



2014

ADOPTED BUDGET

City of Marysville

ADOPTED
CITY OF MARYSVILLE
FISCAL YEAR 2013-14 BUDGET

RICKY A. SAMAYOA
Mayor

JAMES KITCHEN
Vice Mayor

CHRISTOPHER PEDIGO
Councilmember



DALE WHITMORE
Councilmember

MICHAEL SELVIDGE
Councilmember

WALTER K. MUNCHHEIMER
City Manager

Prepared by
DEPARTMENT OF ADMINISTRATIVE SERVICES
Matt Michaelis, Manager

CITY HALL
526 C STREET, 1ST FLOOR
MARYSVILLE, CA 95901
(530) 749-3901

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CITY OF MARYSVILLE

RICKY A. SAMAYOA
MAYOR
COUNCIL MEMBERS
JAMES E. KITCHEN
CHRISTOPHER PEDIGO
MICHAEL SELVIDGE
DALE WHITMORE

526 C STREET
MARYSVILLE, CALIFORNIA 95901
TELEPHONE
(530) 749-3901
FACSIMILE
(530) 749-3992

June 27, 2013

To: The People of Marysville
From: Ricky A. Samayoa, Mayor
Subject: Fiscal Year 2013-14 Budget

The Mayor and City Council are pleased to present the Adopted Budget for the fiscal year beginning July 1, 2013. This budget reflects the City's commitment to a more open and inclusive process of identifying what is important to our residents, business owners and visitors. The budget process for the first time in my tenure included open public forums and workshops designed to reach out to the community.

The Adopted Budget also outlines a new set of priorities. Under this budget, the Council has allocated resources to economic development and planning for our future. The Council understands that it is imperative that we focus on creating the environment and conditions for the private sector to invest heavily in our City. With the funds we have allocated to the Bounce Back initiative and a new Business Development position, the City of Marysville will have up-to-date systems and processes that will be attractive to new companies to bring more commerce to the community and to create new employment opportunities for our citizens.

The Adopted Budget also gives all stakeholders the tools to measure our accomplishments and to understand priority areas of agreement between the public, Council and City staff. I am grateful to all in the community who have been a part of helping us set the agenda reflected in this year's Adopted Budget.

Thanks, too, go to the staff and management of the City for the professionalism and hard work that this Budget represents. It is truly the important first step in our shared vision of a vital, strong and healthy City. It moves us one step closer to that prosperous place we are engaged in building the new Marysville.



CITY OF MARYSVILLE

WALTER K. MUNCHHEIMER
CITY MANAGER

526 C STREET
MARYSVILLE, CALIFORNIA 95901
TELEPHONE
(530) 749-3901
FACSIMILE
(530) 749-3992

June 5, 2013

Mayor and City Council
City of Marysville
City Hall
526 C Street
Marysville, California 95901

Honorable Mayor and Council Members:

I am pleased to submit the Proposed Budget for Fiscal Year (FY) 2013-14 for your consideration. The Proposed Budget total of \$11.533 million represents a decrease of \$1.085 million from last year's spending plan. Nevertheless, the operating budget carries on the City's basic health and safety services at effective levels and with a use of fund balance of less than 0.9%. When the non-operating expense of long-term debt obligations which are beginning to come due is factored in, the General Fund will have a true deficit of 2.9% for the new year.

You will quickly see that the 2013-14 Proposed Budget is new in every respect. It reflects the competencies that professional financial managers have brought to the organization, together with the recognition that a municipal budget is so much more than simply an accounting document.

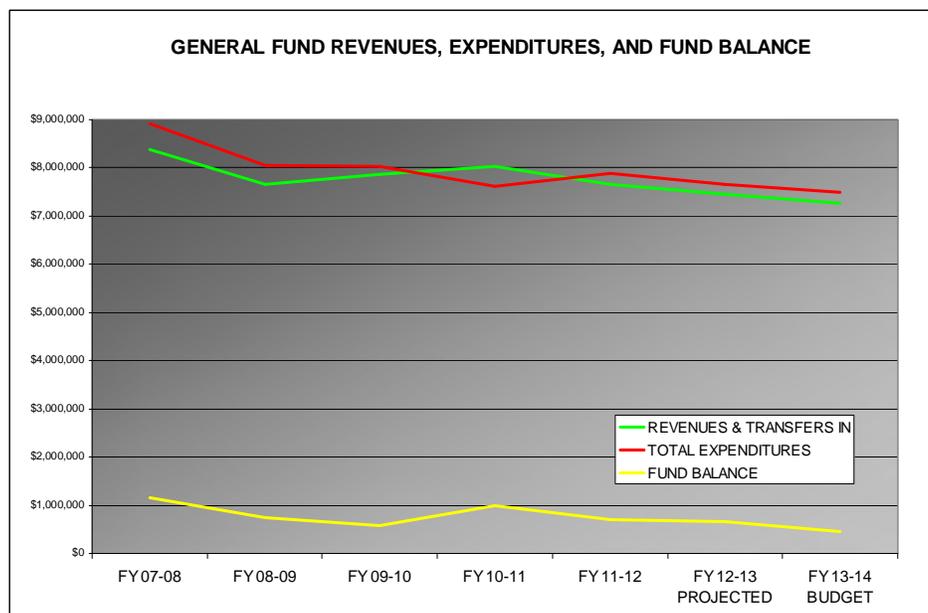
When Council held the first in a series of budget workshops last December to review the City Manager's Mid-Year Report and Budget Outlook, I said that not only would the Proposed Budget document for 2013-14 look very different from what the Council had been given in the past, but the process by which that document is arrived at would be entirely new. Before even a single spending proposal was put forth, City staff spent time in "Community Conversations" talking with—and mostly listening to—residents of Marysville. Why do that? Because particularly during difficult financial times, it is so important that we level with the public that we will not be able to do everything we would like to for the community. That makes it all the more important that the public be well informed about its City government's condition, and have meaningful opportunities to express itself concerning priorities for the future.

The future. That word appears frequently in this year's budget. More than simply a financial exercise, a municipal budget is, first and foremost, a direction-setting agenda to guide us into the future. It is *the* basic tool of governing; it provides the context, the priorities, the means and the objectives by which we become informed, successful stewards of our community. Before turning to the future, some historical context.

How We Got To This Point

While the anticipation of a full economic recovery from the prolonged business downturn that began six years ago has been with us for some time now, the evidence tells us that recovery will be slow and lag behind the rest of the state and nation. Even within our own local region, Marysville has unique circumstances that are working against a return to pre-recession conditions. The strength of our micro economy has been waning for many years, and with it, the capacity to provide good paying jobs and a rising standard of living for our residents and to generate tax revenues to support high levels of public services. Fiscal Year 2013-14 will be the sixth year of budget decreases made necessary by declining City revenues. In that time, annual income to the General Fund, the principal means for providing public services, has dropped nearly \$1.5 million from its peak in FY 2007, and the cumulative loss in revenue for that period approaches \$5 million.

The chart at right traces our recent history and shows how City spending has fallen in most of those same years in order to live within our means. Only through a series of cost reductions, including sacrifices made by our employees and cutbacks in service hours to the public, was that possible. Along the way, the City workforce shrank by nearly one-quarter, and the salaries of those remaining was subject to furloughs which reduced

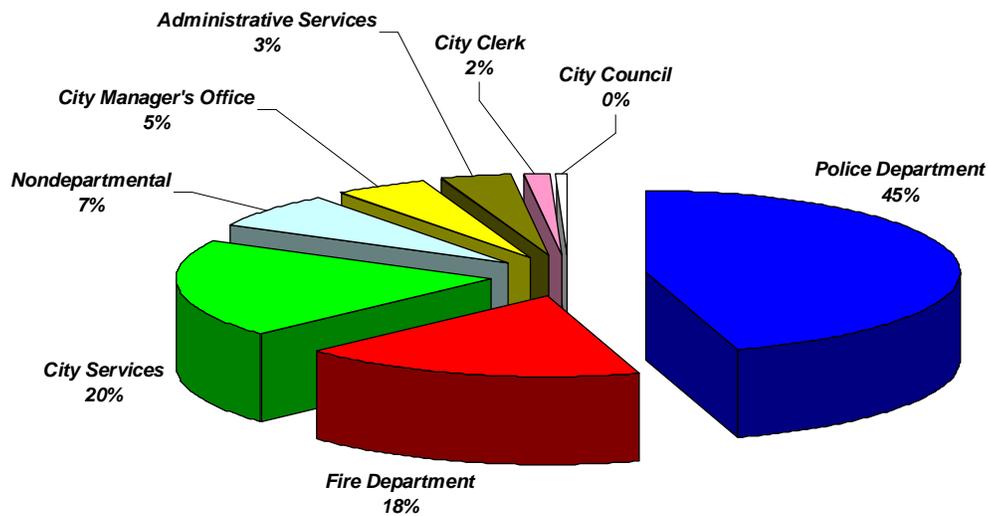


the take-home pay of all city employees other than law enforcement personnel. In part, the City relied on using its fund balance to help ease the severity of decreases each year. In the year now coming to a close, Council adopted a budget that was projected to produce a deficit of \$118,054. In fact, with just one month left in the fiscal year, we estimate that the deficit will have been trimmed by almost \$80,000, to just over \$38,500. That is not by accident, and it is not because of good luck or wishful thinking. New hiring freezes and freezes on discretionary spending of all sorts were implemented and, for the most part, our department heads and employees could be counted on once again to do their part.

Under the circumstances, there was little room left for any added financial constraints in preparing the 2013-14 Proposed Budget. But even after six difficult years, we found that new challenges awaited us. Sales tax, a leading revenue source for the City, is estimated to decrease by \$148,000 from 2012-13. Overall, our revenue forecast is for General Fund income to slip by \$300,000 from last year, including an unanticipated loss of revenue due the General Fund from the former Redevelopment Agency. Add to that, a number of unavoidable new expenses, among them an 8% increase in premiums for major medical health insurance, a sizable increase in casualty and liability insurance premiums, and the first year of new debt service payments on the long-term obligation

incurred by the City in connection with the B Street property. In short, we were starting off the new budget year at a disadvantage of more than \$650,000, when compared with the preceding year. Despite that, the Proposed Budget manages to bring General Fund operating expenditures to within \$70,403 (or 0.9%) of being in balance. Even when debt payments for the B Street obligation are included, the deficit is only 2.9% (\$215,403). Employee unions did their part to make this possible, agreeing to another round of concessions worth nearly \$100,000, and department heads produced departmental spending programs that met very strict budget targets. And through it all, the Proposed Budget maintains our long-standing priority emphasis on public safety, accounting for 63% of all spending in the General Fund, as the chart below shows. I have also taken the first step in beginning to set aside a real reserve for economic uncertainty. The 2013-14 Proposed Budget makes provision for such a reserve in the General Fund, in an amount of \$104,000. Admittedly, tough fiscal conditions are not normally the best times to initiate set-asides, and it may yet prove to be premature if future revenues continue their six year long slide. At 1.4% of General Fund appropriations, this reserve is hardly a large beginning, but it should serve as an important statement of principle that the City will conduct its financial affairs carefully, thoughtfully, and with a full understanding and due regard for the future.

GENERAL FUND DEPARTMENTS: 13-14 EXPENDITURES



Predictably enough, spending cuts on the scale required by the 2013-14 Proposed Budget could not be made without consequences on service levels. Most significant is the reduced staffing in our Fire Department. The pending expiration this fall of a federal SAFER grant has the potential for reducing our around-the-clock manpower from three firefighters to two. We are ready to file a new SAFER grant application as soon as the guidelines are published and applications become available later this summer. At the same time, we may also benefit from a re-evaluation of an earlier SAFER grant initially rejected last year by FEMA, but now being reconsidered by them for immediate funding. Beyond that, I am seeking Council guidance on alternative arrangements for providing a long-term solution to the community's fire protection needs. A second service level consequence is the proposal to close City Hall offices (other than Police Department) on the remaining Friday that our employees are not already furloughed. This will not be another furlough day with salary cuts, but rather a "quiet" work day for City Hall employees. And finally, the Proposed Budget provides only enough funding for watering and

maintaining some of our most visible parks, letting other parks go natural, and relying solely on rain water. None of these service cuts would have been suggested if there were less onerous options available.

The message here is clear. After six years of cutbacks, the community is left with only unpleasant choices; all the easy choices are gone.

