

# City of Yuba City

## Budget Study Session

FY 09-10

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Finance Director



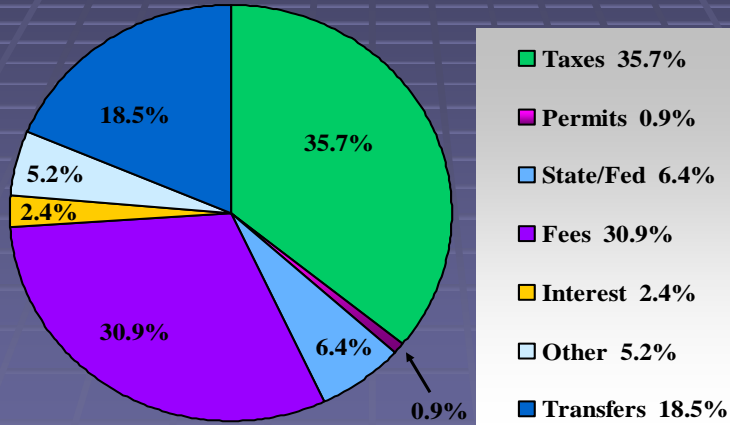
## **Session Overview**

- **Revenue Changes**
- **Expenditure Changes**
- **Personnel Changes**
- **One time Use of ISF Funds for Operating Deficit**
- **Community Contribution Requests**
- **Capital Improvement Program**
- **Redevelopment**

