



**2010
BUDGET**
City of Marysville,
Washington

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Pictures on front cover starting top right corner – Concerts in the Park, National Night Out, Annual Easter Egg Hunt, Strawberry Festival, Bike to Work

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WASHINGTON FINANCE
OFFICERS ASSOCIATION

PRESENTS THIS

DISTINGUISHED
BUDGET PRESENTATION AWARD
FOR THE BUDGET YEAR 2009

TO THE

City of Marysville



[Signature]
President

[Signature]
Budget Award Chairperson



OFFICE OF THE MAYOR*Dennis L. Kendall*

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Marysville, Washington 98270
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Mayor's 2010 Budget Message

Date: November 2, 2009

To: Citizens of Marysville and City Council

From: Honorable Mayor Dennis L. Kendall

Today I submit to you the 2010 Budget for the City of Marysville, one of the most difficult budgets thus far as your Mayor.

In the past the Pacific Northwest has lagged behind the national economy, for the most part allowing the economy to recover before any impact. Unfortunately, the stormy downward spiral of the economy in 2008 and carrying forward into 2009 was just too much for our area to withstand. The recession has caused local governments such as Marysville to bend under the weight of housing foreclosures brought on by the subprime mortgage debacle, declining property values, high unemployment and flat consumer spending.

City leaders knew heading into 2009 that maintaining and delivering quality public services and programs was not going to be a business as usual proposition - expenditures needed a close, watchful eye. As revenues began to decline, the City responded by amending the 2009 General Fund budget and enacting more than \$4 million in reductions. These reductions included program cuts among some city-sponsored activities, and cutbacks in general supplies. The City also offered severance packages for voluntary layoffs; five employees took advantage of the early retirement offer. This helped reduce expenditures but did not quite go far enough, which prompted further workforce reductions that included eliminating four other positions through layoffs.

The 2009 reductions continued to help as we moved into preparation of the 2010 budget. City Directors were asked to prepare their departmental budgets keeping reductions in mind, assuming no new programs or additional staff. Another factor considered in the 2010 budget process was the Central Marysville annexation.

Among other measures to keep expenses in check, we are delaying capital fleet vehicle purchases. We will enter 2010 with the vehicles and equipment we currently deploy. Doing so will enable us to run more efficiently and cost-effectively, whether meeting our day-to-day operational needs or responding readily to a major snow and ice event when one occurs.

Despite the many fiscally prudent measures we have implemented in 2009, the downturn in the economy has necessitated that we prepare a General Fund budget that will require dipping into reserves, a measure that will put reserves below the previous 8% rate against expenditures, and setting us back temporarily from our desired policy goal of 10%. Use of these funds will require a super majority vote by Council.

The City's Street Fund has been nearly depleted due to decreases in the fuel tax, declining sales tax revenue and past voter-approved initiatives. The number one priority for Marysville citizens has been to improve streets and traffic congestion. Due to the fact that the Street Fund is nearly depleted, I will be encouraging Council to take a look at all available funding sources to replenish this fund.

The 2010 Budget is \$118.3 million, down considerably from the 2009 original budget of \$140.8 million. Much of this decrease is related to completed capital projects. The General Fund 2010 budget is \$34.1 million, which represents a 2% decrease from 2009 revised spending levels. This spending plan reflects a disciplined operating philosophy and responsible maintenance of our current and growing infrastructure.

As I mentioned above, a separate Central Marysville Annexation budget was prepared with the goal of staying within the expected revenue while gauging the public service needs for the new addition to our community. The annexation would add about 20,000 residents to Marysville's existing 37,530 population. The budget is set at \$3.9 million, derived primarily from a 0.1% state sales tax credit provided to the City for each 10,000 additional population. The funds are intended to help offset municipal services costs in the area to be annexed. This is new sales tax money from the state's share, above and beyond what Marysville already receives.

Marysville remains firmly committed to economic development as the solution to building a strong, diverse tax base, a healthy local economy, and a vibrant center attractive for business, employment and tourism.

The 2010 spending plan estimates a less than 1% increase in sales tax from the 2009 amended budget, holding steady at 2009 revised estimates. The annexation budget will contribute only a minimal amount to the 2010 expenses since distribution of the annexation sales tax credit will arrive in early fall.

In the midst of the challenges ahead, the City remains focused on a couple of long-term initiatives in 2010. These include:

- **Smokey Point Master Plan** - This Master Plan is a policy document we are using to guide overall development of a light commercial/industrial park in the northeast portion of the City. The plan will provide guidelines that focus on development layout, building orientation, architectural elements and relationships to parking, open space, landscaping, and signage. Also, the plan incorporates restoration and enhancement alternatives for Edgecomb Creek, a street network plan, and a conceptual storm water system. Master planning for this entire area is the right way to go if we want to attract new businesses to this job center that will one day provide 30,000 family-supporting jobs. This area plays a key role in meeting economic development goals for Marysville and all of Snohomish County.
- **Downtown and Waterfront Redevelopment** – The City Council adopted the Marysville Downtown Master Plan in October 2009, and incorporated it into the City's comprehensive land use plan. The purpose of the plan is to help begin the process of a master plan redevelopment that will infuse new life into our downtown and the waterfront. City leaders are working diligently to entice public and private sector investment sooner rather than later, but the event horizon for much of the activity could extend out as far as 10 to 20 years. Redevelopment would transform Marysville's cityscape with a more park-like, pedestrian-friendly setting, blending high-rise housing with a mix of new retail and office space. Marysville has put on hold plans for a centralized Civic Campus in the downtown core based on current economic conditions.

My goal as Mayor is to promote a collaborative atmosphere as the means towards creating a prosperous community that we can all be proud of at the end of the day. Marysville is a vibrant, livable and growing community where our younger generations deserve access to opportunities to live and work in the community where they were raised and educated. Citizens should be able to feel secure, valued, and appreciated for their contributions to the character and social fiber that make our community the family-friendly place that it is.

This budget builds on our priorities and community values.

All Marysville residents should feel confident that we will watch the City's economy and budget closely over the ensuing months, and make whatever adjustments are necessary to ensure the fiscal integrity and accountability that has enabled us to keep our annual budgets balanced. We have emphasized responsible fiscal management, and we have worked hard to address long-term budget balance through our actions.

Developing a budget for Council's consideration is a collaborative effort that involves dozens of people throughout the City organization. I commend the Councilmembers, department directors and staff for the hours of hard work, thought and commitment they have invested during this year's challenging budget process.

I look forward to working with the Council and Citizens in the coming year.

Respectfully,

A handwritten signature in black ink, reading "Dennis L. Kendall". The signature is fluid and cursive, with the first name "Dennis" and last name "Kendall" clearly legible.

Dennis L. Kendall
Mayor

CITY OFFICIALS

ELECTED OFFICIALS

Dennis Kendall	Mayor	12/31/11
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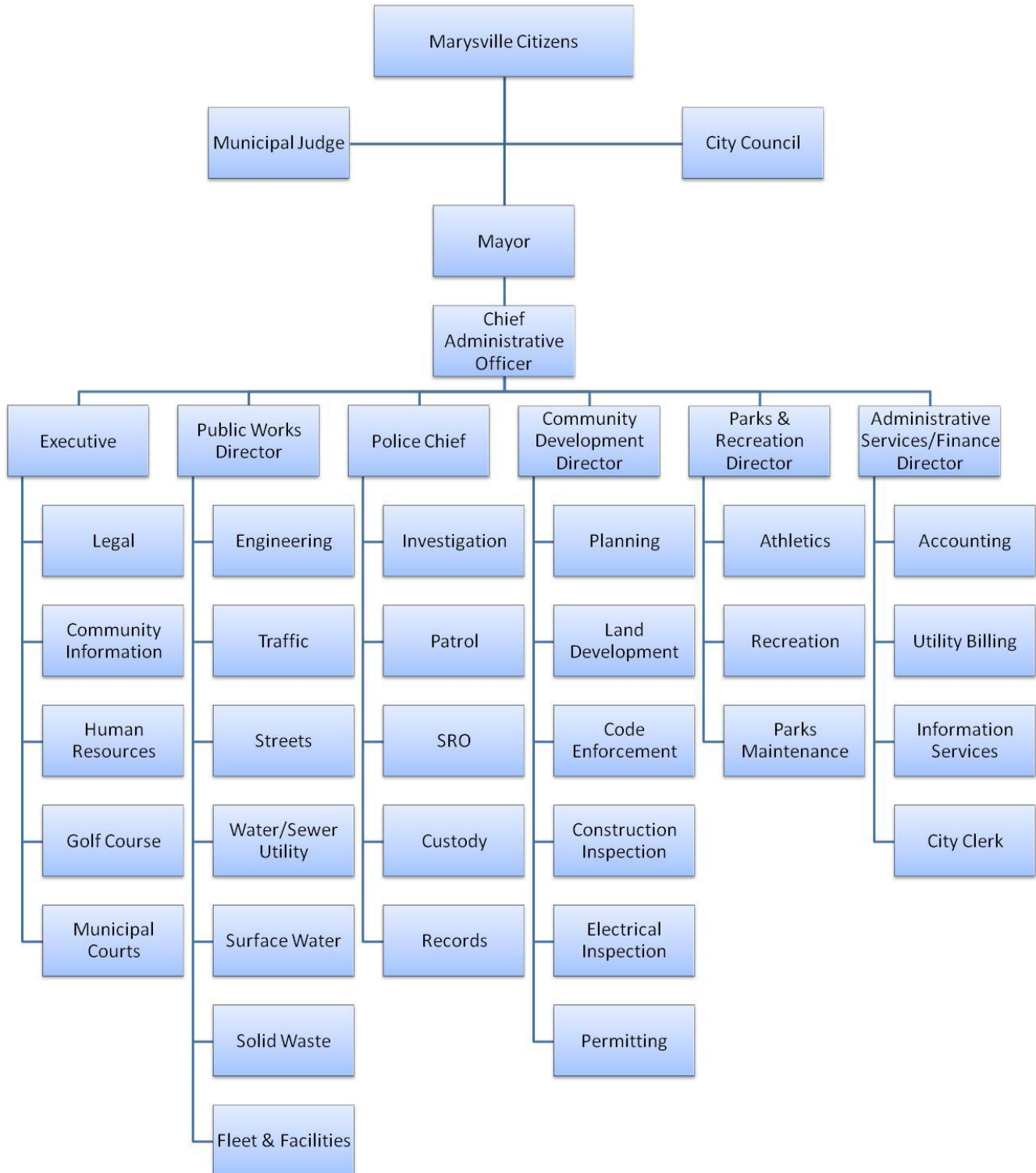
CITY COUNCIL

Jeff Vaughan	Position 1	12/31/13
Donna Wright	Position 2	12/31/13
Jeff Seibert	Position 3	12/31/13
Jon Nehring	Position 4	12/31/13
John Soriano	Position 5	12/31/11
Lee Phillips	Position 6	12/31/11
Carmen Rasmussen	Position 7	12/31/11

ADMINISTRATIVE STAFF

Mary Swenson	Chief Administrative Officer
Sandy Langdon	Administrative Services/Finance Director
Grant Weed	City Attorney
Gloria Hirashima	Community Development Director
Rick Smith	Police Chief
Jim Ballew	Parks and Recreation Director
Kevin Nielsen	Public Works Director
Suzanne Elsner	Court Administrator

CITY OF MARYSVILLE ORGANIZATIONAL CHART



THE HISTORY OF MARYSVILLE

To trace the origins of Marysville, today a prosperous, diversified north Snohomish County city of 36,210 with a community exceeding 54,000, you need to return to 1872 and Marysville's humble beginnings as a saw mill town and trading post. James P. Comeford, proprietor of the original trading post and founder of Marysville, and wife Mary, first arrived in the area in 1872, and paved the way for many pioneer families to follow. The Comeford's lived on the neighboring Tulalip reservations for six years, traveling the waterways and seeing to the work of the 18 logging camps that were manned almost solely by Indians. The Marysville Historical Society tells that in 1878 John Stafford, Louis Thomas and Truman Ireland and Captain William Renton, traders in timber wanted to sell 1,280 acres, the land that became the town of Marysville, and Mr. Comeford was willing to buy. He paid \$450. He then built a store with living quarters attached and a small dock with a plank road called Front Street.

By 1879 education became a need of the small but growing community, and Mrs. Comeford began teaching classes in her home. A year later, Marysville opened a post office with Mr. Comeford as the first postmaster. Mr. Comeford designed the original town in 1894 and a year later the platted area encompassed nine blocks from the Tualilip Reservation to Liberty Street. The Comeford's and their family's store did good business with the loggers and Indians in the area, and additional settlers arrived by steamboat to farm or work in the busy mills that furnished the lumber for most early town buildings. The railroad tracks were laid through the town in 1889, which brought many new residents to Marysville. In 1891, James Comeford incorporated the town, and Mark Swinnerton was elected Marysville's first mayor.

From these modest roots, Marysville has developed in an ideally located economic center in north Snohomish County, one that offers residents and businesses a way of life that provides opportunities to prosper, while preserving the unhurried qualities we have all come to treasure in this fast-growing region. Led by a government that continues to demonstrate its commitment to customer service and to building a healthy infrastructure through major public improvements, Marysville is poised for a strong and sound future.

MISSION STATEMENT

The City of Marysville's mission is to enhance the quality of life in our City by efficiently and innovatively meeting the needs of the citizens and giving full value for public investment.

Whether you are a resident or a visitor, you will find that our City is progressive, and anticipating the future while remembering what makes a city home.

In all of its activities, the City will foster the environment and deliver the best possible public service, integrating the needs of residents and business. We encourage citizens to be actively involved in making Marysville a better place to live, work, learn and play.

BUDGETS & BUDGETARY ACCOUNTING

The budget document sets forth the City's financial plan for the [2010](#) fiscal year.

In the City of Marysville, annual budgeting begins with general direction provided by the City Council. The City budget process serves the function of creating a framework to implement the policies set forth by that body to administer the City organization and deliver the various services to the community. Under the general guidance of the Mayor and Chief Administrative Officer, Department Directors have primary responsibility for formulating budget proposals in line with the Mayor and City Council priorities.

Budgeting begins with an understanding of the needs and issues important to the community that the government serves. General goals and priorities are identified in order to apply the available financial resources of the City to specific funding proposals. Previous budgets are considered in this process, thereby providing continuity with previous programming.

The budgeted appropriations (expenditures) must, by law, be balanced with either revenues and/or unreserved fund balances. The budget document not only addresses operating expenditures for [2010](#) but also incorporates major capital outlays to be undertaken during the year. These major capital outlays, in many respects, set the course of the City for many years to come.

As necessary during the course of the year the budget may need to be amended. The City Administrative Officer/Mayor has the authority to transfer budgeted amounts between programs within any fund; however, City Council must approve any revisions that alter the total expenditures of a fund. When Council determines that it is in the City's best interest to increase or decrease the appropriation for a particular fund, it may do so by ordinance.

BUDGET PROCESS

The budget process is the single most comprehensive analysis of available resources and the allocation of those resources to fund services for Marysville's citizens. The budget document is designed to illustrate clearly the resources that are available for appropriation, an analysis of the decisions about the allocation of resources, and the resulting budget plan.

This budget document is developed in a manner to study and review the direction of the City of Marysville. This document outlines the manner in which financial resources will be managed during the year. The course the City is taking can be changed through the allocation of financial resources. The major groups who participated in the budget process were the Mayor, City Council, Chief Administrative Officer, Department Directors, City staff and interested Marysville residents.

City leaders knew heading into 2009 that maintaining and delivering quality public services and programs was not going to be a business as usual proposition - expenditures needed a close, watchful eye. As revenues began to decline, the City responded by amending the 2009 General Fund budget and enacting more than \$4 million in reductions. These reductions included program cuts among some city-sponsored activities, and cutbacks in general supplies. The City also offered severance packages for voluntary layoffs; five employees took advantage of the early retirement offer. This helped reduce expenditures but did not quite go far enough, which prompted further workforce reductions that included eliminating four other positions through layoffs.

The 2009 reductions continued to help as we moved into preparation of the 2010 budget. City Directors were asked to prepare their departmental budgets keeping reductions in mind, assuming no new programs or additional staff. Another factor considered in the 2010 budget process was the Central Marysville annexation.

In order to track the additional costs associated with the annexation, the City Directors were asked to prepare two budgets, one without the annexation and one for just the annexation costs. The two budgets were consolidated prior to adoption of the budget.

The City of Marysville budget is adopted by ordinance in accordance with the requirements and time limitations as mandated in state law Revised Code of Washington (RCW 35A.33). The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The calendar for the City of Marysville 2010 Budget was as follows:

BUDGET PROCESS STEPS	JUL	AUG	SEPT	OCT	NOV	DEC
1. Estimates of Revenues and Expenditures prepared by departments.						
2. Estimates submitted to Finance for compilation.						
3. Review of Program Requests by Directors, Mayor & Chief Administrative Officer.						
4. Budget workshops are held with City Council						
5. Preliminary Budget submitted to City Clerk and made available to the public 60 days before the end of the fiscal year.						
6. Public hearings are held at council meetings.						
7. Council approves budget by December 31						

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled. The city budgets each fund individually.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Government funds are designed to measure those financial resources on hand at the end of a period that are available to be spent or appropriated in future periods. Proprietary funds, on the other hand, are designed to reflect the overall economic health of the fund.

The following are the fund types and account groups used by the City of Marysville:

GOVERNMENTAL FUND TYPES:

All governmental funds are presented using the flow of current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Governmental fund operating statements focus on measuring changes in financial position, rather than net income; they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The unreserved fund balance is a measure of resources available to be spent.

General & Cumulative Reserve Funds

The **General Fund 001** is the primary operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in another fund. This fund accounts for expenditures incurred by the council, the municipal court, the executive department, the finance department, the legal department, the community development department, police, fire, parks and recreation, library, engineering and the public safety building. Its primary revenues are taxes and other charges including charges for services provided by individual departments to other funds. In a separate **Cumulative Reserve Fund 005**, money is reserved for general fund vehicle and computer replacements. Its revenues are budgeted transfers from the General Fund.

Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the City. The **Street Fund 101** provides for road maintenance and its revenues are shared sales tax with the General Fund and shared gas tax from the State of Washington. The **Arterial Street Fund 102** provides for arterial street improvements which are funded from state shared gas tax. The **Drug Enforcement Fund 103** accounts for money and assets seized in illegal drug trafficking. These resources are to be spent on enhancing drug enforcement. The **Tribal Gaming Fund 104** accounts for funds provided by the Tulalip Tribes to the City for the impacts of gambling activities on local law enforcement. The **Hotel/Motel Tax Fund 105** accounts for tourism promotion funds collected by the Hotel/Motel tax. The **Marysville Technology Infrastructure Fund 108** was established in 2004 to account for the fees collected in association with the cable franchise agreement. The **Ken Baxter Senior Community Center Appreciation Fund 106** accounts for private donations to support the Baxter Center. The **REET Funds 110 and 111** are reserved for the receipt and transfer of real estate excise taxes to the appropriate capital project funds.

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on certain general long-term debt. The 2010 debt service funds include the **1996 Refunded ULTGO Fund 202** for the public safety building, the **1998 Library Refunded LTGO Fund 204** which pays debt on the new Library, **LTGO Bond 2003 Fund 206** which pays debt on the purchase and remodel of the new City Hall, Public Safety Building remodel, State Avenue renovation project, the Waterfront Park project, and a new \$8M bond issue providing funding for a number of street construction projections. The **LID Guaranty Fund 299** carries reserves funded by assessments and would be used only in the case of a LID assessment default. The City does not budget for this fund.

Capital Projects Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital improvements. **Fund's 305 & 310** account for major street and park capital improvements. Revenue sources are real estate excise tax and mitigation fees.

PROPRIETARY FUND TYPES:

Proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases (revenues and gains) and decreases (expenses and losses) in net total assets. Proprietary funds disclose cash flows by a separate statement that presents their investing and financing activities.

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges (or where the governing body has decided that periodic determination of net income is needed). **Fund 401 Water/Sewer/Surface Water Operations** accounts for billed water, sewer services and surface water. Its revenues pay for maintenance and operation of the water and sewer system. **Fund 402** accounts for major water/sewer system capital improvements and capital improvements for surface water drainage. The revenue for this fund comes from water and sewer capital improvement charges. The **Solid Waste Fund 410** provides solid waste collection services and is funded by user fees. **Fund 420, Cedarcrest Golf Course** provides golf recreation and is funded by user fees. **Fund 408 - 1997 Drought Relief** and **Fund 450 Water/Sewer Debt Service** accounts for water/sewer debt service. Both funds are funded through transfers from Fund 401.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the city or to other governmental units on a cost-reimbursement basis. **Fund 501, Fleet Services** is funded by interfund service charges for maintenance and replacement of the City's vehicles. **Fund 502, Facilities Maintenance** is funded by interfund charges for building maintenance. **Fund 503, Information Services** is funded by an interfund charge to all using departments for computer support and equipment replacement. The charge also includes the cost of cell phone monthly service and equipment replacement.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the city on behalf of individuals, private organizations, other governments, and other funds. **The city does not budget for Fiduciary Funds.**

Expendable Trust Funds

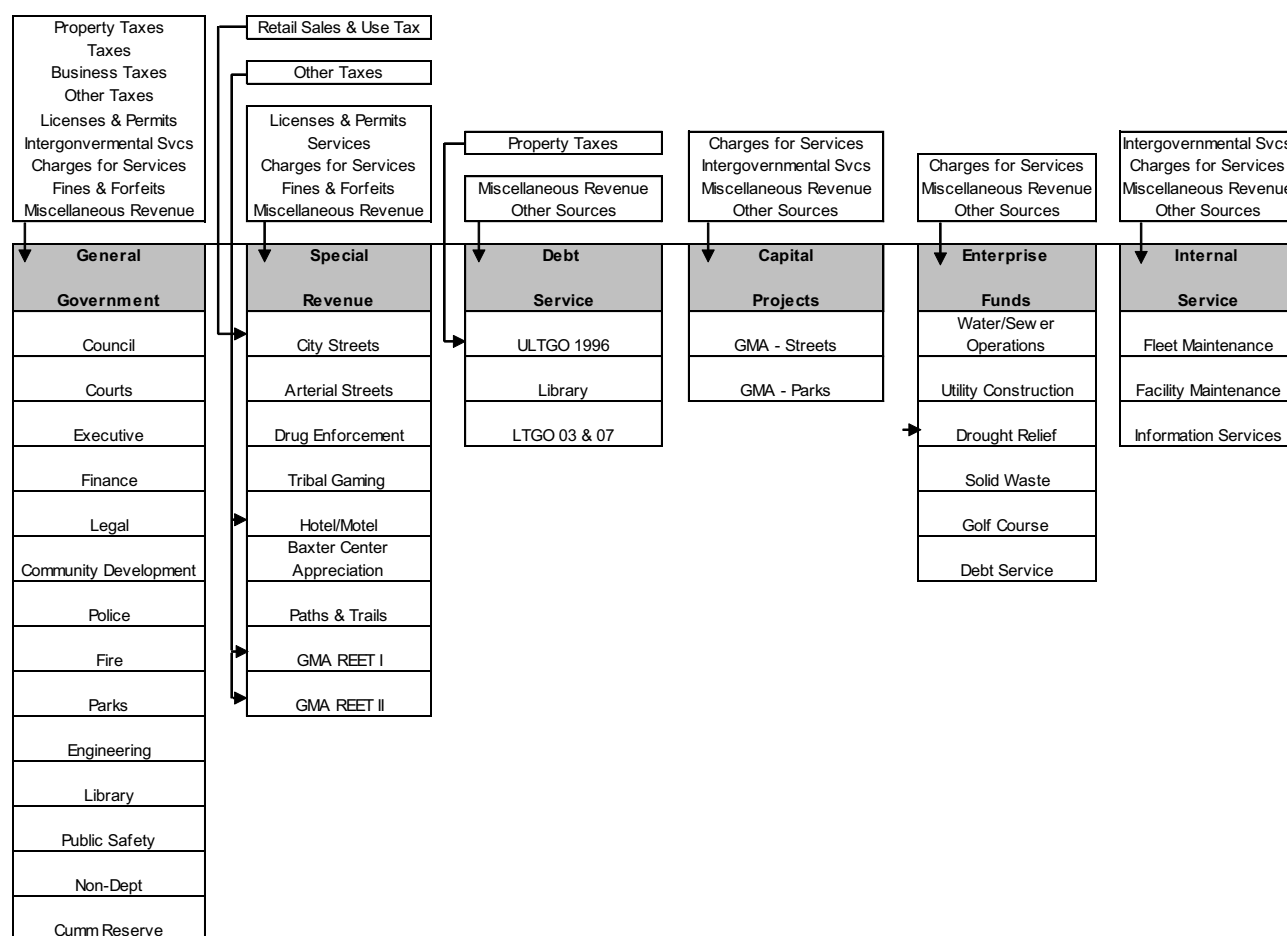
These funds earn revenue and make expenditures on behalf of the parties for which a trust was established. The entire income and principal of an expendable trust may be disbursed in the course of its operations; accordingly, expendable trust funds are accounted for in essentially the same manner as governmental funds. **The city does not have any expendable trust funds.**

Non-expendable Trust Funds

These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city does not have any nonexpendable trust funds.**

Agency Funds

These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

Revenue Sources:**Uses of Funds:**

General Operational Expenditures	General Operational Expenditures	Bond Principal and Interest	General Operational Expenditures	General Operational Expenditures	General Operational Expenditures
Capital	Capital		Park Improvements	Bond Principal and Interest	Capital
	Road & Street Construction		Road & Street Construction	Utility Construction	Interfund Contributions
Interfund Contributions	Interfund Contributions			Interfund Contributions	

BUDGET VS. ACCOUNTING BASIS

ACCOUNTING: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The Comprehensive Annual Financial Report (CAFR) reports the status of the City's finances in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The accrual basis of accounting is used for all funds except the governmental fund types, expendable trust funds and agency funds, which use the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

1. Purchases of capital assets are considered expenditures.
2. Redemptions of long-term debt are considered expenditures when due.
3. Revenues are recognized only when they become both measurable and available to finance expenditures of the current period. Revenues that are measurable but not available are recorded as receivable and offset by deferred revenues.
4. Inventories and prepaid items are reported as expenditures when purchased.
5. Interest on long-term debt is not accrued but is recorded as an expenditure when due.
6. Accumulated unpaid vacation and sick pay and other employee benefits are considered expenditures when paid.
7. Depreciation is recorded on an accrual basis only.

BUDGET BASIS: The Governmental Fund types (i.e., the General Fund, Special Revenues, Debt Service, and Construction Fund) are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the City annual report. The Proprietary fund types are budgeted on a modified accrual basis and are depicted in the annual report using an accrual basis; therefore, these funds are not directly comparable between the two reports.

DEPARTMENT BUDGET NARRATIVES

Each department in the City is responsible for preparing budget narratives for all of the funds that the department manages. Although the budget narratives are presented in a fund number order, the Council budget hearings are scheduled by department. Below is a list of all of the departments and the funds that belong to each.

FUND	FUND NAME	DEPARTMENT HEAD
001.01	Council	Chief Administrative Officer
001.02	Municipal Courts	Court Administrator
001.03	Executive	Chief Administrative Officer
001.04	Finance	Finance Director
001.05	Legal	Chief Administrative Officer
001.07	Community Development	Community Development Director
001.08	Police	Police Chief
001.09	Fire	Finance Director
001.10	Parks	Parks Director
001.11	Engineering	Public Works Director
001.12	Library Facility	Public Works Director
001.13	Public Safety Building	Police Chief
001.99	Non-Departmental	Finance Director
005	General Cumulative Reserve	Finance Director
101	Streets	Public Works Director
102	Arterial Streets	Public Works Director
103	Drug Enforcement	Police Chief
104	Tribal Gaming	Police Chief
105	Hotel/Motel Tax	Finance Director
106	Baxter Center Appreciation	Parks Director
107	Paths & Trails	Parks Director
108	I/Net	Communications Officer
110	GMA REET I	Finance Director
111	GMA REET II	Finance Director
202-206	Debt Service	Finance Director
305	GMA-Streets	Public Works Director
310	GMA-Parks	Parks Director
401	Water/Sewer Operations	Public Works Director
402	Utility Construction	Public Works Director
408	Drought Bond Debt Service	Finance Director
410	Solid Waste	Public Works Director
420	Golf Course Operations	Golf Superintendent
450	Utility Debt Service	Finance Director
501	Fleet Services	Public Works Director
502	Facilities Maintenance	Public Works Director
503	Information Services	Finance Director

BUDGET POLICIES

Strategic Planning

The City of Marysville employs a strategic budgeting model that allows policies to be formulated and tested in a budgetary context spanning a period of five years. The strategic model demonstrates the City's ability to accomplish long-term goals by showing the consequences of any given budget decision. Virtually all new General Government services are "tested" within the framework of the strategic budget model prior to implementation. In this manner, policy makers can examine the probable long-term outcome of many possible decisions and select the one that serves the interests of Marysville's citizens most effectively.