After meeting with countless residents and business owners in the Community Conversation series, I believe there is widespread recognition that the City has done what it can to continue to meet the need for basic municipal services under very difficult conditions. The public has also told us in large numbers that it realizes that we cannot return to a sound, economically-sustainable City without making business development a new priority. And the Council has responded by committing itself to making the Bounce Back Initiative a reality.

Bounce Back—It's How Marysville Spells Success

The Marysville Bounce Back Initiative is in its earliest stages, under the capable guidance of an 11-member citizen steering committee. The 2013-14 Proposed Budget makes funding provision for retaining a community development and urban design consulting firm to flesh out the details of a pragmatic plan that will allow the City to capitalize on commercial opportunities in each of five target economic zones in the City. Such a pragmatic plan is long overdue, considering that it has been more than 30 years since the City has been able to attract more business than it lost to neighboring communities. I can report to Council that the public broadly understands the basic economic principle at work here. They get it! Without a focused, active and sustained effort to target new businesses for relocation to Marysville and expansion of existing businesses, the cutbacks we have experienced in public services over the past years will only be the beginning. The public understands that the quality of life of the community, its amenities, its municipal services and the standard of living of its residents, are all dependent on the strength of the local economy. A weak local economy *cannot* produce good employment opportunities for residents or raise their standard of living, and it *cannot* provide for high levels of municipal services. We all agree on the things we want in our city—strong public protection services, a high level of park maintenance, a cleaned-up Ellis Lake and Riverfront, upgraded recreation facilities, streets regularly repaved and sidewalks kept in good repair. But our local economy cannot now support those levels of service; it cannot now afford to provide all the things we want for our community, and the status quo will simply not take us where we want to go. The community will never return to prosperity by relying on a failing local economy. That does not happen. Bounce Back gives us the opportunity and the tools to turn that around, and the 2013-14 Proposed Budget includes business development as a community priority.

The Long View

The decisions that can transform our community all lie ahead of us. We have the opportunity to make the right choices, along with the risk of making the wrong ones. Important as it is to make the most of our limited resources to get through each year, setting our sights on *only* a 12-months horizon leaves us unprepared for making the long-term decisions that are needed to transform our community. In the same way that planning for a comfortable retirement cannot begin in the final year of a working career, so too, our goals demand some understanding of the longer-term implications of our daily decisions. This is not to say that we can foretell the future, only that we have to know what our

strategic interests require us to do over a sustained future period of time. Mayor Samayoa has advised me that he intends to convene a goal-setting retreat for the Council and City Manager early in the new fiscal year. I concur with the need for that and urge the City Council to use that opportunity to take the long view of the City's future. I offer the following recommendations for some of what I believe the City must be prepared to do to ensure that its future is a successful one.

- Building a Modern, Capable Organization ó The existing capacity of the organization to provide excellent service is severely hampered by a primitive administrative infrastructure. There is a critical need to build a can-do organization that attacks problems and achieves results. The basic business systems which City staff have to work with are frustrating to staff and end-users alike. Until this year, the City Budget has been inadequate as a decision document, even missing elements altogether that have long been standard features in modern city governments everywhere. The Municipal Code is so outdated in most important respects that it is more likely to be an impediment to public service than it is an aid. It will be a multi-year effort to rewrite and adopt an effective Municipal Code, but the need to do so is manifest. I include here, too, the absolute imperative to update the City's near 30-year old General Plan. Everything we hope to learn from our Bounce Back Initiative must lead to a new business-friendly, resident-friendly, family-friendly, recreation, arts and heritage-promoting General Plan.

- Financial Restoration Plan ó The City was already in the midst of a prolonged business slowdown when I was hired as your City Manager. And yet, there was no adopted plan in place for how the City was going to weather the financial emergency, or what our employees and residents could expect during the slowdown and, equally important, what they could expect once the City returned to some form of normalcy. That would have been a serious enough oversight just considering the need to ensure that we can carry on normal operations of the City. But the City would shortly be facing the added need to make large payments on a debt obligation it had incurred, apparently also without a plan in place for how that obligation was to be paid for. This cannot be put off any longer. The City urgently needs a financial restoration consensus that addresses the critical unmet needs the community faces in the next 10 years: (1) a reliable, stable, long-term solution to our fire protection needs; (2) reducing the high rate of staff turnover among our police personnel by bringing greater stability to our law enforcement professionals; (3) providing the means for managing our long-term debt obligations responsibly; and (4) rebuilding our deteriorated physical infrastructure, particularly streets, in order to support the new economic development that will turn the community around. There is little hope that these things can be accomplished with the means presently available to the City. For that reason, it is time that the community be given the chance to decide whether these things are important enough to the future well-being of their City to support with a small, general purpose transaction and use tax. To that end, the "Save Our Community" Measure should be placed on the June 2014 ballot, along with a clear list of what that money would be used for in each year, and an annual report to residents on what was accomplished during the past year to meet those goals. This is a reasonable thing for the voters of Marysville to be asked to consider, when the alternative is an uncertain future with costs we cannot meet. By taking this step, we can Save Our Community.

- The City Must Grow ó It is practically a cliché of modern life that cities grow their way to prosperity. This is so because as urban populations swell, the need for open space and affordable housing drives the more affluent out of city centers, and with them, goes the commerce that creates employment and a rising standard of living and produces tax revenue for good public services. By topography and choice, Marysville has not taken this path. In the past, when all roads led to Marysville,

this did not seem so short-sighted. But those days are behind us now. Long-time residents have watched over the past thirty years as our economic life's blood was slowly drained by neighboring towns to the west. Now fast-forward—not thirty years, but perhaps only 10 or 15—and the challenge will come not only from the west, but from rapid urbanization to the south. Without developable open space along a highway corridor such as State Route 70 to fuel the economic expansion of Marysville, the suburbs of south Yuba County will soon enough grow up to our city limits. That would pose an existential threat to this community. We should set as a goal to take the needed steps to file an annexation petition with the Local Agency Formation Commission not later than April 2014. Before that can happen, discussions must take place between the City and Yuba County concerning tax sharing arrangements. Those discussions should begin by late-summer of this year.

Ten years will pass regardless of what we do with that time. It would be a shame if the community looked back to this moment and said, "I wish we had gotten started then."

Acknowledgements

I recommend that Council set the public meeting for considering the adoption of the 2013-14 Proposed Budget for the evening of Tuesday, June 18, 2013 at 7:00 o'clock. If an additional meeting is needed before the budget can be finally adopted, you should schedule a special meeting for the following Tuesday, June 25, 2013 at the same hour.

My thanks to Matt Michaelis for his diligence in producing the numbers for me. Fortunately, he finds budgets invigorating. Thanks also to Dave Lamon, Dave Baker, Billie Fangman and Mike Carr for enduring this transition budget year when new procedures, new formats, new expectations all came together in a frenzy of activity. The 2013-14 Proposed Budget is a fitting testament to all their efforts.

Respectfully Submitted,



WALTER MUNCHHEIMER
City Manager

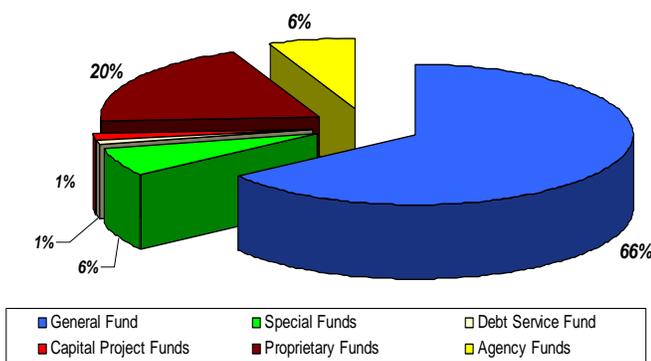
**ADOPTED BUDGET
FINANCIAL SUMMARY 2013-14
CITYWIDE TOTAL**

	2012-13 Budget	2013-14 Proposed Budget	\$ Change	Percent Change
General Fund	\$7,749,704	\$7,482,965	-\$266,739	-3.4%
Special Revenue Funds	693,714	736,940	43,226	6.2%
Debt Service Fund	0	145,000	145,000	-
Capital Project Funds	1,927,420	140,915	-1,786,505	-92.7%
Proprietary Funds	1,775,252	2,288,781	513,529	28.9%
Agency Funds	472,660	738,404	265,744	11.8%
TOTAL	\$12,618,750	\$11,533,005	-\$1,085,745	-8.6%

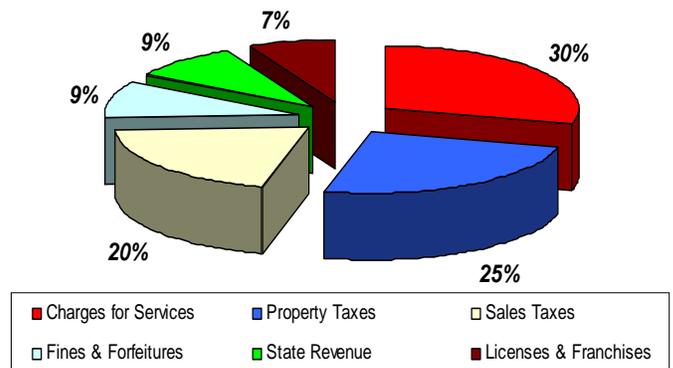
The 2013-14 adopted net operating budget totals \$11,533,005, a decrease of \$1,085,005, or 8.6 percent less than the FY 2012-13 adopted budget. At an operational level, the budget represents a near-balanced plan, with an estimated deficit of \$70,403 in an operating budget of \$8,219,905 (General Fund and Special Revenue Funds). In the General Fund, the operating deficit constitutes less than 1%, but because of past indenture commitments on the General Fund, the true deficit in FY 2014 will be 2.9% of General Fund expenditure appropriations. Overall, the Adopted Budget is devoting the City's limited resources to the highest priority programs while maintaining basic services. These programs cover a wide range of functions, from street maintenance and recreation facilities to essential public safety services to protect the community from fire, crime and inadequate building safety standards. For the first time, the City is also making business development a priority and devoting resources to that goal. The City Manager's budget proposals for FY 2013-14 were considered by the City Council in public session, and adopted by the City Council on June 18, 2013.

The figures displayed below reflect the revenues and expenditures of the City, as contained in the 2013-14 Adopted Budget.

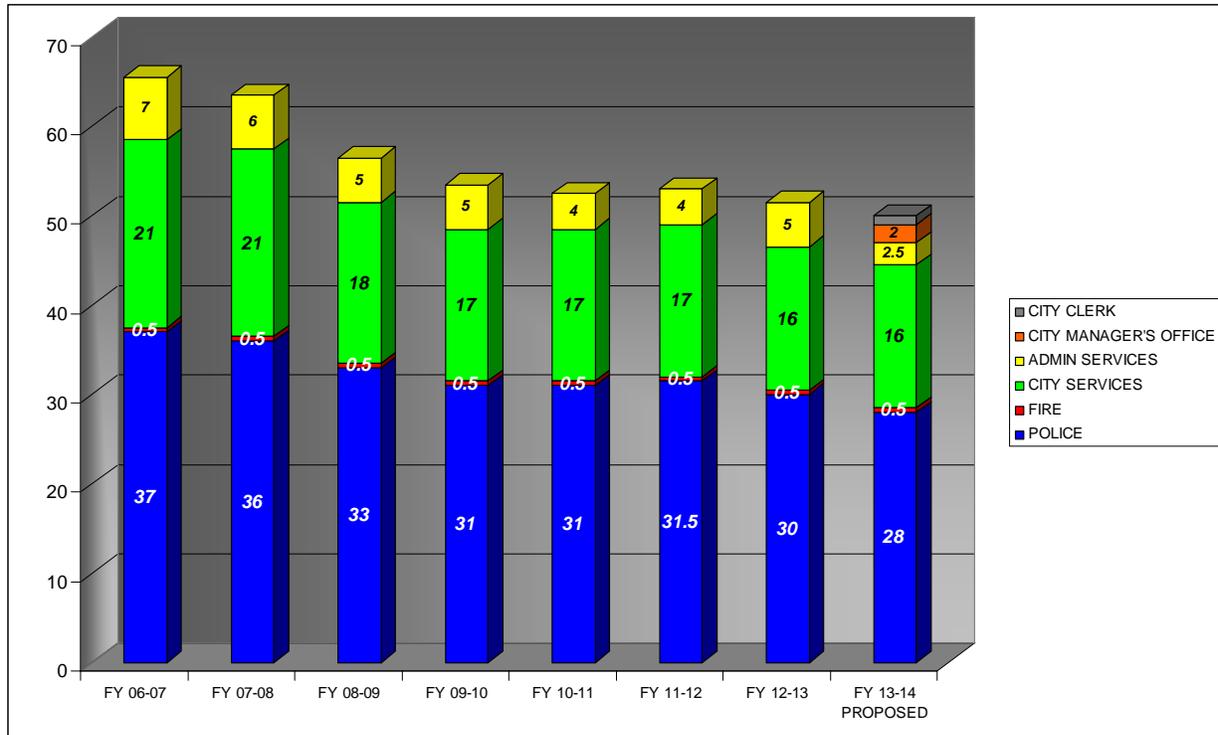
**CITYWIDE TOTAL
REQUIREMENTS: \$11.53 Million**



**CITYWIDE TOTAL
RESOURCES: \$11.63 Million**



**BUDGETED STAFF POSITIONS
BY DEPARTMENT**
TOTAL BUDGETED POSITIONS: 50



The 2013-14 Adopted Budget provides funding for 50 budgeted full-time equivalent positions, which represents a decrease of 2.0 from the 2012-13 level of 52. As depicted in the chart, approximately 70 percent of the budgeted positions in the City are in the Public Safety and Protection functional group, including Police, Fire, Building and Code Enforcement, and Planning.