## **Citywide Overview**

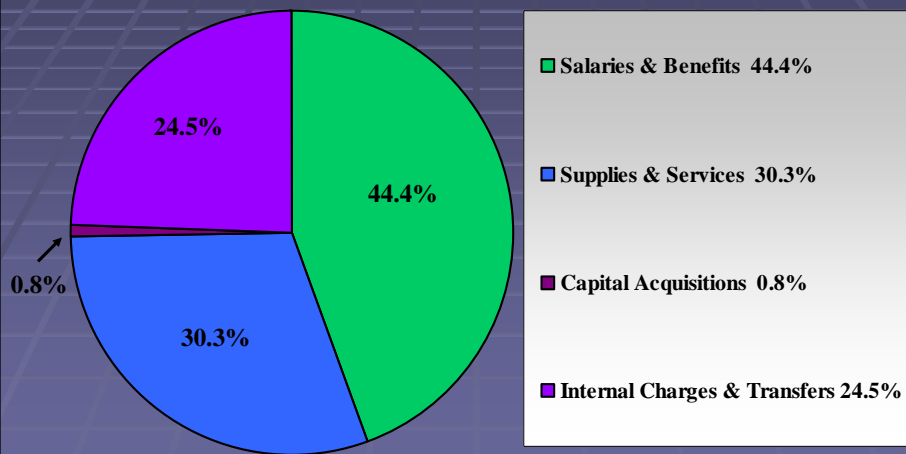
## Citywide Revenues by Category

**Total Revenues = \$77,312,643**

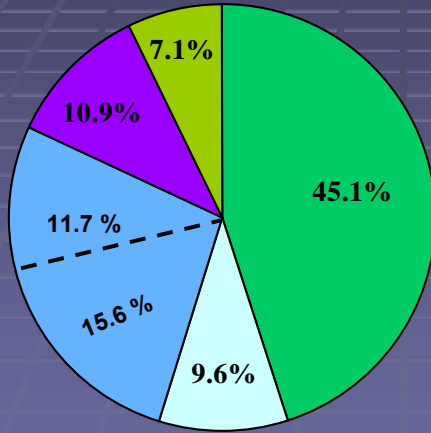


## Citywide Expenditures by Category

**Total Expenditures = \$82,189,562**



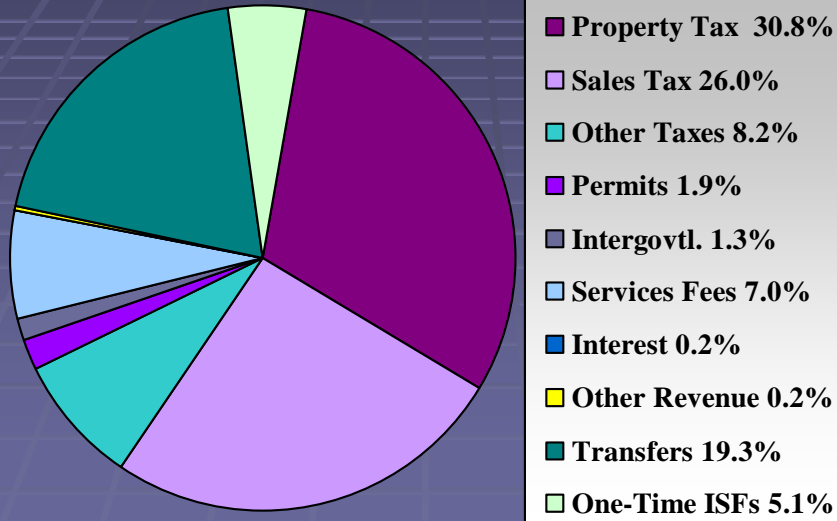
**Citywide Expenditures by Funding Source**  
**Total Expenditures = \$82,189,562**



- General Fund 45.1%
- Special Revenue 9.6%
- Enterprise Funds 27.3%
- Internal Service 10.9%
- Redevelopment 7.1%