The Strategic outlook identifies fund balances, revenue patterns, and expense trends which are subject to constant change. The Strategic Outlook does not illustrate future budgets, services, or programs in any detail. The dynamic nature of local government, as well as historical precedent suggest that even the 2010 Operating Budget will be altered several times before the close of the year.

Fund Balance Policy

Fund Balance is defined as the excess of assets over liabilities, which is an unreserved, undesignated resources that remains part of the General Government budget. The City desires to maintain a prudent level of financial resources to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The Fund Balance has been accumulated to meet this purpose, to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

General Fund Balance: It is the policy of the City to establish and maintain a General Fund Balance of at least ten percent (10%) of the total General Fund budgeted revenue, excluding the beginning fund balance and identified one-time revenues. Any and all expenditures from the General Fund Balance Reserve account shall require a super majority vote of the entire City Council

To allow for the transition to the General Fund Balance Reserve of ten percent (10%) level. As a result of the economic downturn the City adopted a 5% General Fund Balance Reserve for the 2010 budget.

Balancing the Operating Budget

RCW 35.33.07 requires that the City adopt a balanced budget based on the following requirement: *"Appropriations shall be limited to the total estimated revenues contained therein including the amount to be raised by ad valorem taxes and the unencumbered fund balances estimated to be available at the close of the current fiscal year."*

The City adopts a *statutorily* balanced budget, but also seeks to adopt a *structurally* balanced budget. A budget is statutorily balanced when total estimated resources (beginning fund balance plus revenues) equal the total appropriation (expenditures plus ending fund balance). In a statutorily balanced budget, beginning fund balance may be used as a revenue source. In contrast, in a *structurally* balanced budget, the total expenditure appropriation is limited to the annual estimated revenues. In a structurally balanced budget, beginning fund balance may not be used as a revenue source.

It is not uncommon for cities to rely upon the beginning fund balance as a "revenue" source. But, as previously stated, it is Marysville's strategic goal to attain structural balance, thereby eliminating reliance on these funds to supplement current income. Any uncommitted operating surpluses (revenues that exceed expenditures) that occur at year-end may be held in reserve or reappropriated to a capital reserve, long term obligation, or debt service fund, rather than used as a supplemental source of revenue required to balance the budget each year.

It is the intent of this policy that the budget be structurally balance (a) at the time of adoption, (b) throughout the budget year.

In the event that adjustments are necessary to bring the budget into balance in the course of the fiscal period, the administration will bring a budget amendment forward for approval by the City Council.

ASSET POLICIES

Cash Management

It is the policy of the City of Marysville to invest all of its surplus funds to maximize yield while preserving security of principal and meeting the city's cash flow requirements.

Funds of the City will be invested in accordance with the RCW 35.39, these policies and written administrative procedures. The City's investment portfolio shall be managed in a manner to attain a market rate of return throughout budgetary and economic cycles while preserving and protecting capital in the overall portfolio.

Funds held for future capital projects (i.e., bond proceeds), shall, whenever possible, be invested to produce enough income to offset increases in construction costs due to inflation. Where possible, prepayment funds for long-term debt service shall be invested to ensure a rate of return at least equal to the interest being paid on the bonds.

REVENUE POLICIES

General Revenue Policies

Revenue forecasts will be neither overly optimistic nor overly conservative. They will be as realistic as possible based on the best available information. Should economic downturns develop which could result in revenue shortfalls or fewer available resources, the City will make adjustments in anticipated expenditures to compensate.

Deficit financing and borrowing to support on-going operations will play on part in the City's responses to revenue shortfalls. Expenses will be reduced to conform to the long-term revenue forecast. Interfund loans are permissible to cover temporary gaps in cash flow.

Fees and Charges

User fees will be imposed to cover the cost of services provided for unique or narrow segments of the community. Fees may be set at levels sufficient to cover the entire cost of service delivery, or the service may be subsidized as Council deems necessary.

The City will continuously maintain its sewer and water distribution and collection systems. To insure that the enterprise funds remain self-supporting, rate structures will fully fund the direct and indirect costs of operations, capital plan maintenance, debt service, depreciation, and moderate system extensions.

One-Time Revenues

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted.

EXPENDITURE POLICIES

General Expenditure Policies

High priority is given to expenditures that will reduce future operating costs, such as increased utilization of technology and equipment and proven business methods.

An appropriate balance will be maintained between budget dollars provided for direct public service and dollars provided to assure good management and legal compliance.

Before the City undertakes any agreements that would create fixed ongoing expenses, the cost implications of such agreements will be estimated by current and future years with the aid of our strategic financial planning models.

Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless contractually authorized and directed by City Council. Annual review and reauthorization of funding is required.

All externally mandated services for which full or partial reimbursement is available will be fully costed out to allow for recovery of expenses. The estimated direct costs of service will be budgeted and charged to the fund performing the service. Interfund service fees charged to recover these direct costs will be recognized as revenue to the providing fund.

Operating/Capital Expenditure Accountability

It is the City's policy to compare actual expenditures to budget, generally on a monthly basis. General government funds, capital funds and other funds are all analyzed periodically. If necessary, actions are taken to bring the budget into balance.

Capital Improvements

Capital Improvements are any expenditure of public funds for the purchase, construction, rehabilitation, replacement or expansion of the physical assets of the city when the project is relatively large in size, expensive-over \$5,000, long-term and permanent. Capital expenditures are financed from a variety of sources to include current revenues, long-term and short-term debt, and for one-time capital purchases, the fund balance can be used.

The following is a list of capital improvement that have been authorized in 2010 budget.

CAPITAL IMPROVEMENT BY FUND

2010 Capital Improvement Program	Special Revenue	Construction Funds	Enterprise Funds	Internal Service	Total
<u>Streets</u>					
Crash Barrier Attenuator	17,000				17,000
Total Streets	17,000	-	-	-	17,000
<u>Street Construction</u>					
Ingraham Blvd 68th Ave to 74th Dr	-	4,400,000	-	-	4,400,000
Ingraham Blvd & 4th Sidewalk	-	700,000	-	-	700,000
53rd/SR 528 Signalization	-	15,000	-	-	15,000
156th Street Railroad Crossing	-	354,000	-	-	354,000
Total Street Construction	-	5,469,000	-	-	5,469,000
<u>Waterworks Utility</u>					
Water Capital Projects	-	-	4,244,000	-	4,244,000
Sewer Capital Projects	-	-	1,120,000	-	1,120,000
Surface Water Capital Projects	-	-	7,050,000	-	7,050,000
Total Waterworks Utility Funds	-	-	12,414,000	-	12,414,000
<u>Fleet</u>					
Jail Van	-	-	-	90,000	90,000
Tractor Mower with Extended Arm	-	-	-	155,000	155,000
Ford F250 Crew Cab w/8' Service Body and Arm	-	-	-	37,000	37,000
Chevy Colorado Pick-up w/Light Bar	-	-	-	22,000	22,000
Ford Ranger for Surface Water Inspector	-	-	-	23,500	23,500
Total Fleet	-	-	-	327,500	327,500
Total CIP by Fund	17,000	5,469,000	12,414,000	327,500	18,227,500

Note: These values are based off of the capital expenditure object code.

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BUDGET SUMMARY



REVENUE BY FUND 2010 FINAL BUDGET

DEPARTMENT	BEGINNING FUND BALANCE	GENERAL PROPERTY TAXES	OTHER TAXES	LICENSE & PERMITS	INTERGOV'T REVENUE	SERVICES	MISC REV INCLUDING FINES	TRANSFERS	TOTALS BY FUND
001 General Fund	864,888	11,208,711	12,832,442	1,284,102	2,276,372	4,661,917	955,338	1,552,050	35,635,820
005 General Cum. Reserve	1,552,050	-	-	-	-	-	-	-	1,552,050
101 City Street	530,027	-	743,245	68,113	797,165	-	131,469	412,297	2,682,316
102 Arterial Street	847	-	-	-	-	-	-	-	847
103 Drug Enforcement	30,099	-	-	-	-	-	2,500	-	32,599
104 Tribal Gaming Fund	179,830	-	-	-	-	-	2,500	-	182,330
105 Hotel/Motel Tax Fund	71,720	-	50,000	-	-	-	850	-	122,570
106 Baxter Center Apprec.	30,386	-	-	-	-	-	3,350	-	33,736
107 Paths & Trails	32,297	-	-	-	-	-	-	-	32,297
108 I/NET	55,358	-	110,000	-	-	-	700	-	166,058
110 GMA--REET I	53,208	-	480,000	-	-	-	1,500	-	534,708
111 GMA--REET II	56,702	-	480,000	-	-	-	1,500	-	538,202
202 ULTGO Bond Fd 87	74,069	226,673	-	-	-	-	500	-	301,242
204 Library LTGO 93	27,324	-	-	-	-	-	1,000	527,425	555,749
206 LTGO 2003	13,932	-	-	-	-	-	1,500	1,143,148	1,158,580
305 Street Capital Imprvmnts	4,708,647	-	-	-	507,887	600,000	40,000	620,000	6,476,534
310 Parks Capital Imprvmnts	140,011	-	-	-	-	150,000	2,000	-	292,011
401 Water/Sewer Operating	6,688,618	-	-	-	205,000	18,223,000	190,796	90,600	25,398,014
402 Utility Construction	2,099,305	-	-	-	-	1,705,000	16,567	10,000,000	13,820,872
408 Drought Relief Bond 1977	25,822	-	-	-	-	-	800	28,000	54,622
410 Garbage & Refuse	1,656,320	-	-	-	-	4,510,000	38,000	-	6,204,320
420 Golf Course Operating	-	-	-	-	-	875,000	561,585	-	1,436,585
450 Utility Debt Service Fund	13,823,062	-	-	-	-	-	505,000	5,194,124	19,522,186
501 Fleet Services	109,890	-	-	-	-	40,000	758,610	-	908,500
502 Facilities Maintenance	12,050	-	-	-	-	224,626	200	-	236,876
503 Information Services	106,991	-	-	-	5,000	647,428	1,500	-	760,919
TOTAL ALL FUNDS	32,943,453	11,435,384	14,695,687	1,352,215	3,791,424	31,636,971	3,217,765	19,567,644	118,640,543

EXPENDITURES BY FUND 2010 FINAL BUDGET

DEPARTMENT	SALARIES & BENEFITS	SUPPLIES	OTHER SVCS & CHARGES	INTERGOV'T SERVICE	CAPITAL OUTLAYS	DEBT SERVICES	INTERFUND SERVICES	TRANSFER OUT	ENDING FUND BALANCE	TOTALS BY FUND
001 General Fund	19,112,286	794,642	2,886,026	9,728,006	-	-	913,009	711,806	1,490,045	35,635,820
005 General Cum. Reserve	-	-	-	-	-	-	-	1,552,050	-	1,552,050
101 City Street	1,200,375	418,050	646,628	-	17,000	-	245,263	155,000	-	2,682,316
102 Arterial Street	-	-	-	-	-	-	-	-	847	847
103 Drug Enforcement	-	17,500	-	-	-	-	-	-	15,099	32,599
104 Tribal Gaming Fund	-	-	70,000	-	-	-	-	100,000	12,330	182,330
105 Hotel/Motel Tax Fund	-	-	80,000	-	-	-	-	-	42,570	122,570
106 Baxter Center Apprec.	-	-	4,000	-	-	-	-	-	29,736	33,736
107 Paths & Trails	-	-	-	-	-	-	-	32,297	-	32,297
108 I/Net	-	-	111,300	-	-	-	-	-	54,758	166,058
110 GMA--REET I	-	-	-	-	-	94,419	-	380,000	60,289	534,708
111 GMA--REET II	-	-	-	-	-	-	-	480,000	58,202	538,202
202 ULTGO Bond Fd 87	-	-	-	-	-	227,330	-	-	73,912	301,242
204 Library LTGO 93	-	-	-	-	-	528,425	-	-	27,324	555,749
206 LTGO 2003	-	-	-	-	-	1,144,148	-	-	14,432	1,158,580
305 Street Capital Imprvmnts	-	-	-	-	5,469,000	-	-	1,005,235	2,299	6,476,534
310 Parks Capital Imprvmnts	-	-	-	-	-	-	-	44,132	247,879	292,011
401 Water/Sewer Operating	5,639,415	1,808,035	2,802,176	2,393,397	-	-	1,405,650	6,717,215	4,632,127	25,398,015
402 Utility Construction	-	-	-	-	12,414,000	-	-	-	1,406,872	13,820,872
408 Drought Relief Bond	-	-	-	-	-	28,000	-	-	26,622	54,622
410 Garbage & Refuse	766,196	221,500	911,910	2,408,913	-	-	473,376	-	1,422,425	6,204,320
420 Golf Course Operating	646,214	127,000	200,733	4,500	-	396,013	62,125	-	-	1,436,585
450 Utility Debt Service Fund	-	-	3,800	-	-	5,195,624	-	10,000,000	4,322,762	19,522,186
501 Fleet Services	370,272	192,500	100,460	-	-	-	63,012	-	182,255	908,499
502 Facilities Maintenance	190,736	11,000	3,800	-	-	-	20,487	-	10,853	236,876
503 Information Services	424,313	79,580	174,535	-	-	-	-	-	82,491	760,919
TOTAL ALL FUNDS	28,349,807	3,669,807	7,995,368	14,534,816	17,900,000	7,613,959	3,182,922	21,177,735	14,216,129	118,640,543

GENERAL FUND



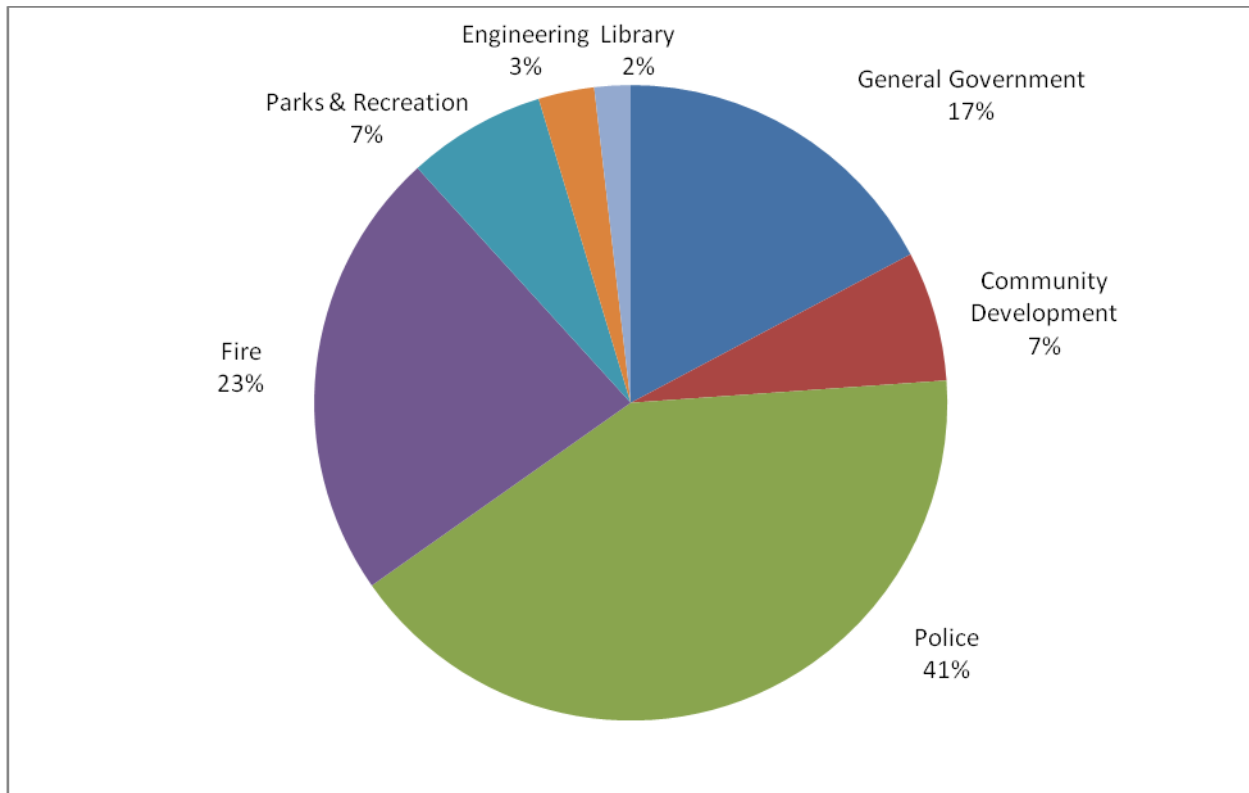
GENERAL FUND REVENUE SUMMARY 2010 FINAL OPERATING BUDGET

001 GENERAL FUND	2008	2009	2009	2009	2010	BUDGET
REVENUE SOURCES:	ACTUAL	BUDGET	AMENDED BUDGET	ESTIMATED	BUDGET	PERCENT CHANGE
311 General Property Taxes	9,952,634	11,286,572	11,286,572	11,286,572	11,208,711	-0.7%
313 Retail Sales & Use Taxes	5,695,509	7,567,785	6,317,785	6,317,785	7,419,397	17.4%
314 Interfund Taxes	1,190,962	1,200,443	1,718,179	1,501,599	1,666,292	-3.0%
316 Business Taxes	2,201,449	2,806,514	2,806,514	2,718,240	3,620,932	29.0%
317 Other Taxes-Pull Tabs/Punch Boards	94,079	105,821	105,821	105,821	105,821	0.0%
319 Property Tax Interest	23,999	25,000	25,000	20,000	20,000	-20.0%
310 TAXES	19,158,632	22,992,135	22,259,871	21,950,017	24,041,153	8.0%
321 Business Licenses & Permits	572,666	581,887	581,887	573,190	770,146	32.4%
322 Non-Business Licenses & Permits	819,248	754,476	354,476	454,476	513,956	45.0%
320 LICENSES AND PERMITS	1,391,914	1,336,363	936,363	1,027,666	1,284,102	37.1%
331 Federal Grants - Direct	-	-	13,017	5,781	-	-100.0%
333 Federal Grants - Indirect	8,202	-	-	2,404	-	0.0%
334 State Grants - Direct	92,626	57,393	57,393	63,231	76,110	32.6%
335 State Shared Revenues	160,488	173,327	173,327	173,327	180,100	3.9%
336 State Entitlements	480,735	519,609	519,609	526,192	549,079	5.7%
337 Interlocal Grants	-	-	-	-	-	0.0%
338 Intergovernmental Revenues	1,080,326	1,190,307	1,271,787	1,311,000	1,471,083	15.7%
330 INTERGOV'T REVENUE	1,822,377	1,940,636	2,035,133	2,081,935	2,276,372	11.9%
341 Charges for Service - General Gov't	102,169	109,009	109,009	101,114	101,864	-6.6%
342 Charges for Service - Security	463,657	473,033	475,033	480,728	735,754	54.9%
343 Charges for Service - Environment	7,450	35,000	35,000	16,000	16,000	-54.3%
345 Charges for Service - Economic	1,109,060	1,041,000	643,253	668,853	763,985	18.8%
347 Charges for Service - Recreation	377,430	337,700	337,700	328,373	285,822	-15.4%
349 Charges for Interfund Services	2,915,067	2,991,994	2,932,511	2,770,275	2,758,492	-5.9%
340 CHARGES FOR SERVICES	4,974,833	4,987,736	4,532,506	4,365,343	4,661,917	2.9%
352 Mandatory Insurance Administration	4,809	5,000	5,000	5,000	5,000	0.0%
353 Non-Parking Infractions	327,864	370,000	370,000	330,000	491,741	32.9%
354 Parking Infraction Penalties	26,379	35,000	35,000	18,200	12,600	-64.0%
355 Criminal Traffic Misdemeanors	162,552	199,761	199,761	156,000	166,500	-16.7%
356 Non-Traffic Misdemeanors	70,873	100,099	144,639	101,800	95,000	-34.3%
357 Criminal Costs	73,135	89,305	42,765	35,882	35,882	-16.1%
350 FINE & FORFEITS	665,612	799,165	797,165	646,882	806,723	1.2%
361 Interest Earnings	305,866	300,000	101,850	65,000	80,000	-21.5%
362 Rents & Royalties	56,913	89,027	89,027	31,000	31,500	-64.6%
363 Insurance Recoveries	-	-	-	-	-	0.0%
366 Interfund Revenues	-	-	-	-	-	0.0%
367 Contributions from Private Sources	36,079	16,500	16,500	24,654	17,000	3.0%
369 Other Miscellaneous Revenue	43,517	22,243	22,243	46,315	20,115	-9.6%
360 MISCELLANEOUS REVENUE	442,375	427,770	229,620	166,969	148,615	-35.3%
391 Proceeds of Long-Term Debt	-	-	-	-	-	0.0%
395 Proceeds from Sale of Assets	-	5,000	5,000	-	-	-100.0%
397 Operating Transfers	554,037	486,000	1,201,000	1,141,000	1,552,050	29.2%
390 TRANSFERS-IN	554,037	491,000	1,206,000	1,141,000	1,552,050	28.7%
TOTAL GENERAL FUND REVENUE	29,009,780	32,974,805	31,996,658	31,379,812	34,770,932	8.7%

GENERAL FUND EXPENDITURE SUMMARY 2010 FINAL OPERATING BUDGET

001 GENERAL FUND	2008	2009	2009	2009	2010	BUDGET
EXPENDITURES/USES:	ACTUAL	BUDGET	AMENDED	ESTIMATED	BUDGET	PERCENT
			BUDGET			CHANGE
11 Regular Pay	11,030,215	12,421,617	12,197,700	12,308,169	13,476,245	10.5%
12 Overtime	894,686	877,328	749,378	632,670	981,051	30.9%
10 SALARIES	11,924,901	13,298,945	12,947,078	12,940,839	14,457,296	11.7%
21 Social Security	884,817	916,132	907,425	1,012,587	981,069	8.1%
22 Retirement	766,247	835,060	829,534	786,537	699,344	-15.7%
23 Group Health Insurance	2,083,849	2,494,070	2,471,992	2,421,724	2,608,541	5.5%
24 Workman's Compensation	140,507	177,263	177,178	174,884	226,266	27.7%
25 Unemployment Compensation	23,609	24,661	24,516	27,207	32,170	31.2%
26 Uniforms and Clothing	158,617	126,550	81,550	86,419	107,600	31.9%
20 BENEFITS	4,057,646	4,573,736	4,492,195	4,509,358	4,654,990	3.6%
31 Office & Operating Supplies	609,806	726,755	662,553	535,606	619,792	-6.5%
32 Fuel Consumed	170,058	183,350	183,350	130,800	161,150	-12.1%
35 Small Tools	61,763	72,715	66,362	34,509	13,700	-79.4%
30 SUPPLIES	841,627	982,820	912,265	700,915	794,642	-12.9%
41 Professional Services	1,825,882	1,393,791	1,512,791	1,528,499	1,274,058	-15.8%
42 Communication	160,965	212,781	212,781	129,009	142,758	-32.9%
43 Travel	85,847	114,950	63,977	70,915	37,310	-41.7%
44 Advertising	46,929	47,500	47,500	25,823	27,500	-42.1%
45 Operating Rentals & Leases	454,015	465,100	465,100	446,757	297,700	-36.0%
46 Insurance	172,123	172,597	159,830	160,076	179,936	12.6%
47 Public Utility Service	200,319	202,050	202,050	209,000	216,800	7.3%
48 Repairs & Maintenance	206,931	136,400	190,068	200,039	105,620	-44.4%
49 Miscellaneous	685,553	513,399	469,847	562,730	604,344	28.6%
40 OTHER SERVICES & CHARGES	3,838,564	3,258,568	3,323,944	3,332,848	2,886,026	-13.2%
55 Inter-Governmental Service	8,579,764	9,704,106	9,219,301	9,268,263	9,728,006	5.5%
50 INTERGOVERNMENTAL SERVICES	8,579,764	9,704,106	9,219,301	9,268,263	9,728,006	5.5%
61 Land	1,000	-	-	-	-	0.0%
62 Building & Structures	8,246	-	-	23,000	-	0.0%
63 Other Improvements	(766)	-	-	-	-	0.0%
64 Machinery & Equipment	11,938	-	-	11,000	-	0.0%
60 CAPITAL OUTLAYS	20,418	-	-	34,000	-	0.0%
95 Interfund Rents	13,562	13,562	13,562	13,562	13,562	0.0%
98 Interfund Repairs & Maintenance	283,655	303,731	303,731	239,992	327,622	7.9%
99 Other Interfund Services	527,482	570,185	570,185	575,184	571,825	0.3%
90 INTERFUND	824,699	887,478	887,478	828,738	913,009	2.9%
0 Operating Transfers	1,385,517	933,214	832,214	885,764	711,806	-14.5%
TOTAL GENERAL FUND EXPENDITURES	31,473,136	33,638,867	32,614,475	32,500,725	34,145,775	4.7%

GENERAL FUND EXPENDITURES BY DEPARTMENT

GENERAL FUND BY DEPARTMENT SUMMARY
2010 FINAL OPERATING BUDGET

001 GENERAL FUND		2008	2009	2009	2009	2010	Percent
EXPENDITURES/USES:		Actual	Budget	Amended Budget	Estimated	Budget	Change
01	Council	95,484	92,881	76,268	76,268	69,108	-9.4%
02	Municipal Court	1,792,399	1,895,558	1,894,311	1,887,589	1,929,225	1.8%
03	Executive	1,768,580	1,666,741	1,657,853	1,805,496	1,428,001	-13.9%
04	Finance	1,488,710	1,622,676	1,566,242	1,582,474	1,577,031	0.7%
05	Legal	601,083	664,132	785,323	727,607	802,309	2.2%
07	Community Development	2,068,601	2,330,128	2,205,790	2,112,151	2,210,607	0.2%
08	Police	11,822,517	12,830,435	12,220,248	12,130,043	13,791,413	12.9%
09	Fire	6,518,567	7,572,038	7,322,038	7,352,002	7,673,656	4.8%
10	Parks & Recreation	2,213,613	2,331,120	2,300,260	2,192,275	2,352,961	2.3%
11	Engineering	1,183,988	1,250,213	1,195,334	1,143,135	949,876	-20.5%
12	Library	586,876	590,313	590,313	586,140	614,977	4.2%
13	Public Safety Building	180,013	178,679	232,347	234,854	169,143	-27.2%
99	Non-Departmental	1,152,705	613,953	568,148	670,691	577,468	1.6%
TOTAL GENERAL FUND EXPENDITURES		\$ 31,473,136	\$ 33,638,867	\$ 32,614,475	\$ 32,500,725	\$ 34,145,775	4.7%

*General Government includes City Council, Executive, Finance, Legal, Public Safety Building and Non-Departmental.

**Fund 001
City Council**

Mission Statement

The mission of the City Council is to provide the City of Marysville with both policy and legislative direction for current & future needs.

Purpose

The City Council is responsible for establishing policy for the City. The Council approves the City budget, all ordinances, resolutions, contracts, fees and programs. Council meetings are held eleven months of the year. Council does not meet during the month of August. Regularly scheduled meetings are held on the second and fourth Monday with work sessions held on the first and third Monday of each month.

Budget Narrative

Salaries in this department include 50% of the City Council member's annual salary. The remaining 50% is charged out to the Utility Fund. Salaries for the City Council are based on the pay structure outlined in MMC 2.50.050.

Office and operating supplies include general office supplies used by the council and associated with the preparation of the council agenda and packets.

Travel and miscellaneous expenses include costs associated with the annual council/staff retreat. It also covers travel expenses to local business meetings and out of area conferences.