The staffing changes from the past year occur in the following:

- Administrative Services Department (-1.35) reflects the reassignment of portions of salary costs for the City Manager (0.55) and City Clerk (0.30) to their own newly-established budget units, as well as the reduction of one full-time Finance/Personnel Technician to one-half time status to address the department's constrained budget target;
- City Council (-0.85) reflects the reassignment of portions of salary costs for the City Manager (0.15) and City Clerk (0.70) to their own newly-established budget units;
- City Manager's Office (+2.0) reflects the reassignment of portions of salary costs for the City Manager from the Administrative Services Department (0.55), City Council (0.15) and Wastewater Operations (0.30) to the newly-establish City Manager budget unit, along with the addition of 1.0 new Business Development Manager position in the City Manager's Office;
- City Clerk (+1.0) reflects the reassignment of portions of salary costs for the City Clerk from the Administrative Services Department (0.3) and City Council (0.7) to the newly-established City Clerk budget unit;
- Police Department (-2.0) reflects the decision to keep a vacant Captain position and a vacant Dispatcher position unfunded and to reclassify two Sergeant II positions to exempt Lieutenant positions to better control overtime expenses, and two Corporal positions to Sergeant positions, for better supervisory control;
- City Services Department—Administration & Engineering (+2.2) reflects reassignments of portions of salary costs for the City Services Director from Building & Code Enforcement (0.1), Planning (0.05) and Wastewater Operations (0.45) and for the Assistant Engineer from Wastewater Operations (0.5) and for an Administrative Assistant from Planning (0.8);

- City Services Department—Building & Code Enforcement (-0.1) reflects reassignment of a portion of salary costs for the City Services Director to Administration & Engineering;
- City Services Department—Planning (-0.85) reflects reassignments of portions of salary costs for the City Services Director (0.05) and an Administrative Assistant (0.8) to Administration & Engineering;
- City Services Department—Wastewater Operations (-0.95) reflects reassignments of portions of salary costs for the City Services Director (0.45) and Assistant Engineer (0.5) to Administration & Engineering.

Reader's Guide to Understanding the Budget

The 2013-14 Adopted Budget contains the financial and operating plan for the City for the fiscal year, which runs from July 1 to June 30. The following general outline is designed to assist the reader in understanding the information presented in the document. Additional information related to the City and its operations and services can be obtained on its Internet website at www.marysville.ca.us

THE GOVERNING BODY—CITY COUNCIL

A mayor and four-member elected City Council that has legislative authority governs the city, a charter city and municipal corporation of the State of California. Under the Charter, an appointed City Manager has executive authority on behalf of the Council to carry out the Council's priorities and policies, and to ensure that the organization is efficient and effective in the delivery of City services.

FINANCIAL STRUCTURE AND OPERATIONS

Although there are no uniform statewide accounting standards imposed on California's 482 cities, modern municipal budget practices are prescribed by the Government Finance Officers' Association that recommend practices and procedures relating to the form and content of the annual city Budget. In accordance with these practices, the City uses a modified accrual basis of accounting, and organizes and operates that system on a fund basis. Funds are separate legal or fiscal entities by which resources are allocated and controlled. The city Budget has six major types of funds.

I. General Fund

The General Fund is the principal fund in the city Budget and is used to finance most governmental operations that are general in purpose and not included in another fund.

II. Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of revenue sources that must be spent for specific purposes. Examples of Special Revenue Funds are the Business Development Fund and the Gas Tax Fund.

III. Enterprise Funds

Enterprise Funds are used to account for operations of governmental units where the users of the services include the general public, and the costs of providing the services are financed primarily by user charges, similar to a private business. An example is the Wastewater Enterprise Fund.

IV. Capital Project Funds

Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). Examples are the Capital Projects Fund and the Community Development Fund.

V. Debt Service Funds

Debt Service Funds are used to account for annual principal and interest payments owed by the city in general (not including debt incurred by enterprise funds, such as the Wastewater Enterprise Fund) for long-term debt incurred to finance the acquisition of property or construction of buildings and improvements other than buildings.

VI. Agency Funds

Included in this category are the Mary Aaron Memorial Museum and the Marysville Levee Commission, which are under the control of the City Council, but are separate legal entities, whose funds are held in trust by the City.

TRANSMITTAL LETTERS

There is transmittal letter from the Mayor to the citizens highlighting important budget matters. There is also a transmittal letter from the City Manager to the City Council that provides an overview of the City Manager's Proposed Budget. The City Manager's letter includes a summary of the key recommendations reflected in the budget and provides a discussion of funding recommendations for major City program areas. The Transmittal Letter also outlines the requirements and process for adopting a Final City Budget.

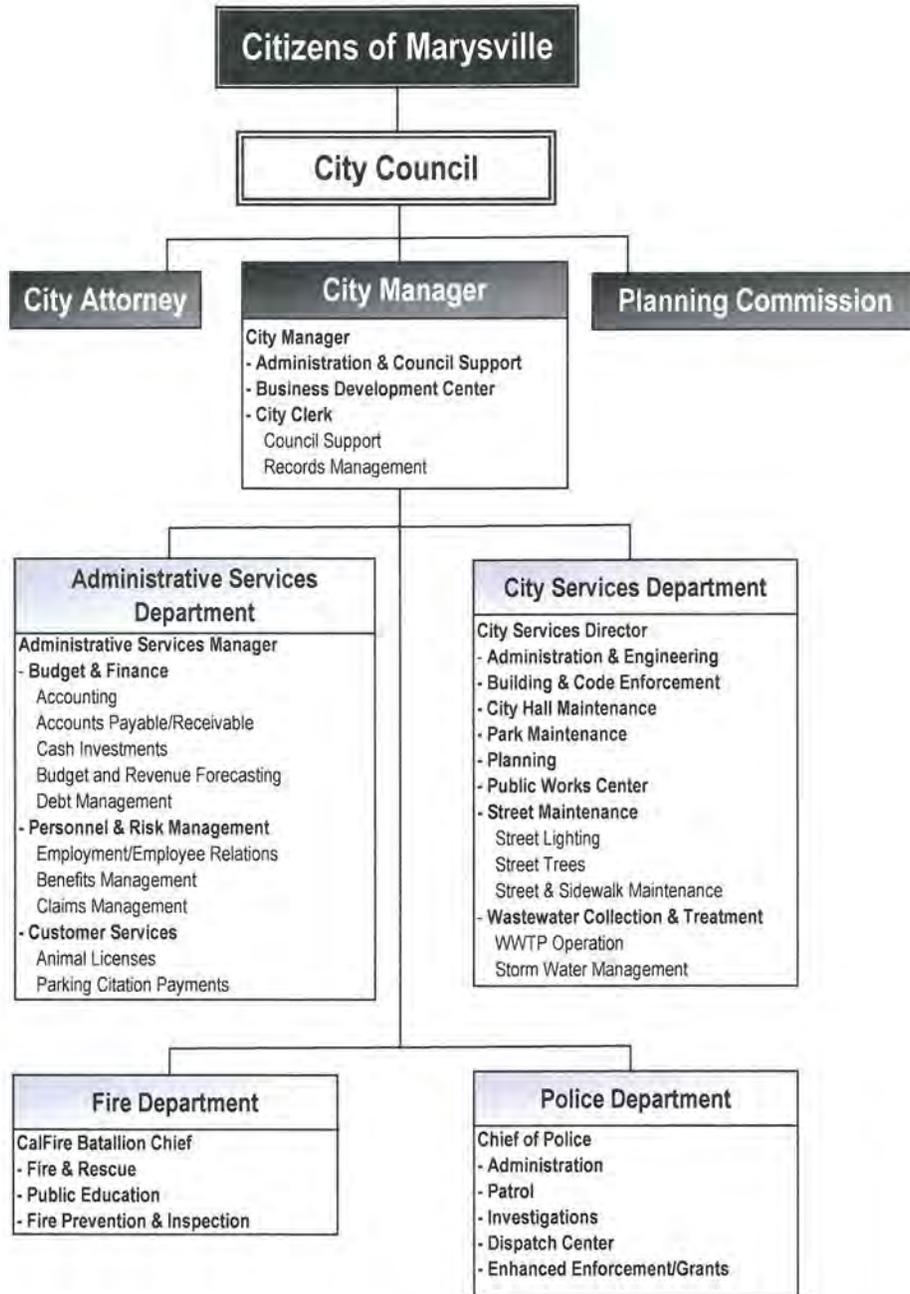
BUDGET FINANCIAL SCHEDULES

These schedules provide summary and detailed citywide financing and use information relating to all City funds. These schedules give the reader quick, at-a-glance information concerning fund balances, expected new revenues, allowable expenditure levels, and obligated reserve balances for each fund.

BUDGET SUMMARIES

The Budget Summaries section of the Adopted Budget provides detailed information about each budget. The following information is included in this section for each department:

- 2013-2014 Budget Summary
- Program Description and Mission
- 2013-2014 Budget Explanation
- Significant Developments During 2012-2013
- 2013-2014 Objectives at Recommended Funding Level
- Changes From FY 2012-2013 Budget
- Unmet Needs (*as applicable*)
- Departmental Budget Detail
- Departmental Program Summary
- Staffing Allocations



RESOLUTION NO. 2013-34
RESOLUTION OF THE COUNCIL OF THE CITY OF MARYSVILLE
APPROVING AND ADOPTING
THE ANNUAL APPROPRIATIONS LIMIT FOR THE FISCAL YEAR 2013-2014

At a regular meeting of the Council of the City of Marysville, State of California held on the 18th day of June, 2013.

WHEREAS, the voters of California on November 6, 1979, added Article XIII B to the State Constitution placing various limitations on the appropriations of the State and local governments; and

WHEREAS, Article XIII B provides that the appropriations limit for the Fiscal Year 2013-2014 is calculated by adjusting the base year appropriations of Fiscal Year 1978-79 for changes in the cost-of-living and population; and

WHEREAS, the City of Marysville has complied with all the provisions of Article XIII B used in determining the appropriations limit for Fiscal Year 2013-2014,

NOW, THEREFORE, BE IT RESOLVED that the appropriations subject to limitation if fiscal year 2013-2014 shall be \$16,803,676 for the City of Marysville.

I HEREBY CERTIFY that the foregoing Resolution was duly and regularly introduced and adopted by the Council of the City of Marysville, County of Yuba, State of California, on the 18th day of June, 2013, by the following vote:

AYES: Kitchen, Pedigo, Selvidge, Samayoa, Whitmore

NOES: None

ABSENT: None

ABSTAIN: None

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 18th day of June, 2013.

/s/ Billie J. Fangman

Billie J. Fangman
City Clerk

2013-2014 APPROPRIATIONS LIMIT
(PROPOSITION 4)

California Per Capita Personal Income Index Change converted to a Ratio:

$$(5.12 + 100) / 100 = 1.0512$$

Population Change converted to a Ratio:

$$(1.17 + 100) / 100 = 1.0117$$

Limitation Increase Ratio:

$$1.0512 \times 1.0117 = 1.0635$$

2012-13 Appropriation Limit	\$15,800,368
Increase Ratio	<u>1.0635</u>
2013-14 Appropriation Limit	<u>\$16,803,676</u>
2013-14 Proceeds from Tax Revenue	<u>\$4,889,268</u>

RESOLUTION NO. 2013-35

RESOLUTION OF THE COUNCIL OF THE CITY OF MARYSVILLE
ADOPTING THE 2013-14 ANNUAL OPERATING AND
CAPITAL INVESTMENT PROGRAM BUDGET
FOR THE CITY OF MARYSVILLE

At a regular meeting of the Council of the City of Marysville, State of California held on the 18th day of June 2013.