**General Fund**

**General Fund Revenue By Category**  
**56.8% of General Fund Revenue Comes From 2 Sources**

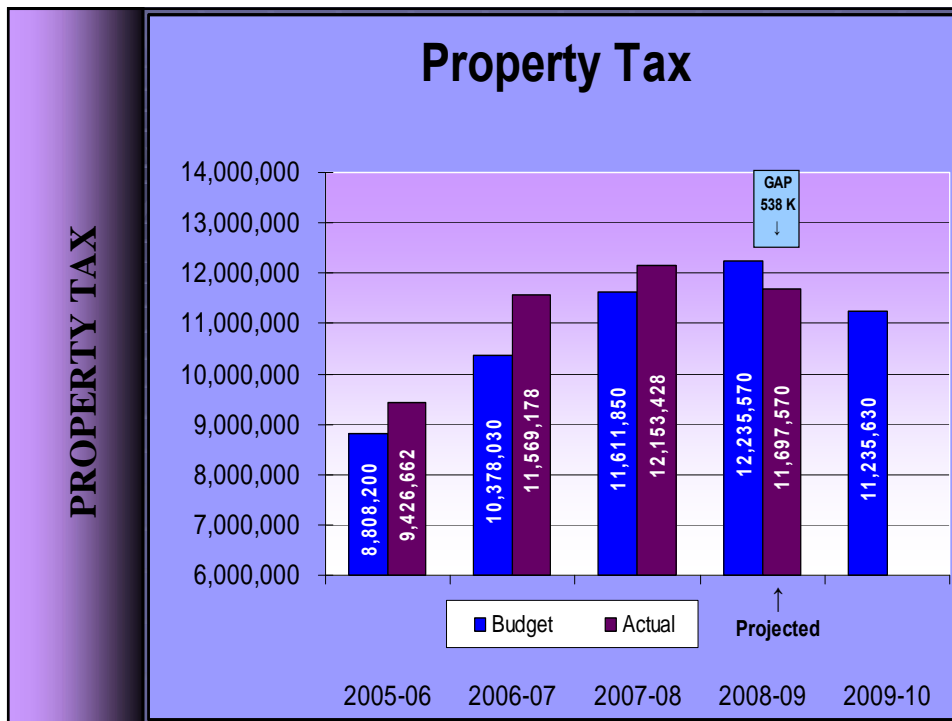


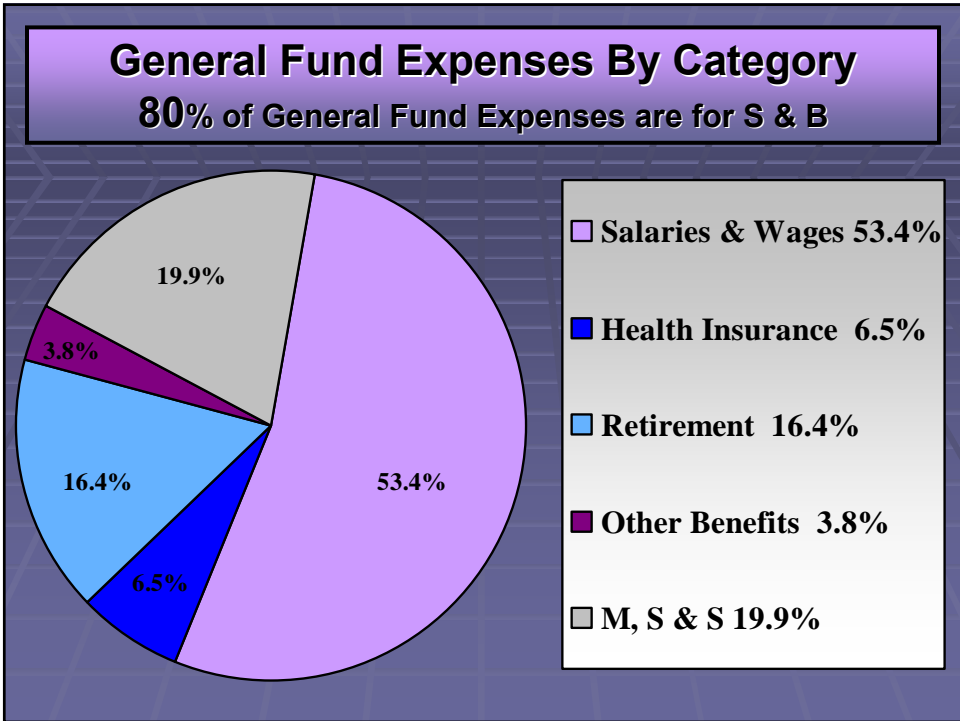
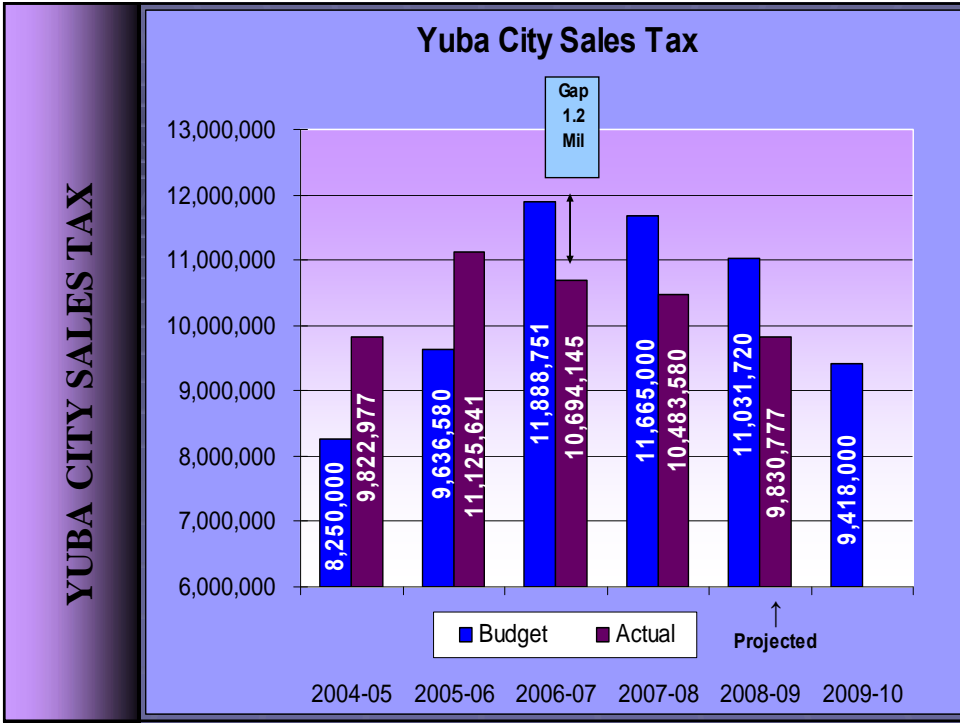
**Revenue Changes FY 2008-09**

■ Property Taxes	(\$538,000)
■ Sales Taxes	(\$1,201,000)
■ Investment Earnings	(\$200,000)
■ Development Revenues	(\$317,000)
■ Motor Vehicle In Lieu	(\$172,000)
■ Other Revenues	\$18,000