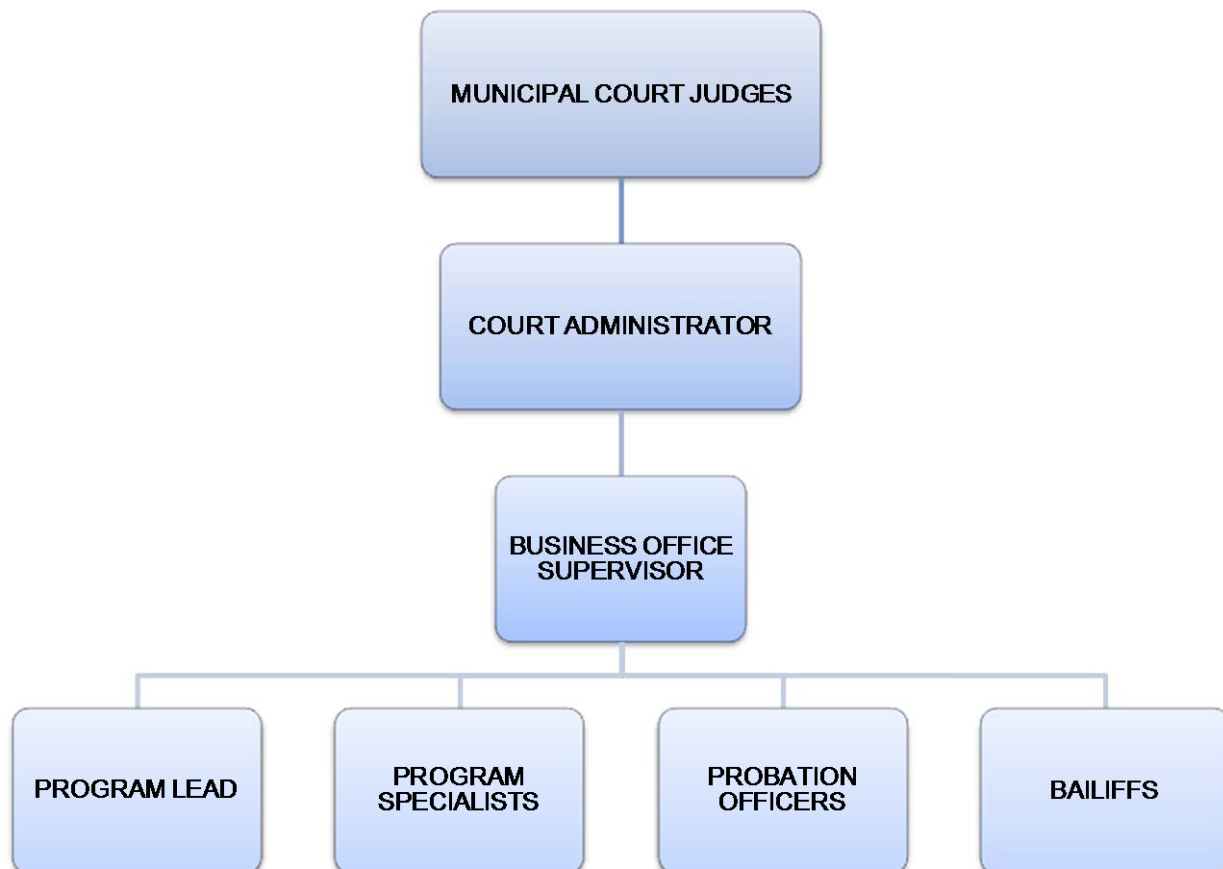
Approved Budget Requests

None

**Fund 001
City Council**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 53,787	\$ 61,425	\$ 45,195	\$ 45,195	\$ 47,250	4.5%
21 SOCIAL SECURITY	4,115	3,136	2,753	2,753	3,612	31.2%
24 WORKMAN'S COMPENSATION	1,174	1,120	1,120	1,120	2,046	82.7%
31 OFFICE & OPERATING SUPPLIES	1,127	1,000	1,000	1,000	1,000	0.0%
41 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
42 COMMUNICATION	-	-	-	-	-	0.0%
43 TRAVEL	18,008	12,000	12,000	14,000	6,000	-50.0%
44 ADVERTISING	-	200	200	200	200	0.0%
48 REPAIRS & MAINTENANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	17,273	14,000	14,000	12,000	9,000	-35.7%
TOTAL CITY COUNCIL	\$ 95,484	\$ 92,881	\$ 76,268	\$ 76,268	\$ 69,108	-9.4%

MUNICIPAL COURT



Fund 001 Municipal Court

Mission

The mission of the Marysville Municipal Courts is to provide ready access to justice, exercise expedience, timeliness, equality, fairness and integrity. To show independence, accountability, radiate trust and confidence to the public.

Function

Marysville Municipal Courts adjudicates all criminal misdemeanor and gross misdemeanor cases filed by the City of Marysville Police Department resulting from crimes committed within the city limits of Marysville. The City also has interlocal agreements with Lake Stevens and Arlington to adjudicate all criminal misdemeanor and gross misdemeanor cases that are committed within their city limits.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Judge	1	1	2
Court Administrator	1	1	1
Business Office Supervisor	1	1	1
Program Lead	1	1	1
Program Specialist	7	8	8
Bailiff (2 part time)	1	1	1
Probation Officer*	1	1	2
TOTAL - COURTS	13	14	16

*Mid year hire

Changes

To accommodate the anticipated increase in court cases due to the recent annexation, it is planned to convert the commissioner to a full time judge and add an additional probation officer mid-year.

Narrative

The supplies budget includes general office supplies, form printing and copy machine supplies.

Other services include travel, postage, juror fees, interpreter, expert witness fees, and annual dues to various state and national organizations.

Intergovernmental services are fees collected by the Court and then passed on to the County for Crime Victim/Witness Services.

Other interfund services include Information Services cost allocation for the maintenance and support of existing computers and networks throughout the City as well as a monthly charge.

Operating rents include the monthly rent for the court house.

Approved Budget Requests

None

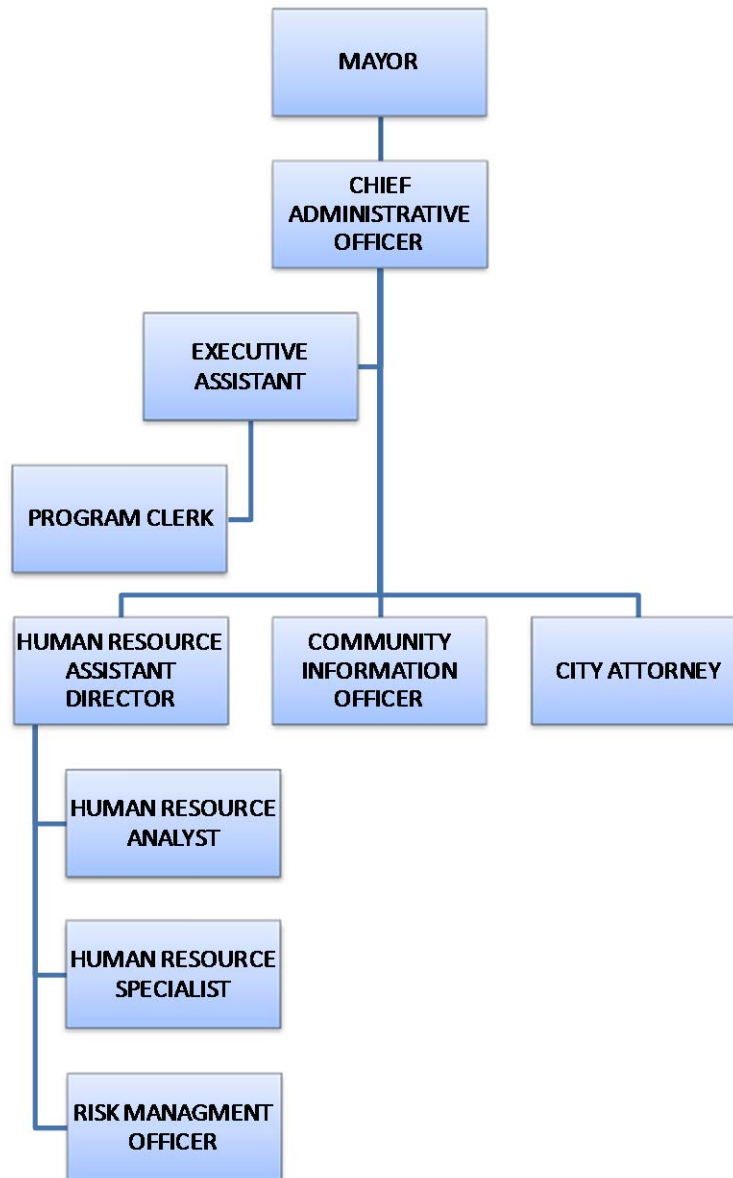
Item(s) Requested But Not Approved

None

**Fund 001
Municipal Court**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 748,597	\$ 834,214	\$ 816,414	\$ 863,956	\$ 1,031,682	26.4%
12 OVERTIME	-	3,500	3,500	100	500	-85.7%
21 SOCIAL SECURITY	55,026	61,597	60,476	65,060	72,283	19.5%
22 PENSION	53,932	65,868	68,408	58,486	51,827	-24.2%
23 HEALTH INSURANCE	187,722	214,318	216,435	220,521	255,588	18.1%
24 WORKMAN'S COMPENSATION	4,294	8,078	8,078	5,769	11,647	44.2%
25 UNEMPLOYMENT COMPENSATION	1,498	1,681	1,681	1,728	2,390	42.2%
31 OFFICE & OPERATING SUPPLIES	27,979	27,700	27,700	26,000	26,000	-6.1%
35 SMALL TOOLS	747	1,250	1,250	-	-	-100.0%
41 PROFESSIONAL SERVICES	174,206	142,500	142,500	108,300	111,400	-21.8%
42 COMMUNICATION	26,158	16,000	16,000	16,000	20,000	25.0%
43 TRAVEL	6,040	10,000	10,000	2,600	2,500	-75.0%
44 ADVERTISING	754	1,200	1,200	373	500	-58.3%
45 OPERATING RENTALS & LEASES	342,037	342,000	342,000	341,500	175,750	-48.6%
46 INSURANCE	1,027	1,019	1,019	1,019	1,074	5.4%
47 PUBLIC UTILITIES	20,811	19,500	19,500	23,900	22,000	12.8%
48 REPAIRS & MAINTENANCE	10,320	14,000	14,000	21,800	7,800	-44.3%
49 MISCELLANEOUS	62,355	55,562	55,562	54,906	41,800	-24.8%
51 INTER-GOVERNMENTAL SERVICES	10,401	10,200	10,200	10,200	10,200	0.0%
98 INTERFUND REPAIRS & MAINT.	15,692	20,417	20,417	20,417	12,020	-41.1%
99 OTHER INTERFUND SERVICES	42,801	44,954	44,954	44,954	72,264	60.8%
TOTAL COURTS	\$ 1,792,397	\$ 1,895,558	\$ 1,881,294	\$ 1,887,589	\$ 1,929,225	2.5%

EXECUTIVE DEPARTMENT



**Fund 001
Executive Department
Administration**

Mission

The Executive Department's mission is to administer City business in an efficient, ethical and legal manner.

Function

Executive Administration includes the Mayor, Chief Administrative Officer (CAO), Executive Assistant to the Mayor, and a Program Clerk. The City of Marysville is a Council Mayor form of Government. The Mayor who serves full time, presides over all meetings of the Council and is recognized as the head of the City for ceremonial purposes. The City Council appoints the CAO, who is responsible for the efficient, ongoing day-to-day operations of all City services set forth by the Council. The CAO also works closely with the Mayor and Council to assist them in formulating policies and programs.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Mayor	1	1	1
Chief Administrative Officer	1	1	1
Assistant City Attorney	0	0	0
Executive Assistant	1	1	1
Program Clerk*	0	1	2
TOTAL	3	4	5

*Anticipate October 2010 hire date

Budget Narrative

Supplies include general office and copier supplies.

Other services include travel and mileage reimbursement, communication, advertising, miscellaneous dues and memberships.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance, equipment replacement and Nextel charges.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Executive Department
Administration

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	394,756	374,952	369,120	373,766	423,813	14.8%
21 SOCIAL SECURITY	25,624	24,635	24,635	25,402	25,503	3.5%
22 PENSION	28,721	28,571	28,571	25,245	21,809	-23.7%
23 HEALTH INSURANCE	42,326	58,330	58,330	44,648	50,090	-14.1%
24 WORKMAN'S COMPENSATION	896	984	984	1,001	1,200	22.0%
25 UNEMPLOYMENT COMPENSATION	582	512	512	516	691	35.0%
31 OFFICE & OPERATING SUPPLIES	4,183	2,500	2,500	2,500	2,500	0.0%
41 PROFESSIONAL SERVICES	216,734	219,500	254,500	254,500	25,000	-90.2%
42 COMMUNICATION	2,000	2,500	2,500	3,200	2,500	0.0%
43 TRAVEL	6,532	8,000	8,000	8,000	8,000	0.0%
44 ADVERTISING	4,077	700	700	-	-	-100.0%
45 OPERATING RENTS	6,815	-	-	4,750	4,750	100.0%
46 INSURANCE	9,758	9,677	9,677	9,069	10,205	5.5%
48 REPAIRS & MAINTENANCE	1,367	1,000	1,000	-	-	-100.0%
49 MISCELLANEOUS	182,893	42,000	42,000	185,000	40,000	-4.8%
98 INTERFUND REPAIRS & MAINT.	8,713	-	-	-	-	0.0%
99 OTHER INTERFUND SERVICES/CHGS	18,916	21,570	21,570	21,570	8,844	-59.0%
00 TRANSFER OUT	12,800	-	-	-	-	0.0%
TOTAL EXECUTIVE ADMINISTRATION	\$ 967,693	\$ 795,431	\$ 824,599	\$ 959,167	\$ 624,905	-24.2%

Fund 001
Executive Department
Personnel

Function

Provide human resource services to all city departments, including recruitment, testing, job classification, salary and benefit administration, training, employee relations and policy development.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Human Resources Assistant Director	1	1	1
Human Resources Specialist	1	2	1
Human Resources Analyst	1	1	1
Risk Management Officer	1	1	1
TOTAL	4	5	4

Narrative

Supplies include general office supplies and \$29.8K for supplies to support the City's safety program. The Safety program costs are allocated 50% to General Fund and 50% to Utilities.

Other services include professional services, communication, travel, employee appreciation (\$6,000), and employee wellness programs (\$5,250). Also included are fees associated with the civil service testing.

Other interfund services include the cost allocation from Information Services (IS) for the Nextel phone charges.

Approved Budget Requests for Annexation

Description	Amount	On-Going
NEOGOV Insight Software System	7,500	N
Total Approved	7,500	

Item(s) Requested But Not Approved

None

Fund 001
Executive Department
Personnel

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	273,260	387,172	354,644	368,409	353,766	-0.2%
12 OVERTIME	275	500	500	400	500	0.0%
21 SOCIAL SECURITY	20,635	28,916	26,810	28,036	26,556	-0.9%
22 PENSION	19,731	29,962	27,807	25,071	18,714	-32.7%
23 HEALTH INSURANCE	32,209	52,426	47,259	39,200	36,358	-23.1%
24 WORKMAN'S COMPENSATION	866	1,230	1,230	1,158	1,200	-2.4%
25 UNEMPLOYMENT COMPENSATION	547	763	763	737	850	11.4%
31 OFFICE & OPERATING SUPPLIES	21,224	37,259	37,259	38,759	37,259	0.0%
35 SMALL TOOLS	-	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	66,223	52,400	52,400	64,000	52,000	-0.8%
42 COMMUNICATION	2,490	2,086	2,086	2,086	2,086	0.0%
43 TRAVEL	732	1,250	1,250	1,425	1,250	0.0%
44 ADVERTISING	529	250	250	-	-	-100.0%
45 RENTS	4,960	5,000	5,000	5,000	5,000	0.0%
46 INSURANCE	4,109	4,109	4,109	3,900	4,297	4.6%
49 MISCELLANEOUS	27,576	20,110	20,110	19,110	27,610	37.3%
99 OTHER INTERFUND SERVICES/CHGS	10,061	15,172	15,172	15,172	13,139	-13.4%
TOTAL PERSONNEL	\$ 485,427	\$ 638,605	\$ 596,649	\$ 612,463	\$ 580,585	-2.7%

Fund 001
Executive Department
Communication Information Officer

Function

The Community Information Officer (CIO) serves as the in-house expert in public communications and is responsible for helping citizens understand City government and how they can influence its decisions.

Primary duties include establishing and administering a citywide public information program; producing newsletters, visitor guides, brochures and other handouts; producing press releases and serving as a liaison to the print, television and radio media; coordinate Marysville Television Channel 21 and city web site; and responding to citizen inquiries.

In addition, the CIO oversees the direction of City telecommunication policy-making and economic development marketing.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Community Information Officer	1	1	1
TOTAL	1	1	1

Budget Narrative

Supplies include general office supplies.

Other services include costs for printing and postage of the City's newsletter which is published three times a year. This category also includes training costs and travel reimbursement.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Executive Department
Communication Information Officer

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	80,970	76,696	80,596	80,165	78,993	-2.0%
21 SOCIAL SECURITY	6,151	5,824	5,824	6,086	5,997	3.0%
22 PENSION	5,212	6,013	6,013	5,215	4,179	-30.5%
23 HEALTH INSURANCE	12,172	13,242	13,242	13,085	14,198	7.2%
24 WORKMAN'S COMPENSATION	311	246	246	318	300	22.0%
25 UNEMPLOYMENT COMPENSATION	162	153	153	160	190	24.2%
31 OFFICE & OPERATING SUPPLIES	5,961	2,000	2,000	2,000	2,000	0.0%
41 PROFESSIONAL SERVICES	63,229	20,000	20,000	20,000	20,000	0.0%
42 COMMUNICATION	14,947	11,038	11,038	11,038	11,038	0.0%
43 TRAVEL	-	1,000	1,000	1,000	1,000	0.0%
45 RENTS	2,404	2,100	2,100	2,500	2,100	0.0%
49 MISCELLANEOUS	4,997	2,000	2,000	2,000	2,000	0.0%
99 OTHER INTERFUND SERVICES/CHGS	4,354	6,372	6,372	6,372	3,804	-40.3%
TOTAL COMMUNITY INFO OFFICER	\$ 200,870	\$ 146,684	\$ 150,584	\$ 149,939	\$ 145,799	-3.2%

Fund 001
Executive Department
Administration Facilities (City Hall)

Purpose

The purpose of this department is to collect all of the costs associated with operating and maintaining the City Hall building located at 1049 State Avenue.

Narrative

Supplies include janitorial supplies, light bulbs and other miscellaneous supplies.

Other services include janitorial services, utility costs and materials for repairs and maintenance of the building.

Other interfund services include labor costs for in-house repairs and maintenance performed by the Facilities department.

Approved Budget Requests

None

Item(s) Requested But Not Approved

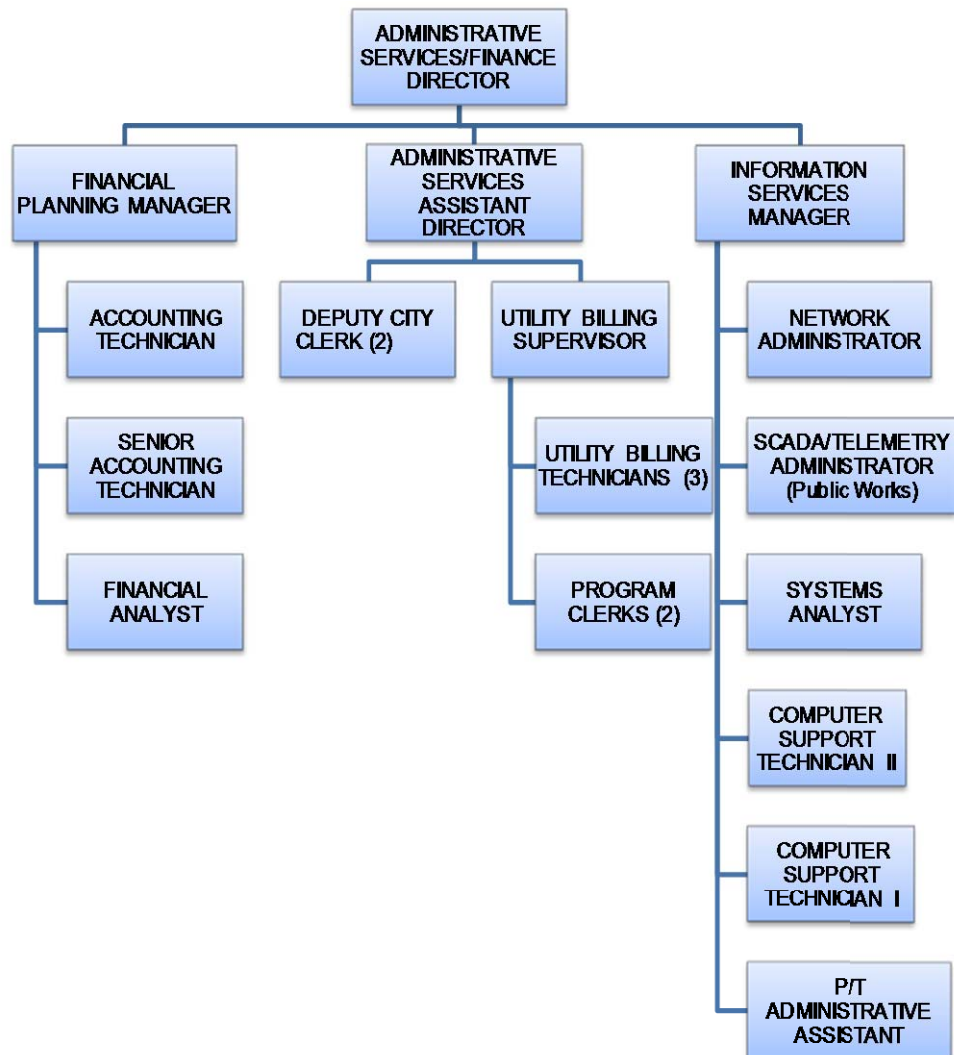
None

Fund 001
Executive Department
Administration Facilities (City Hall)

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
31 OFFICE & OPERATING SUPPLIES	7,308	7,200	7,200	7,000	6,000	-16.7%
41 PROFESSIONAL SERVICES	17,134	18,117	18,117	17,543	17,500	-3.4%
42 COMMUNICATION	2,739	2,600	2,600	2,580	2,600	0.0%
47 PUBLIC UTILITY SERVICE	21,071	23,000	23,000	23,200	24,000	4.3%
48 REPAIRS & MAINTENANCE	38,345	8,000	8,000	7,000	4,000	-50.0%
49 MISCELLANEOUS	3,510	500	500	-	250	-50.0%
63 OTHER IMPROVEMENTS	-	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	24,482	26,604	26,604	26,604	22,362	-15.9%
TOTAL ADMINISTRATION FACILITIES	\$ 114,589	\$ 86,021	\$ 86,021	\$ 83,927	\$ 76,712	-10.8%

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FINANCE DEPARTMENT



Information Services 2009 budget reported in the Internal Service funds – Fund 503.

Fund 001
Finance Department
Finance

Mission

The mission of the Finance department is to maintain the public trust through sound financial management and reporting; promote the efficient and effective use of Marysville's financial resources.

Function

The Finance department coordinates and prepares the City's annual budget. In addition, this department is responsible for annual financial reporting and audit support, cash management, accounts payable, payroll and general invoicing. Forty percent of the department's budget is allocated out to benefiting departments based on percent of total city budget. The allocation breakdown for 2010 is: Streets 9%, Utilities 68%, Solid Waste 14%, Golf 5%, Fleet Maintenance 3% and Facilities Maintenance 1%.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Administrative Services/Finance Director	1	1	1
Financial Planning Manager	1	1	1
Accountant	1	0	0
Sr Accounting Technician	1	2	1
Accounting Technician (Accounts Payable)	1	1	1
Financial Analyst	1	1	1
TOTAL - FINANCE/ACCOUNTING	6	6	5

Budget Narrative

Supplies cover the purchase of general office supplies, check stock, form printing, and postage meter lease payments.

Other services include phones, postage, training, travel reimbursement and membership fees for Washington Finance Association, Washington Municipal Treasurer's Association and Snohomish County Clerks and Finance Officers Association.

Other interfund services include the Information Services (IS) cost allocation for computer maintenance and Nextel services.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Finance Department
Finance

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 398,446	\$ 466,289	\$ 438,588	\$ 438,588	\$ 437,575	-0.2%
12 OVERTIME	41	100	100	-	100	0.0%
21 SOCIAL SECURITY	28,227	33,017	30,898	30,898	30,355	-1.8%
22 PENSION	29,550	36,558	34,389	34,389	23,676	-31.2%
23 HEALTH INSURANCE	69,075	87,788	81,109	81,109	67,611	-16.6%
24 WORKMAN'S COMPENSATION	1,235	1,476	1,476	1,476	1,500	1.6%
25 UNEMPLOYMENT COMPENSATION	798	933	933	933	1,050	12.5%
31 OFFICE & OPERATING SUPPLIES	8,736	7,500	7,500	7,500	7,500	0.0%
35 SMALL TOOLS	1,460	1,800	1,800	500	-	-100.0%
41 PROFESSIONAL SERVICES	26,695	8,000	8,000	10,000	-	-100.0%
42 COMMUNICATION	5,228	7,769	7,769	7,769	7,769	0.0%
43 TRAVEL	1,770	4,000	4,000	2,000	2,000	-50.0%
44 ADVERTISING	324	600	600	-	-	-100.0%
45 OPERATING RENTALS & LEASES	3,555	3,000	3,000	3,900	4,000	33.3%
46 INSURANCE	14,380	14,261	1,494	13,364	15,040	906.7%
48 REPAIRS & MAINTENANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	5,192	5,000	5,000	5,000	5,000	0.0%
99 OTHER INTERFUND SERVICES/CHGS	15,717	17,029	17,029	17,029	13,421	-21.2%
00 OPERATING TRANSFERS	-	-	-	-	-	0.0%
TOTAL FINANCE	\$ 610,429	\$ 695,120	\$ 643,685	\$ 654,455	\$ 616,597	-4.2%

**Fund 001
Finance Department
City Clerk**

Function

The City Clerk's office maintains and tracks all official city records, fulfills all legal requirements of recording, posting, publicizing and filing documents and administers all ordinances and resolutions. The office schedules and coordinates City Council weekly agendas and packet preparation. The Clerk's office is also responsible for processing passports.

Twenty-Five percent of the department's budget is allocated out as follows: Streets 14%, Utilities 69%, Solid Waste 3%, Golf 2%, and Fleet Maintenance 12%.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Assistant Director Administrative Services	0.5	0.5	0.5
Deputy City Clerk	2	2	2
Program Clerk	1	0	0
TOTAL - CITY CLERK	3.5	2.5	2.5

Budget Narrative

Supplies include general office supplies and the lease of the postage machine.

Other services include phones, copy machine lease payments, minute taking services, training, and travel reimbursement. The 2010 budget also includes \$8,500 annual fee for Icompass.

Other interfund services include the Information Services (IS) cost allocation for computer maintenance.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Finance Department
City Clerk

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	159,004	158,397	153,397	153,577	163,761	6.8%
12 OVERTIME	-	3,000	3,000	-	-	-100.0%
21 SOCIAL SECURITY	12,040	11,537	11,537	11,537	12,107	4.9%
22 PENSION	10,650	12,027	12,027	10,299	8,664	-28.0%
23 HEALTH INSURANCE	31,255	29,704	29,704	31,974	34,560	16.3%
24 WORKMAN'S COMPENSATION	726	615	615	679	750	22.0%
25 UNEMPLOYMENT COMPENSATION	318	307	307	304	394	28.3%
31 OFFICE & OPERATING SUPPLIES	5,114	3,800	3,800	3,000	2,800	-26.3%
35 SMALL TOOLS	5,000	-	-	5,000	-	0.0%
41 PROFESSIONAL SERVICES	5,676	6,500	6,500	13,700	17,100	163.1%
42 COMMUNICATION	601	700	700	700	700	0.0%
43 TRAVEL	1,603	2,500	2,500	1,000	2,000	-20.0%
44 ADVERTISING	1,169	2,000	2,000	1,500	1,500	-25.0%
45 RENTS	3,554	4,800	4,800	4,500	4,500	-6.3%
46 INSURANCE	-	950	950	-	-	-100.0%
48 REPAIRS & MAINTENANCE	-	500	500	-	250	-50.0%
49 MISCELLANEOUS	7,504	1,000	1,000	4,000	1,000	0.0%
99 OTHER INTERFUND SERVICES/CHGS	12,339	11,639	11,639	11,639	8,355	-28.2%
TOTAL CITY CLERK	\$ 256,553	\$ 249,976	\$ 244,976	\$ 253,409	\$ 258,441	5.5%

Fund 001
Finance Department
Utility Billing

Function

The Utility Billing Department is responsible for the billing of all water, sewer, garbage and surface water customers.

One hundred percent of the department's budget is allocated out as follows: Utilities 65% and Solid Waste 35%.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Assistant Director Administrative Services	0.5	0.5	0.5
Financial Operations Manager	0	0	0
Utility Billing Supervisor	1	1	1
Accounting Technician (Utility Billing)	3	3	3
Program Clerk	2	2	2
TOTAL - UTILITY BILLING	6.5	6.5	6.5

Budget Narrative

Supplies include general office supplies, forms and envelopes.

Other services includes fees for lockbox processing, bill printing services, site hosting fees for on-line bill pay, postage, training, and travel reimbursement.

Other interfund services include the Information Services (IS) cost allocation for computer maintenance. It also includes the IS cost allocation for Nextel services and equipment replacement.