WHEREAS, the City Manager has submitted the Fiscal Year 2013-2014 Proposed Budget for the City of Marysville as required by Section 2.10.040(6) of the Marysville Municipal Code; and

WHEREAS, the Ad Hoc Budget Committee and the City Council have discussed numerous issues and sought supplemental information and explanations regarding the Proposed Budget for Fiscal Year 2013-2014; and

WHEREAS, the City Council has taken public testimony concerning recommendations and other provisions contained in said budget, and has further studied, debated and made such amendments to the budget as, in its judgment, are necessary and appropriate regarding said budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council as follows:

- A. The "Summary of Changes in Appropriations", attached as Exhibit 1, is hereby approved;
- B. The Annual Operating and Capital Investment Program Budget for Fiscal Year 2013-2014 is hereby adopted at the expenditure, reserve, inter-fund transfer and revenue appropriations for the respective City funds shown on Schedules 1, 2A, 2B, 3, 4, 5A, 5B, 6 and 7 attached hereto and by this reference made a part hereof as if fully set forth herein;
- C. The 2014-2018 CIP, which provides a comprehensive five-year plan for the City's capital project forecast, is hereby approved;
- D. The City Manager is authorized to incorporate final decisions of the City Council and to add/refine content as may be needed to the 2013-14 Proposed Operating and Capital Investment Program Budget in order to create the 2013-14 Adopted Operating and Capital Investment Budget and 2014-2018 CIP.
- E. The City Manager is authorized to administer, control and ensure compliance with the Adopted Operating and Capital Investment Program Budget and to take such actions as he deems necessary or convenient to carry out the intent of the City Council in adopting the same.

I HEREBY CERTIFY that the foregoing Resolution was duly and regularly introduced and adopted by the Council of the City of Marysville, County of Yuba, State of California, on the 18th day of June, 2013, by the following vote:

AYES: Kitchen, Pedigo, Samayoa, Whitmore

NOES: Selvidge

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 18th day of June, 2013.

/s/ Billie J. Fangman

Billie J. Fangman
City Clerk

2014

FINANCIAL SCHEDULES

City of Marysville

SCHEDULE 1
ALL FUNDS SUMMARY OF FINANCING SOURCES AND USES
FISCAL YEAR 2013-14

FUND NAME (1)	TOTAL FINANCING SOURCES					TOTAL FINANCING USES			
	BEGINNING FUND BAL AVAILABLE (2)	DECREASES TO RESERVES (3)	NEW REVENUE (4)	INTERFUND TRANSFERS (5)	TOTAL FINANCING SOURCES (6)	EXPENDITURE APPROPRIATIONS (7)	INCREASES TO RESERVES (8)	TOTAL FINANCING USES (9)	ENDING FUND BAL AVAILABLE (10)
GOVERNMENTAL FUNDS									
GENERAL FUND	565,411	-	6,919,261	348,301	7,832,973	7,482,965	-	7,482,965	350,008
SPECIAL REVENUE FUNDS	106,635	61,603	810,263	(108,082)	870,419	736,940	5,000	741,940	128,479
CAPITAL PROJECT FUNDS	-	29,695	89,150	22,170	141,015	140,915	-	140,915	100
DEBT SERVICE FUNDS	-	-	100,000	45,000	145,000	145,000	-	145,000	-
TOTAL GOVERNMENTAL FUNDS	\$ 672,046	\$ 91,298	\$ 7,918,674	\$ 307,389	\$ 8,989,407	\$ 8,505,820	\$ 5,000	\$ 8,510,820	\$ 478,587
OTHER FUNDS									
BASEBALL OPERATIONS FUND	(3,087)	-	-	-	(3,087)	-	-	-	(3,087)
WASTEWATER ENTERPRISE FUND	563,852	-	3,023,000	(257,389)	3,329,463	2,288,781	-	2,288,781	1,040,683
AGENCY FUNDS	635,473	-	686,000	(50,000)	1,271,473	738,404	-	738,404	533,069
TOTAL OTHER FUNDS	\$ 1,196,238	\$ -	\$ 3,709,000	\$ (307,389)	\$ 4,597,849	\$ 3,027,185	\$ -	\$ 3,027,185	\$ 1,570,665
TOTAL ALL FUNDS	\$ 1,868,284	\$ 91,298	\$ 11,627,674	\$ -	\$ 13,587,256	\$ 11,533,005	\$ 5,000	\$ 11,538,005	\$ 2,049,252

ARITHMETIC RESULTS					COL 2+3+4+5 COL 6=COL 9			COL 7+8 COL 9=COL 6	COL 6-9
TOTALS TRANSFERRED FROM	SCH 2A, COL 2 SCH 2B, COL 2	SCH 3, COL 4	SCH 4, COL 5	SCH 2A, COL 5 SCH 2B, COL 5		SCH 2A, COL 7	SCH 3, COL 5		

DETAIL OF INTERFUND TRANSFERS (COL 5)	➔ TRANSFER TO				
TRANSFER FROM ↓	101 GENERAL	215 BUSINESS DEV	300 CAPITAL PROJ	760 DEBT SERVICE	TOTAL
101 - GENERAL FUND		69,750	6,900	145,000	\$ 221,650
210 - ECONOMIC DEVELOPMENT RLF FUND		50,000			\$ 50,000
226 - GAS TAX FUND	247,832		30,000		\$ 277,832
321 - SUCCESSOR AGENCY FUND	50,000				\$ 50,000
327 - TRANSPORTATION & TRANSIT FUND	14,730				\$ 14,730
405 - WASTEWATER ENTERPRISE FUND	257,389				\$ 257,389
760 - PUBLIC FINANCE AUTHORITY FUND		100,000			\$ 100,000
TOTAL	\$ 569,951	\$ 219,750	\$ 36,900	\$ 145,000	

SCHEDULE 2A
GOVERNMENTAL FUNDS SUMMARY OF FINANCING SOURCES AND USES
FISCAL YEAR 2013-14

FUND NAME (1)	TOTAL FINANCING SOURCES					TOTAL FINANCING USES				
	BEGINNING FUND BAL AVAILABLE (2)	DECREASES TO RESERVES (3)	NEW REVENUE (4)	INTERFUND TRANSFERS (5)	TOTAL FINANCING SOURCES (6)	EXPENDITURE APPROPRIATIONS (7)	INCREASES TO RESERVES (8)	TOTAL FINANCING USES (9)	ENDING FUND BAL AVAILABLE (10)	
GENERAL FUND										
101 - GENERAL FUND	565,411	-	6,919,261	348,301	7,832,973	7,482,965	-	7,482,965	350,008	
TOTAL GENERAL FUND	\$ 565,411	\$ -	\$ 6,919,261	\$ 348,301	\$ 7,832,973	\$ 7,482,965	\$ -	\$ 7,482,965	\$ 350,008	
SPECIAL REVENUE FUNDS										
105 - LAFCO FUND	88,397	11,603	142,258	-	242,258	242,258	-	242,258	-	
110 - GENERAL PLAN/HOUSING UPDATE FUND	9,700	-	-	-	9,700	-	-	-	9,700	
115 - STREET STRIPING RESERVE FUND	-	-	-	-	-	-	-	-	-	
205 - BOK KAI EVENT FUND	8,538	-	17,597	-	26,135	17,597	-	17,597	8,538	
209 - HOUSING REHAB RLF FUND	-	-	5,256	-	5,256	-	-	-	5,256	
210 - ECON DEVELOPMENT RLF FUND	-	50,000	-	(50,000)	-	-	-	-	-	
211 - CDBG/EDBG FUND	-	-	32,317	-	32,317	-	-	-	32,317	
215 - BUSINESS DEVELOPMENT FUND	-	-	-	219,750	219,750	219,750	-	219,750	-	
226 - GAS TAX FUND	-	-	355,500	(277,832)	77,668	-	5,000	5,000	72,668	
290 - DUI FUND	-	-	12,643	-	12,643	12,643	-	12,643	-	
291 - OTS GRANT FUND	-	-	88,147	-	88,147	88,147	-	88,147	-	
294 - ABC GRANT FUND	-	-	40,174	-	40,174	40,174	-	40,174	-	
295 - AVOID THE 9 DUI GRANT FUND	-	-	111,091	-	111,091	111,091	-	111,091	-	
296 - DISTRACTED DRIVER GRANT FUND	-	-	5,280	-	5,280	5,280	-	5,280	-	
TOTAL SPECIAL REVENUE FUNDS	\$ 106,635	\$ 61,603	\$ 810,263	\$ (108,082)	\$ 870,419	\$ 736,940	\$ 5,000	\$ 741,940	\$ 128,479	
CAPITAL PROJECT FUNDS										
300 - CAPITAL PROJECTS FUND	-	15,015	89,000	36,900	140,915	140,915	-	140,915	-	
322 - PARK & REC CAPITAL IMPR FUND	-	-	50	-	50	-	-	-	50	
324 - PUBLIC BUILDINGS CAPITAL IMPROVEMEN	-	-	50	-	50	-	-	-	50	
327 - TRANSPORTATION & TRANSIT FUND	-	14,680	50	(14,730)	-	-	-	-	-	
TOTAL CAPITAL PROJECT FUNDS	\$ -	\$ 29,695	\$ 89,150	\$ 22,170	\$ 141,015	\$ 140,915	\$ -	\$ 140,915	\$ 100	
DEBT SERVICE FUNDS										
760 - PUBLIC FINANCING AUTHORITY DEBT SER'	-	-	100,000	45,000	145,000	145,000	-	145,000	-	
TOTAL DEBT SERVICE FUNDS	\$ -	\$ -	\$ 100,000	\$ 45,000	\$ 145,000	\$ 145,000	\$ -	\$ 145,000	\$ -	
TOTAL GOVERNMENTAL FUNDS	\$ 672,046	\$ 91,298	\$ 7,918,674	\$ 307,389	\$ 8,989,407	\$ 8,505,820	\$ 5,000	\$ 8,510,820	\$ 478,587	

ARITHMETIC RESULTS					COL 2+3+4+5 COL 6=COL 9		COL 7+8 COL 9=COL 6	COL 6-9
TOTALS TRANSFERRED FROM	SCH 3, COL 2	SCH 3, COL 4	SCH 4, COL 5			SCH 6, COL 5	SCH 3, COL 5	
TOTALS TRANSFERRED TO	SCH 1, COL 2			SCH 1, COL 5		SCH 1, COL 7		

SCHEDULE 2B
OTHER FUNDS SUMMARY OF FINANCING SOURCES AND USES
FISCAL YEAR 2013-14

FUND NAME (1)	TOTAL FINANCING SOURCES					TOTAL FINANCING USES			
	BEGINNING FUND BAL AVAILABLE (2)	DECREASES TO RESERVES (3)	NEW REVENUE (4)	INTERFUND TRANSFERS (5)	TOTAL FINANCING SOURCES (6)	EXPENDITURE APPROPRIATIONS (7)	INCREASES TO RESERVES (8)	TOTAL FINANCING USES (9)	ENDING FUND BAL AVAILABLE (10)
OTHER FUNDS									
321 - SUCCESSOR AGENCY FUND	437,797	-	184,628	(50,000)	572,425	125,626		125,626	446,799
400 - BASEBALL OPERATIONS	(3,087)	-	-	-	(3,087)	-	-	-	(3,087)
405 - WASTEWATER ENTERPRISE FUND	563,852	-	3,023,000	(257,389)	3,329,463	2,288,781		2,288,781	1,040,683
735 - MARY AARON MUSEUM FUND	2,172	-	10,837	-	13,009	11,500	-	11,500	1,509
736 - M'VILLE LEVEE COMMISSION FUND	195,504	-	490,535	-	686,039	601,278	-	601,278	84,761
TOTAL OTHER FUNDS	\$ 1,196,238	\$ -	\$ 3,709,000	\$ (307,389)	\$ 4,597,849	\$ 3,027,185	\$ -	\$ 3,027,185	\$ 1,570,665
TOTAL OTHER FUNDS	\$ 1,196,238	\$ -	\$ 3,709,000	\$ (307,389)	\$ 4,597,849	\$ 3,027,185	\$ -	\$ 3,027,185	\$ 1,570,665