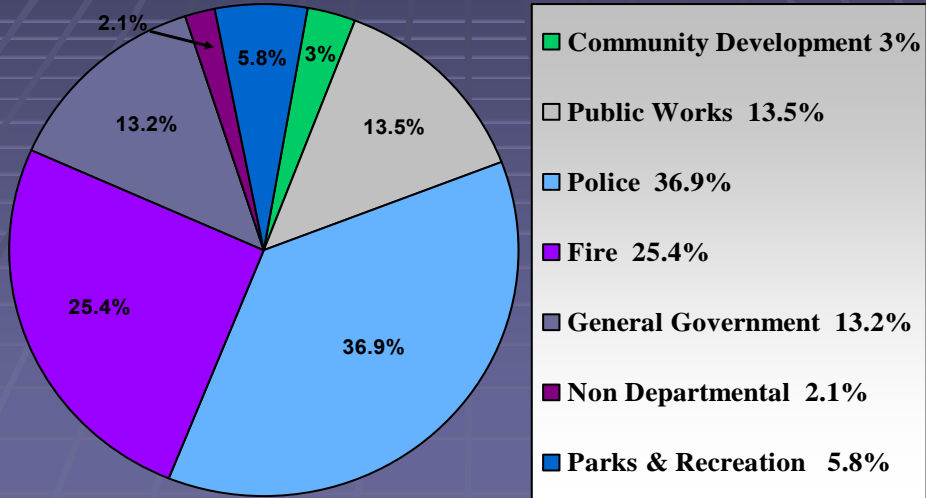
## Revenue Changes FY 2009-10

- Property Taxes (\$463,000)
- Sales Taxes (\$392,000)
- MTEA Sales Tax \$175,000
- Motor Vehicle In Lieu \$50,000
- Other Revenues (\$164,000)
- Cost Allocation Transfers (\$80,000)

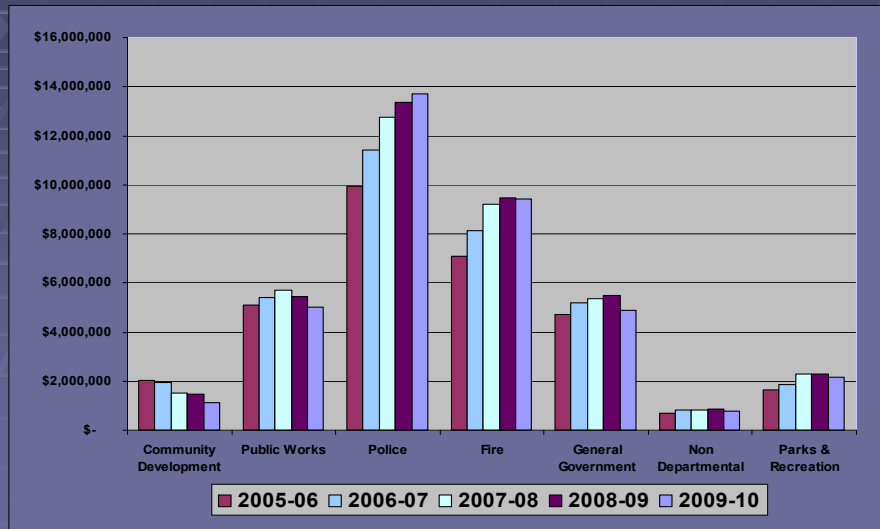




## General Fund Expenses By Department % of Total General Fund



## General Fund Expenditures By Department Total \$ of General Fund



## Expenditure Changes FY 08-09

▪ Mid Year Expenditure Reductions	\$956,000
▪ One Time Savings	(\$216,000)
▪ Furlough/Contract Amendments	\$1,150,000
▪ Positions Eliminated	\$291,000

## Expenditure Changes FY 09-10

▪ Positions Eliminated	\$561,000
▪ Budget Reduction Scenarios	\$273,000
▪ FY 09-10 MS&S Reductions (Including Pooled Travel & Training)	\$476,000
▪ Step Increases	(\$288,000)
▪ Fire Dept. Increases (= to Step)	(\$64,000)
▪ Equity Adjustments	(\$59,000)

