

# 2014

**APPENDIX / INDEX**

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## Statistics

<b>Geography</b>	The City of Marysville has an area of 3.6 square miles with an elevation of 62 feet above sea level. It sits in the heart of California's Central Valley, approximately 40 miles north of the state capital Sacramento, and 100 air miles east of the Pacific Ocean.
<b>Weather</b>	Annual mean temperature (for calendar year 2012) ..... 61.4 degrees Fahrenheit/16.4 degrees Celsius Annual precipitation (for calendar year 2012) ..... 24.2 inches/615.5 millimeters
<b>Government</b>	On November 7, 2006, voters approved a Charter amendment establishing the Council-Manager form of government for the City of Marysville, which took effect on January 1, 2007, with an elected Mayor and four City Council members, each elected to four-year terms, and an appointed professional City Manager. There are no term limits for the Mayor and Council members.
<b>Elected Officials</b>	<p><b>City</b></p> <ul style="list-style-type: none"> <li>1 Mayor</li> <li>4 City Council Members</li> </ul> <p><b>State Legislature</b></p> <ul style="list-style-type: none"> <li>1 Senator</li> <li>1 Assembly Member</li> </ul> <p><b>Congressional Delegation</b></p> <ul style="list-style-type: none"> <li>2 Senators</li> <li>1 Member of the House of Representatives</li> </ul>
<b>Registered Voters</b>	4,548 as of May 28, 2013
<b>Assessed Valuation</b>	Local Assessed, Secured + Unsecured (2012-13) ..... \$579,971,825
<b>Population</b>	12,250 as of January 1, 2013 (State Department of Finance estimate) Rank: 351 out of 482 California cities

## Glossary

**ACTUAL FISCAL YEAR:** Amounts represent actual expenditures and financing sources for two fiscal years prior to the Recommended Budget fiscal year.

**AGENCY FUND:** Includes the Marysville Levee Commission and the Mary Aaron Museum, which are under the authority of the Council, but are separate legal entities.

**APPROPRIATION:** A legal authorization to make expenditures and incur obligations for specific purposes.

**BUDGET EXPLANATION:** A general discussion of the Recommended Budget as presented in writing to the City Council. The budget explanation contains a description of the principal budget items and their financial status at the time of budget development.

**BUDGET FINANCIAL SCHEDULES:** Provides summary and detailed information on financing sources/uses.

**BUDGET UNIT:** The classification of expenditures and revenue into appropriately identified accounting or cost centers deemed necessary or desirable for control of financial operations. Such units are devised at the discretion of the City.

**BUDGETED POSITION:** A unit of measure used to standardize positions with different bases (e.g., hours, months). All items are converted to full-time equivalent positions, which are represented as budgeted positions in departmental operations. A full time equivalent represents one item working full-time for one year.

**CANCEL (OR DECREASE) RESERVES:** An accounting transaction to release obligated fund balances to finance appropriations.

**CAPITAL ASSETS:** Expenditures for the acquisition of property or construction of buildings and other improvements and durable goods.

**CAPITAL PROJECT:** Capital improvements to buildings that result in an increase of square footage, construction of new facilities, or the acquisition of land, along with related professional services.

**CHANGE FROM BUDGET:** The resulting variance when the Recommended Budget is compared to the current budget.

**DEBT SERVICE FUND:** A fund used to account for the accumulation of resources to make payments of principal and interest on general obligation bonds and other long-term debt.

**DEPARTMENTAL PROGRAM SUMMARY:** Provides information such as the legal authority for the program, whether the program is mandated or discretionary, the description of the program and summary budget information reflecting the base budget.

**ENTERPRISE FUND** A fund used to account for those operations that are financed and run like commercial entities, where the intent is to recover the cost of providing ongoing services, primarily by user charges. An example is the Wastewater Enterprise Fund, supported financially by monthly rates and charges paid by businesses and residents.

**ESTIMATED FISCAL YEAR:** Reflects estimated expenditures and financing sources for the entire current fiscal year.

**EXPENDITURE:** The spending or disbursement of financial resources.

**FINANCING SOURCES:** Reflects the total resources utilized to finance expenditure needs.

**FINANCING USES:** Total needs requiring financing for the fiscal year, consisting of expenditure appropriations and increases to reserves.

**FISCAL YEAR:** A yearly accounting period, beginning on July 1 and lasting through June 30 of the next year, to which the annual operating budget applies. Fiscal years are designated by either the calendar year in which they begin and end or only in which they end. Abbreviation: FY

**FUNCTION:** A group of related activities aimed at accomplishing a major service or regulatory program.

**FUND:** A separate fiscal and accounting entity with a self-balancing set of accounts recording financing sources, financing uses, assets and liabilities.

**FUND BALANCE:** The amount remaining at year-end representing the difference between current assets and current liabilities. In enterprise funds, this is also referred to as Retained Earnings.

**FUND BALANCE AVAILABLE:** That portion of the fund balance not obligated and therefore available for financing the budgetary requirements of the Recommended Budget.

**GENERAL FUND:** The fund used to account for all citywide operations except those required to be accounted for in another fund.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING:** The City's basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures. Expenditures are generally recognized when incurred, except for self-insurance, litigation, and employee benefits, which are accounted for on a cash basis.

**NET FUND OBLIGATION:** The amount of the operation financed by general purpose revenues, such as property taxes, after deducting revenues generated by the operation and transfers from other funds attributable to the operation in question

**OTHER CHARGES:** An object of expense that reflects costs not directly associated with the daily expenses of running an operation. Includes payments for interest and principal charges, capital lease payments, payments to other governmental agencies, and judgments and/or settlements.

**RECOMMENDED BUDGET:** The recommendations of the City Manager for how the resources of the City should be prioritized and spent in the upcoming fiscal year. Upon submittal of the Recommended Budget by the City Manager to the City Council, public hearings are held before the City Council approves the final budget, not later than June 30.

**RESERVES:** Portions of fund balance set aside due to legal or contractual restrictions and not available for appropriation.

**REVENUE:** Source of income to an operation other than debt issue proceeds, transfers from another fund, or use of reserves.

**SALARIES AND EMPLOYEE BENEFITS:** An object of expense reflecting the City's costs for employee compensation. Includes salaries and wages, insurance (health, dental, life, and unemployment), workers' compensation, retirement, overtime, and flexible benefit plans.

**SERVICES AND SUPPLIES:** An object of expense reflecting the purchase of goods and services within the year.

**SPECIAL REVENUE FUND:** A fund used to account for the proceeds of specific revenue sources that are restricted in the way they may be spent. An example is the Gas Tax Fund, whose proceeds (motor vehicle fuel taxes from the state) may only be spent on maintenance of City streets.

**TRANSFERS IN:** The transfers in of funding from one governmental fund to another. This increase in current financial resources is reported separately from revenue to avoid distorting revenue trends.

**TRANSFERS OUT:** All interfund transfers legally authorized from a fund receiving subsidy to the fund through which the resources are to be expended.

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# 2014

**A REBUILDING YEAR**

City of Marysville