ARITHMETIC RESULTS					COL 2+3+4+5 COL 6=COL 9			COL 7+8 COL 9=COL 6	COL 6-9
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SCHEDULE 3
 FUND BALANCE AND DETAIL OF PROVISIONS FOR RESERVES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND NAME (1)	ESTIMATED FUND BALANCES JUNE 30, 2013 (2)	RESERVED OBLIGATIONS				ESTIMATED FUND BALANCES AVAIL JUNE 30, 2013 (7)
		RESERVED FUND BAL UNAVAILABLE JUNE 30, 2013 (3)	DECREASES OR CANCELLATIONS (4)	INCREASES OR NEW (5)	TOTAL RESERVED FUND BALANCES FOR FY 2013-14 (6)	
GENERAL FUND						
101 - GENERAL FUND	670,265	104,854	-	-	104,854	565,411
COMMITTED BY COUNCIL RESOLUTION		104,854			104,854	
TOTAL GENERAL FUND	\$ 670,265	\$ 104,854	\$ -	\$ -	\$ 104,854	\$ 565,411
SPECIAL REVENUE FUNDS						
105 - LAFCO FUND	138,397	50,000	11,603		38,397	88,397
RESTRICTED FOR GENERAL RESERVE	-	50,000	11,603		38,397	
110 - GENERAL PLAN/HOUSING UPDATE FUND	9,700	-	-		-	9,700
115 - STREET STRIPING RESERVE FUND	26,400	26,400	-		26,400	-
205 - BOK KAI EVENT FUND	8,538	-	-		-	8,538
209 - HOUSING REHAB RLF FUND	162,106	162,106	-		162,106	-
210 - ECON DEVELOPMENT RLF FUND	77,460	77,460	50,000		27,460	-
211 - CDBG/EDBG FUND	-	-	-		-	-
213 - HOME PROGRAM INCOME FUND	552,031	552,031	-		552,031	-
215 - BUSINESS DEVELOPMENT FUND	-	-	-		-	-
226 - GAS TAX FUND	699,082	699,082		5,000	704,082	-
ASSIGNED FOR FUTURE STREET CAPITAL PROJECTS	-	699,082	-		699,082	
ASSIGNED FOR DEFERRED 5TH STREET BRIDGE MTC	-	-	-	5,000	5,000	
290 - DUI FUND	-	-	-		-	-
291 - OTS GRANT FUND	-	-	-		-	-
294 - ABC GRANT FUND	-	-	-		-	-
295 - AVOID THE 9 DUI GRANT FUND	-	-	-		-	-
296 - DISTRACTED DRIVER GRANT FUND	-	-	-		-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 1,673,714	\$ 1,567,079	\$ 61,603	\$ 5,000	\$ 1,510,476	\$ 106,635
CAPITAL PROJECT FUNDS						
300 - CAPITAL PROJECTS FUND	15,015	15,015	15,015		-	-
ASSIGNED FOR GP HOUSING ELEMENT UPDATE		15,015	15,015		-	
322 - PARK & REC CAPITAL IMPR FUND	18,609	18,609	-		18,609	-
RESTRICTED FOR PARKS CAPITAL PROJECTS		18,609			18,609	
324 - PUBLIC BUILDINGS CAPITAL IMPROVEMENT FUND	22,494	22,494	-		22,494	-
RESTRICTED FOR PUBLIC BUILDINGS CAPITAL PROJECTS		22,494			22,494	
327 - TRANSPORTATION & TRANSIT FUND	14,680	14,680	14,680		-	-
ASSIGNED FOR FUTURE STREET/SIDEWALK MTC		14,680	14,680		-	
TOTAL CAPITAL PROJECT FUNDS	\$ 70,798	\$ 70,798	\$ 29,695	\$ -	\$ 41,103	\$ -

SCHEDULE 3
 FUND BALANCE AND DETAIL OF PROVISIONS FOR RESERVES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND NAME (1)	RESERVED OBLIGATIONS					
	ESTIMATED FUND BALANCES JUNE 30, 2013 (2)	RESERVED FUND BAL UNAVAILABLE JUNE 30, 2013 (3)	DECREASES OR CANCELLATIONS (4)	INCREASES OR NEW (5)	TOTAL RESERVED FUND BALANCES FOR FY 2013-14 (6)	ESTIMATED FUND BALANCES AVAIL JUNE 30, 2013 (7)
DEBT SERVICE FUNDS						
760 - PUBLIC FINANCING AUTHORITY DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GOVERNMENTAL FUNDS	\$ 2,414,777	\$ 1,742,731	\$ 91,298	\$ 5,000	\$ 1,656,433	\$ 672,046

ARITHMETIC RESULTS					COL 3-4+5	COL 2-3
TOTALS TRANSFERRED TO			SCH 1, COL 3 SCH 2A, COL 3	SCH 1, COL 8 SCH 2A, COL 8 SCH 6, COL 5		SCH 2A, COL 2

SCHEDULE 4
SUMMARY OF NEW REVENUE BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

DESCRIPTION (1)	FY 2011-12 ACTUAL (2)	FY 2012-13 ESTIMATED (3)	FY 2012-13 BUDGET (4)	FY 2013-14 ADOPTED (5)
<u>SUMMARIZATION BY SOURCE</u>				
PROPERTY TAXES	2,339,277	2,396,351	2,457,000	2,301,835
OTHER TAXES	2,191,378	2,083,975	2,165,000	2,056,307
LICENSES PERMITS & FRANCHISES	735,855	681,088	655,100	707,586
FINES FORFEITURES & PENALTIES	846,710	803,179	890,000	935,513
REVENUE FROM USE OF MONEY & PROPERTY	368,913	340,244	229,380	275,100
INTERGOVERNMENTAL REVENUE - STATE	731,580	1,489,506	1,255,157	924,146
INTERGOVERNMENTAL REVENUE - FEDERAL	806,597	1,549,521	1,190,777	76,033
INTERGOVERNMENTAL REVENUE - OTHER	162,570	164,132	147,591	157,738
CHARGES FOR CURRENT SERVICES	207,323	221,847	197,700	240,956
MISCELLANEOUS REVENUE	629,268	226,810	252,822	243,460
TOTAL SUMMARIZATION BY SOURCE	\$ 9,019,471	\$ 9,956,653	\$ 9,440,527	\$ 7,918,674
<u>SUMMARIZATION BY FUND</u>				
<u>GENERAL FUND</u>				
101 - GENERAL FUND	7,289,861	7,666,080	7,290,150	6,919,261
TOTAL GENERAL FUND	\$ 7,289,861	\$ 7,666,080	\$ 7,290,150	\$ 6,919,261
<u>SPECIAL REVENUE FUNDS</u>				
105 - LAFCO FUND	142,376	148,714	139,091	142,258
110 - GENERAL PLAN/HOUSING UPDATE FUND	-	-	-	-
115 - STREET STRIPING RESERVE FUND	-	-	-	-
205 - BOK KAI EVENT FUND	19,014	16,637	18,520	17,597
209 - HOUSING REHAB RLF FUND	5,546	5,857	4,600	5,256
210 - ECON DEVELOPMENT RLF FUND	8,797	8,223	9,200	-
211 - CDBG/EDBG FUND	22,662	6,814	18,010	32,317
215 - BUSINESS DEVELOPMENT FUND	-	-	-	-
226 - GAS TAX FUND	883,003	1,174,164	1,211,900	355,500
290 - DUI GRANT FUND	4,156	2,357	-	12,643
291 - OTS GRANT FUND	23,886	39,342	-	88,147
294 - ABC GRANT FUND	17,457	11,436	-	40,174
295 - AVOID THE 9 DUI GRANT FUND	51,763	59,052	22,193	111,091

SCHEDULE 4
SUMMARY OF NEW REVENUE BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

DESCRIPTION (1)	FY 2011-12 ACTUAL (2)	FY 2012-13 ESTIMATED (3)	FY 2012-13 BUDGET (4)	FY 2013-14 ADOPTED (5)
296 - DISTRACTED DRIVER GRANT FUND	-	9,698	-	5,280
TOTAL SPECIAL REVENUE FUNDS	\$ 1,178,660	\$ 1,482,294	\$ 1,423,514	\$ 810,263
<u>CAPITAL PROJECT FUNDS</u>				
300 - CAPITAL PROJECTS FUND	431,836	808,149	726,813	89,000
322 - PARK & REC CAPITAL IMPR FUND	118,977	50	-	50
324 - PUBLIC BUILDING CAPITAL IMPR FUND	51	30	-	50
327 - TRANSPORTATION & TRANSIT FUND	86	50	50	50
TOTAL CAPITAL PROJECT FUNDS	\$ 550,950	\$ 808,279	\$ 726,863	\$ 89,150
<u>DEBT SERVICE FUNDS</u>				
760 - PUBLIC FINANCING AUTHORITY FUND	\$ -	\$ -	\$ -	100,000
TOTAL DEBT SERVICE FUNDS	\$ -	\$ -	\$ -	100,000
TOTAL SUMMARIZATION BY FUND	\$ 9,019,471	\$ 9,956,653	\$ 9,440,527	\$ 7,918,674

ARITHMETIC RESULTS				TOTAL BY SOURCE= TOTAL BY FUND
TOTALS TRANSFERRED FROM	SCH 5A, COL 3	SCH 5A, COL 4	SCH 5A, COL 5	SCH 5A, COL 6
TOTALS TRANSFERRED TO				SCH 1, COL 4 SCH 2A, COL 4

SCHEDULE 5A
 DETAIL OF NEW REVENUE BY SOURCE AND FUND
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)	
<u>TAXES</u>						
PROPERTY TAXES						
101	001	CURRENT SECURED	952,322	940,000	965,000	923,591
101	002	CURRENT UNSECURED	45,091	45,489	45,000	45,284
101	003	SUPPLEMENTAL CURRENT SECURED	-	10,000	20,000	8,660
101	037	PROPERTY TAX IN-LIEU OF VLF	815,199	810,862	830,000	831,426
101	038	IN-LIEU LOCAL SALES & USE	526,665	590,000	597,000	492,874
TOTAL PROPERTY TAXES			\$ 2,339,277	\$ 2,396,351	\$ 2,457,000	\$ 2,301,835
OTHER TAXES						
101	004	SALES & USE	1,564,794	1,505,123	1,600,000	1,454,482
101	005	TRANSIENT OCCUPANCY	82,803	72,462	75,000	80,000
101	006	FRANCHISE	393,276	357,566	340,000	370,000
101	007	BUSINESS LICENSE	137,214	138,494	140,000	140,000
101	008	DOCUMENTARY STAMP	13,291	10,330	10,000	11,825
TOTAL OTHER TAXES			\$ 2,191,378	\$ 2,083,975	\$ 2,165,000	\$ 2,056,307
TOTAL TAXES			\$ 4,530,655	\$ 4,480,326	\$ 4,622,000	\$ 4,358,142
<u>LICENSES PERMITS & FRANCHISES</u>						
101	014	YSDI TIPPING FEES	476,354	480,912	460,000	480,912
101	032	BASEBALL LICENSE FEE	-	-	-	40,000
101	202	POLICE - ALARM PERMITS & SERVICE FEES	4,175	8,216	9,500	8,860
101	206	POLICE - OTHER FEES & PERMITS	6,717	7,185	6,500	7,048
101	210	POLICE - PARKING PERMITS	4,240	4,912	5,000	4,978
101	217	POLICE - TOWING COMPANY FEE	19,250	19,167	19,000	19,133
101	259	ANIMAL CONTROL REVENUE	4,869	5,254	4,500	4,788
101	301	FIRE - PREVENTION PERMITS/INSPECTIONS	4,160	4,583	3,000	4,267
101	302	FIRE - HAZARDOUS MATERIALS FEE	1,996	-	-	-
101	479	BLDG - TECHNOLOGY FEE	11,835	5,834	6,000	6,000
101	480	BUILDING PERMITS	141,619	70,000	70,000	70,000
101	481	PLUMBING PERMITS	4,575	5,784	7,000	6,000
101	482	ELECTRICAL PERMITS	7,789	8,915	9,000	9,000
101	483	MECHANICAL PERMITS	5,184	5,525	7,000	6,000
101	487	ENCROACHMENT PERMITS	22,802	30,739	25,000	25,000