Approved Budget Requests

None

Item(s) Requested But Not Approved

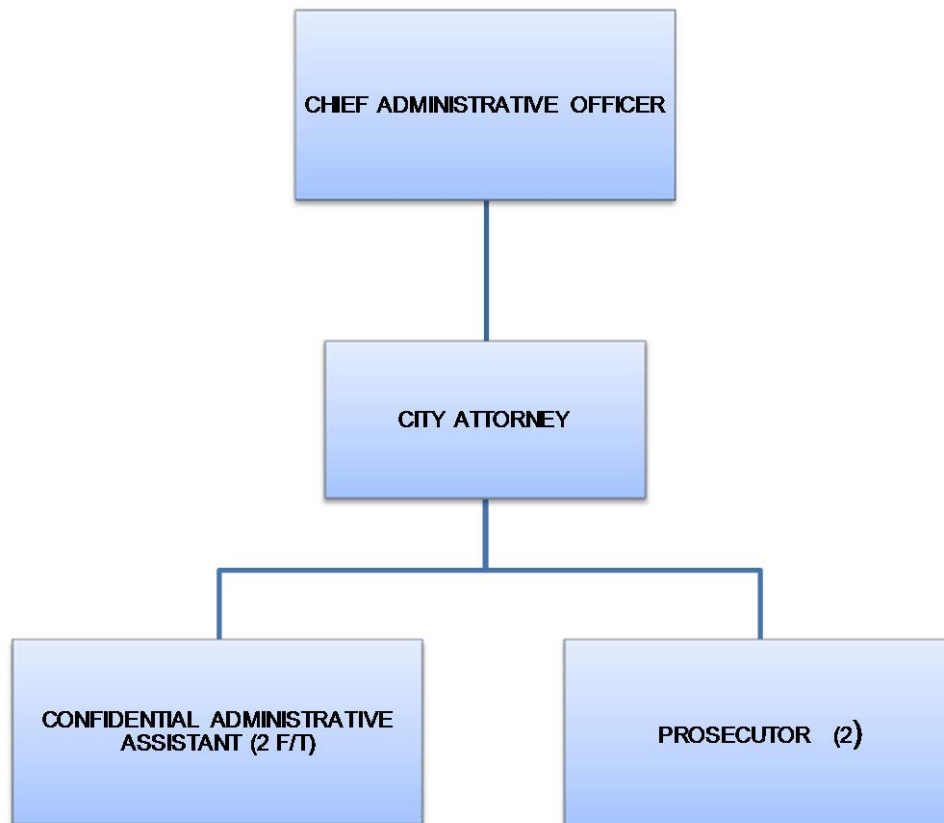
None

Fund 001
Finance Department
Utility Billing

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	310,989	336,802	336,802	347,809	372,324	10.5%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	23,207	25,114	25,114	26,032	27,667	10.2%
22 PENSION	22,509	26,405	26,405	23,601	19,694	-25.4%
23 HEALTH INSURANCE	80,896	87,731	87,731	78,837	84,940	-3.2%
24 WORKMAN'S COMPENSATION	1,476	1,599	1,599	1,630	1,950	22.0%
25 UNEMPLOYMENT COMPENSATION	622	674	674	696	894	32.6%
31 OFFICE & OPERATING SUPPLIES	13,105	4,000	4,000	5,200	3,500	-12.5%
35 SMALL TOOLS	-	2,000	2,000	400	-	-100.0%
41 PROFESSIONAL SERVICES	110,498	91,900	91,900	161,500	161,500	75.7%
42 COMMUNICATION	30,962	73,450	73,450	4,500	4,500	-93.9%
43 TRAVEL	1,091	2,500	2,500	-	1,000	-60.0%
44 ADVERTISING	-	250	250	-	-	-100.0%
45 RENTS	3,386	4,500	4,500	4,500	4,500	0.0%
48 REPAIRS & MAINTENANCE	-	250	250	-	250	0.0%
49 MISCELLANEOUS	866	1,000	1,000	500	500	-50.0%
99 OTHER INTERFUND SERVICES/CHGS	22,119	19,406	19,406	19,406	18,774	-3.3%
TOTAL UTILITY BILLING	\$ 621,726	\$ 677,581	\$ 677,581	\$ 674,611	\$ 701,993	3.6%

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LEGAL DEPARTMENT



**Fund 001
Legal Services**

Purpose

The purpose of this department is to collect the legal fees paid to the City Attorney. The City Attorney provides specific and general legal advice to the Mayor, City Council, city boards, commissions and departments. This includes advising the City regarding new Federal and State legislation. Additionally, the City Attorney prepares and/or reviews all ordinances, resolutions and agreements.

The City Attorney represents the City in general litigation matters, including defending the City against claims not covered by the City's liability insurance.

City Prosecutor services include prosecution of civil or criminal matters related to violations of the Marysville Municipal Code, and misdemeanor and traffic infraction violations of state law that occur within the Marysville City limits.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Prosecutor	0	2	2
Administrative Assistant	0	1	1
Program Specialist	0	0	1
TOTAL - LEGAL DEPARTMENT	0	3	4

Budget Narrative

Other services covers legal fees charged by the City Attorney for work associated with General Fund activities. It also includes the fees paid to the public defenders.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Legal Services**

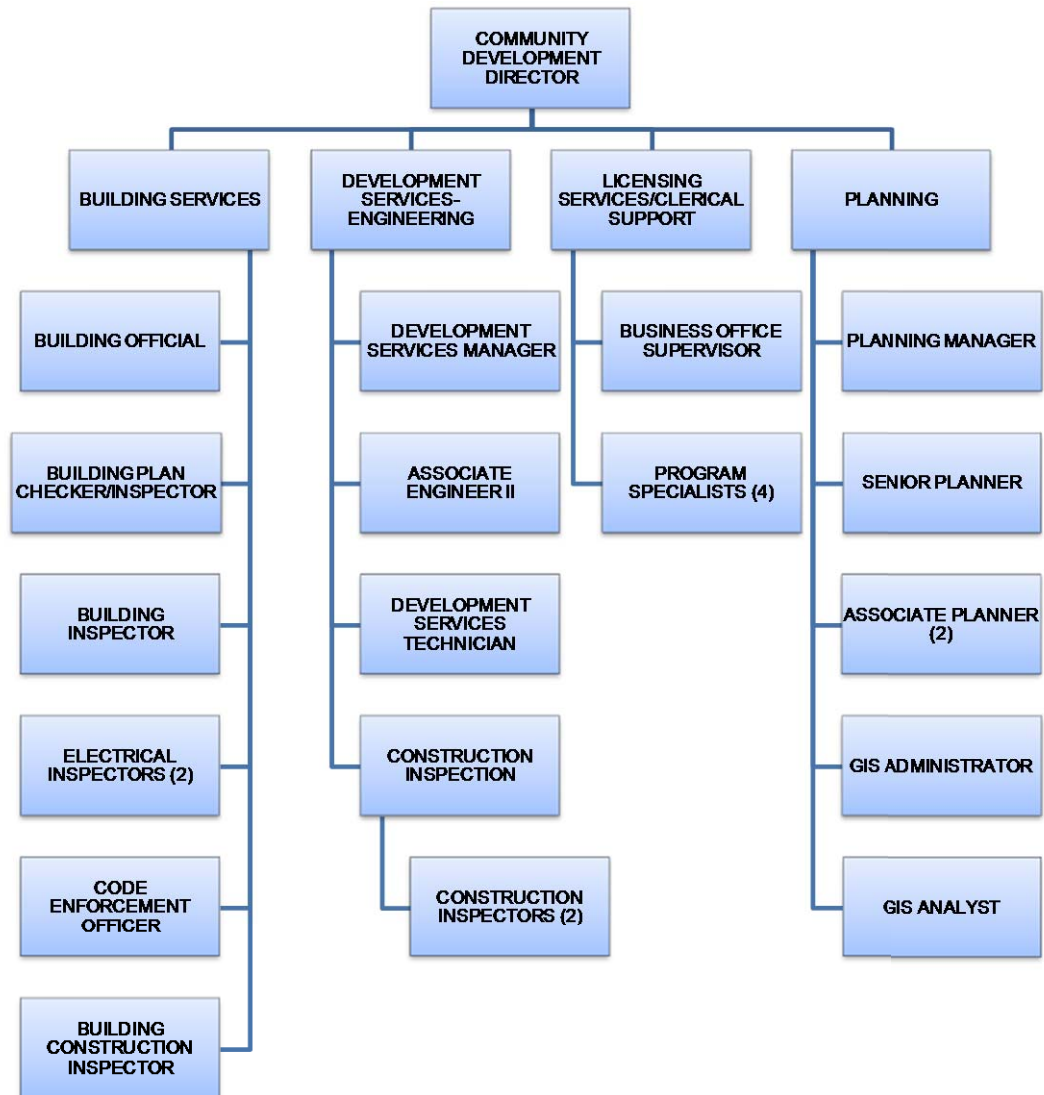
Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 11,636	\$ 190,325	\$ 216,540	\$ 232,216	\$ 265,091	22.4%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	888	14,560	16,553	17,749	20,274	22.5%
22 PENSION	967	14,921	16,976	15,776	13,952	-17.8%
23 HEALTH INSURANCE	2,154	55,986	62,791	27,601	33,665	-46.4%
24 WORKMAN'S COMPENSATION	51	738	861	900	1,464	70.0%
25 UNEMPLOYMENT COMPENSATION	23	381	381	464	660	73.2%
31 OFFICE AND OPERATING SUPPLIES	1,521	-	-	3,400	1,700	100.0%
41 PROFESSIONAL SERVICES	-	-	-	-	14,000	100.0%
42 COMMUNICATION	84	-	-	3,500	5,040	100.0%
43 TRAVEL	-	-	-	500	500	100.0%
45 OPERATING RENTS	-	-	-	2,600	2,900	100.0%
46 INSURANCE	11,299	11,205	11,205	10,501	11,817	5.5%
49 MISCELLANEOUS	4,335	1,500	1,500	8,400	6,500	333.3%
99 OTHER INTERFUND SERVICES	-	-	-	-	9,832	100.0%
TOTAL LEGAL - PROSECUTION	\$ 32,958	\$ 289,616	\$ 326,807	\$ 323,607	\$ 387,395	18.5%

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
41 PROFESSIONAL SERVICES	-	80,000	164,000	144,000	150,000	-8.5%
TOTAL LEGAL - PUBLIC DEFENSE	\$ -	\$ 80,000	\$ 164,000	\$ 144,000	\$ 150,000	-8.5%

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
41 PROFESSIONAL SERVICES	568,125	294,516	294,516	260,000	260,000	-11.7%
99 OTHER INTERFUND SERVICES	-	-	-	-	4,914	100.0%
TOTAL LEGAL - GENERAL	\$ 568,125	\$ 294,516	\$ 294,516	\$ 260,000	\$ 264,914	-10.1%

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COMMUNITY DEVELOPMENT



Fund 001 Community Development

Mission

The mission of the Community Development department is to create a vibrant Marysville by promoting economic growth and healthy neighborhoods while protecting our natural environment.

Function

The Community Development department is responsible for the preparation, administration and implementation of land use plans, proposals, policies and codes that guide and regulate the physical development of the City. Department functions include land use planning, development reviews and inspections, building review and inspections, code enforcement, business licenses and development of the City's geographic information system (GIS) program.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Community Development Director	1	1	1
Engineering Services Manager	1	1	1
Development Services Technician	2	1	1
Senior Development Engineer	0	0	0
Planning Manager	1	1	1
Senior Planner	3	1	1
Associate Planner	2	2	2
Building Official	1	1	1
Plans Examiner	1	1	1
Building Inspector	2	2	1
Code Enforcement Officer	1	1	1
GIS Coordinator	1	1	1
GIS/CAD Technician	1	1	1
Permit Coordinator	0	0	0
Program Specialist	4	4	4
Program Clerks (2 P/T Receptionists)	0	1	0
Associate Engineer II	0	0	0
Associate Engineer III	2	1	1
Construction Inspector Supervisor	1	1	0
Construction Inspector	2	1	2
Business Office Manager	1	1	1
Bldg/Construction Inspector	1	1	1
Electrical Inspector	1	1	2
TOTAL	29	25	24
Total Funded By Community Development	23.5	18.7	18.7
Total Funded by Street Dept	0.2	0.2	0.2
Total Funded by Utility Dept	5.2	6.0	5.0
Total Funded by Solid Waste	0.1	0.1	0.1

Budget Narrative

Supplies include general office supplies, fuel for the city vehicles, and the purchase of small tools such as computer equipment.

Miscellaneous expenses include seminars, training, association fees and subscriptions, lease of postage and copier machines, Arcinfo, ArcView, ArcIMS maintenance and upgrades, and Accela permitting system maintenance.

Also included in other services are communication costs, travel, advertising, insurance, operating leases, and repairs and maintenance.

Interfund services include allocations from Fleet, Facilities and Information Services.

Approved Budget Requests For Annexation

Description	Amount	On-Going
Egov MyBuilding Permit.com	35,000	N
ScanPro 400 Reader/Printer & Scanner	3,500	N
Annexation Census	100,000	N
Temporary Help	20,000	N
Total Approved	158,500	

Approved Budget Requests Not Associated With Annexation

Description	Amount	On-Going
Washington State Dept of Commerce Grant*	30,000	N
Total Approved	30,000	

**After the budget was adopted, we were notified by the state that due to budget constraints at the state level this grant would not be funded. The City will not be moving forward with this project.*

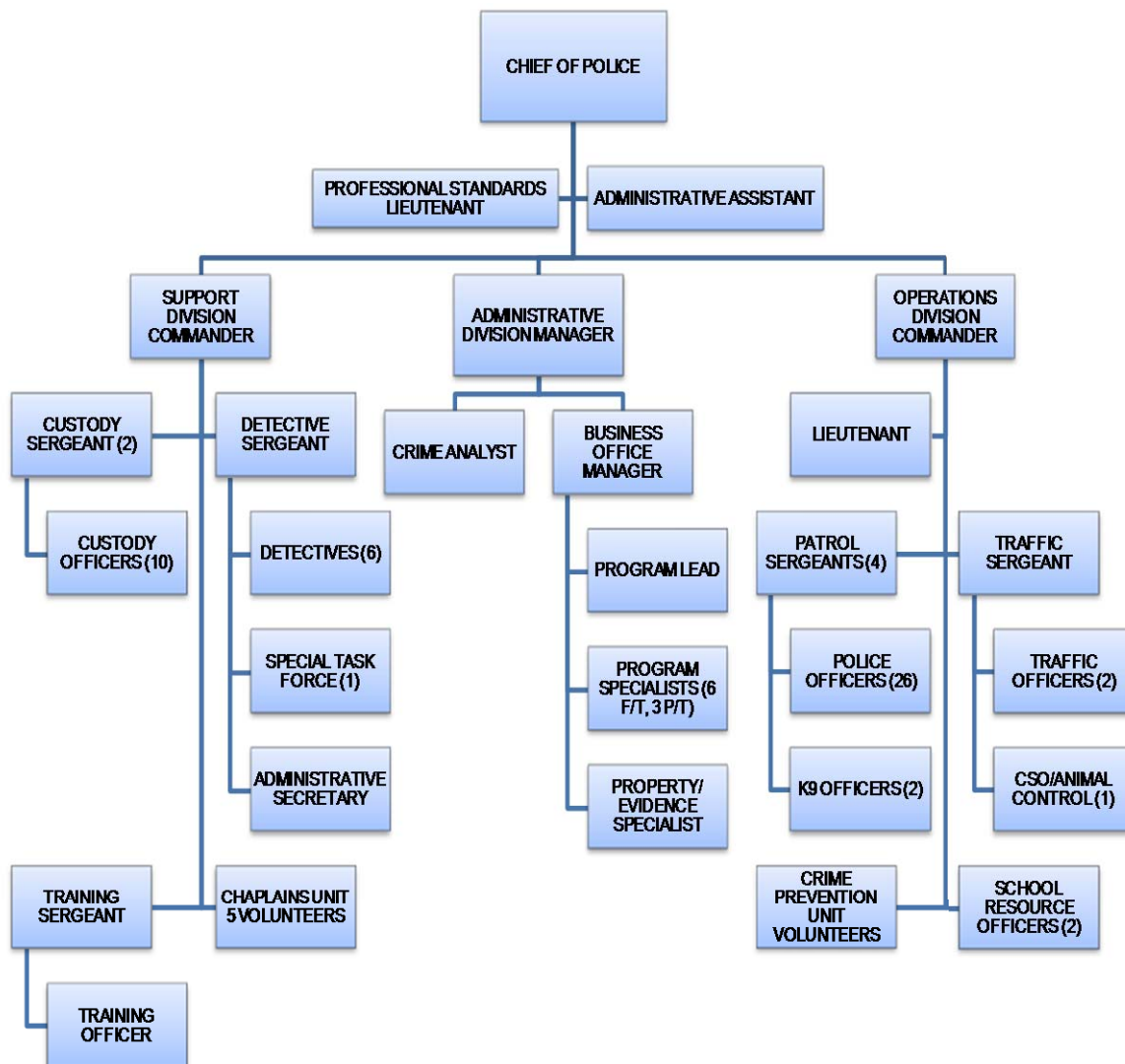
Item(s) Requested But Not Approved

None

Fund 001
Community Development

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	1,225,354	1,426,239	1,316,147	1,336,147	1,356,354	3.1%
12 OVERTIME	9,688	8,400	8,400	3,500	2,500	-70.2%
21 SOCIAL SECURITY	92,569	101,018	98,736	99,918	99,859	1.1%
22 PENSION	88,641	105,546	103,187	89,560	70,420	-31.8%
23 HEALTH INSURANCE	190,386	222,233	212,629	204,650	222,874	4.8%
24 WORKMAN'S COMPENSATION	10,211	11,577	11,577	11,559	13,902	20.1%
25 UNEMPLOYMENT COMPENSATION	2,470	2,690	2,690	2,636	3,294	22.5%
26 UNIFORMS	1,124	1,800	1,800	1,400	1,400	-22.2%
31 OFFICE & OPERATING SUPPLIES	19,852	22,500	22,500	15,000	20,000	-11.1%
32 FUEL	11,008	12,200	12,200	9,000	9,000	-26.2%
35 SMALL TOOLS	-	11,000	11,000	-	3,500	-68.2%
41 PROFESSIONAL SERVICES	202,958	175,200	175,200	130,000	160,000	-8.7%
42 COMMUNICATION	12,503	17,446	17,446	18,000	18,000	3.2%
43 TRAVEL	8,216	8,000	8,000	5,000	6,000	-25.0%
44 ADVERTISING	15,162	15,000	15,000	5,500	5,500	-63.3%
45 OPERATING RENTALS & LEASES	11,561	13,000	13,000	11,500	11,500	-11.5%
46 INSURANCE	21,057	20,882	20,882	19,569	22,022	5.5%
48 REPAIRS & MAINTENANCE	9,839	2,000	2,000	2,000	2,000	0.0%
49 MISCELLANEOUS	49,521	65,590	65,590	64,900	99,900	52.3%
95 INTERFUND RENTS	8,316	8,316	8,316	8,316	8,316	0.0%
98 INTERFUND REPAIRS & MAINT.	4,776	10,282	10,282	4,788	9,589	-6.7%
99 OTHER INTERFUND SERVICES/CHGS	73,389	69,208	69,208	69,208	64,677	-6.5%
00 OPERATING TRANSFERS	-	-	-	-	-	0.0%
TOTAL COMMUNITY DEVELOPMENT	\$ 2,068,601	\$ 2,330,127	\$ 2,205,790	\$ 2,112,151	\$ 2,210,607	0.2%

POLICE DEPARTMENT



**Fund 001
Police Department**

Police Department Mission

The men and women of the Marysville Police Department are dedicated to providing safety and security to the public we serve, through teamwork, mutual respect, and in partnership with the community.

Headcount – Total Department

POSITION CLASSIFICATION	2008	2009	2010
Chief of Police	1	1	1
Commander	2	2	2
Lieutenant	2	2	3
Administrative Manager	1	1	1
Sergeants (Detective/Patrol)	7	7	7
Patrol Officers & Detectives	41	41	45
Custody Sergeant	2	2	2
Custody Officers	9	10	13
Community Service Officer (CSO)	2	1	2
Crime Analyst	1	1	1
Business Office Manager	1	1	1
Executive Secretary	1	1	1
Administrative Secretary	1	1	1
Program Lead	1	1	1
Program Specialist	8.5	7.5	7.5
Property/Evidence Specialist	1	1	1
TOTAL POLICE DEPARTMENT	81.5	80.5	89.5

A headcount breakdown by department is included on the following pages.

**Fund 001
Police Department**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 5,451,161	\$ 6,105,229	\$ 6,105,229	\$ 6,108,995	\$ 7,015,333	14.9%
12 OVERTIME	875,554	853,728	725,778	622,647	971,851	33.9%
21 SOCIAL SECURITY	471,340	456,409	456,409	549,452	522,434	14.5%
22 PENSION	375,597	362,762	362,762	372,925	370,972	2.3%
23 HEALTH INSURANCE	1,120,487	1,338,517	1,338,517	1,353,829	1,466,339	9.5%
24 WORKMAN'S COMPENSATION	93,134	119,267	119,267	118,735	167,983	40.8%
25 UNEMPLOYMENT COMPENSATION	12,723	12,469	12,469	15,069	17,392	39.5%
26 UNIFORMS	149,174	113,650	68,650	75,519	101,300	47.6%
31 OFFICE & OPERATING SUPPLIES	213,368	239,750	206,408	159,683	191,870	-7.0%
32 FUEL CONSUMED	128,668	140,000	140,000	95,000	126,000	0.0%
35 SMALL TOOLS	30,431	39,365	19,995	14,009	600	0.0%
41 PROFESSIONAL SERVICES	145,748	111,500	111,500	147,400	142,800	28.1%
42 COMMUNICATION	44,380	55,000	55,000	39,954	48,725	-11.4%
43 TRAVEL	38,499	60,000	9,027	32,590	4,960	-45.1%
44 ADVERTISING	2,065	2,000	2,000	-	1,000	0.0%
45 OPERATING RENTAL	53,631	65,600	65,600	48,807	54,000	0.0%
46 INSURANCE	78,577	78,559	78,559	73,027	82,178	4.6%
48 REPAIRS/MAINTENANCE	24,861	32,150	32,150	37,606	29,320	-8.8%
49 MISCELLANEOUS	48,513	82,950	39,398	47,570	25,500	0.0%
55 INTERGOVERNMENTAL	1,945,857	2,018,563	1,818,563	1,816,963	1,963,650	8.0%
98 INTERFUND REPAIRS	139,317	158,511	158,511	105,807	189,831	19.8%
99 OTHER INTERFUND SERVICES/CHGS	255,184	294,456	294,456	294,456	297,375	1.0%
00 OTHER INTERFUND SERVICES/CHGS	124,248	90,000	-	-	-	0.0%
TOTAL ANIMAL CONTROL	\$ 11,822,517	\$ 12,830,435	\$ 12,220,248	\$ 12,130,043	\$ 13,791,413	12.9%

A budget breakdown by department is included on the following pages.

Fund 001
Police Department
Police Administration

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Chief of Police	1	1	1
Commander	2	2	2
Lieutenant	2	2	3
Administrative Manager	1	1	1
Crime Analyst	1	1	1
Business Office Manager	1	1	1
Confidential Secretary	0	0	0
Executive Secretary	1	1	1
TOTAL - ADMINISTRATION	9	9	10

Budget Narrative

Supplies include the purchase of general office supplies, form and document printing.

Professional services include costs for annual membership dues, and subscriptions, pre-employment physiological and medical exams, armored car services, and temporary help as needed. Also included are the LEOFF 1 retiree reimbursable medical expenses.

Travel includes mileage and travel reimbursement for local and out of area meetings, training, and conferences.

Miscellaneous expenses include training and meeting expenses.

Intergovernmental services increased to cover the Snohomish County Air Support fees.

Interfund repairs include the cost allocation from Fleet for the vehicles assigned to the command staff.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance as well as Nextel services.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Police Administration

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 827,111	\$ 922,460	\$ 922,460	\$ 940,939	\$ 1,128,693	22.4%
12 OVERTIME	2,064	11,000	11,000	3,000	13,750	25.0%
21 SOCIAL SECURITY	57,419	64,333	64,333	70,616	77,879	21.1%
22 PENSION	49,278	54,964	54,964	54,557	59,303	7.9%
23 HEALTH INSURANCE	219,859	279,852	279,852	293,925	290,893	3.9%
24 WORKMAN'S COMPENSATION	6,026	8,137	8,137	6,798	13,236	62.7%
25 UNEMPLOYMENT COMPENSATION	1,656	1,839	1,839	1,882	2,836	54.2%
26 UNIFORMS	6,724	10,150	2,150	8,000	7,000	225.6%
31 OFFICE & OPERATING SUPPLIES	9,397	7,400	(5,037)	3,000	3,000	-160.0%
35 SMALL TOOLS	2,648	4,800	(1,370)	-	-	-100.0%
41 PROFESSIONAL SERVICES	79,849	54,800	54,800	56,900	57,000	4.0%
42 COMMUNICATION	12,187	17,000	17,000	7,000	13,600	-20.0%
43 TRAVEL	9,685	17,500	2,167	4,000	1,000	-53.9%
44 ADVERTISING	2,065	2,000	2,000	-	1,000	-50.0%
45 OPERATING RENTALS & LEASES	1,434	2,500	2,500	-	2,000	-20.0%
46 INSURANCE	7,190	7,190	7,190	6,682	7,520	4.6%
48 REPAIRS & MAINTENANCE	737	1,000	1,000	600	800	-20.0%
49 MISCELLANEOUS	22,684	17,000	6,625	6,444	4,000	-39.6%
55 INTERGOVERNMENTAL	625	6,000	6,000	6,000	4,800	-20.0%
64 CAPITAL OUTLAY	-	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	1,853	5,183	5,183	3,462	10,798	108.3%
99 OTHER INTERFUND SERVICES/CHGS	27,384	29,051	29,051	29,051	98,738	239.9%
00 TRANSFER OUT	124,248	90,000	-	-	-	0.0%
TOTAL POLICE ADMINISTRATION	\$ 1,472,123	\$ 1,614,159	\$ 1,471,844	\$ 1,502,856	\$ 1,797,846	22.1%

Fund 001
Police Department
Police Investigation

Function

Investigation Division is staffed by one Sergeant, six Detectives and an Administrative Assistant. Detectives handle high-profile investigation, felony crime investigations requiring follow-up investigation and narcotics investigations. One Detective is currently assigned to the Auto Theft Task Force and is included in the Special Task Force area of the budget.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Sergeant (Detective)	1	1	1
Detectives (Commissioned Officers)	6	6	6
Administrative Secretary	1	1	1
TOTAL - DETECTIVES	8	8	8

Budget Narrative

Office and operating supplies include general office supplies.

Professional services include dues, fees and subscriptions to various organizations, legal fees, and drug analysis fees.

Communication includes the monthly costs for the land lines and long distance.

Travel includes mileage and travel reimbursement for local and out of area meetings, training and conferences.

Operating Rental includes copy machine lease payments.

Miscellaneous expenses include costs incurred during criminal investigations.

Interfund repairs and maintenance include the allocation from Fleet for the vehicles assigned to the detectives.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and Nextel services charges.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Police Investigation

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 576,032	\$ 669,072	\$ 669,072	\$ 583,720	\$ 682,021	1.9%
12 OVERTIME	107,979	112,000	112,000	105,145	140,000	25.0%
21 SOCIAL SECURITY	51,105	50,670	50,670	50,670	50,897	0.4%
22 PENSION	37,979	35,453	35,453	36,553	35,351	-0.3%
23 HEALTH INSURANCE	102,487	127,048	127,048	108,281	137,903	8.5%
24 WORKMAN'S COMPENSATION	9,452	12,713	12,713	11,524	16,027	26.1%
25 UNEMPLOYMENT COMPENSATION	1,378	1,337	1,337	1,350	1,622	21.3%
26 UNIFORMS	10,853	10,000	8,600	9,000	7,500	-12.8%
31 OFFICE & OPERATING SUPPLIES	3,247	8,300	7,555	3,200	5,000	-33.8%
35 SMALL TOOLS	312	1,665	865	500	-	-100.0%
41 PROFESSIONAL SERVICES	643	6,000	6,000	7,500	6,000	0.0%
42 COMMUNICATION	3,067	5,000	5,000	3,000	4,000	-20.0%
43 TRAVEL	4,584	9,000	1,167	7,500	1,000	-14.3%
45 OPERATING RENTALS & LEASES	6,124	6,200	6,200	3,500	3,500	-43.5%
46 INSURANCE	5,136	5,136	5,136	4,773	5,371	4.6%
48 REPAIRS & MAINTENANCE	564	1,500	1,500	250	1,000	-33.3%
49 MISCELLANEOUS	5,219	32,000	7,734	5,200	500	-93.5%
55 INTERGOVERNMENTAL	170	-	-	400	-	0.0%
95 INTERFUND RENTS	-	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	1,170	5,724	5,724	3,820	13,539	136.5%
99 OTHER INTERFUND SERVICES/CHGS	28,635	23,895	23,895	23,895	24,636	3.1%
TOTAL POLICE INVESTIGATION	\$ 956,136	\$ 1,122,713	\$ 1,087,669	\$ 969,781	\$ 1,135,867	4.4%

Fund 001
Police Department
Police Patrol

Function

The Operations Division provides police services 24 hours a day, seven days a week. Patrol is staffed by six sergeants and 36 officers, which are divided into four squads. Marysville city limits are currently divided into five beats. Officers are assigned to one of five beats daily. The Patrol Division responds to crimes in progress, calls for service and proactive law enforcement.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Sergeant (5 -Patrol, 1 - Training)	6	6	6
Patrol Officers	32	32	36
TOTAL - PATROL	38	38	42

Narrative

Supplies include the purchase of general office supplies, fuel for the patrol vehicles and small dollar equipment purchases.