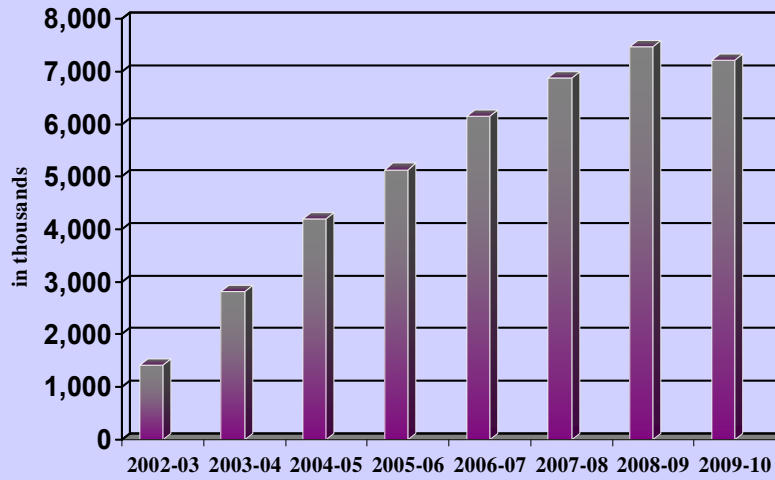
## Expenditure Changes FY 09-10 Continued

▪ Healthcare Cost Increases	(\$130,000)
▪ Dental/Vision Cost Increases	(\$105,000)
▪ Worker's Compensation	(\$224,000)
▪ Police Investigations O/T	(\$26,000)
▪ Extra Help Increases	(\$41,000)
▪ Construction Inspector L/T	(\$63,000)

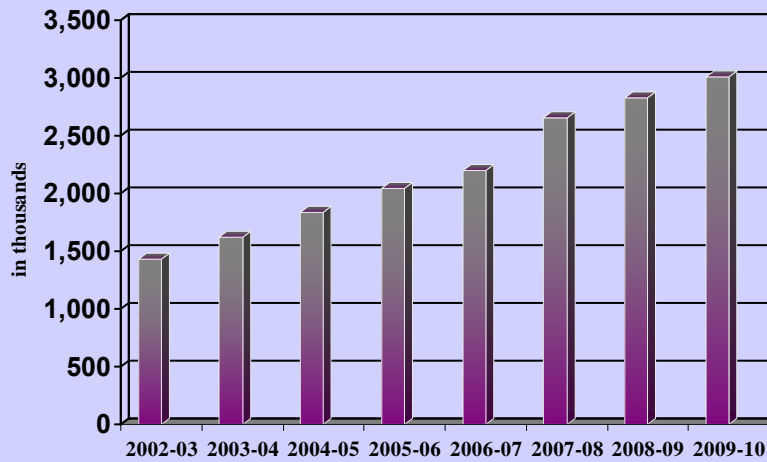
## PERS Rates

	MISCELLANEOUS	SAFETY
▪ Normal Cost	11.9%	21.5%
▪ Amortization of Liability	6.6%	
▪ Pension Obligation Bond		
Debt Service		8.7%
Total	18.5%	30.2%

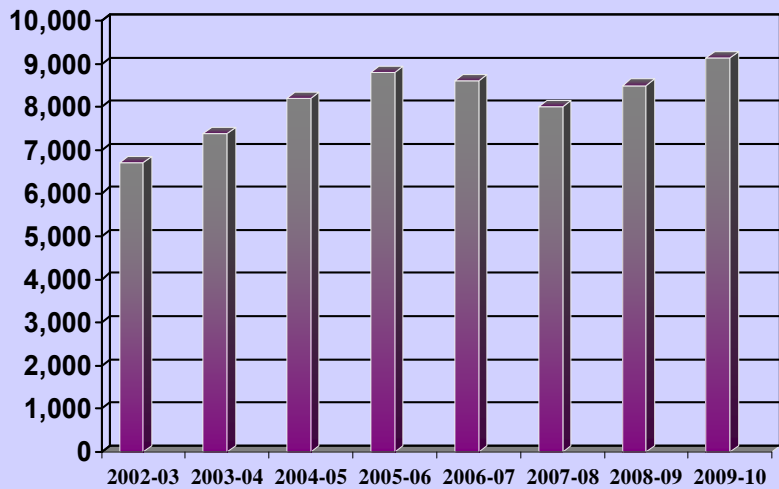
## PERS Cost Comparison



## Health Plan Cost Comparison



## Per Employee Health Plan Cost



## Positions Unfunded FY 08-09

- 1 Facility Manager
- 2 Customer Service Reps
- 1 Administrative Clerk I
- 1 Building Inspector I
- 1 Public Works Maintenance Worker III
- 1 Park Maintenance Manager
- 1 Park Maintenance Worker II
- 1 Recreation Manager
- 9 Total Unfunded FY 08-09