SCHEDULE 5A
 DETAIL OF NEW REVENUE BY SOURCE AND FUND
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
101	488 BLDG - SIGN PERMITS	-	-	500	-
101	490 PLANNING - USE PERMITS	4,350	6,924	4,000	4,000
101	491 PLANNING - EIR FEES	400	-	1,000	1,000
101	492 PLANNING - SUBDIVISION FILING FEE	400	601	500	400
101	493 PLANNING - VARIANCE FILING FEE	-	2,178	4,000	2,000
101	494 PLANNING - DESIGN REVIEW	1,620	901	3,000	1,500
101	500 FAC - USER PERMIT APP FEE	2,600	1,562	2,400	1,600
101	501 FAC - USER PERMIT FEE	7,860	7,789	5,000	2,000
101	502 FAC - ELECTRICITY FEE	120	36	200	100
101	504 FAC - SIGN FEE	2,940	4,071	3,000	3,000
	TOTAL LICENSES PERMITS & FRANCHISES	\$ 735,855	\$ 681,088	\$ 655,100	\$ 707,586
<u>FINES FORFEITURES & PENALTIES</u>					
101	029 LIEN FEE	5,427	5,298	3,000	4,013
101	211 POLICE - PARKING CITATION FINES	29,802	60,000	30,000	75,000
101	212 POLICE - VEHICLE CODE FINES	795,827	722,500	850,000	850,000
101	215 POLICE - ASSET SEIZURE REVENUE	-	-	1,000	500
101	485 BLDG - CODE ENFORCEMENT FEES	15,554	10,937	6,000	6,000
101	486 BLDG - WEED ABATEMENT FEES	100	4,444	-	-
	TOTAL FINES FORFEITURES & PENALTIES	\$ 846,710	\$ 803,179	\$ 890,000	\$ 935,513
<u>USE OF MONEY & PROPERTY</u>					
101	010 SALE OF REAL PROPERTY	8,902	-	-	-
101	015 SALE OF PERSONAL PROPERTY	8,411	38,544	5,000	10,000
101	022 PLUMAS LAKE GOLF COURSE CONCESSION	27,684	35,849	32,000	32,285
101	023 RENTS - TELEPHONE TOWERS	60,016	58,215	60,000	60,000
101	031 OHV LEASE REVENUE	70,000	60,000	44,000	65,000
101	052 USPS PARKING RENTAL	11,400	13,200	13,200	12,600
101	305 FIRE - STRIKE TEAM REIMBURSEMENT	7,350	84,206	25,000	40,000
101	440 INTEREST EARNINGS	14,835	24,750	15,000	15,000
105	440 INTEREST EARNINGS	430	765	-	500
205	440 INTEREST EARNINGS	12	35	20	28
209	440 INTEREST EARNINGS	788	1,175	200	856
210	440 INTEREST EARNINGS	141	150	200	-

SCHEDULE 5A
 DETAIL OF NEW REVENUE BY SOURCE AND FUND
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
211	440 INTEREST EARNINGS	14,971	-	10	14,017
226	440 INTEREST EARNINGS	934	909	900	-
322	440 INTEREST EARNINGS	47	50	-	50
324	440 INTEREST EARNINGS	51	30	-	50
327	440 INTEREST EARNINGS	86	50	50	50
101	550 REC - SOFTBALL LEASE FEE	2,820	2,824	2,400	1,964
209	001 REVOLVING LOAN REVENUE	3,732	3,282	3,000	3,000
210	001 REVOLVING LOAN REVENUE	4,028	3,937	4,000	-
209	LOAN PRINCIPAL PAYMENTS	1,026	1,400	1,400	1,400
210	LOAN PRINCIPAL PAYMENTS	4,628	4,136	5,000	-
211	LOAN PRINCIPAL PAYMENTS	-	-	11,000	10,000
211	019 1996 STBG 1019 INCOME	3,422	3,930	4,200	4,000
211	397 1995 EDBG 397 INCOME	1,866	905	600	853
211	487 1990 STBD 487 INCOME	44	314	400	812
211	649 1992 STBD 649 INCOME	2,359	1,588	1,800	2,635
322	005 CONCESSION PAYMENTS	118,930	-	-	-
TOTAL USE OF MONEY & PROPERTY		\$ 368,913	\$ 340,244	\$ 229,380	\$ 275,100
<u>INTERGOVERNMENTAL REVENUE</u>					
STATE					
101	009 MOTOR VEHICLE IN-LIEU FEES	6,366	9,908	2,000	2,000
101	011 HOPTR	16,752	12,536	17,000	16,147
101	012 STATE MANDATED REIMBURSEMENT	11,454	11,597	10,000	9,795
101	013 STATE HIGHWAY REIMBURSEMENT FEES	28,941	28,981	28,941	28,956
101	216 POLICE - C.O.P.S. STATE FUNDS	117,297	105,777	100,000	104,621
101	255 POLICE - PROP 172 FUNDS	81,682	80,792	88,000	80,792
101	313 FIRE - VEHICLE EXTRACTION TOOL GRANT	1,169	-	-	-
226	001 STP AUGMENTATION FUNDS	-	51,751	-	-
226	103 GASOLINE TAX - SECTION 2013	167,380	141,307	160,000	150,654
226	105 GASOLINE TAX - SECTION 2015	64,134	63,121	63,000	66,238
226	106 GASOLINE TAX - SECTION 2016	45,087	43,482	45,000	44,342
226	107 GASOLINE TAX - SECTION 2017	94,056	90,157	90,000	91,266
226	075 GASOLINE TAX - SECTION 2017.5	-	3,000	3,000	3,000

SCHEDULE 5A
 DETAIL OF NEW REVENUE BY SOURCE AND FUND
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
290	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	4,156	2,357	-	12,643
291	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	23,886	39,342	-	88,147
294	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	17,457	11,436	-	40,174
295	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	51,763	59,052	22,193	111,091
296	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	-	9,698	-	5,280
300	014 INTERGOVERNMENTAL REVENUE - STATE SWRCB GRANT	-	626,023	626,023	-
300	017 INTERGOVERNMENTAL REVENUE - STATE SRTS GRANT	-	6,000	-	69,000
300	018 INTERGOVERNMENTAL REVENUE - STATE RUBBER BARK GRANT	-	93,189	-	-
	TOTAL STATE	\$ 731,580	\$ 1,489,506	\$ 1,255,157	\$ 924,146
FEDERAL					
101	314 FIRE - S.A.F.E.R. GRANT	295,185	657,888	198,000	76,033
101	315 HOMELAND SECURITY GRANT	-	111,119	142,777	-
211	001 HOME GRANT	-	77	-	-
226	008 ARRA FUNDS	511,412	780,437	850,000	-
324	001 HOMELAND SECURITY GRANT	-	-	-	-
	TOTAL FEDERAL	\$ 806,597	\$ 1,549,521	\$ 1,190,777	\$ 76,033
OTHER					
101	049 COUNTY - MEASURE D FUNDS	19,495	17,248	15,000	18,840
101	213 COUNTY - ABANDONED VEHICLES	11,065	17,156	12,500	16,225
101	250 POLICE - NET 5 REIMBURSEMENTS	-	11,401	-	-
101	306 YUBA COLLEGE - STUDENT FIREFIGHTER PROGRAM	3,600	4,236	6,000	5,915
105	001 LAFCO - CITY & COUNTY PAYMENTS	128,410	114,091	114,091	116,758
	TOTAL OTHER	\$ 162,570	\$ 164,132	\$ 147,591	\$ 157,738
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,700,747	\$ 3,203,159	\$ 2,593,525	\$ 1,157,917
CHARGES FOR SERVICES					
101	203 POLICE - DUI COST RECOVERY	134	-	200	114
101	204 POLICE - OTHER SERVICES	82,420	74,419	62,000	71,935
101	300 FIRE - DISTRICT 10/HALLWOOD FEE	105,000	105,167	105,000	140,000
101	303 FIRE - OTHER SERVICES	2,440	215	1,500	907
101	400 PUBLIC WORKS SERVICES	3,793	3,856	4,000	3,000
101	505 REC - RECREATION ACTIVITY FEES	-	4,332	-	-
105	002 LAFCO REVENUE	13,536	33,858	25,000	25,000

SCHEDULE 5A
 DETAIL OF NEW REVENUE BY SOURCE AND FUND
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
	TOTAL CHARGES FOR SERVICES	\$ 207,323	\$ 221,847	\$ 197,700	\$ 240,956
	<u>MISCELLANEOUS REVENUE</u>				
101	016 SALE OF DUPLICATED MATERIALS	280	317	400	404
101	017 OTHER REIMBURSED COSTS	12,546	-	2,000	8,178
101	018 DONATIONS	-	1,800	-	3,600
101	020 MISCELLANEOUS REVENUE	35,503	50,634	6,000	6,000
101	027 MISCELLANEOUS REIMBRUSEMENTS	19,424	-	10,000	11,800
101	034 BMX RENTAL FEE	1,604	-	-	-
101	040 PEACH FESTIVAL SPONSORSHIPS	8,350	376	8,000	8,000
101	041 PEACH FESTIVAL BOOTH REVENUE	28,244	32,033	30,000	32,033
101	050 ADOPT A STREET LIGHT PROGRAM	8,641	-	-	-
101	051 GARDEN PLOT RENTAL FEES	1,422	800	800	883
101	200 POLICE REPORT COPIES	2,269	2,080	2,000	2,491
101	201 FINGERPRINT FEES	2,130	2,333	2,000	2,557
101	207 POLICE - MISCELLANEOUS REIMBURSEMENTS	22,933	17,703	20,000	18,162
101	209 POLICE - DONATIONS	13,500	7,510	2,500	6,953
101	251 POLICE - VEST PURCHASE REIMBURSEMENT	-	-	-	190
101	405 DONATIONS, HEADSTONES	2,624	2,312	5,000	-
101	406 INSURANCE, HEADSTONES	14,100	3,868	2,500	-
101	509 REC - CHRISTMAS DONATIONS	4,860	5,505	4,000	4,640
101	RDA LOAN PRINCIPAL PAYMENTS	-	-	38,332	-
205	004 SPONSORSHIPS	8,950	8,012	9,500	8,620
205	005 PARADE ENTRIES	1,605	1,245	2,000	1,610
205	006 VENDORS	2,805	2,835	3,400	3,043
205	007 SALES	5,642	4,510	3,600	4,296
300	013 INSURANCE REIMBURSEMENTS	19,350	-	-	-
300	015 STREET LIGHT RETROFIT GRANT	412,486	66,405	65,790	-
300	016 PG&E STREET LIGHT RETROFIT REBATE	-	16,532	35,000	20,000
760	FISCAL AGENT CASH DRAW DOWN	-	-	-	100,000
	TOTAL MISCELLANEOUS REVENUE	\$ 629,268	\$ 226,810	\$ 252,822	\$ 243,460
	TOTAL NEW REVENUE - ALL FUNDS	\$ 9,019,471	\$ 9,956,653	\$ 9,440,527	\$ 7,918,674

SCHEDULE 5A
 DETAIL OF NEW REVENUE BY SOURCE AND FUND
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
	TOTALS TRANSFERRED FROM	SCH 5B, COL 3	SCH 5B, COL 4	SCH 5B, COL 5	SCH 5B, COL 6
	TOTALS TRANSFERRED TO	SCH 4, COL 3	SCH 4, COL 4	SCH 4, COL 5	SCH 4, COL 6