Professional services include towing fees, and membership fees to the National Polygraph Association.

Communication includes the land lines and long distance phone charges.

Travel includes reimbursement for mileage and travel expenses for local and out of area meetings, training and conferences.

Operating rental includes copy machine and motorcycle lease payments.

Repairs and maintenance includes costs for washing the patrol cars and costs for calibrating the radar equipment

Interfund repairs and maintenance include the allocation from Fleet for the vehicles assigned to patrol.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance. It also includes the IS cost allocation for Nextel services and equipment replacement.

Approved Budget Requests For Annexation

Description	Amount	On-Going
Overtime	250,000	N
Additional Line item expenses	211,350	Y
Total	461,350	

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Police Patrol

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 2,844,517	\$ 3,171,474	\$ 3,171,474	\$ 3,171,474	\$ 3,487,548	10.0%
12 OVERTIME	564,796	519,000	391,050	383,935	554,001	41.7%
21 SOCIAL SECURITY	256,349	238,805	238,805	313,232	262,409	9.9%
22 PENSION	182,814	160,790	160,790	175,896	174,955	8.8%
23 HEALTH INSURANCE	523,969	614,233	614,233	642,498	657,411	7.0%
24 WORKMAN'S COMPENSATION	57,235	71,240	71,240	73,907	93,223	30.9%
25 UNEMPLOYMENT COMPENSATION	6,866	6,343	6,343	8,786	8,596	35.5%
26 UNIFORMS	110,599	72,000	45,030	40,000	72,000	59.9%
31 OFFICE & OPERATING SUPPLIES	56,846	30,000	18,725	28,000	30,000	60.2%
32 FUEL	128,668	140,000	140,000	95,000	126,000	-10.0%
35 SMALL TOOLS	18,812	24,000	19,000	12,000	-	-100.0%
41 PROFESSIONAL SERVICES	9,026	13,000	13,000	11,500	12,000	-7.7%
42 COMMUNICATION	11,072	18,000	18,000	15,000	15,000	-16.7%
43 TRAVEL	18,841	21,000	3,708	21,000	2,000	-46.1%
45 OPERATING RENTALS & LEASES	7,541	12,000	12,000	12,000	9,600	-20.0%
46 INSURANCE	40,572	40,572	40,572	37,707	42,433	4.6%
48 REPAIRS & MAINTENANCE	20,395	22,000	22,000	34,000	22,000	0.0%
49 MISCELLANEOUS	16,149	18,500	22,216	33,500	20,500	-7.7%
98 INTERFUND REPAIRS & MAINT.	134,008	147,604	147,604	98,525	159,149	7.8%
99 OTHER INTERFUND SERVICES/CHGS	152,785	198,664	198,664	198,664	130,623	-34.2%
TOTAL POLICE PATROL	\$ 5,161,860	\$ 5,539,225	\$ 5,354,454	\$ 5,406,624	\$ 5,879,448	9.8%

**Fund 001
Police Department
Special Task Force**

Purpose

One detective is currently assigned to the Auto Theft Task Force. The Special Task Force budget is set up to track the salary and other expenses associated with the detective assigned to either the Drug Task Force or the Auto Theft Task Force.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Detective	1	1	1
TOTAL - DRUG ENFORCEMENT	1	1	1

Budget Narrative

Intergovernmental professional services include the annual contribution to the Snohomish Regional Drug Task Force.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement. The IS cost allocation includes Nextel services and equipment replacement.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Drug Enforcement

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ -	\$ 84,842	\$ 84,842	\$ 78,068	\$ 94,000	10.8%
12 OVERTIME	-	19,000	19,000	5,225	19,000	0.0%
21 SOCIAL SECURITY	-	7,833	7,833	6,351	8,250	5.3%
22 PENSION	-	5,597	5,597	4,319	5,720	2.2%
23 HEALTH INSURANCE	-	15,741	15,741	11,678	12,216	-22.4%
24 WORKMAN'S COMPENSATION	-	945	945	1,645	2,500	164.6%
25 UNEMPLOYMENT COMPENSATION	-	436	436	168	257	-41.1%
26 UNIFORMS	-	1,000	850	1,050	950	11.8%
46 INSURANCE	2,054	2,054	2,054	1,909	2,148	4.6%
49 MISCELLANEOUS	-	2,000	200	-	-	-100.0%
51 INTERGOVERNMENTAL	8,393	8,200	8,200	8,300	8,500	3.7%
99 OTHER INTERFUND SERVICES/CHGS	-	-	-	-	-	0.0%
TOTAL DRUG ENFORCEMENT	\$ 10,447	\$ 147,648	\$ 145,698	\$ 118,713	\$ 153,541	5.4%

Fund 001
Police Department
School Resource Officer

Function

The Marysville Police Department assigns a full-time officer to Marysville Junior High School. SRO's serve as a liaison between the Police Department, the School District and the Citizens of Marysville, Washington. The SRO's first duty is that of a sworn police officer, investigating crimes and activities associated with criminal behavior. SRO's are not "campus police," but rather "police on campus" who promote a positive image through interaction with students, parents, teachers and administrators. The intent of the SRO program is to establish a positive problem-solving partnership by working very closely with school officials, students and citizens.

The primary responsibility of the SRO is to deal with all law enforcement problems that arise within the school or the school's jurisdiction. The SRO investigates crimes and makes arrests when appropriate.

The primary consideration for the SRO is to promote a safe environment in the school, and surrounding neighborhoods. The SRO also functions as a guest speaker as well as a teacher in the classroom, covering such issues as drug abuse, laws, and other related topics.

The SRO program is currently only in Marysville Jr. High. It's the hope of the Marysville Police Department and Marysville School District that we will be able to expand this program into Cedarcrest Jr. High as well.

For the 2009-2010 school year, the Marysville School District has agreed to fund half of one full time officer.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
School Resource Officers	2	2	2
TOTAL - SRO	2	2	2

Narrative

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance. The IS cost allocation also includes Nextel services and equipment replacement.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
School Resource Officer

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 82,048	\$ 83,616	\$ 83,616	\$ 151,635	\$ 173,828	107.9%
12 OVERTIME	614	4,000	4,000	7,451	12,000	200.0%
21 SOCIAL SECURITY	6,313	6,335	6,335	12,030	13,555	114.0%
22 PENSION	4,466	4,239	4,239	8,497	9,405	121.9%
23 HEALTH INSURANCE	11,973	10,894	10,894	24,599	29,657	172.2%
24 WORKMAN'S COMPENSATION	1,265	1,781	1,781	2,812	4,667	162.0%
25 UNEMPLOYMENT COMPENSATION	167	167	167	320	429	156.9%
26 UNIFORMS	850	2,000	1,000	1,500	1,900	90.0%
31 OFFICE & OPERATING SUPPLIES	-	750	650	200	400	-38.5%
35 SMALL TOOLS	-	500	-	264	600	100.0%
42 COMMUNICATION	259	-	-	-	-	0.0%
43 TRAVEL	1,100	3,000	300	-	-	-100.0%
46 INSURANCE	2,054	2,037	2,037	1,909	2,148	5.4%
49 MISCELLANEOUS	790	1,700	170	594	-	-100.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	-	0.0%
99 OTHER INTERFUND SERVICES/CHGS	8,063	3,820	3,820	3,820	7,601	99.0%
TOTAL SCHOOL RESOURCE OFFICER	\$ 119,962	\$ 124,839	\$ 119,009	\$ 215,631	\$ 256,190	115.3%

Fund 001
Police Department
Crime Prevention

Purpose

The purpose of this budget is to track the expenses associated with Criminal Justice and Domestic Violence programs. Fines are assessed and received through the Marysville Municipal Court. Fines collected have to be used exclusively for "criminal justice purposes" and cannot be used for general operations of the Police department. Criminal justice purposes include activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates.

Narratives

Expenditures in this area include but are not limited to, fees for Legal Advocacy Services, supplies in support of the Marysville Senior's Against Crime (MSAC) program and payments to the County in support of the Battered Women's Shelter.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Crime Prevention

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
26 UNIFORMS	4,082	2,200	220	410	400	81.8%
31 OFFICE & OPERATING SUPPLIES	3,637	18,000	14,000	500	18,000	28.6%
35 SMALL TOOLS	-	500	-	-	-	0.0%
41 PROFESSIONAL SERVICES	2,600	6,200	6,200	-	6,300	0.0%
42 COMMUNICATION	173	-	-	140	300	100.0%
48 REPAIRS/MAINTENANCE	4	750	750	100	600	-20.0%
98 INTERFUND REPAIRS & MAINT.	61	-	-	-	-	0.0%
99 OTHER INTERFUND SERVICES/CHGS	828	828	828	828	720	-13.0%
TOTAL CRIME PREVENTION	\$ 11,385	\$ 28,478	\$ 21,998	\$ 1,978	\$ 26,320	19.6%

Fund 001
Police Department
Police Training-Firearms

Purpose

The purpose of the Police Training-Firearms budget is to track all of the expenses associated with firearm training.

Narrative

Operating supplies includes the cost of ammunition for firearm training.

Operating rentals include rental of the firing range.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Police Training-Firearms

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
31 OFFICE & OPERATING SUPPLIES	22,469	26,400	26,400	17,000	20,000	-24.2%
35 SMALL TOOLS	639	1,600	-	-	-	0.0%
42 COMMUNICATION	-	-	-	-	-	0.0%
43 TRAVEL	3,317	2,500	800	-	700	-12.5%
45 RENTAL/LEASE	5,387	10,000	10,000	8,000	9,000	-10.0%
49 MISCELLANEOUS	-	2,400	1,027	1,000	-	-100.0%
TOTAL POLICE TRAINING-FIREARMS	\$ 31,812	\$ 42,900	\$ 38,227	\$ 26,000	\$ 29,700	-22.3%

Fund 001
Police Department
Detention & Correction

Function

Detention & Corrections Division is staffed by two Sergeants and thirteen Custody Officers. Marysville Jail is a fifty bed, thirty-day facility that houses misdemeanor arrestees and prisoners. Marysville contracts jail services to the Cities of Arlington and Lake Stevens. Additionally Marysville contracts Jail Services with the United States Border Patrol, Immigration and Naturalization Service and other Federal Agencies.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Custody Sergeant	2	2	2
Custody Officers	9	10	13
TOTAL - CUSTODY	11	12	15

Narratives

Office and operating supplies include general office supplies and prisoner food.

Professional services include prisoner medical and dental care costs.

Operating rental includes costs associated with DSSI software maintenance, and the annual lease payments for the jail copy machine.

Intergovernmental services include payments made to the county for prisoner housing.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and Nextel services costs.

Approved Budget Requests

None

Item(s) Requested But Not Approved

Description	Amount	On-Going
Prisoner Transport Vehicle*	90,000	N
Total Approved	90,000	

**This was originally approved in the 2009 budget, but due to budget constraints the purchase was put on hold. It was requested again for the 2010 budget, but again due to budget constraints the request was denied.*

Fund 001
Police Department
Detention & Correction

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 583,411	\$ 661,811	\$ 661,811	\$ 652,197	\$ 876,997	32.5%
12 OVERTIME	129,842	115,000	115,000	76,548	155,250	35.0%
21 SOCIAL SECURITY	54,314	50,018	50,018	54,056	66,466	32.9%
22 PENSION	57,392	61,580	61,580	54,620	56,054	-9.0%
23 HEALTH INSURANCE	138,482	164,758	164,758	157,421	207,116	25.7%
24 WORKMAN'S COMPENSATION	15,215	20,333	20,333	17,662	30,620	50.6%
25 UNEMPLOYMENT COMPENSATION	1,436	1,324	1,324	1,431	2,250	69.9%
26 UNIFORMS	10,802	8,600	8,600	13,000	9,500	10.5%
31 OFFICE & OPERATING SUPPLIES	113,083	139,000	135,900	103,000	108,720	-20.0%
35 SMALL TOOLS	8,021	1,800	-	-	-	0.0%
41 PROFESSIONAL SERVICES	53,326	30,000	30,000	60,000	60,000	100.0%
42 COMMUNICATION	2,617	4,000	4,000	3,800	4,000	0.0%
43 TRAVEL	186	3,000	300	-	-	-100.0%
45 RENTAL/LEASE	11,322	14,000	14,000	7,000	11,000	-21.4%
46 INSURANCE	6,163	6,163	6,163	5,728	6,445	4.6%
48 REPAIRS/MAINTENANCE	1,542	4,500	4,500	2,000	3,600	-20.0%
49 MISCELLANEOUS	942	4,400	800	100	300	-62.5%
55 INTERGOVERNMENTAL	1,073,198	1,006,500	806,500	800,500	812,050	0.7%
98 INTERFUND REPAIRS	1,664	-	-	-	2,286	100.0%
99 OTHER INTERFUND SERVICES/CHGS	8,891	11,152	11,152	11,152	12,120	8.7%
TOTAL DETENTION & CORRECTIONS	\$ 2,271,849	\$ 2,307,939	\$ 2,096,739	\$ 2,020,215	\$ 2,424,774	15.6%

Fund 001
Police Department
Communications

Function

Communications is contracted to SnoPac. SnoPac provides radio and mobile computer terminal access for police operations. SnoPac is an enhanced E-911 center. It utilizes a Computer Assisted Dispatching System and Records Management System. Marysville contracts for an exclusive police terminal, which is not shared with other agencies. Through SnoPac Marysville has the ability to communicate with other Snohomish County, local and regional law enforcement agencies.

Narrative

Intergovernmental services are the fees paid to SnoPac for dispatching services. The increase in this budget is due to the annexation.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Communications

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
42 COMMUNICATION	\$ 10,127	\$ 6,000	\$ 6,000	\$ 7,500	\$ 7,500	25.0%
55 INTERGOVERNMENTAL	794,350	896,863	896,863	940,500	1,050,500	17.1%
TOTAL COMMUNICATIONS	\$ 804,477	\$ 902,863	\$ 902,863	\$ 948,000	\$ 1,058,000	17.2%

**Fund 001
Police Department
Office Operations**

Function

Office Operations encompasses our records management, data collection, report processing and reporting the crime information to the State and Federal government. It enters and confirms Marysville Court warrants, protection orders and stolen/recovered vehicle and property. Office Operations manages property and evidence storage, retention and destruction, of those items. Office Operations monitors the exterior of the facility and monitors the door and elevator controls for the building and jail.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Program Lead	1	1	1
Program Specialist	8.5	7.5	7.5
Property/Evidence Specialist	1	1	1
TOTAL - RECORDS	10.5	9.5	9.5

Budget Narrative

Office and operating supplies includes general office supplies, form printing and copy machine rental.

Travel covers the reimbursement for mileage and travel costs to local and out of area meetings, training and conferences.

Intergovernmental services include RMS assessment fees paid to the county.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Police Department
Office Operations**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 436,473	\$ 452,419	\$ 452,419	\$ 470,946	\$ 480,826	6.3%
12 OVERTIME	62,126	64,000	64,000	38,000	65,850	2.9%
21 SOCIAL SECURITY	37,478	33,920	33,920	37,668	36,044	6.3%
22 PENSION	35,921	35,471	35,471	34,157	25,435	-28.3%
23 HEALTH INSURANCE	98,663	112,749	112,749	102,342	111,463	-1.1%
24 WORKMAN'S COMPENSATION	2,384	2,337	2,337	2,844	2,850	22.0%
25 UNEMPLOYMENT COMPENSATION	997	905	905	1,004	1,154	27.5%
26 UNIFORMS	3,930	6,000	1,500	1,493	1,200	-20.0%
31 OFFICE & OPERATING SUPPLIES	3,998	8,900	8,065	4,783	6,500	-19.4%
35 SMALL TOOLS	-	4,500	1,500	1,245	-	-100.0%
42 COMMUNICATION	4,551	4,500	4,500	3,358	4,000	-11.1%
43 TRAVEL	786	3,000	260	90	260	0.0%
45 OPERATING RENTAL	21,823	20,900	20,900	18,307	18,900	-9.6%
46 INSURANCE	13,353	13,353	13,353	12,410	13,965	4.6%
48 REPAIRS/MAINTENANCE	51	2,000	2,000	456	1,000	-50.0%
49 MISCELLANEOUS	2,719	4,200	776	732	200	-74.2%
55 INTERGOVERNMENTAL	17,322	35,000	35,000	13,758	35,000	0.0%
99 OTHER INTERFUND SERVICES/CHGS	20,536	19,406	19,406	19,406	20,117	3.7%
TOTAL OFFICE OPERATIONS	\$ 763,111	\$ 823,560	\$ 809,061	\$ 762,999	\$ 824,764	1.9%

Fund 001
Police Department
Animal Control

Function

The Community Service Officer is a non-commissioned officer whose primary duties include animal control, parking infractions, and a support officer to police staff.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Community Service Officer (CSO)	2	1	2
TOTAL - COMMUNITY SERVICE OFFICER	2	1	2

Narrative

Intergovernmental services cover the animal shelter fees charged by the county.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Animal Control

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 101,568	\$ 59,535	\$ 59,535	\$ 60,016	\$ 91,420	53.6%
12 OVERTIME	8,133	9,728	9,728	3,343	12,000	23.4%
21 SOCIAL SECURITY	8,362	4,494	4,494	4,829	6,934	54.3%
22 PENSION	7,747	4,668	4,668	4,326	4,749	1.7%
23 HEALTH INSURANCE	25,054	13,242	13,242	13,085	19,680	48.6%
24 WORKMAN'S COMPENSATION	1,556	1,781	1,781	1,543	4,860	172.9%
25 UNEMPLOYMENT COMPENSATION	222	119	119	128	248	108.4%
26 UNIFORMS	1,335	1,700	700	1,066	850	21.4%
31 OFFICE & OPERATING SUPPLIES	692	1,000	150	-	250	66.7%
41 PROFESSIONAL SERVICES	304	1,500	1,500	11,500	1,500	0.0%
42 COMMUNICATION	326	500	500	156	325	-35.0%
43 TRAVEL	-	1,000	325	-	-	-100.0%
46 INSURANCE	2,054	2,054	2,054	1,909	2,148	4.6%
48 REPAIRS/MAINTENANCE	1,568	400	400	200	320	-20.0%
49 MISCELLANEOUS	10	750	(150)	-	-	0.0%
55 INTERGOVERNMENTAL	51,798	66,000	66,000	47,505	52,800	-20.0%
98 INTERFUND REPAIRS	563	-	-	-	4,059	100.0%
99 OTHER INTERFUND SERVICES/CHGS	8,063	7,640	7,640	7,640	2,820	-63.1%
TOTAL ANIMAL CONTROL	\$ 219,355	\$ 176,111	\$ 172,686	\$ 157,246	\$ 204,963	18.7%

**Fund 001
Fire Services**

Purpose

The City of Marysville merged its EMS (Emergency Medical Service) and Fire Protection with Snohomish County Fire District 12. The City provides proportional financial support to the Fire District per an interlocal agreement. Three of the City's council members serve on the seven member fire commission.

Narrative

Intergovernmental services are the costs of fire services paid to the fire district. Payments are made monthly.

Approved Budget Requests

None

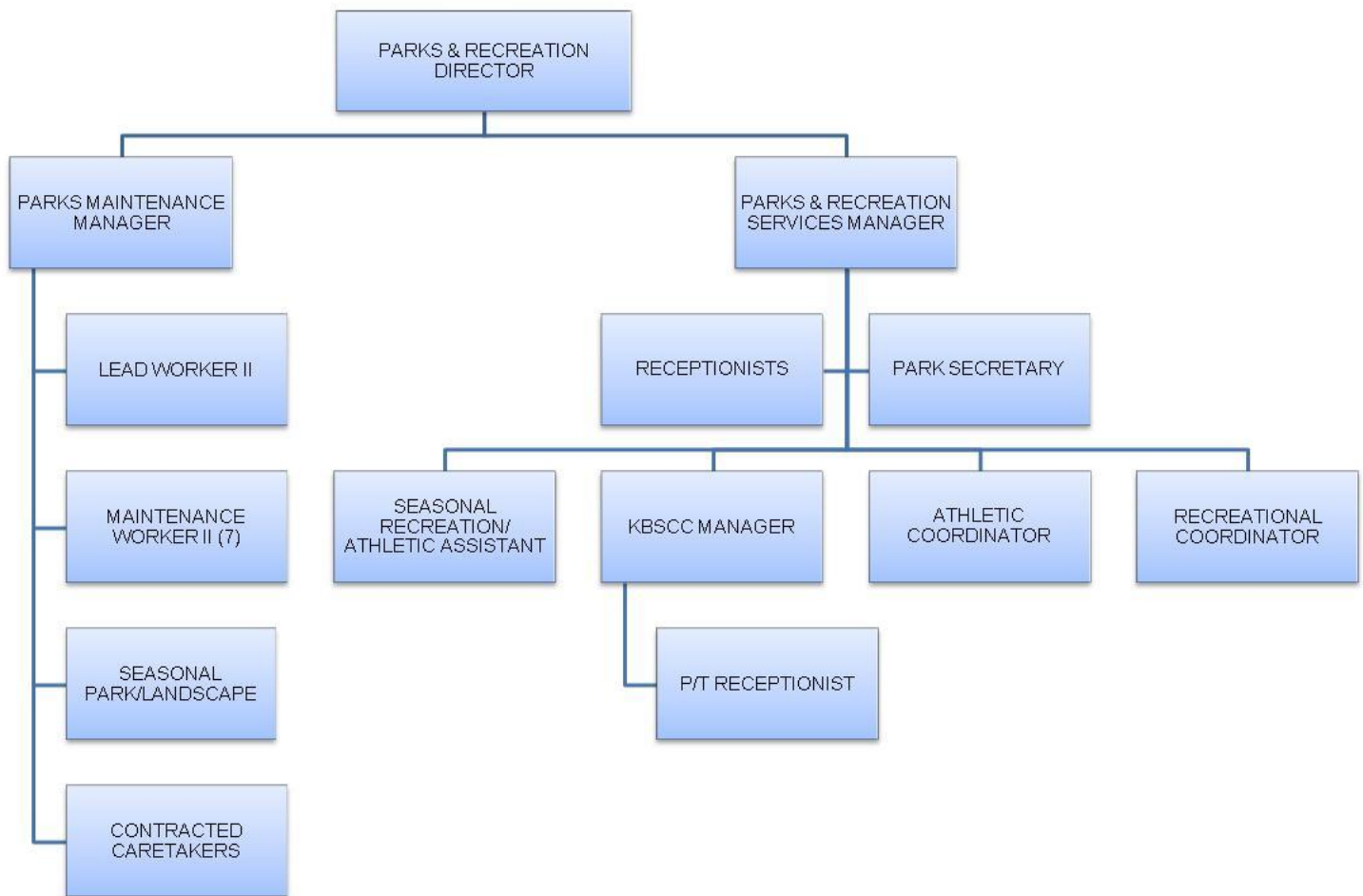
Item(s) Requested But Not Approved

None

**Fund 001
Fire Services**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
55 INTERGOVERNMENTAL-FIRE SERVICE	4,800,425	5,186,245	4,936,245	4,966,209	5,366,205	8.7%
55 INTERGOVERNMENTAL - EMS	1,718,141	2,385,793	2,385,793	2,385,793	2,307,451	-3.3%
TOTAL FIRE	\$6,518,566	\$7,572,038	\$ 7,322,038	\$ 7,352,002	\$ 7,673,656	4.8%

PARKS AND RECREATION



Fund 001
Parks & Recreation Department
Recreation

Mission

The mission of the Parks & Recreation department is to enhance the quality of life by providing beautiful parks, open space and exceptional recreational and athletic programs.

The Parks and Recreation Department provides stewardship and oversees the operation and maintenance of 424 acres of publicly owned land, parks, trails, public facilities and 152.8 acres of undeveloped land. Additionally, the department is charged with developing new park sites as well as maintaining all public building utility sites landscapes and several miles of right-of-way streetscapes and habitat conservation areas. The department also supports a very comprehensive Recreation Services program within a service area exceeding 60,000 including senior services offered within the Ken Baxter Senior Community Center, year round cultural arts, special events, youth and adult athletics, continuing education and physical activity programs.

Function

The Recreation division is responsible for programming efforts that embrace the entire community. Many of these programs remain the same year after year while others change due to trends and interests of our community. This division also supports community initiatives that make Marysville a more livable community. (Examples include Healthy Communities, Marysville Community Coalition, Council on Aging, Marysville Kids Matter and Safe Routes to school.) This division works closely with facility scheduling with both the Marysville and Lakewood School Districts through coordinated interlocal agreements.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Parks and Recreation Services Manager	1	1	1
Recreation Coordinator	1	1	1
Athletics Coordinator	1	1	1
Administrative Secretary	1	1	1
Program Clerk	0.5	0.5	0.5
TOTAL - PARKS & RECREATION	4.5	4.5	4.5

Budget Narrative

Salaries include \$ 83,000 for seasonal help down \$5,975 from the 2009 budget.

Office and operating supplies purchased for the following programs which are partially or entirely funded by fees or contributions: Marysville for the Holidays, softball leagues and tournaments, youth soccer league, youth basketball league, summer concerts in the park, trips/tours, Easter Egg Hunt, Valentine's Dance, tiny tots program, sports camps, after school programs and day camp programs.

Professional services include the fees paid to the instructors which are offset by the class registration fees. (These include various classes such as Kindermusik, art classes, dog training, fitness classes, CPR/First Aid, cooking classes, and specialty lecture series).

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance.

Approved Budget Requests

Description	Amount	On-Going
On-Line Registration (Carry Over)*	23,060	N
Total	23,060	

**This was original approved in the 2009 budget. Due to budget constraints this purchase was put on hold. It was requested and approved again in 2010.*

Item Requested But Not Approved

None

Fund 001
Parks & Recreation Department
Recreation

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 345,162	\$ 373,801	\$ 373,801	\$ 353,420	\$ 386,783	3.5%
12 OVERTIME	89	-	-	-	-	0.0%
21 SOCIAL SECURITY	25,932	28,136	28,136	28,135	22,766	-19.1%
22 PENSION	19,647	22,330	22,330	19,692	16,070	-28.0%
23 HEALTH INSURANCE	55,923	58,012	58,012	63,451	68,651	18.3%
24 WORKMAN'S COMPENSATION	6,870	8,314	8,314	8,314	1,350	-83.8%
25 UNEMPLOYMENT COMPENSATION	691	748	748	748	730	-2.4%
26 UNIFORMS	559	700	700	-	-	-100.0%
31 OFFICE & OPERATING SUPPLIES	140,281	195,490	164,630	128,314	157,463	-4.4%
41 PROFESSIONAL SERVICES	85,948	68,000	68,000	64,000	61,500	-9.6%
42 COMMUNICATION	529	-	-	1,882	-	0.0%
43 TRAVEL	948	2,000	2,000	700	500	-75.0%
44 ADVERTISE	15,750	16,000	16,000	15,000	15,000	-6.3%
46 INSURANCE	3,156	3,056	3,056	2,863	3,223	5.5%
49 MISCELLANEOUS	12,237	500	500	500	500	0.0%
99 OTHER INTERFUND SERVICES/CHGS	26,529	26,111	26,111	26,111	22,116	-15.3%
00 INTERFUND TRANSFERS	-	-	-	-	-	0.0%
TOTAL RECREATION SERVICES	\$ 740,251	\$ 803,198	\$ 772,338	\$ 713,130	\$ 756,652	-2.0%

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
31 OFFICE & OPERATING SUPPLIES	10,046	13,000	13,000	15,850	12,500	-3.8%
35 SMALL TOOLS	11,830	3,500	3,500	2,500	2,500	0.0%
47 PUBLIC UTILITY	329	300	300	300	300	0.0%
49 MISCELLANEOUS	-	100	100	-	-	0.0%
TOTAL COMMUNITY EVENT	\$ 22,205	\$ 16,900	\$ 16,900	\$ 18,650	\$ 15,300	-9.5%

Fund 001
Parks & Recreation Department
Senior/Community Center

Function

The senior/community center is part of the recreation division. The center houses recreational programs for people of all ages with a special emphasis on programming for adults. The center is staffed week days from 9-4 M-Thursday and from 9-12 on Fridays. The evening hours and weekends the building is open for specialty classes by instructors and is available for private rentals by the public. It is a gathering place for community members to recreate and provide a safe, comfortable, social setting.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Senior Center Manager	1	1	1
Program Clerk	0.5	0.5	0.5
TOTAL - SENIOR CENTER	1.5	1.5	1.5

Budget Narrative

The City receives grant funds from the Snohomish County Department of Human Services to offset the cost of the part time program clerk.

