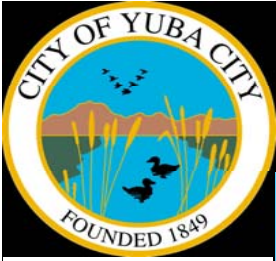
PERS Cost Comparison





REVENUE & EXPENDITURES





2008 - 2009 BUDGET OUTLOOK

Budgeted Revenues **\$37,918**

Revenue Adjustments:

Property Taxes (185)

Sales Tax (1,126)

Interest Allocation (200)

Revenue-Senior Meals Program 10

Revised Revenue Projections **36,417**

Budgeted Expenses **\$38,475**

Supplemental Appropriations 240

Revised Expenditure Total **38,714**

FY 08-09 Deficit **(\$2,297)**



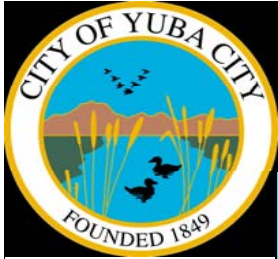
Expenditure Reductions

Salaries & benefits	\$706,354
Extra help	134,675
Overtime	45,700
Materials, supplies & services	34,125
Professional services	77,227
Travel & training	126,661
Operations & maintenance	73,050
Total	<u>\$1,197,792</u>
One-Time Reductions	\$215,943
On-Going Reductions	\$981,849



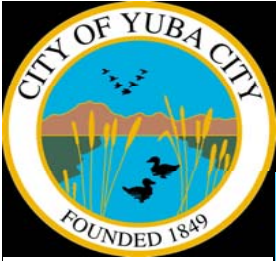
City of Yuba City Salary & Benefit Reductions FY 2008-2009

	Savings	One-Time
City Council	2,000	
City Manager	14,000	
Economic Development Mgr.	65,204	65,204
Customer Service Rep.	76,600	12,500
Analyst (2)	215,072	
Assistant Planner	41,634	
Dispatcher	69,827	
Records Clerk	57,078	
Police-Vacancy Savings	96,437	96,437
Fire-Vacancy Savings	41,802	41,802
Facility Aide	26,700	
Total Salary & Benefit Savings	\$706,354	\$215,943



Revenue Offsets

Strike Team Reimbursements	\$48,000
Fire Motor Vehicle Cost Recovery (new fee)	51,600
CDBG Reimbursements	75,000
NPDES Enhancement	100,000
Tree trimming to be reimbursed by Gas Tax	30,000
Parks Planning-Capital Funds	30,500
Total Revenue Offsets	<u>\$335,100</u>
One-Time Revenue	\$48,000
On-Going Revenue	\$287,100



FY 08-09 Deficit

Departmental Budget Reductions

Revenue Offsets

Remaining FY 08-09 Net Deficit

Status Quo	Proposed
(\$2,297)	(\$2,297)
	982
	287
(\$2,297)	(\$1,029)

Remaining FY 08-09 Net Deficit

Add back VRP for 09-10

Additional S&B Costs FY 09-10

(\$2,297)	(\$1,029)
(621)	(621)
(965)	(965)

FY 09-10 Projected Deficit

(\$3,883)	(\$2,614)
------------------	------------------

FY 08-09 Deficit

FY 09-10 Deficit

FY 10-11 Deficit

Total Reserves Used

(\$2,297)	(\$1,029)
(3,883)	(\$2,614)
(3,883)	(\$2,614)
(\$10,064)	(\$6,257)



GENERAL FUND RESERVES

Reserves

General Funds Immediately Available for Contingency

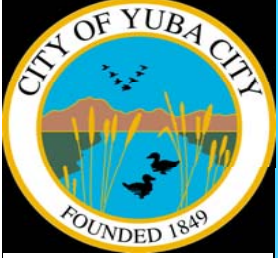
General Fund Operating Reserve	\$3.8 million
General CIP Fund Unallocated	\$3.8 million
Economic Stabilization Reserve	\$2.3 million
Set Aside for Fire Stn 4 Debt Svc	\$3.0 million
<i>Total</i>	<i>\$ 12.9 million</i>

= ***33.5% of the Operating Budget***



**City of Yuba City
General Fund CIP Projects
As of June 30, 2008**

Fire Communications/Dispatch	\$118,611
Underground Utility Districts	20,000
Detention Basin Fee	93,041
Royal River Coldwater Storm Drain	24,354
General Plan Update	458,704
City Hall Upgrade/Fountain & Exterior Paint	19,305
Electronic Document Storage	51,154
Animal Control Facility	38,188
Flood Control	168,903
Corp. Yard HazMat Clean-up	246,099
Police Department Expansion	2,808,550
Fire Station Renovation	600,316
Remote Location Wireless Upgrade	17,565
City Hall Improvements	327,683
Improvements to Buildings & Grounds	104,676
Park Master Plan	31,791
Lincoln East Specific Plan	33,000
Fire Wireless Network Upgrade	30,000
Total General Fund CIP Projects	<u>\$5,191,939</u>



Questions ?