SCHEDULE 5B
 DETAIL OF NEW REVENUE BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)	
<u>GENERAL FUND</u>						
101	001	CURRENT SECURED	952,322	940,000	965,000	923,591
101	002	CURRENT UNSECURED	45,091	45,489	45,000	45,284
101	003	SUPPLEMENTAL CURRENT		10,000	20,000	8,660
101	004	SALES & USE	1,564,794	1,505,123	1,600,000	1,454,482
101	005	TRANSIENT OCCUPANCY	82,803	72,462	75,000	80,000
101	006	FRANCHISE	393,276	357,566	340,000	370,000
101	007	BUSINESS LICENSE	137,214	138,494	140,000	140,000
101	008	DOCUMENTARY STAMP	13,291	10,330	10,000	11,825
101	009	MOTOR VEHICLE IN-LIEU FEES	6,366	9,908	2,000	2,000
101	010	SALE OF REAL PROPERTY	8,902	-	-	-
101	011	HOPTR	16,752	12,536	17,000	16,147
101	012	STATE MANDATED REIMBURSEMENT	11,454	11,597	10,000	9,795
101	013	STATE HIGHWAY REIMBURSEMENT FEES	28,941	28,981	28,941	28,956
101	014	YSDI TIPPING FEES	476,354	480,912	460,000	480,912
101	015	SALE OF PERSONAL PROPERTY	8,411	38,544	5,000	10,000
101	016	SALE OF DUPLICATED MATERIALS	280	317	400	404
101	017	OTHER REIMBURSED COSTS	12,546	-	2,000	8,178
101	018	DONATIONS	-	1,800	-	3,600
101	020	MISCELLANEOUS REVENUE	35,503	50,634	6,000	6,000
101	022	PLUMAS LAKE GOLF COURSE CONCESSION	27,684	35,849	32,000	32,285
101	023	RENTS - TELEPHONE TOWERS	60,016	58,215	60,000	60,000
101	027	MISCELLANEOUS REIMBRUSEMENTS	19,424	-	10,000	11,800
101	029	LIEN FEE	5,427	5,298	3,000	4,013
101	031	OHV LEASE REVENUE	70,000	60,000	44,000	65,000
101	032	BASEBALL LICENSE FEE	-	-	-	40,000
101	034	BMX RENTAL FEE	1,604	-	-	-
101	037	PROPERTY TAX IN-LIEU OF VLF	815,199	810,862	830,000	831,426
101	038	IN-LIEU LOCAL SALES & USE	526,665	590,000	597,000	492,874
101	040	PEACH FESTIVAL SPONSORSHIPS	8,350	376	8,000	8,000
101	041	PEACH FESTIVAL BOOTH REVENUE	28,244	32,033	30,000	32,033
101	049	COUNTY - MEASURE D FUNDS	19,495	17,248	15,000	18,840

SCHEDULE 5B
 DETAIL OF NEW REVENUE BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
101	050 ADOPT A STREET LIGHT PROGRAM	8,641	-	-	-
101	051 GARDEN PLOT RENTAL FEES	1,422	800	800	883
101	052 USPS PARKING RENTAL	11,400	13,200	13,200	12,600
101	200 POLICE REPORT COPIES	2,269	2,080	2,000	2,491
101	201 FINGERPRINT FEES	2,130	2,333	2,000	2,557
101	202 POLICE - ALARM PERMITS & SERVICE FEES	4,175	8,216	9,500	8,860
101	203 POLICE - DUI COST RECOVERY	134	-	200	114
101	204 POLICE - OTHER SERVICES	82,420	74,419	62,000	71,935
101	206 POLICE - OTHER FEES & PERMITS	6,717	7,185	6,500	7,048
101	207 POLICE - MISCELLANEOUS REIMBURSEMENTS	22,933	17,703	20,000	18,162
101	209 POLICE - DONATIONS	13,500	7,510	2,500	6,953
101	210 POLICE - PARKING PERMITS	4,240	4,912	5,000	4,978
101	211 POLICE - PARKING CITATION FINES	29,802	60,000	30,000	75,000
101	212 POLICE - VEHICLE CODE FINES	795,827	722,500	850,000	850,000
101	213 COUNTY - ABANDONED VEHICLES	11,065	17,156	12,500	16,225
101	215 POLICE - ASSET SEIZURE REVENUE	-	-	1,000	500
101	216 POLICE - C.O.P.S. STATE FUNDS	117,297	105,777	100,000	104,621
101	217 POLICE - TOWING COMPANY FEE	19,250	19,167	19,000	19,133
101	250 POLICE - NET 5 REIMBURSEMENTS	-	11,401	-	-
101	251 POLICE - VEST PURCHASE REIMBURSEMENT	-	-	-	190
101	255 POLICE - PROP 172 FUNDS	81,682	80,792	88,000	80,792
101	259 ANIMAL CONTROL REVENUE	4,869	5,254	4,500	4,788
101	300 FIRE - DISTRICT 10/HALLWOOD FEE	105,000	105,167	105,000	140,000
101	301 FIRE - PREVENTION PERMITS/INSPECTIONS	4,160	4,583	3,000	4,267
101	302 FIRE - HAZARDOUS MATERIALS FEE	1,996	-	-	-
101	303 FIRE - OTHER SERVICES	2,440	215	1,500	907
101	305 FIRE - STRIKE TEAM REIMBURSEMENT	7,350	84,206	25,000	40,000
101	306 YUBA COLLEGE - STUDENT FIREFIGHTER PROGRAM	3,600	4,236	6,000	5,915
101	313 FIRE - VEHICLE EXTRACTION TOOL GRANT	1,169	-	-	-
101	314 FIRE - S.A.F.E.R. GRANT	295,185	657,888	198,000	76,033
101	315 HOMELAND SECURITY GRANT	-	111,119	142,777	-
101	400 PUBLIC WORKS SERVICES	3,793	3,856	4,000	3,000

SCHEDULE 5B
 DETAIL OF NEW REVENUE BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
101	405 DONATIONS, HEADSTONES	2,624	2,312	5,000	-
101	406 INSURANCE, HEADSTONES	14,100	3,868	2,500	-
101	440 INTEREST EARNINGS	14,835	24,750	15,000	15,000
101	479 BLDG - TECHNOLOGY FEE	11,835	5,834	6,000	6,000
101	480 BUILDING PERMITS	141,619	70,000	70,000	70,000
101	481 PLUMBING PERMITS	4,575	5,784	7,000	6,000
101	482 ELECTRICAL PERMITS	7,789	8,915	9,000	9,000
101	483 MECHANICAL PERMITS	5,184	5,525	7,000	6,000
101	485 BLDG - CODE ENFORCEMENT FEES	15,554	10,937	6,000	6,000
101	486 BLDG - WEED ABATEMENT FEES	100	4,444	-	-
101	487 ENCROACHMENT PERMITS	22,802	30,739	25,000	25,000
101	488 BLDG - SIGN PERMITS	-	-	500	-
101	490 PLANNING - USE PERMITS	4,350	6,924	4,000	4,000
101	491 PLANNING - EIR FEES	400	-	1,000	1,000
101	492 PLANNING - SUBDIVISION FILING FEE	400	601	500	400
101	493 PLANNING - VARIANCE FILING FEE	-	2,178	4,000	2,000
101	494 PLANNING - DESIGN REVIEW	1,620	901	3,000	1,500
101	500 FAC - USER PERMIT APP FEE	2,600	1,562	2,400	1,600
101	501 FAC - USER PERMIT FEE	7,860	7,789	5,000	2,000
101	502 FAC - ELECTRICITY FEE	120	36	200	100
101	504 FAC - SIGN FEE	2,940	4,071	3,000	3,000
101	505 REC - RECREATION ACTIVITY FEES	-	4,332	-	-
101	509 REC - CHRISTMAS DONATIONS	4,860	5,505	4,000	4,640
101	550 REC - SOFTBALL LEASE FEE	2,820	2,824	2,400	1,964
101	RDA LOAN PRINCIPAL PAYMENTS	-	-	38,332	-
	TOTAL NEW REVENUE - GENERAL FUND	\$ 7,289,861	\$ 7,666,080	\$ 7,290,150	\$ 6,919,261
LAFCO FUND					
105	001 LAFCO - CITY & COUNTY PAYMENTS	128,410	114,091	114,091	116,758
105	002 LAFCO REVENUE	13,536	33,858	25,000	25,000
105	440 INTEREST EARNINGS	430	765	-	500
	TOTAL NEW REVENUE - LAFCO FUND	\$ 142,376	\$ 148,714	\$ 139,091	\$ 142,258
BOK KAI FUND					

SCHEDULE 5B
 DETAIL OF NEW REVENUE BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
205	004 SPONSORSHIPS	8,950	8,012	9,500	8,620
205	005 PARADE ENTRIES	1,605	1,245	2,000	1,610
205	006 VENDORS	2,805	2,835	3,400	3,043
205	007 SALES & USE	5,642	4,510	3,600	4,296
205	440 INTEREST EARNINGS	12	35	20	28
TOTAL NEW REVENUE - BOK KAI FUND		\$ 19,014	\$ 16,637	\$ 18,520	\$ 17,597
<u>HOUSING REHAB RLF FUND</u>					
209	001 REVOLVING LOAN REVENUE	3,732	3,282	3,000	3,000
209	LOAN PRINCIPAL PAYMENTS	1,026	1,400	1,400	1,400
209	440 INTEREST EARNINGS	788	1,175	200	856
TOTAL NEW REVENUE - HOUSING REHAB RLF FUND		\$ 5,546	\$ 5,857	\$ 4,600	\$ 5,256
<u>ECONOMIC DEVELOPMENT RLF FUND</u>					
210	001 REVOLVING LOAN REVENUE	4,028	3,937	4,000	
210	LOAN PRINCIPAL PAYMENTS	4,628	4,136	5,000	
210	440 INTEREST EARNINGS	141	150	200	
TOTAL NEW REVENUE - ECONOMIC DEVELOPMENT RLF FUND		\$ 8,797	\$ 8,223	\$ 9,200	-
<u>CDBG/EDBG GRANT FUND</u>					
211	001 HOME GRANT REVENUE	\$ -	\$ 77	\$ -	\$ -
211	019 1996 STBG 1019 INCOME	3,422	3,930	4,200	4,000
211	397 1995 EDBG 397 INCOME	1,866	905	600	853
211	440 INTEREST EARNINGS	14,971	-	10	14,017
211	487 1990 STBD 487 INCOME	44	314	400	812
211	649 1992 STBD 649 INCOME	2,359	1,588	1,800	2,635
211	LOAN PRINCIPAL PAYMENTS	-	-	11,000	10,000
TOTAL NEW REVENUE - CDBG/EDBG GRANT FUND		\$ 22,662	\$ 6,814	\$ 18,010	\$ 32,317
<u>GAS TAX FUND</u>					
226	001 STP AUGMENTATION FUNDS	-	51,751	-	-
226	008 ARRA FUNDS	511,412	780,437	850,000	-
226	103 GASOLINE TAX - SECTION 2013	167,380	141,307	160,000	150,654
226	105 GASOLINE TAX - SECTION 2015	64,134	63,121	63,000	66,238
226	106 GASOLINE TAX - SECTION 2016	45,087	43,482	45,000	44,342

SCHEDULE 5B
 DETAIL OF NEW REVENUE BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
226	107 GASOLINE TAX - SECTION 2017	94,056	90,157	90,000	91,266
226	075 GASOLINE TAX - SECTION 2017.5	-	3,000	3,000	3,000
226	440 INTEREST EARNINGS	934	909	900	-
	TOTAL NEW REVENUE - GAS TAX FUND	\$ 883,003	\$ 1,174,164	\$ 1,211,900	\$ 355,500
<u>DUI GRANT FUND</u>					
290	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	4,156	2,357	-	12,643
	TOTAL NEW REVENUE - DUI GRANT FUND	\$ 4,156	\$ 2,357	\$ -	\$ 12,643
<u>OTS GRANT FUND</u>					
291	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	23,886	39,342	-	88,147
	TOTAL NEW REVENUE - OTS GRANT FUND	\$ 23,886	\$ 39,342	\$ -	\$ 88,147
<u>ABC GRANT FUND</u>					
294	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	17,457	11,436	-	40,174
	TOTAL NEW REVENUE - ABC GRANT FUND	\$ 17,457	\$ 11,436	\$ -	\$ 40,174
<u>AVOID THE 9 DUI GRANT FUND</u>					
295	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	51,763	59,052	22,193	111,091
	TOTAL NEW REVENUE - AVOID THE 9 DUI GRANT FUND	\$ 51,763	\$ 59,052	\$ 22,193	\$ 111,091
<u>DISTRACTED DRIVER GRANT FUND</u>					
296	001 INTERGOVERNMENTAL REVENUE - STATE GRANT	-	9,698	-	5,280
	TOTAL NEW REVENUE - DISTRACTED DRIVER GRANT FUND	\$ -	\$ 9,698	\$ -	\$ 5,280
<u>CAPITAL PROJECTS FUND</u>					
300	013 INSURANCE REIMBURSEMENTS	19,350			
300	014 INTERGOVERNMENTAL REVENUE - STATE SWRCB GRANT		626,023	626,023	
300	015 STREET LIGHT RETROFIT GRANT	412,486	66,405	65,790	
300	016 PG&E STREET LIGHT RETROFIT REBATE		16,532	35,000	20,000
300	017 INTERGOVERNMENTAL REVENUE - STATE SRTS GRANT	-	6,000	-	69,000
300	018 INTERGOVERNMENTAL REVENUE - STATE RUBBER BARK GRANT	-	93,189	-	-
	TOTAL NEW REVENUE - CAPITAL PROJECTS FUND	\$ 431,836	\$ 808,149	\$ 726,813	\$ 89,000
<u>PARKS & REC CAPITAL IMPROVEMENT FUND</u>					
322	005 CONCESSION PAYMENTS	118,930	-	-	-
322	440 INTEREST EARNINGS	47	50	-	50
	TOTAL NEW REVENUE - PARKS & REC CAPITAL IMPR FUND	\$ 118,977	\$ 50	\$ -	\$ 50