Office and operating supplies include costs for special events held at the Senior Center, and tours sponsored by the center which are partially or completely offset by fees. It also includes the janitorial and general office supplies.

Professional services include janitorial services, and fees paid to instructors for classes held at the center.

Costs of operating and maintaining the Ken Baxter Senior Center are included in this budget.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Parks & Recreation Department
Senior/Community Center

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 86,073	\$ 92,893	\$ 92,893	\$ 94,096	\$ 97,835	5.3%
12 OVERTIME	51	-	-	-	-	0.0%
21 SOCIAL SECURITY	6,540	7,057	7,057	7,140	7,426	5.2%
22 PENSION	6,229	7,282	7,282	6,391	5,176	-28.9%
23 HEALTH INSURANCE	12,988	14,028	14,028	13,884	14,919	6.4%
24 WORKMAN'S COMPENSATION	1,088	492	492	1,341	600	22.0%
25 UNEMPLOYMENT COMPENSATION	172	185	185	188	235	27.0%
26 UNIFORMS	108	150	150	150	150	0.0%
31 OFFICE & OPERATING SUPPLIES	14,839	25,300	25,300	10,900	9,200	-63.6%
32 FUEL	-	-	-	-	-	0.0%
35 SMALL TOOLS	288	200	200	100	100	0.0%
41 PROFESSIONAL SERVICES	24,586	25,500	25,500	26,010	26,000	2.0%
42 COMMUNICATION	2,897	1,800	1,800	2,800	2,800	0.0%
43 TRAVEL	99	300	300	100	100	-66.7%
44 ADVERTISE	5,341	4,800	4,800	2,500	2,500	-47.9%
45 RENTAL/LEASE	558	1,500	1,500	1,000	1,000	0.0%
47 PUBLIC UTILITIES	7,436	9,000	9,000	8,500	8,500	-5.6%
48 REPAIRS & MAINTENANCE	1,349	2,000	2,000	1,500	1,500	0.0%
49 MISCELLANEOUS	1,042	1,600	1,600	500	500	-68.8%
98 INTERFUND REPAIRS & MAINT.	1,889	1,488	1,488	1,488	1,565	5.2%
TOTAL SENIOR CENTER	\$ 173,573	\$ 195,575	\$ 195,575	\$ 178,588	\$ 180,106	-7.9%

Fund 001
Parks & Recreation Department
Park & Recreation Facilities

Function

The Park & Recreation Facilities division is responsible for the management and maintenance of all city parks, public buildings, street landscapes, greenbelts, trails, open space and utility landscape areas throughout the city. Duties include opening all parks, ensuring that facilities are safe and ready for park visitors, playground inspection and repair, mowing all turf areas, fertility and chemical application and management. Seasonally, the facility staff maintains summer hanging baskets and annual flower displays throughout the city and decorate all city parks and facilities for the holiday season. We also partner with civic groups, volunteers, scouting groups, community service workers and others in projects that benefit the community.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Director	1	1	1
Parks Maintenance Manager	1	1	1
Maintenance Worker II	7	7	7
Maintenance Worker I	0	0	1
Maintenance Lead Worker II	1	1	1
TOTAL - PARKS MAINTENANCE	10	10	11
Total Funded by Utilities	0.8	0.8	0.8

Narrative

Salaries include \$42,450 for seasonal help.

Office and operating supplies include costs associated with the general operation of the various park facilities. It also includes janitorial supplies and general office and landscape supplies used by the maintenance staff.

Professional services include janitorial services, security system maintenance and pest control services and consultants.

This budget also includes all of the utility costs, insurance, and facility repair costs for the City's Park facilities.

Approved Budget Requests

Description	Amount	On-Going
Wide Area Mower Lease	12,400	N
Seasonal Labor	11,600	N
Additional Supplies – Annexation	50,000	N
Total	74,000	

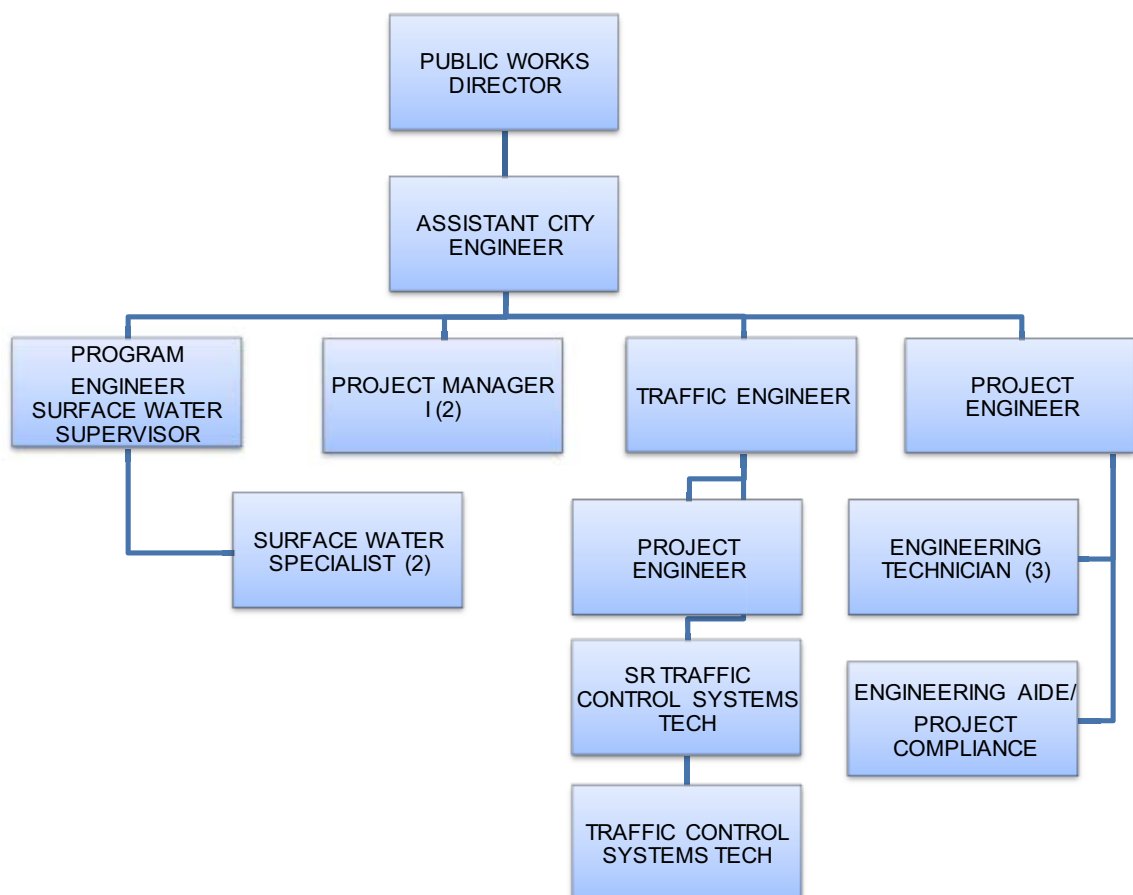
Item Requested But Not Approved

None

Fund 001
Parks & Recreation Department
Park & Recreation Facilities

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	\$ 659,751	\$ 700,089	\$ 700,089	\$ 700,090	\$ 784,930	12.1%
12 OVERTIME	8,746	8,000	8,000	6,000	5,500	-31.3%
21 SOCIAL SECURITY	49,580	51,872	51,872	54,116	54,175	4.4%
22 PENSION	46,108	52,125	52,125	46,682	39,189	-24.8%
23 HEALTH INSURANCE	134,371	146,484	146,484	146,382	163,137	11.4%
24 WORKMAN'S COMPENSATION	14,447	16,485	16,485	17,321	17,869	8.4%
25 UNEMPLOYMENT COMPENSATION	1,338	1,399	1,399	1,443	1,814	29.7%
26 UNIFORMS	6,993	9,600	9,600	9,100	4,500	-53.1%
31 OFFICE & OPERATING SUPPLIES	88,767	89,500	89,500	87,000	116,000	29.6%
32 FUEL	28,124	29,000	29,000	25,000	24,000	0.0%
35 SMALL TOOLS	8,995	11,000	11,000	11,000	6,000	0.0%
41 PROFESSIONAL SERVICES	51,892	30,000	30,000	30,000	20,000	-33.3%
42 COMMUNICATION	7,574	9,032	9,032	7,200	9,000	0.0%
43 TRAVEL	1,594	2,400	2,400	1,500	1,000	-58.3%
44 ADVERTISE	1,964	3,000	3,000	250	800	-73.3%
45 RENTAL/LEASE	12,052	12,600	12,600	10,700	22,200	0.0%
46 INSURANCE	14,894	14,894	14,894	13,841	15,577	0.0%
47 PUBLIC UTILITIES	51,617	42,500	42,500	42,500	46,500	9.4%
48 REPAIRS & MAINTENANCE	41,133	14,200	14,200	14,200	14,000	0.0%
49 MISCELLANEOUS	31,294	32,500	32,500	29,000	26,597	-18.2%
64 MACHINERY & EQUIPMENT	-	-	-	11,000	-	0.0%
98 INTERFUND REPAIRS & MAINT.	11,381	17,267	17,267	12,613	23,795	37.8%
99 OTHER INTERFUND SERVICES/CHGS	4,968	4,968	4,968	4,968	4,320	-13.0%
TOTAL PARKS & REC FACILITIES	\$ 1,277,583	\$1,298,915	\$1,298,915	\$1,281,906	\$1,400,903	7.9%

ENGINEERING DEPARTMENT



**Fund 001
Engineering Department**

Mission

The mission of the Engineering Department is to strive to maximize public health, safety and welfare as well to protect our environment through development, implementation and enforcement of the City's municipal code, design standards and policies.

Function

The Engineering Department provides technical support relating to utilities, roads, and surface water infrastructure. Duties include comprehensive planning, design development, capital project management, construction management and inspection, land development review support, traffic engineering and preparation of engineering plans and specification.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Public Works Director	1	1	1
City Engineer/Assistant PW Director	1	1	0
Assistant City Engineer	1	0	1
Project Manager	2	2	1
Project Engineer Surface Water	1	1	1
Associate Engineers II	1	1	1
Engineering Technician	1	1	0
Engineering Aide	2	2	2
Engineering Project Aide	1	1	1
Business Office Supervisor	1	1	1
Surface Water Technicians	2	2	3
Traffic Engineer	1	1	1
Associate Traffic Engineer	1	1	1
Sr Traffic Control Systems Tech	0	1	1
Traffic Control Systems Tech	0	1	1
TOTAL	16	17	16
Total Funded By Engineering	11.4	10.4	8.0
Total Funded by Streets	0.3	2.3	2.0
Total Funded by Utilities	4.1	4.1	5.7
Total Funded by Solid Waste	0.2	0.2	0.2
Total Funded by Fleet/Facilities	0	0	0.1

Narratives

Office and operating supplies include general office supplies and document printing fees.

Professional services include the AutoCAD subscription and license renewal.

Miscellaneous expenses include the cost of training classes and seminars for the Engineering staff.

Interfund rent is the rent paid to the Water/Sewer Utility Fund for the floor space Engineering occupies in the Public Works building.

Interfund repairs and maintenance include the allocation from Fleet for the vehicles assigned to the Engineering Department.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement as well as Nextel service fees.

Approved Budget Requests

None

Fund 001
Engineering Department

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	830,671	825,094	786,245	811,090	660,755	-16.0%
12 OVERTIME	17	100	100	23	100	0.0%
21 SOCIAL SECURITY	62,880	62,387	59,698	60,221	50,055	-16.2%
22 PENSION	58,691	64,690	61,252	53,156	35,002	-42.9%
23 HEALTH INSURANCE	111,687	115,271	105,721	102,398	95,611	-9.6%
24 WORKMAN'S COMPENSATION	3,705	4,042	3,834	3,546	2,505	-34.7%
25 UNEMPLOYMENT COMPENSATION	1,662	1,651	1,506	1,582	1,586	5.3%
26 UNIFORMS	659	650	650	250	250	-61.5%
31 OFFICE & OPERATING SUPPLIES	10,573	30,000	30,000	12,000	12,000	-60.0%
32 FUEL	2,258	2,150	2,150	1,800	2,150	0.0%
35 SMALL TOOLS	3,011	2,600	2,600	1,000	1,000	-61.5%
41 PROFESSIONAL SERVICES	19,531	35,000	35,000	20,000	20,000	-42.9%
42 COMMUNICATION	4,705	9,860	9,860	4,000	4,000	-59.4%
43 TRAVEL	717	1,000	1,000	500	500	-50.0%
44 ADVERTISING	(205)	1,500	1,500	500	500	-66.7%
45 OPERATING RENTALS & LEASES	9,187	11,000	11,000	5,500	5,500	-50.0%
46 INSURANCE	10,785	10,785	10,785	10,023	11,280	4.6%
48 REPAIRS & MAINTENANCE	225	2,000	2,000	1,000	1,000	-50.0%
49 MISCELLANEOUS	4,694	25,000	25,000	10,000	5,000	-80.0%
95 INTERFUND RENTS	5,246	5,246	5,246	5,246	5,246	0.0%
98 INTERFUND REPAIRS & MAINT.	2,183	887	887	-	5,204	0.0%
99 OTHER INTERFUND SERVICES/CHGS	41,106	39,300	39,300	39,300	30,632	-22.1%
TOTAL ENGINEERING	\$1,183,988	\$1,250,213	\$1,195,334	\$1,143,135	\$ 949,876	-20.5%

**Fund 001
Library Department**

Purpose

This appropriation accounts for the costs associated with maintenance and operation of the Marysville Library Facility. The City of Marysville owns the building and is responsible for the maintenance and debt service of the facility.

Narrative

Office and operating supplies include routine supplies used in the daily operation of the building.

This budget also includes costs for janitorial supplies and services, as well as all of the utility costs to run the building.

Operating transfers account for the transfer to fund 204 for the debt service payments on the 1993 LTGO bond issue. The proceeds from the bond were used in the construction of the existing library facility.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Library Department

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	696	-	-	580	-	0.0%
21 SOCIAL SECURITY	52	-	-	45	-	0.0%
22 PENSION	53	-	-	43	-	0.0%
23 HEALTH INSURANCE	166	-	-	142	-	0.0%
24 WORKMAN'S COMPENSATION	16	-	-	15	-	0.0%
25 UNEMPLOYMENT COMPENSATION	1	-	-	2	-	0.0%
31 OFFICE & OPERATING SUPPLIES	4,922	3,900	3,900	1,500	2,000	-48.7%
41 PROFESSIONAL SERVICES	61	500	500	100	100	-80.0%
42 COMMUNICATION	1,872	1,800	1,800	1,900	1,900	5.6%
45 OPERATING RENTAL	316	-	-	-	-	0.0%
47 UTILITIES	42,361	49,500	49,500	47,600	49,500	0.0%
48 REPAIRS & MAINTENANCE	31,363	15,000	15,000	15,000	15,000	0.0%
49 MISCELLANEOUS	5,318	500	500	100	100	-80.0%
62 OTHER IMPROVEMENTS	8,246	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	27,027	24,673	24,673	24,673	18,952	-23.2%
00 INTERFUND TRANSFERS	464,406	494,440	494,440	494,440	527,425	6.7%
TOTAL LIBRARY	\$ 586,876	\$ 590,313	\$ 590,313	\$ 586,140	\$ 614,977	4.2%

Fund 001
Public Safety Building Department

Purpose

This appropriation accounts for the costs associated with the maintenance and operation of the Public Safety Building.

Narrative

Office and operating supplies includes operating and janitorial supplies.

Professional services include janitorial services, window cleaning and alarm services.

This budget also includes utility costs and labor costs for in-house repairs and maintenance.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Public Safety Building Department

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
11 REGULAR PAY	125	-	-	70	-	0.0%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	9	-	-	6	-	0.0%
22 PENSION	9	-	-	6	-	0.0%
23 HEALTH INSURANCE	30	-	-	13	-	0.0%
24 WORKMAN'S COMPENSATION	4	-	-	2	-	0.0%
25 UNEMPLOYMENT COMPENSATION	-	-	-	1	-	0.0%
31 OFFICE & OPERATING SUPPLIES	10,902	13,356	13,356	9,000	8,500	-36.4%
41 PROFESSIONAL SERVICES	13,664	14,658	14,658	15,108	15,158	3.4%
42 COMMUNICATION	1,296	1,200	1,200	1,900	2,100	75.0%
46 INSURANCE	3,081	3,200	3,200	2,900	3,223	0.7%
47 PUBLIC UTILITIES	56,694	57,750	57,750	63,000	66,000	14.3%
48 REPAIRS & MAINTENANCE	48,129	44,300	44,300	99,433	30,000	-32.3%
49 MISCELLANEOUS	(1,358)	900	900	100	500	-44.4%
60 OTHER IMPROVEMENTS	(766)	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	48,194	43,315	43,315	43,315	43,662	0.8%
TOTAL PUBLIC SAFETY BUILDING	\$ 180,013	\$ 178,679	\$ 178,679	\$ 234,854	\$ 169,143	-5.3%

**Fund 001
Non-Departmental**

Purpose

This department accounts for the expenditures, which are mostly mandated by law and are not related to the operations of a specific department or under the oversight of a departmental manager.

Narrative

Professional services include annual retainer paid to the City's financial consultant.

Miscellaneous expenses include the senior rebate, dues and miscellaneous legal fees.

Intergovernmental includes the cost of the annual state audit, voter registration fees, pollution control payment and alcoholism contribution.

Operating transfer includes the annual transfer to fund 206 for the debt service payments on the 2003 LTGO bond issue used for the purchase and remodel of the current City Hall and the remodel of the Public Safety Building.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Non-Departmental**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
31 OFFICE & OPERATING SUPPLIES	-	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	32,974	-	-	42,338	-	0.0%
47 PUBLIC UTILITIES	-	-	-	-	-	0.0%
48 REPAIRS & MAINTENANCE	-	500	500	500	500	0.0%
49 MISCELLANEOUS	217,791	161,087	161,087	119,144	312,087	93.7%
55 INTERGOVERNMENTAL	104,939	103,305	68,500	89,098	80,500	17.5%
60 OTHER IMPROVEMENTS	12,938	-	-	23,000	-	0.0%
98 INTERFUND REPAIRS & MAINT.	-	287	287	5,287	-	-100.0%
00 OPERATING TRANSFER	784,062	348,774	337,774	391,324	184,381	-45.4%
TOTAL NON-DEPARTMENTAL	\$1,152,704	\$ 613,953	\$ 568,148	\$ 670,691	\$ 577,468	1.6%

Fund 005
General Fund Cumulative Reserve

Purpose

This fund is used to accumulate funds for future capital projects and for other non-recurring types of expenditures.

Narrative

In 2010, \$1,552,050 is being transferred into the General Fund to balance the budget.

Approved Budget Requests

None

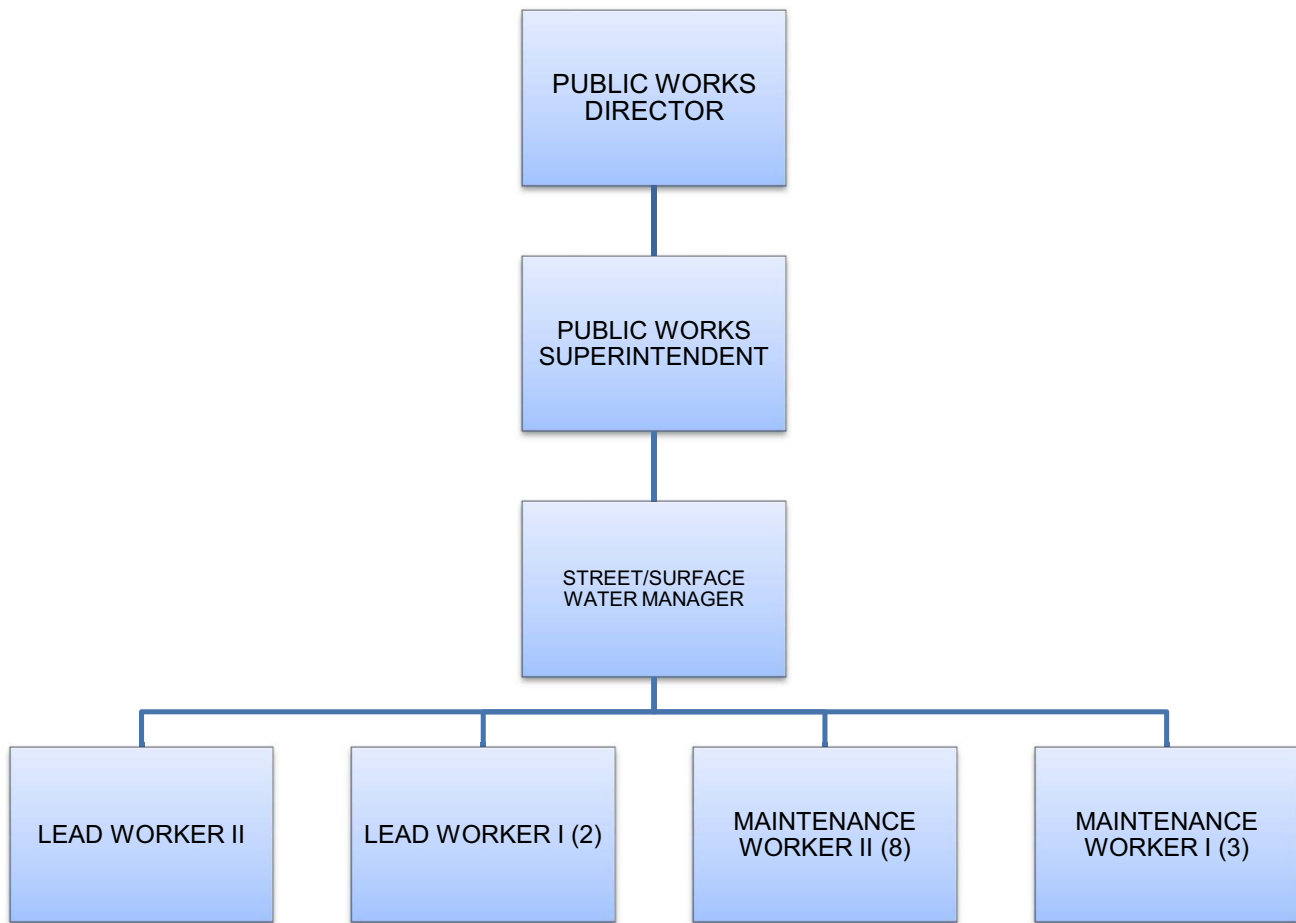
Fund 005
General Fund Cumulative Reserve

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 346,904	\$ 1,872,999	\$ 1,872,999	\$ 1,888,050	\$ 1,552,050	-17.1%
<u>Revenue</u>						
Retail Sales & Use Tax	700,000	-	-	-	-	0.0%
Interest & Other Earnings	-	-	-	-	-	0.0%
Sale of Fixed Assets	1,540,000	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
						0.0%
TOTAL REVENUE	2,240,000	-	-	-	-	0.0%
<u>Expenditures</u>						
Small Tools	-	-	-	-	-	0.0%
Machinery & Equipment	-	-	-	-	-	0.0%
Interfund Repairs & Maintenance	-	-	-	-	-	0.0%
Other Interfund Services	-	-	-	-	-	0.0%
Transfer Out	698,854	336,000	336,000	336,000	1,552,050	361.9%
TOTAL EXPENDITURE	698,854	336,000	336,000	336,000	1,552,050	361.9%
Ending Cash	1,888,050	1,536,999	1,536,999	1,552,050	-	-100.0%

SPECIAL REVENUE FUNDS



STREET DEPARTMENT



**FUND 101
CITY STREETS
Street Division**

Mission

The mission of the Street Division is to provide appropriate preservation and development of the City's infrastructure for the Marysville Service Area.

Function

Cost of providing maintenance on 411.15 lane miles throughout the city limits. Tasks include maintenance and installation of signs, signals, crosswalks, stop bars, sweeping, paving, pothole patching, stripping and crack sealing of roadways. Seasonal responsibilities include snow and ice removal, and vegetation control including, mowing, herbicides and weed eating. Other work performed by this division includes storm drain installation and sidewalk replacement.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Streets/Surface Water Manager	0	0	0.5
Supervisor	1	1	0
Lead Worker II (Formerly Heavy Equipment Operator/Lead Worker II)	1	1	1
Lead Worker I (Formerly Heavy Equipment Operator)	2	2	2
Maintenance Worker II	6	6	8
Maintenance Worker I	2	2	3
Traffic Control/Electrician*	1	0	0
Traffic Signal Technician*	1	0	0
TOTAL - STREETS	14	12	14.5

*Positions moved to Engineering Department but continue to be funded by the Street Department.

Changes to Headcount

In 2009, the Streets Maintenance Supervisor position was reclassified to Streets/Surface Water Manager. This position is split 50/50 between the Street Department and Public Works Utilities.

In 2009, one FTE was reclassified from Maintenance Worker II to Maintenance Assistant.

In 2010, two new Maintenance Worker II positions and one new Maintenance Worker I position were added to the Street Department.

Narratives

The operating supplies budget includes supplies required for performing annual roadway maintenance, crack sealing, snow and ice removal and other miscellaneous office and operating supplies.

Professional services include but are not limited to temporary labor fees, equipment rental fees, engineering services, and traffic safety projects.

Interfund repairs include the cost of equipment rental and replacement fees, and facilities maintenance.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement. This category also includes the cost allocation from Finance, City Clerk, HR, and Executive.

Transfer out includes \$155,000 for the purchase of a Tractor Mower.

Approved Budget Requests

Description	Amount	On-Going
Crash Barrier Attenuator	17,000	No
Maintenance Worker II (2)	146,289	Yes
Maintenance Worker I	65,406	Yes
Seasonal Labor	16,000	No
Additional Expenses/Supplies	360,550	Yes
Tractor Mower	155,000	No
Total	760,245	

Item(s) Requested But Not Approved

Description	Amount	On-Going
Truck Mounted Message Board	18,000	No
2010 Traffic Safety Program	25,000	No
Road Upgrades	153,000	No
Total	196,000	

**FUND 101
CITY STREETS
Street Division**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 1,356,396	\$ 843,633	\$ 662,749	\$ 843,633	\$ 530,027	-20.0%
<u>Revenue</u>						
Sales Tax	1,243,715	1,337,828	587,828	587,828	743,245	26.4%
Franchise Fees	40,053	40,000	40,000	41,575	43,113	7.8%
Storm Drainage Permits	33,188	25,000	25,000	20,000	25,000	0.0%
Federal Grant	-	-	-	70,488	-	0.0%
MV Fuel Tax	539,641	563,923	797,574	730,000	797,165	-0.1%
Inspection Fees	225	-	-	-	-	0.0%
Intergovernmental Fees	37,679	-	-	20,000	-	0.0%
Interest	30,017	20,000	20,000	8,000	10,000	-50.0%
Rents	300	300	300	300	300	0.0%
Insurance Recoveries	32,695	-	-	24,773	-	0.0%
Miscellaneous Revenue	18,679	5,000	5,000	45,000	15,000	200.0%
Interfund Loan Receipts	-	-	-	-	106,169	100.0%
Transfer In	200,000	200,000	421,800	421,800	412,297	-2.3%
TOTAL REVENUE	2,176,192	2,192,051	1,897,502	1,969,764	2,152,289	13.4%
<u>Expenditures</u>						
Salaries	871,652	1,000,367	991,153	956,476	859,435	-13.3%
Overtime	17,891	12,300	12,300	10,700	11,968	-2.7%
Social Security	68,309	73,468	73,468	73,266	63,207	-14.0%
Retirement	65,826	76,986	76,986	73,245	43,918	-43.0%
Medical Insurance	187,633	211,971	211,971	173,442	189,558	-10.6%
Workmen's Compensation	20,131	24,092	24,092	24,893	24,501	1.7%
Unemployment	1,828	1,962	1,962	1,923	2,088	6.4%
Uniforms	6,701	5,600	5,600	5,700	5,700	1.8%
Office & Operating	242,653	287,365	227,365	184,500	335,550	47.6%
Fuel	55,102	62,500	62,500	45,000	75,000	20.0%
Small Tools	10,957	12,800	12,800	5,000	7,500	-41.4%
Professional Services	60,103	16,500	16,500	58,350	96,750	486.4%
Communication	1,711	3,000	3,000	1,500	2,000	-33.3%
Travel	-	1,000	1,000	100	500	-50.0%
Advertising	-	500	500	-	500	0.0%
Rents	1,098	2,000	2,000	1,500	2,000	0.0%
Insurance	46,735	50,000	50,000	43,435	48,878	-2.2%
Public Utilities	218,143	252,500	252,500	240,900	372,500	47.5%
Repairs & Maintenance	78,819	53,300	53,300	30,000	45,000	-15.6%
Miscellaneous	136,273	177,500	97,350	57,080	78,500	-19.4%
Capital Outlay	10,040	-	-	-	17,000	100.0%
Interfund Rents	25,531	25,531	25,531	25,531	25,531	0.0%
Interfund Repairs	84,758	129,961	129,961	130,100	112,027	-13.8%
Other Interfund Services	113,272	133,574	133,573	130,054	107,705	-19.4%
Transfer Out	386,272	30,675	10,675	10,675	155,000	1352.0%
TOTAL EXPENDITURE	2,711,438	2,645,452	2,476,087	2,283,370	2,682,316	8.3%
Other adjustments	22,483					
Ending Cash	843,633	390,232	84,164	530,027	-	-100.0%

**FUND 102
ARTERIAL STREETS****Purpose**

The Arterial Street Fund is for the purpose of construction, improvement or repair of arterial highways and city streets. In 2005, effective 2006 there was a change in the City Motor Vehicle Fuel Tax Distribution (SSB 5969, Ch 89, Laws of 2005). Cities had been receiving their gas tax in two separate distributions, "restricted" and "unrestricted". Cities with a population over 15,000 were required to deposit the restricted portion in an arterial city street fund to be used for capital purposes, while the unrestricted portion was deposited in the city street fund for maintenance. With the change in this law cities can now choose to deposit some of the receipts in an arterial street fund, but they are not required to do so. The City has chosen not to deposit MV Fuel Tax into the arterial street fund for the 2010 budget cycle.