## Positions Unfunded Round 1 FY 08-09

- 1 Administrative Analyst I
- 1 Customer Service Rep II
- 1 Administrative Analyst III
- .5 Facility Aide (½ time)

3.5 Total Unfunded Round 1 FY 08-09

## Positions Unfunded FY 09-10

- 1 Principal Planner
  - 2 Electrical Technician
  - 1 Police Records Clerk
  - 1 Public Safety Dispatcher II
  - 1 Recreation Coordinator
- 6 Total Unfunded FY 09-10

## New Positions Added FY 08-09

- 1 Public Safety Dispatcher II
  - 3 Fire Recruit/Firefighter I
  - 1 Economic Development Manager
  - 2 Construction Inspector – Limited Term
- 7 Total Positions Added FY 08-09

11.5 Net Positions removed in past 2 fiscal years

## Reserves

### General Funds Immediately Available for Contingency

▪ General Fund Operating Reserve	\$3.8 million
▪ General CIP Fund Unallocated	\$3.9 million
▪ Economic Stabilization Reserve	\$1.3 million
▪ Police Department Expansion	
Project Closeout Funds	\$1.2 million
<b>Total</b>	<b>\$ 10.2 million</b>
<b>=</b>	<b>27.5% of the Operating Budget</b>

## Economic Stabilization Fund

▪ Initial Balance Funded FY 08/09	\$2,300,000
▪ Estimated for Operations FY 08/09	<u>(972,000)</u>
▪ Remaining Carryover to FY 09/10	\$1,328,000
▪ Estimated for Operations FY 09/10	<u>(588,000)</u>
▪ Remaining Carryover to FY 10/11	<u>\$740,000</u>

## One-Time Use of ISFs

▪ Worker's Compensation	\$200,000
▪ General Liability Self Insurance	\$100,000
▪ Technology Replacement Fund	\$200,000
▪ Vehicle Replacement	<u>\$1,350,000</u>
Total One-Time Use of ISFs	\$1,850,000

## 3 Year Sustainability Summary

FY 09/10 Operating Deficit	(\$588,000)
ISFs One Time Funding	<u>(\$1,850,000)</u>
<b>Actual FY 09/10 Deficit</b>	<b><u>(\$2,438,000)</u></b>

### FY 10/11 Projections

Additional Revenue Declines	(\$362,000)
Cost Increases	<u>(\$638,000)</u>
<b>Projected FY 10/11 Deficit</b>	<b><u>(\$3,438,000)</u></b>

### FY 11/12 Projections

Anticipated Revenue Turnaround	\$428,000
Cost Increases	(\$653,000)
PERS Cost Increases	<u>(\$1,550,000)</u>
<b>Projected FY 11/12 Deficit</b>	<b><u>(\$5,213,000)</u></b>

## Summation

- Removal of 11.5 non-essential positions
- General fund budget savings \$476,000
- Pooled travel & training
- Use of Economic Stabilization Reserve \$588,000
- Use One-Time Funds from ISFs \$1,850,000
- Focus on maintaining service levels during downturn in economy

## Community Contribution Requests

- The Acting Company
- Yuba-Sutter Regional Arts Council
- Y-S Chamber of Commerce
- Yuba-Sutter Economic Development Corp.

## Carryover and Current CIP Requests

	Carry Over	Current	Total
General	\$ 1,231,000	\$ 116,000	\$ 1,347,000
Streets & Roads	1,577,000	1,499,000	3,076,000
Development Impact	10,121,000	3,423,000	13,544,000
CDBG	73,000	369,000	442,000
RDA	146,000	3,310,000	3,456,000
Water	2,620,000	4,251,000	6,871,000
Wastewater	1,154,000	1,054,000	2,208,000
Other	3,423,000	52,645,000	56,068,000
<b>Total</b>	<b>\$ 20,345,000</b>	<b>\$ 66,667,000</b>	<b>\$ 87,012,000</b>

## CIP Overview

- **Public Works**
  - [Mr. Musallam](#)
- **Community Development**
  - [Mr. Busch](#)
- **Parks & Recreation**
  - [Mr. McIntire](#)
- **Utilities**
  - [Mr. Lewis](#)

## Redevelopment

*Questions ?*