SCHEDULE 5B
 DETAIL OF NEW REVENUE BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2013-14

FUND (1)	REVENUE SOURCE ACCOUNT (2)	FY 2011-12 ACTUAL (3)	FY 2012-13 ESTIMATED (4)	FY 2012-13 BUDGET (5)	FY 2013-14 ADOPTED (6)
<u>PUBLIC BUILDINGS CAPITAL IMPROVEMENT FUND</u>					
324	001 HOMELAND SECURITY GRANT	-	-	-	-
324	440 INTEREST EARNINGS	51	30	-	50
	TOTAL NEW REVENUE - PUBLIC BLDGS CAPITAL IMPR FUND	\$ 51	\$ 30	\$ -	\$ 50
<u>TRANSPORTATION & TRANSIT FUND</u>					
327	440 INTEREST EARNINGS	86	50	50	50
	TOTAL NEW REVENUE - TRANSPORTATION & TRANSIT FUND	\$ 86	\$ 50	\$ 50	\$ 50
<u>PUBLIC FINANCING AUTHORITY DEBT SERVICE FUND</u>					
760	FISCAL AGENT CASH DRAW DOWN	-	-	-	100,000
	TOTAL NEW REVENUE - TRANSPORTATION & TRANSIT FUND	\$ -	\$ -	\$ -	\$ 100,000
	TOTAL NEW REVENUE - ALL FUNDS	\$ 9,019,471	\$ 9,956,653	\$ 9,440,527	\$ 7,918,674

ARITHMETIC RESULTS				
TOTALS TRANSFERRED FROM				
TOTALS TRANSFERRED TO	SCH 4, COL 3 SCH 5A, COL 3	SCH 4, COL 4 SCH 5A, COL 4	SCH 4, COL 5 SCH 5A, COL 5	SCH 4, COL 6 SCH 5A, COL 6

SCHEDULE 6
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

DESCRIPTION (1)	FY 2011-12 ACTUAL (2)	FY 2012-13 ESTIMATED (3)	FY 2012-13 BUDGET (4)	FY 2013-14 ADOPTED (5)
<u>SUMMARIZATION BY FUNCTION</u>				
GENERAL GOVERNMENT	416,166	546,716	536,409	545,970
PUBLIC SAFETY & PROTECTION	6,060,241	4,993,914	5,147,208	4,858,803
PUBLIC WORKS & FACILITIES	1,398,288	1,506,002	1,708,504	1,492,956
RECREATION	290,903	352,576	282,375	345,418
PROMOTION & ECONOMIC DEVELOPMENT	0	0	0	219,750
NONDEPARTMENTAL ACTIVITIES	847,027	685,050	737,192	902,008
CAPITAL IMPROVEMENTS	1,107,171	1,725,683	1,617,420	140,915
TOTAL EXPENDITURE APPROPRIATIONS BY FUNCTION	\$ 10,119,796	\$ 9,809,941	\$ 10,029,108	\$ 8,505,820
INCREASES TO RESERVES				
GENERAL FUND				
101 - GENERAL FUND				-
SPECIAL REVENUE FUNDS				
105 - LAFCO FUND	7,556		-	-
110 - GENERAL PLAN/HOUSING UPDATE FUND	-	-	9,700	-
115 - STREET STRIPING RESERVE FUND	-	-	-	-
205 - BOK KAI EVENT FUND	1,338		220	-
209 - HOUSING REHAB RLF FUND	19,543		19,600	-
210 - ECON DEVELOPMENT RLF FUND	9,826		11,200	-
211 - CDBG/EDBG FUND	7,636		1,010	-
215 - BUSINESS DEVELOPMENT FUND	-	-	-	-
226 - GAS TAX FUND	17,856	-	-	5,000
290 - DUI GRANT FUND				-
291 - OTS GRANT FUND				-
294 - ABC GRANT FUND				-
295 - AVOID THE 9 DUI GRANT FUND	(841)	-	-	-
296 - DISTRACTED DRIVER GRANT FUND				-
CAPITAL PROJECT FUNDS				
300 - CAPITAL PROJECTS FUND	-	-	-	-
322 - PARK & REC CAPITAL IMPR FUND	47			-
324 - PUBLIC BUILDING CAPITAL IMPR FUND	51	-	-	-
327 - TRANSPORTATION & TRANSIT FUND	3,023		-	-

SCHEDULE 6
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

DESCRIPTION (1)	FY 2011-12 ACTUAL (2)	FY 2012-13 ESTIMATED (3)	FY 2012-13 BUDGET (4)	FY 2013-14 ADOPTED (5)
DEBT SERVICE FUNDS				
760 - PUBLIC FINANCING AUTHORITY FUND				-
TOTAL INCREASES TO RESERVES	\$ 66,035	\$ -	\$ 41,730	\$ 5,000
TOTAL FINANCING USES	\$ 10,185,831	\$ 9,809,941	\$ 10,070,838	\$ 8,510,820
<u>SUMMARIZATION BY FUND</u>				
GENERAL FUND				
101 - GENERAL FUND	8,660,726	7,523,187	7,749,704	7,482,965
SPECIAL REVENUE FUNDS				
105 - LAFCO FUND	142,378	156,633	261,491	242,258
110 - GENERAL PLAN/HOUSING UPDATE FUND	-	-	9,700	-
115 - STREET STRIPING RESERVE FUND	-	-	-	-
205 - BOK KAI EVENT FUND	19,014	16,774	18,520	17,597
209 - HOUSING REHAB RLF FUND	19,543	-	19,600	-
210 - ECON DEVELOPMENT RLF FUND	10,076	-	11,200	-
211 - CDBG/EDBG FUND	7,636	-	1,010	-
215 - BUSINESS DEVELOPMENT FUND	-	-	-	219,750
226 - GAS TAX FUND	122,091	211,955	350,000	5,000
290 - DUI GRANT FUND	4,156	2,357	-	12,643
291 - OTS GRANT FUND	23,886	39,342	-	88,147
294 - ABC GRANT FUND	17,457	11,436	-	40,174
295 - AVOID THE 9 DUI GRANT FUND	51,763	58,211	22,193	111,091
296 - DISTRACTED DRIVER GRANT FUND	-	9,698	-	5,280
CAPITAL PROJECT FUNDS				
300 - CAPITAL PROJECTS FUND	988,241	1,725,590	1,616,813	140,915
322 - PARK & REC CAPITAL IMPR FUND	118,977	93	607	-
324 - PUBLIC BUILDING CAPITAL IMPR FUND	51	-	-	-
327 - TRANSPORTATION & TRANSIT FUND	86	29,665	10,000	-
DEBT SERVICE FUNDS				
760 - PUBLIC FINANCING AUTHORITY FUND	-	25,000	-	145,000
TOTAL FINANCING USES	\$ 10,186,081	\$ 9,809,941	\$ 10,070,838	\$ 8,510,820

SCHEDULE 6
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

DESCRIPTION (1)	FY 2011-12 ACTUAL (2)	FY 2012-13 ESTIMATED (3)	FY 2012-13 BUDGET (4)	FY 2013-14 ADOPTED (5)
ARITHMETIC RESULTS				TOTAL BY FUNCTION= TOTAL BY FUND
TOTALS TRANSFERRED FROM	SCH 7, COL 2	SCH 7, COL 3	SCH 7, COL 4	SCH 7, COL 5

SCHEDULE 7
SUMMARY OF EXPENDITURE APPROPRIATIONS BY FUNCTION AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

FUNCTION AND BUDGET UNIT (1)	FY 2011-12 ACTUAL (2)	FY 2012-13 ESTIMATED (3)	FY 2012-13 BUDGET (4)	FY 2013-14 ADOPTED (5)
<u>GENERAL GOVERNMENT</u>				
10 – ADMINISTRATIVE SERVICES	298,151	411,107	394,025	255,876
11 – CITY COUNCIL	118,015	135,609	142,384	34,381
12 – CITY MANAGER	-	-	-	139,257
13 – CITY CLERK	-	-	-	116,456
TOTAL GENERAL GOVERNMENT	\$ 416,166	\$ 546,716	\$ 536,409	\$ 545,970
<u>PUBLIC SAFETY & PROTECTION</u>				
20 – POLICE	3,464,042	3,219,488	3,265,085	3,116,079
30 – FIRE	2,246,690	1,421,571	1,613,702	1,331,825
48 – BUILDING & CODE ENFORCEMENT	146,105	171,949	185,259	139,211
49 – PLANNING	45,258	59,862	60,969	14,353
120 – D.U.I. GRANT	4,156	2,357	-	12,643
121 – O.T.S. GRANT	23,886	39,342	-	88,147
122 – A.B.C. GRANT	17,457	11,436	-	40,174
123 – AVOID THE 9 GRANT	52,604	58,211	22,193	111,091
124 – DISTRACTED DRIVER GRANT	-	9,698	-	5,280
125 – NET FIVE	60,043	-	-	-
TOTAL PUBLIC SAFETY & PROTECTION	\$ 6,060,241	\$ 4,993,914	\$ 5,147,208	\$ 4,858,803
<u>PUBLIC WORKS & FACILITIES</u>				
40 – PUBLIC WORKS ADMINISTRATION	91,168	97,866	96,093	284,568
41 – PUBLIC WORKS CENTER	292,470	299,641	294,031	269,597
42 – STREET TREES & PARKWAYS	39,331	36,904	51,007	28,620
43 – STREET MAINTENANCE	158,239	167,658	167,913	186,662
44 – STREET LIGHTING	83,580	89,256	83,493	87,009
45 – TRAFFIC SAFETY	427,830	467,000	535,000	559,000
47 – CITY HALL MAINTENANCE	177,373	87,130	102,400	71,000
50 – CEMETERY MAINTENANCE	26,999	18,927	18,567	6,500
51 – SB 325 LOCAL TRANSPORTATION	(2,937)	29,665	10,000	-
52 – GAS TAX	104,235	211,955	350,000	-
TOTAL PUBLIC WORKS & FACILITIES	\$ 1,398,288	\$ 1,506,002	\$ 1,708,504	\$ 1,492,956

SCHEDULE 7
SUMMARY OF EXPENDITURE APPROPRIATIONS BY FUNCTION AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2013-14

FUNCTION AND BUDGET UNIT (1)	FY 2011-12 ACTUAL (2)	FY 2012-13 ESTIMATED (3)	FY 2012-13 BUDGET (4)	FY 2013-14 ADOPTED (5)
<u>RECREATION</u>				
46 – PARKS MAINTENANCE	273,227	335,802	264,075	327,821
55 – BOK KAI EVENT	17,676	16,774	18,300	17,597
TOTAL RECREATION	\$ 290,903	\$ 352,576	\$ 282,375	\$ 345,418
<u>PROMOTION & ECONOMIC DEVELOPMENT</u>				
15 – BUSINESS DEVELOPMENT CENTER	-	-	-	219,750
TOTAL PROMOTION & ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ 219,750
<u>NONDEPARTMENTAL ACTIVITIES</u>				
60 – YUBA COUNTY LAFCO	134,822	156,633	261,491	242,258
70 – PUBLIC FINANCE AUTHORITY DEBT SERVICE	-	25,000	-	145,000
90 – NONDEPARTMENTAL SPECIAL ACCOUNTS	712,205	503,417	475,701	514,750
TOTAL NONDEPARTMENTAL ACTIVITIES	847,027	685,050	737,192	902,008
<u>CAPITAL IMPROVEMENTS</u>				
80 – CAPITAL PROJECTS	988,241	1,725,590	1,616,813	140,915
82 – PARKS RECREATION & CULTURAL CAPITAL PROJECTS	118,930	93	607	-
TOTAL CAPITAL IMPROVEMENTS	1,107,171	1,725,683	1,617,420	140,915
TOTAL EXPENDITURE APPROPRIATIONS	\$ 10,119,796	\$ 9,809,941	\$ 10,029,108	\$ 8,505,820

TOTALS TRANSFERRED TO	SCH 6, COL 2	SCH 6, COL 3	SCH 6, COL 4	SCH 6, COL 5
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