Narrative

There are currently no overlay projects scheduled during calendar year 2010.

Approved Budget Requests

None

**FUND 102
ARTERIAL STREETS**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 362,293	\$ 209,085	\$ 286,801	\$ 286,801	847	-99.7%
<u>Revenue</u>						
MV Fuel Tax	290,576	303,651	-	-	-	0.0%
Grant Proceeds	-	-	500,000	470,207	-	-100.0%
Interest	15,375	-	-	1,200	-	0.0%
Transfer In	357,000	-	-	-	-	0.0%
TOTAL REVENUE	662,951	303,651	500,000	471,407	-	-100.0%
<u>Expenditures</u>						
Repairs & Maintenance	-	-	-	10,561	-	-100.0%
Professional Services	738,443	512,736	512,736	525,000	-	-100.0%
Transfer Out	-	-	221,800	221,800	-	-100.0%
TOTAL EXPENDITURE	738,443	512,736	734,536	757,361	-	-100.0%
Other adjustments (accruals)	546,793					
Ending Cash	833,594	0	52,265	847	847	100.0%

**FUND 103
DRUG ENFORCEMENT FUND
Police**

Purpose

The Drug Enforcement fund was created in 1992 through Ordinance 1884 as set for in MMC 3.97.030. The purpose of the fund is to accumulate funds from the sale of property seized during drug investigations and forfeited pursuant to RCW 69.50.505. Expenditures from this fund are for drug enforcement needs, drug awareness educational purposes and the purchase, lease and maintenance of equipment and other items necessary for drug enforcement.

Approved Budget Requests

Description	Amount	On-Going
Narcotic Work Team Office Implementation (Carry Over)	17,500	No
Total	17,500	

Item(s) Requested But Not Approved

None

FUND 103
DRUG ENFORCEMENT FUND
Police

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 43,794	\$ 45,794	\$ 45,794	\$ 49,775	\$ 30,099	-34.3%
<u>Revenue</u>						
Forfeited Property	4,762	2,000	2,000	9,000	2,000	0.0%
Interest	1,219	500	500	500	500	0.0%
TOTAL REVENUE	5,981	2,500	2,500	9,500	2,500	0.0%
<u>Expenditures</u>						
Small Tools	-	30,774	30,774	29,176	17,500	-43.1%
TOTAL EXPENDITURE	-	30,774	30,774	29,176	17,500	-43.1%
Ending Cash	49,775	17,520	17,520	30,099	15,099	100.0%

FUND 104
TRIBAL GAMING FUND
Police

Purpose

The Tribal Gaming Fund was established in 1994 by Ordinance 1981 pursuant to MMC 3.90.020. The sources of funds include deposits pursuant to section 14C of the Tribal Compact for Class III Gaming between the Tulalip Tribes of Washington and the State of Washington. Such source of funds constitutes a percentage of the new win of the gaming stations conducted by the tribal gaming operation. Expenditures shall be limited to law enforcement purposes, being defined as those activities and the support of the police services set forth in Section 521.00 of the BARS manual.

Approved Budget Requests

Requests included in Miscellaneous Expense:

Description	Amount	On-Going
Technology Upgrades	35,000	No
Training Requirements	35,000	No
Total	70,000	

Requests included in Transfers Out:

Description	Amount	On-Going
Expeditor Replacement	100,000	No
Total	100,000	

**FUND 104
TRIBAL GAMING FUND
Police**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 139,788	\$ 165,385	\$ 165,385	\$ 174,460	\$ 179,830	8.7%
<u>Revenue</u>						
Tribal Gaming	75,000	-	-	70,000	-	0.0%
Interest	3,567	2,500	2,500	2,500	-	-100.0%
TOTAL REVENUE	78,567	2,500	2,500	72,500	-	-100.0%
<u>Expenditures</u>						
Small Tools	42,476	5,000	5,000	5,000	70,000	1300.0%
Miscellaneous	-	62,130	62,130	62,130	-	-100.0%
Transfer Out	-	100,000	100,000	-	100,000	0.0%
TOTAL EXPENDITURE	42,476	167,130	167,130	67,130	170,000	1.7%
Other adjustments	(1,419)	-	-	-	-	
Ending Cash	174,460	755	755	179,830	9,830	100.0%

**FUND 105
TOURISM DEVELOPMENT
Hotel/Motel Tax**

Purpose

The Tourism Development Fund was created in 1990 by Ordinance Number 1755 pursuant to RCW 67.28.180 to account for the two percent tax levied on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel or trailer camp. The taxes collected are for the purpose of advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourism.

Narrative

Miscellaneous expense includes the expenses paid toward the promotion of tourism.

FUND 105
TOURISM DEVELOPMENT
Hotel/Motel Tax

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 55,400	\$ 38,856	\$ 38,856	\$ 101,720	\$ 71,720	84.6%
<u>Revenue</u>						
Hotel/Motel Tax	71,760	58,000	58,000	58,000	50,000	-13.8%
Interest	2,327	2,000	2,000	2,000	850	-57.5%
TOTAL REVENUE	74,087	60,000	60,000	60,000	50,850	-15.3%
<u>Expenditures</u>						
Miscellaneous	27,766	90,000	90,000	90,000	80,000	-11.1%
TOTAL EXPENDITURE	27,766	90,000	90,000	90,000	80,000	-11.1%
Ending Cash	101,721	8,856	8,856	71,720	42,570	100.0%

FUND 106
BAXTER CENTER APPRECIATION
Parks

Purpose

The Ken Baxter Senior Community Center (KBSCC) Appreciation Fund was created in 1999 by Ordinance 2227 to account for private donations to the City of Marysville intended to support the senior center. All expenditures from this fund are to be used solely for the benefit of the center and/or activities sponsored by the center.

Narrative

Miscellaneous expenses include supplies for the seasonal potlucks and also charges for the coffee services provided at the center.

Approved Budget Requests

None

FUND 106
BAXTER CENTER APPRECIATION
Parks

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 25,705	\$ 27,480	\$ 27,480	\$ 30,636	\$ 30,386	10.6%
<u>Revenue</u>						
Contributions	14,773	3,000	3,000	3,400	3,000	0.0%
Interest	871	1,000	1,000	350	350	-65.0%
TOTAL REVENUE	15,644	4,000	4,000	3,750	3,350	-16.3%
<u>Expenditures</u>						
Miscellaneous	10,713	4,000	4,000	4,000	4,000	0.0%
TOTAL EXPENDITURE	10,713	4,000	4,000	4,000	4,000	0.0%
Ending Cash	30,636	27,480	27,480	30,386	29,736	100.0%

FUND 107
PATHS AND TRAILS
Parks

Purpose

This fund accounts for the .5% portion of the state distributed motor vehicle fuel tax. Expenditures against the fund shall be used to enhance or expand paths or trails.

Expenditures in this fund are for the planning and development of new trail systems.

**FUND 107
PATHS AND TRAILS
Parks**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 27,209	\$ 19,299	\$ 19,299	\$ 32,085	\$ 32,297	67.4%
<u>Revenue</u>						
Transfer In	4,151	4,338	4,338	-	-	-100.0%
Interest	725	600	600	212	-	-100.0%
TOTAL REVENUE	4,876	4,938	4,938	212	-	-100.0%
<u>Expenditures</u>						
Capital Outlay	-	12,237	12,237	-	-	-100.0%
Transfer Out	-	-	-	-	32,297	100.0%
TOTAL EXPENDITURE	-	12,237	12,237	-	32,297	163.9%
Ending Cash	32,085	12,000	12,000	32,297	-	100.0%

FUND 108
MARYSVILLE TECHNOLOGY INFRASTRUCTURE
I/Net

Purpose

This fund was created in 2004 by Ordinance 2541 for the purpose of accounting for the funds used to implement and maintain the city's technology infrastructure. At the March 26, 2007 Council meeting, Council voted to reduce the I/Net fee that is assessed on all Comcast cable TV subscribers from \$ 1.00 to \$.75.

Narrative

For 2010 this budget includes the annual maintenance fee paid to Comcast and the approved request listed below.

Approved Budget Requests

Description	Amount	On-Going
City Network Redundant Fiber Ring	96,300	No
Total	96,300	

Item(s) Requested But Not Approved

None

FUND 108
MARYSVILLE TECHNOLOGY INFRASTRUCTURE
I/Net

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 56,615	\$ 65,954	\$ 114,466	\$ 114,666	\$ 55,358	-51.6%
<u>Revenue</u>						
Peg Fee	113,265	75,000	110,000	110,000	110,000	0.0%
Interest	2,225	2,500	2,500	760	700	-72.0%
TOTAL REVENUE	115,490	77,500	112,500	110,760	110,700	-1.6%
<u>Expenditures</u>						
Professional Services	51,419	7,260	7,260	7,260	15,000	106.6%
Miscellaneous	-	-	12,808	12,808	96,300	651.9%
Transfer Out	-	-	150,000	150,000	-	-100.0%
TOTAL EXPENDITURE	51,419	7,260	170,068	170,068	111,300	-34.6%
Other adjustments	(6,020)	-	-	-	-	
Ending Cash	114,666	136,194	56,898	55,358	54,758	100.0%

**FUND 110
GROWTH MANAGEMENT – REET 1**

Purpose

This fund is to account for the revenues and expenditures of the first quarter percent of the real estate excise tax or REET 1. These funds must be used for capital projects, which include planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, and administrative and judicial facilities.

Narrative

This budget includes the principal and interest payments on the interlocal debt issue for Marysville's portion of the 800 Mhz Project.

Transfers includes a \$380,000 transfer to fund 305 for street construction projects.

**BOND REDEMPTION
FUND 110
800 MHz Marysville
Inter-local Long Term Debt Issues
*Debt Schedule Revised 2005***

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
				1,013,003.23
2005	49,192.60	22,873.76	72,066.36	963,810.63
2006	52,381.01	46,402.28	98,783.29	911,429.62
2007	54,658.45	43,874.34	98,532.79	856,771.17
2008	57,391.37	41,207.46	98,598.83	799,379.80
2009	60,124.29	38,349.74	98,474.03	739,255.51
2010	59,213.32	35,204.60	94,417.92	680,042.19
2011	62,401.73	32,243.92	94,645.65	617,640.46
2012	65,134.65	29,123.84	94,258.49	552,505.81
2013	68,323.06	25,867.12	94,190.18	484,182.75
2014	71,966.96	22,450.96	94,417.92	412,215.79
2015	75,155.37	18,852.60	94,007.97	337,060.42
2016	78,799.26	15,094.84	93,894.10	258,261.16
2017	82,443.16	11,154.88	93,598.04	175,818.00
2018	86,087.05	7,032.72	93,119.77	89,730.95
2019	89,730.95	3,589.24	93,320.19	-
TOTAL	<u>\$ 1,013,003.23</u>	<u>\$ 393,322.30</u>	<u>\$ 1,406,325.53</u>	

FUND 110
GROWTH MANAGEMENT – REET 1

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 626,591	\$ 70,786	\$ 70,786	\$ 138,742	\$ 53,208	-24.8%
<u>Revenue</u>						
Real Estate Excise Taxes	589,354	650,000	650,000	360,441	480,000	-26.2%
Interest	21,396	8,000	8,000	2,500	1,500	-81.3%
TOTAL REVENUE	610,750	658,000	658,000	362,941	481,500	-26.8%
<u>Expenditures</u>						
Debt Service - Principal	57,392	60,125	60,125	60,125	59,214	-1.5%
Professional Services	41,207	38,350	38,350	38,350	35,205	-8.2%
Transfer Out	1,000,000	500,000	500,000	350,000	380,000	-24.0%
TOTAL EXPENDITURE	1,098,599	598,475	598,475	448,475	474,419	-20.7%
Other Adjustments	-	-	-	-	-	
Ending Cash	138,742	130,311	130,311	53,208	60,289	100.0%

**FUND 111
GROWTH MANAGEMENT – REET 2**

Purpose

This fund is to account for the revenues and expenditures of the second quarter percent of the real estate excise tax or REET 2. These funds must be used for capital projects which include planning acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement of streets roads, highways, sidewalks, street and road lighting system, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning construction, reconstruction, repair, rehabilitation or improvements of parks.

Narrative

Transfer out includes a \$480,000 transfer to fund 305 for street construction projects.

**FUND 111
GROWTH MANAGEMENT – REET 2**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 1,055,533	\$ 610,827	\$ 610,827	\$ 578,074	\$ 56,702	-90.7%
<u>Revenue</u>						
Real Estate Excise Taxes	589,354	650,000	650,000	372,318	480,000	-26.2%
Interest	33,187	15,000	15,000	6,310	1,500	-90.0%
TOTAL REVENUE	622,541	665,000	665,000	378,628	481,500	-27.6%
<u>Expenditures</u>						
Transfer Out	1,100,000	1,100,000	1,100,000	900,000	480,000	-56.4%
TOTAL EXPENDITURE	1,100,000	1,100,000	1,100,000	900,000	480,000	-56.4%
Ending Cash	578,074	175,827	175,827	56,702	58,202	100.0%

DEBT SERVICE FUNDS



FUND 202
ULTGO REFUNDED BOND FUND 1996
Public Safety

Purpose

This fund accounts for the 1987 voter approved bonds to finance the Public Safety Facility. The debt was refunded in 1996. The principal amount is paid in December of each year and the semi-annual interest is paid in June and December. The revenue is received from a special property tax levy adopted in the annual levy ordinance.

Budget Narrative

The expenditures in this budget are associated with the principle and interest payments on the 1987 bond issue.

FUND 202
Unlimited Tax GO Bond Fund 87
Public Safety Building

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
1996	\$ 60,000.00	\$ 96,260.42	\$ 156,260.42	2,440,000.00
1997	125,000.00	113,412.50	238,412.50	2,315,000.00
1998	125,000.00	108,787.50	233,787.50	2,190,000.00
1999	135,000.00	103,912.50	238,912.50	2,055,000.00
2000	135,000.00	98,512.50	233,512.50	1,920,000.00
2001	140,000.00	92,910.00	232,910.00	1,780,000.00
2002	145,000.00	86,960.00	231,960.00	1,635,000.00
2003	155,000.00	80,652.50	235,652.50	1,480,000.00
2004	160,000.00	73,755.00	233,755.00	1,320,000.00
2005	165,000.00	66,475.00	231,475.00	1,155,000.00
2006	170,000.00	58,802.50	228,802.50	985,000.00
2007	180,000.00	50,727.50	230,727.50	805,000.00
2008	190,000.00	41,457.50	231,457.50	615,000.00
2009	195,000.00	31,672.50	226,672.50	420,000.00
2010	205,000.00	21,630.00	226,630.00	215,000.00
2011	215,000.00	11,072.50	226,072.50	-
TOTAL	\$ 2,500,000.00	\$ 1,137,000.42	\$ 3,637,000.42	

FUND 202
ULTGO REFUNDED BOND FUND 1996
Public Safety

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 76,542	\$ 78,651	\$ 78,651	\$ 74,569	\$ 74,069	-5.8%
<u>Revenue</u>						
General Property Taxes	226,038	226,673	226,673	226,673	226,673	0.0%
Interest & Other Earnings	3,748	2,000	2,000	500	500	-75.0%
TOTAL REVENUE	229,786	228,673	228,673	227,173	227,173	-0.7%
<u>Expenditures</u>						
Debt Principal	190,000	195,000	195,000	195,000	205,000	5.1%
Debt Interest	41,759	32,673	32,673	32,673	22,330	-31.7%
TOTAL EXPENDITURE	231,759	227,673	227,673	227,673	227,330	-0.2%
Ending Cash	74,569	79,651	79,651	74,069	73,912	-7.2%

FUND 204
LTGO REFUNDED BOND 98
Library

Purpose

This fund accounts for the non-voted bonds to finance the construction of a new library building for the City of Marysville. The bonds were issued in 1993 in the amount of \$3.7 million dollars. The bonds were refinanced by Ordinance number 2212 in 1998 with principal amounts due in December and the semi-annual interest paid in June and December each year.

The debt service fund receives contributions from the Library Department.

BOND REDEMPTION
FUND 204
LIBRARY CONSTRUCTION
1998 Limited Tax General Obligation Refunding Bonds

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
1999	\$ 55,000.00	4.000%	\$ 156,790.00	\$ 211,790.00	\$ 3,880,000.00
2000	70,000.00	4.000%	166,540.00	\$ 236,540.00	3,810,000.00
2001	95,000.00	4.000%	163,180.00	\$ 258,180.00	3,715,000.00
2002	150,000.00	4.000%	158,430.00	\$ 308,430.00	3,565,000.00
2003	180,000.00	4.000%	151,050.00	\$ 331,050.00	3,385,000.00
2004	210,000.00	4.000%	141,965.00	\$ 351,965.00	3,175,000.00
2005	245,000.00	4.000%	133,565.00	\$ 378,565.00	2,930,000.00
2006	285,000.00	4.000%	123,765.00	\$ 408,765.00	2,645,000.00
2007	320,000.00	4.500%	112,365.00	\$ 432,365.00	2,325,000.00
2008	365,000.00	4.100%	99,405.00	\$ 464,405.00	1,960,000.00
2009	410,000.00	4.150%	84,440.00	\$ 494,440.00	1,550,000.00
2010	460,000.00	4.350%	67,425.00	\$ 527,425.00	1,090,000.00
2011	515,000.00	4.350%	67,425.00	\$ 582,425.00	575,000.00
2012	575,000.00	4.350%	67,425.00	\$ 642,425.00	-
TOTAL	<u>\$ 3,935,000.00</u>		<u>\$ 1,693,770.00</u>	<u>\$ 5,628,770.00</u>	

**FUND 204
LTGO REFUNDED BOND 98
Library**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 22,111	\$ 25,213	\$ 25,213	\$ 27,324	\$ 27,324	8.4%
<u>Revenue</u>						
Interest & Other Earnings	5,515	4,000	4,000	1,000	1,000	-75.0%
Transfers In	464,406	494,440	494,440	494,440	527,425	6.7%
TOTAL REVENUE	469,921	498,440	498,440	495,440	528,425	6.0%
<u>Expenditures</u>						
Debt Principal	365,000	410,000	410,000	410,000	460,000	12.2%
Debt Interest	99,708	85,440	85,440	85,440	68,425	-19.9%
TOTAL EXPENDITURE	464,708	495,440	495,440	495,440	528,425	6.7%
Ending Cash	27,324	28,213	28,213	27,324	27,324	-3.2%

FUND 206
LTGO BOND ISSUE 2003 & 2007
City Hall/State Avenue/Waterfront Park/Street Construction

Purpose

This fund is for the recording and accounting of the \$7.2 million 2003 LTGO bond issue providing funds for the purchase and remodel of the new City Hall building (\$2.3M) located at 1049 State Avenue, Public Safety Remodel (\$.1M), construction of the Waterfront Park (\$1.2M) and the State Ave renovation project (\$3.6M). The bonds were issued in July 2003, with interest only payments through 2012.

In 2007 the City issued \$8.0M of LTGO bonds to provide funds with which to fund the cost of transportation projects throughout the City. The projects include reconstruction of primary corridors and construction of "missing links" within the City's current infrastructure.

In 2008, the City secured a low interest loan from the Public Works Trust Fund to help fund the design of the Lakewood Triangle Access. This project will establish an alternate point of access into and of the Lakewood area.

The debt service fund receives contributions from the General Fund, Street Construction Fund and the Parks Construction Fund.

**2003 LTGO BOND ISSUE
ALLSTATE BUILDING PURCHASE/REMODEL**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2003	\$ -		\$ 46,890.00	\$ 46,890.00	\$ 2,456,500.00
2004			93,781.00	93,781.00	2,456,500.00
2005			93,781.00	93,781.00	2,456,500.00
2006			93,781.00	93,781.00	2,456,500.00
2007			93,781.00	93,781.00	2,456,500.00
2008			93,781.00	93,781.00	2,456,500.00
2009			93,781.00	93,781.00	2,456,500.00
2010			93,781.00	93,781.00	2,456,500.00
2011			93,781.00	93,781.00	2,456,500.00
2012			93,781.00	93,781.00	2,456,500.00
2013	125,800.00	3.000%	93,781.00	219,581.00	2,330,700.00
2014	129,200.00	3.250%	90,007.00	219,207.00	2,201,500.00
2015	130,900.00	3.375%	85,808.00	216,708.00	2,070,600.00
2016	136,000.00	3.500%	81,390.00	217,390.00	1,934,600.00
2017	141,100.00	3.625%	76,630.00	217,730.00	1,793,500.00
2018	272,000.00	3.750%	71,515.00	343,515.00	1,521,500.00
2019	280,500.00	3.875%	61,315.00	341,815.00	1,241,000.00
2020	292,400.00	4.000%	50,445.00	342,845.00	948,600.00
2021	304,300.00	4.000%	38,749.00	343,049.00	644,300.00
2022	316,200.00	4.125%	26,577.00	342,777.00	328,100.00
2023	328,100.00	4.125%	13,538.00	341,638.00	-
Total	<u>\$ 2,456,500.00</u>		<u>\$ 1,580,674.00</u>	<u>\$ 4,037,174.00</u>	

Note: Funded by the General Fund

**2003 LTGO BOND ISSUE
WATERFRONT PARK**

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2003	\$ -		\$ 22,066.00	\$ 22,066.00	\$ 1,156,000.00
2004			44,132.00	44,132.00	1,156,000.00
2005			44,132.00	44,132.00	1,156,000.00
2006			44,132.00	44,132.00	1,156,000.00
2007			44,132.00	44,132.00	1,156,000.00
2008			44,132.00	44,132.00	1,156,000.00
2009			44,132.00	44,132.00	1,156,000.00
2010			44,132.00	44,132.00	1,156,000.00
2011			44,132.00	44,132.00	1,156,000.00
2012			44,132.00	44,132.00	1,156,000.00
2013	59,200.00	3.000%	44,132.00	103,332.00	1,096,800.00
2014	60,800.00	3.250%	42,356.00	103,156.00	1,036,000.00
2015	61,600.00	3.375%	40,380.00	101,980.00	974,400.00
2016	64,000.00	3.500%	38,301.00	102,301.00	910,400.00
2017	66,400.00	3.625%	36,061.00	102,461.00	844,000.00
2018	128,000.00	3.750%	33,654.00	161,654.00	716,000.00
2019	132,000.00	3.875%	28,854.00	160,854.00	584,000.00
2020	137,600.00	4.000%	23,739.00	161,339.00	446,400.00
2021	143,200.00	4.000%	18,235.00	161,435.00	303,200.00
2022	148,800.00	4.125%	12,507.00	161,307.00	154,400.00
2023	154,400.00	4.125%	6,371.00	160,771.00	-
Total	\$ 1,156,000.00		\$ 743,844.00	\$ 1,899,844.00	

Note: Funded by the Parks Construction fund

**2003 LTGO BOND ISSUE
STATE AVENUE PROJECT**

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2003	\$ -		\$ 68,956.00	\$ 68,956.00	\$ 3,612,500.00
2004			137,913.00	137,913.00	3,612,500.00
2005			137,913.00	137,913.00	3,612,500.00
2006			137,913.00	137,913.00	3,612,500.00
2007			137,913.00	137,913.00	3,612,500.00
2008			137,913.00	137,913.00	3,612,500.00
2009			137,913.00	137,913.00	3,612,500.00
2010			137,913.00	137,913.00	3,612,500.00
2011			137,913.00	137,913.00	3,612,500.00
2012			137,913.00	137,913.00	3,612,500.00
2013	185,000.00	3.000%	137,913.00	322,913.00	3,427,500.00
2014	190,000.00	3.250%	132,363.00	322,363.00	3,237,500.00
2015	192,500.00	3.375%	126,188.00	318,688.00	3,045,000.00
2016	200,000.00	3.500%	119,691.00	319,691.00	2,845,000.00
2017	207,500.00	3.625%	112,691.00	320,191.00	2,637,500.00
2018	400,000.00	3.750%	105,169.00	505,169.00	2,237,500.00
2019	412,500.00	3.875%	90,169.00	502,669.00	1,825,000.00
2020	430,000.00	4.000%	74,184.00	504,184.00	1,395,000.00
2021	447,500.00	4.000%	56,984.00	504,484.00	947,500.00
2022	465,000.00	4.125%	39,084.00	504,084.00	482,500.00
2023	482,500.00	4.125%	19,909.00	502,409.00	-
Total	\$ 3,612,500.00		\$ 2,324,518.00	\$ 5,937,018.00	

Note: Funded by the Street Construction Fund

**SERIES 2007A LIMITED TAX GENERAL OBLIGATION BOND
STREET CONSTRUCTION PROJECTS**

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2007	\$ -		\$ 177,801.80	\$ 177,801.80	\$ 8,045,000.00
2008	255,000.00	4.00%	353,638.76	608,638.76	7,790,000.00
2009	265,000.00	4.00%	343,438.76	608,438.76	7,525,000.00
2010	280,000.00	4.00%	332,838.76	612,838.76	7,245,000.00
2011	290,000.00	4.00%	321,638.76	611,638.76	6,955,000.00
2012	300,000.00	5.50%	310,038.76	610,038.76	6,655,000.00
2013	315,000.00	5.50%	293,538.76	608,538.76	6,340,000.00
2014	335,000.00	5.50%	276,213.76	611,213.76	6,005,000.00
2015	355,000.00	5.50%	257,788.76	612,788.76	5,650,000.00
2016	375,000.00	4.00%	238,263.76	613,263.76	5,275,000.00
2017	390,000.00	4.00%	223,263.76	613,263.76	4,885,000.00
2018	405,000.00	4.00%	207,663.76	612,663.76	4,480,000.00
2019	420,000.00	4.00%	191,463.76	611,463.76	4,060,000.00
2020	435,000.00	4.00%	174,663.76	609,663.76	3,625,000.00
2021	455,000.00	4.00%	174,663.76	629,663.76	3,170,000.00
2022	475,000.00	4.30%	174,663.76	649,663.76	2,695,000.00
2023	495,000.00	4.25%	115,968.76	610,968.76	2,200,000.00
2024	515,000.00	4.25%	94,931.26	609,931.26	1,685,000.00
2025	540,000.00	4.25%	73,043.76	613,043.76	1,145,000.00
2026	560,000.00	4.25%	50,093.76	610,093.76	585,000.00
2027	585,000.00	4.38%	50,093.76	635,093.76	-
Total	\$ 8,045,000.00		\$ 4,435,714.50	\$ 12,480,714.50	

Note: Funded by the Street Construction Fund

**Public Works Trust Fund Loan
2008 - Lakewood Triangle Access Project**

Interest Rate: 0.5%

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
	\$ -	\$ -	\$ -	\$ 750,000.00
2009	-	4,385.00	4,385.00	750,000.00
2010	187,500.00	3,750.00	191,250.00	562,500.00
2011	187,500.00	2,812.00	190,312.00	375,000.00
2012	187,500.00	1,875.00	189,375.00	187,500.00
2013	187,500.00	938.00	188,438.00	-
TOTAL	\$ 750,000.00	\$ 13,760.00	\$ 763,760.00	

Note: Funded by the Street Construction Fund

FUND 206
LTGO BOND ISSUE 2003 & 2007
City Hall/State Avenue/Waterfront Park/Street Construction

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 6,974	\$ 11,974	\$ 11,974	\$ 13,432	\$ 13,932	16.4%
<u>Revenue</u>						
Interest & Other Earnings	6,758	6,000	6,000	1,500	1,500	-75.0%
Transfers In	884,465	884,265	884,265	884,265	1,079,415	22.1%
TOTAL REVENUE	891,223	890,265	890,265	885,765	1,080,915	21.4%
<u>Expenditures</u>						
Debt Principal	255,000	265,000	265,000	265,000	467,500	76.4%
Debt Interest	629,765	620,265	620,265	620,265	613,415	-1.1%
TOTAL EXPENDITURE	884,765	885,265	885,265	885,265	1,080,915	22.1%
Ending Cash	13,432	16,974	16,974	13,932	13,932	-17.9%

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CAPITAL PROJECT FUNDS



**FUND 305
STREETS CAPITAL IMPROVEMENTS**

Purpose

This fund is used to design and construct capital road construction projects. Revenues are generated through grants, loans, developer mitigation fees and real estate excise taxes (REET). The REET funds are receipted into funds 110 and 111 and then transferred into the 305 fund.

Budget Narrative

Capital projects for 2010 include:

R0502	Ingraham Blvd	4,400,000
R0604	Lakewood Triangle Access	354,000
R0701	47 th Avenue Sidewalk	700,000
R0902	SR 528/53 rd Street Signal	15,000
TOTAL		5,469,000

The 305 operating budget also includes a transfer out to fund 206 for the annual debt service payment associated with the 2003 and 2007 LTGO bond issues and also a PWTF loan.

FUND 305
STREETS CAPITAL IMPROVEMENTS

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 8,495,483	\$ 5,208,248	\$ 5,208,248	\$ 5,754,443	\$ 4,708,646	-9.6%
<u>Revenue</u>						
Indirect Federal Grants	-	22,206	22,206	1,410,206	-	-100.0%
State Grants	1,434,794	3,151,001	3,151,001	2,645,220	507,887	-83.9%
Transportation Mitigation Fees	537,592	1,200,000	1,200,000	436,000	600,000	-50.0%
Investment Interest	178,465	50,000	50,000	45,000	40,000	-20.0%
Other Miscellaneous	163	-	-	252,404	-	0.0%
PWTF Loan Receipts	750,000	-	-	250,000	-	0.0%
Transfers In - REET	1,900,000	1,600,000	1,600,000	1,250,000	620,000	-61.3%
TOTAL REVENUE	4,801,014	6,023,207	6,023,207	6,288,830	1,767,887	-70.6%
<u>Expenditures</u>						
Professional Services	176,842	75,000	75,000	-	-	-100.0%
Capital Outlay	6,715,290	8,655,000	8,655,000	6,588,275	5,469,000	-36.8%
Transfer Out - Debt Service	746,552	746,552	746,552	746,352	1,005,235	34.7%
TOTAL EXPENDITURE	7,638,684	9,476,552	9,476,552	7,334,627	6,474,235	-31.7%
Other Adjustments (Accruals)	96,630					
Ending Cash	5,754,443	1,754,903	1,754,903	4,708,646	2,298	-99.9%

**FUND 310
PARKS CAPITAL IMPROVEMENT**

Purpose

This fund is used for the design and construction of City parks and recreational facilities. Revenues are generated through grants, loans, donations, collection of real estate excise taxes (REET) and park mitigation fees. The REET funds are receipted into funds 110 and 111 and then transferred into the 310 fund. A transfer of REET funds is not scheduled in 2010.

Budget Narrative

No projects are planned for 2010.

Project(s) Requested But Not Approved

None

The 310 operating budget also includes a transfer out to fund 206 for the annual debt service payment associated with the 2003 LTGO bond issue.

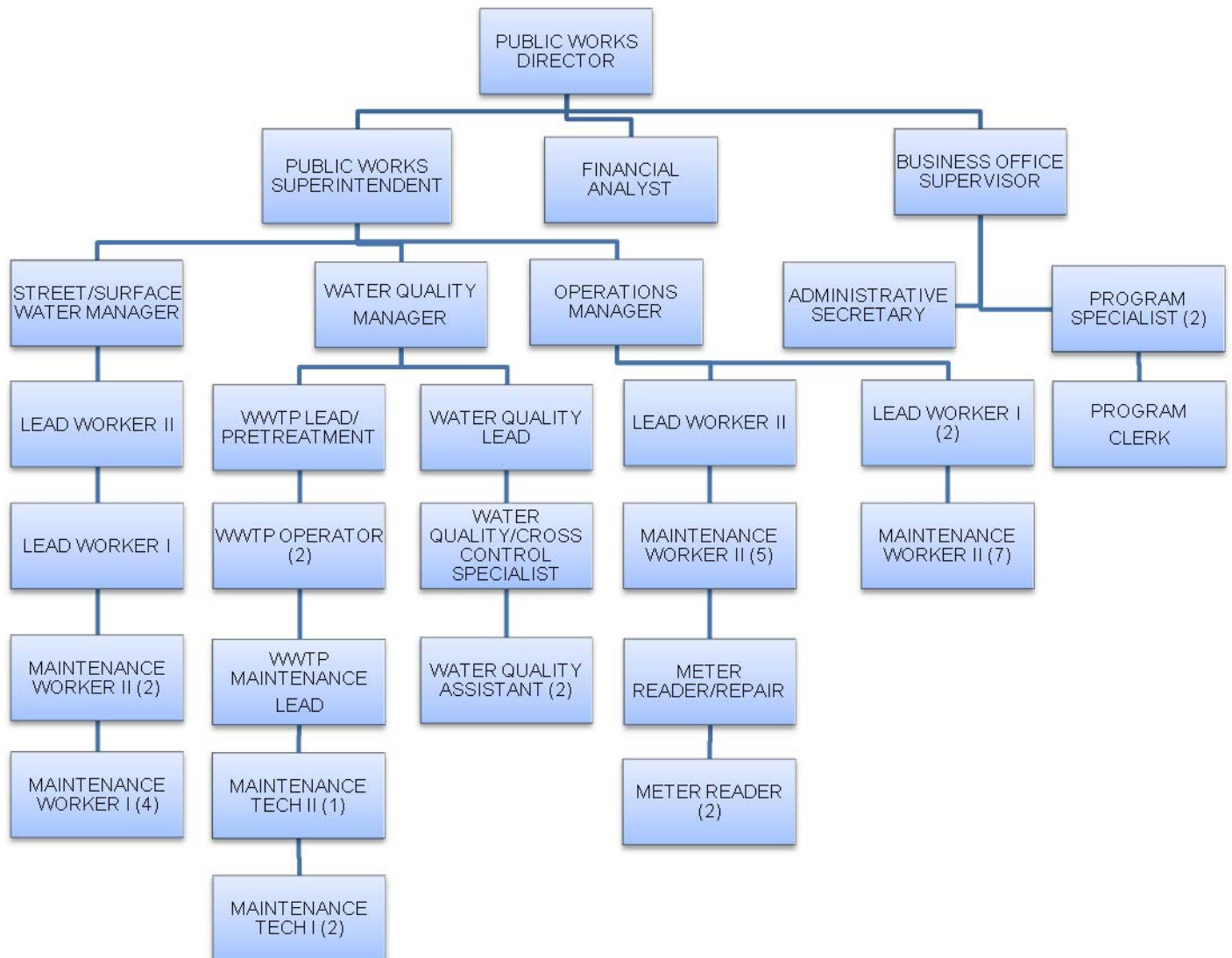
FUND 310
PARKS CAPITAL IMPROVEMENT

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 608,788	\$ 448,692	\$ 448,692	\$ 606,305	\$ 140,010	-68.8%
<u>Revenue</u>						
Interlocal	1,067,068	-	-	-	-	0.0%
State Grant	-	-	-	50,000	-	0.0%
Park Mitigation Fees	199,571	150,000	150,000	150,000	150,000	0.0%
Investment Interest	10,293	10,000	10,000	2,200	2,000	-80.0%
Contributions	3,000	-	-	-	-	0.0%
Other Miscellaneous	448	-	-	3,637	-	0.0%
Interfund Loan Receipts	-	-	1,276,565	776,565	-	-100.0%
Sale of Capital Assets	-	-	500,000	500,000	-	-100.0%
Transfers In	400,000	-	-	-	-	0.0%
TOTAL REVENUE	1,680,380	160,000	1,936,565	1,482,402	152,000	-92.2%
<u>Expenditures</u>						
Office and Operating Supplies	-	-	-	-	-	0.0%
Other Services	-	-	5,000	-	-	-100.0%
Capital Outlay	1,640,902	541,500	2,318,065	1,902,565	-	-100.0%
Interfund Interest	-	-	-	2,000	-	0.0%
Interfund Repairs	-	-	-	-	-	0.0%
Transfer Out - Debt Service	44,132	44,132	44,132	44,132	44,132	0.0%
TOTAL EXPENDITURE	1,685,034	585,632	2,367,197	1,948,697	44,132	-98.1%
Other Adjustments (retainage)	2,171					
Ending Cash	606,305	23,060	18,060	140,010	247,878	1272.5%

ENTERPRISE FUNDS



PUBLIC WORKS UTILITIES



FUND 401
WATER WORKS UTILITY OPERATIONS
Combined Water/Sewer/Surface Water

Mission

The mission of the Water Works Utility Fund is to provide appropriate preservation and development of the City's infrastructure for the Marysville Service area.

Purpose

The City of Marysville provides water service 24 hours a day, currently supplying over 4.6 million gallons per day of quality drinking water to more than 19,555 connections inside the City limits (pop. 57,530) and within the Coordinated Water Study Plan Area (CWSP) (pop. 56,000), as well as providing necessary fire flows, at rates that are competitive in the Puget Sound region.

Through its City-operated sewer collection system, Marysville treats and safely discharges wastewater at a current rate of about 5 million gallons per day for more than 13,000 connections inside the City and within Rural Utilities Service Area (RUSA) boundaries.

There are four divisions within the Utility Operations budget:

The Utility Construction Division is responsible for construction and repair of water and sanitary sewer extensions, replacement, service lines and appurtenances, which include hydrants, pressure regulating, flow control and metering stations. This division also repairs/install gate and specialty valves, air-vac and blow off assemblies.

The Utility Maintenance Division is responsible for maintenance of 292 miles of water main, 7 reservoirs, 5 deep wells, Ranney Well and Edward Springs collectors. Valve exercising, directional flushing, cross connection and sampling programs assure the City that 4.6 million gallons of quality drinking water is provided to our customers on a daily average.

The Wastewater Treatment Plant Division (WWTP) is responsible for the proper collection of wastewater, which must be safely transported from nearly 13,500 homes and businesses throughout our service area to our treatment facility. This is done through our sanitary sewer collection system, which consists of approximately 227 miles of mainline sewer with pipe diameters ranging from 6" laterals to 48" interceptors. These lines are flushed/cleaned annually by the City's vacator crew. The entire collection system is currently cleaned every 14 to 16 months. The WWTP and 14 sewer lift stations are operated and maintained by the wastewater division. Operators at the treatment plant perform the sampling and testing of 5 million gallons a day of effluent assuring compliance with the City's NPDES permit issued by the Department of Ecology.

The Surface Water Utility division accounts for the expense of planning, designing, acquiring, developing, constructing, servicing debt, maintaining and operating surface water storm drainage facilities.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Public Works Superintendent	1	1	1
Operations Manager	1	1	1
Streets/Surface Water Manager	0	0	0.5
Financial Analyst	1	1	1
Lead Worker II	4	3	4
Lead Worker I (Formerly Heavy Equipment Operator)	3	2	3
Maintenance Worker II	12	15	14
Maintenance Worker I	3	3	3
Maintenance Assistant	0	0	1
Meter Repair	1	1	1
Meter Reader	2	2	2
Water Quality/Cross Connection Specialist	1	1	1
Water Quality Assistant	2	2	2
Water Quality Manager	1	1	1
WWTP Lead	2	2	2
WWTP Tech II	1	1	1
WWTP Tech I	2	2	2
WWTP Operator	3	3	2
Program Clerk	1	0	1
Program Specialist	2	2	2
Receptionist (2 Part Time Positions)	1	0	0
Administrative Secretary	1	1	1
TOTAL - UTILITIES	45	44	46.5

Changes to Headcount

The Streets/Surface Water Manager is split 50/50 between the Street Department and Public Works Utilities.

One FTE was reclassified from Maintenance Worker II to Lead Worker I.

In 2010, one new Maintenance Worker I position and one new Program Clerk position were added to the Public Work Utilities Department.

In January 2010, the position of Business Office Supervisor was reclassified as Administrative Services Manager.

Narrative

Office and operating supplies include general office supplies, chemicals for the wastewater treatment plant, maintenance supplies used at the wastewater treatment plant, janitorial supplies, safety supplies, and other supplies used to maintain the daily operation of the City's water/sewer/surface water infrastructure.

Purchased water accounts for the amount paid to the City of Everett for water.

Professional services include but are not limited to equipment rental fees, lab sample analysis, flow monitoring fees, janitorial services, legal fees, sewer rate cost of service study, and annual update to the water, sewer comprehensive plan.

Miscellaneous expenses include fees for training classes, seminar, conferences, and membership fees. State taxes are state excise taxes assessed on the Water/Sewer customer fees. City taxes are the taxes accessed by the City and credited to the General Fund.

Interfund repairs include the cost allocation from the Fleet department for the rental and replacement of all vehicles used by the Utility department. It also includes costs associated with the repairs and maintenance performed by the Facilities department.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement. This category also includes the cost allocation from Finance, Utility Billing, City Clerk, Executive, HR and Community Information Officer.

Transfer out includes the transfer to fund 450 for all debt service payments. It also includes the following transfers out of fund 401:

Transfer to fund 101 for Surface Water Maintenance	389,000
VPN & Remote Laptop Wireless	5,700
Pick-up Truck with Light Bar	22,000
Truck Bed with Service Body	37,000
Pick-up Truck	23,500
Total	477,200

Approved Budget Requests

Description	Amount	On-Going
EPA Brownsfield Grant	200,000	No
Toughbook Laptop & Arcview	12,035	No
Storm/Sewer Building Roof Replacement	14,000	No
Wastewater Garage Doors	20,000	No
Reclassification of MW II to Lead I position	1,800	Yes
New Pick-up Truck Service Body	37,000	No
Maintenance Worker I	71,921	Yes
New Pick-up Truck	22,000	No
Surface Water Inspector	83,233	Yes
New Pick-up Truck for Surface Water Inspector	23,500	No
Surface Water Interns (2)	69,120	No
Program Clerk	64,229	Yes
Total	618,838	

Item(s) Requested But Not Approved

Description	Amount	On-Going
Emergency Projects	25,000	No
Seasonal Labor	16,000	No
WWTP Maintenance Technician	87,591	Yes
Wade Road Reservoir Mural	30,000	No
185 CFM Air Compressor	15,000	No
New Pick-up Truck	23,500	No
Back up Scada & PW Network Protection	16,000	No
Total	213,091	

FUND 401
WATER WORKS UTILITY OPERATIONS
Combined Water/Sewer/Surface Water

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 5,276,786	\$ 6,605,238	\$ 6,605,238	\$ 7,183,344	\$ 6,688,618	1.3%
<u>Revenue</u>						
Interlocal Grant	75,000	-	-	-	-	0.0%
Intergovernmental Revenue	8,287	-	-	9,611	205,000	100.0%
Water Service Fees	6,971,244	7,108,000	7,108,000	6,888,000	6,860,000	-3.5%
Storm Drainage Charges	2,004,943	2,500,000	2,500,000	2,000,000	2,800,000	12.0%
Pond Recovery	668,248	200,000	200,000	5,000	10,000	-95.0%
Sewer Service Fees	8,637,859	8,353,000	8,353,000	8,930,000	8,553,000	2.4%
Interest	169,463	120,000	120,000	70,000	80,000	-33.3%
Rents (Tower Leases)	13,995	18,000	18,000	15,870	15,870	-11.8%
Insurance Recovery	22,094	-	-	11,182	-	0.0%
Interfund Rents	64,926	64,926	64,926	64,926	64,926	0.0%
Miscellaneous Revenue	145,116	25,000	25,000	65,000	30,000	20.0%
Sale of Assets	435,903	-	-	366,625	-	0.0%
Transfer In	1,000,000	-	-	53,550	90,600	100.0%
TOTAL REVENUE	20,217,078	18,388,926	18,388,926	18,479,764	18,709,396	1.7%
<u>Expenditures</u>						
Salaries	3,172,435	3,457,861	3,457,861	3,576,594	4,142,931	19.8%
Overtime	101,445	69,950	69,950	84,151	72,400	3.5%
Social Security	247,439	256,509	256,509	277,994	303,075	18.2%
Retirement	231,582	266,531	266,531	280,765	212,358	-20.3%
Medical Insurance	600,225	687,520	687,520	664,741	783,732	14.0%
Workmen's Compensation	61,089	67,639	67,639	84,772	98,223	45.2%
Unemployment	6,478	6,799	6,799	7,295	9,795	44.1%
Uniforms	20,641	15,400	15,400	15,200	16,900	9.7%
Office & Operating	514,757	612,990	612,990	534,900	572,035	-6.7%
Fuel	118,351	82,500	82,500	81,000	91,500	10.9%
Purchased Water	964,129	990,000	990,000	990,000	1,080,000	9.1%
Inventory Supplies	3,895	5,000	5,000	6,000	6,000	20.0%
Small Tools	70,395	52,000	52,000	30,000	58,500	12.5%
Professional Services	1,109,613	935,965	935,965	738,568	863,150	-7.8%
Communication	29,542	58,800	58,800	22,300	36,600	-37.8%
Travel	6,559	11,000	11,000	3,300	8,500	-22.7%
Advertising	1,770	3,500	3,500	500	2,500	-28.6%
Rents	21,799	15,500	15,500	12,500	15,500	0.0%
Insurance	231,107	231,608	231,608	214,786	260,706	12.6%
Public Utilities	595,078	630,300	630,300	649,300	675,800	7.2%
Repairs & Maintenance	616,308	656,000	656,000	467,000	753,500	14.9%
Miscellaneous Expenses	43,170	468,220	468,220	301,489	185,920	-60.3%
State Taxes	565,542	545,000	545,000	540,000	565,000	3.7%
Operating Permits	51,265	165,000	165,000	80,000	85,000	-48.5%
City Taxes	1,687,208	1,729,245	1,729,245	1,676,000	1,743,397	0.8%
Capital Outlay	-	34,000	34,000	34,000	-	-100.0%
Interfund Repairs	204,440	238,064	238,064	268,000	344,767	44.8%
Other Interfund Services	982,001	1,047,286	1,047,286	1,038,958	1,060,883	1.3%
Transfer Out	6,439,326	6,294,377	6,294,377	6,294,377	6,717,215	6.7%
TOTAL EXPENDITURE	18,697,589	19,634,564	19,634,564	18,974,490	20,765,887	5.8%
Other Adjustments	387,069					
Ending Cash	7,183,344	5,359,600	5,359,600	6,688,618	4,632,127	-13.6%

FUND 402
WATER WORKS UTILITY CONSTRUCTION
Combined Water/Sewer/Surface Water

Purpose

The purpose of this fund is to track all capital projects associated with new construction or upgrades to the existing water, sewer and surface water infrastructure of the City.

2009 CAPITAL PROJECTS

W R&R Renewals & Replacements	500,000
W0000 Water Main Over-sizing	35,000
W0007 State Ave 136 th – 152 nd	50,000
W0402 67 th Ave NE: 100 th – 132 nd	60,000
W0502 45 Road	20,000
W0602 Edward Springs Baffles	100,000
W0603 PRV Rate of Flow	20,000
W0604 Spring/Collector Improvements	50,000
W0605 Lake Goodwin Well Development	15,000
W0607 AMR Infrastructure	800,000
W0705 Sunnyside Well #1 & 2 Improvements	100,000
W0804 Ebey Slough Water Main Extension	734,000
W0807 Fiber Optic Cable Installation	10,000
W0902 Edward Springs Booster Pump Building	200,000
W0903 SR9 Reservoir	250,000
Subtotal Water	2,944,000
S R&R Renewals & Replacements	300,000
S0000 Sewer Main Over-sizing	30,000
S0701 Smokey Point Blvd Extension	50,000
S0802 Carroll's Creek Generator	120,000
S0803 Cedarcrest Generator	120,000
S0901 WWTP Generator	300,000
S0903 Whiskey Ridge Sewer Extension	1,500,000
Subtotal Sewer	2,420,000
D R&R Renewals & Replacements	35,000
D0401 Regional Detention Pond	7,000,000
D0902 Jones Creek	15,000
Subtotal Surface Water	7,050,000
Total Program Requests	\$12,414,000

FUND 402
WATER WORKS UTILITY CONSTRUCTION
Combined Water/Sewer/Surface Water

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 3,296,340	\$ 7,143,358	\$ 7,143,358	\$ 1,018,967	\$ 2,099,305	-70.6%
<u>Revenue</u>						
Water Capital Improvements	996,277	2,000,000	2,000,000	250,000	700,000	-65.0%
Water Recovery Fees	10,371	10,000	10,000	3,000	5,000	-50.0%
Sewer Capital Improvements	1,115,210	2,400,000	2,400,000	255,000	900,000	-62.5%
Sewer Recovery	73,692	300,000	300,000	6,000	100,000	-66.7%
Interlocal	-	-	-	-	-	0.0%
Interest	56,768	24,923	24,923	59,722	16,567	-33.5%
Other Miscellaneous	-	-	-	-	-	0.0%
Transfer In	3,500,000	11,000,000	11,000,000	11,000,000	10,000,000	-9.1%
TOTAL REVENUE	5,752,318	15,734,923	15,734,923	11,573,722	11,721,567	-25.5%
						0.00%
<u>Expenditures</u>						
Capital Outlay	7,038,152	16,545,000	16,545,000	3,700,545	12,414,000	-25.0%
Transfer Out	1,000,000	-	-	6,792,839	-	0.0%
TOTAL EXPENDITURE	8,038,152	16,545,000	16,545,000	10,493,384	12,414,000	-25.0%
Other Adjustments	8,461					
Ending Cash	1,018,967	6,333,281	6,333,281	2,099,305	1,406,872	100.0%

**FUND 408
DROUGHT RELIEF BOND 1977
Debt Service**

Purpose

The fund accounts for the debt service requirement of the \$800,000 1977 Revenue Bond issued for the federal government for funding one-half the cost of the Stillaguamish well and water transmission main. Annual transfers are made from the Water/Sewer/Surface Water Operating Fund 401.

The City pays \$20,000 a year in principal and 5% interest. This debt issues retires in 2017.

Narrative

This budget includes the annual principal and interest payments.

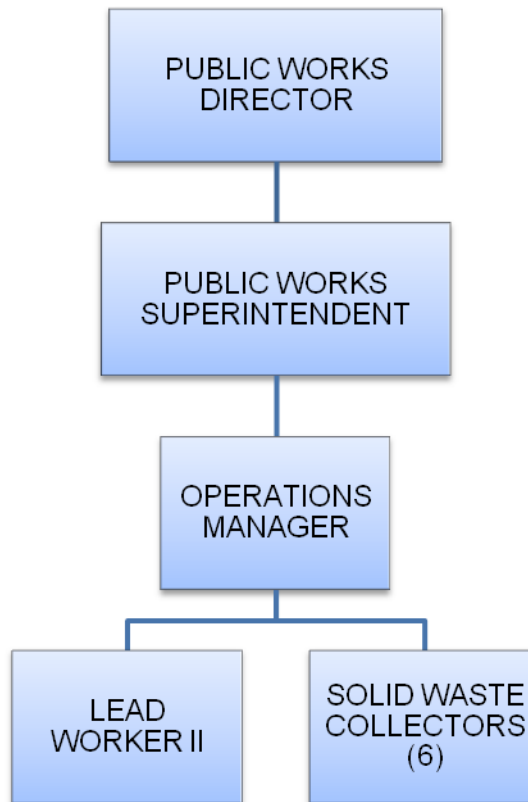
FUND 408
IN LIEN BONDS
1977 DROUGHT
Interest Rate: 5.0%

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
1978	\$ 20,000.00	\$ 36,888.88	\$ 56,888.88	\$ 780,000.00
1979	20,000.00	39,000.00	59,000.00	760,000.00
1980	20,000.00	38,000.00	58,000.00	740,000.00
1981	20,000.00	37,000.00	57,000.00	720,000.00
1982	20,000.00	36,000.00	56,000.00	700,000.00
1983	20,000.00	35,000.00	55,000.00	680,000.00
1984	20,000.00	34,000.00	54,000.00	660,000.00
1985	20,000.00	33,000.00	53,000.00	640,000.00
1986	20,000.00	32,000.00	52,000.00	620,000.00
1987	20,000.00	31,000.00	51,000.00	600,000.00
1988	20,000.00	30,000.00	50,000.00	580,000.00
1989	20,000.00	29,000.00	49,000.00	560,000.00
1990	20,000.00	28,000.00	48,000.00	540,000.00
1991	20,000.00	27,000.00	47,000.00	520,000.00
1992	20,000.00	26,000.00	46,000.00	500,000.00
1993	20,000.00	25,000.00	45,000.00	480,000.00
1994	20,000.00	24,000.00	44,000.00	460,000.00
1995	20,000.00	23,000.00	43,000.00	440,000.00
1996	20,000.00	22,000.00	42,000.00	420,000.00
1997	20,000.00	21,000.00	41,000.00	400,000.00
1998	20,000.00	20,000.00	40,000.00	380,000.00
1999	20,000.00	19,000.00	39,000.00	360,000.00
2000	20,000.00	18,000.00	38,000.00	340,000.00
2001	20,000.00	17,000.00	37,000.00	320,000.00
2002	20,000.00	16,000.00	36,000.00	300,000.00
2003	20,000.00	15,000.00	35,000.00	280,000.00
2004	20,000.00	14,000.00	34,000.00	260,000.00
2005	20,000.00	13,000.00	33,000.00	240,000.00
2006	20,000.00	12,000.00	32,000.00	220,000.00
2007	20,000.00	11,000.00	31,000.00	200,000.00
2008	20,000.00	10,000.00	30,000.00	180,000.00
2009	20,000.00	9,000.00	29,000.00	160,000.00
2010	20,000.00	8,000.00	28,000.00	140,000.00
2011	20,000.00	7,000.00	27,000.00	120,000.00
2012	20,000.00	6,000.00	26,000.00	100,000.00
2013	20,000.00	5,000.00	25,000.00	80,000.00
2014	20,000.00	4,000.00	24,000.00	60,000.00
2015	20,000.00	3,000.00	23,000.00	40,000.00
2016	20,000.00	2,000.00	22,000.00	20,000.00
2017	20,000.00	1,000.00	21,000.00	-
TOTAL	\$ 800,000.00	\$ 816,888.88	\$ 1,616,888.88	

FUND 408
DROUGHT RELIEF BOND 1977
Debt Service

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 24,557	\$ 25,357	\$ 25,357	\$ 25,422	\$ 25,822	1.8%
<u>Revenue</u>						
Interest	865	800	800	400	800	0.0%
Transfer In	30,000	29,000	29,000	29,000	28,000	-3.4%
TOTAL REVENUE	30,865	29,800	29,800	29,400	28,800	-3.4%
<u>Expenditures</u>						
Debt Service - Principal	20,000	20,000	20,000	20,000	20,000	0.0%
Debt Service - Interest	10,000	9,000	9,000	9,000	8,000	-11.1%
TOTAL EXPENDITURE	30,000	29,000	29,000	29,000	28,000	-3.4%
Ending Cash	25,422	26,157	26,157	25,822	26,622	1.8%

SOLID WASTE



**FUND 410
SOLID WASTE****Mission/Function**

Cost of collection and disposal of commercial and residential solid waste from 7,500 homes and businesses as well as curbside recycling program within City limits.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Solid Waste Collector Lead	1	1	1
Solid Waste Collectors	6	6	6
TOTAL - SOLID WASTE	7	7	7

Narrative

Salaries in this fund include wages for Public Works staff.

Operating supplies include general office supplies and the cost of container replacements and additional containers for new accounts.

Professional services include the recycling contract with Waste Management for the City's recycling program.

Tipping fees are the costs associated with dumping the garbage trucks at the county landfill.

Interfund repairs include the cost allocation from the Fleet department for the rental and replacement of all vehicles used by the Solid Waste Department.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement. In addition this category also includes the cost allocation from Finance, Utility Billing, City Clerk, Executive, HR & Community Information Officer.

Approved Budget Requests

None

FUND 410 SOLID WASTE

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 1,273,303	\$ 1,570,377	\$ 1,570,377	\$ 2,050,701	\$ 1,656,320	5.5%
<u>Revenue</u>						
DOE Grant	29,307	-	-	-	-	0.0%
Garbage Collection Service	4,196,250	3,900,000	3,900,000	4,000,000	4,500,000	15.4%
Garbage Tags	12,662	20,000	20,000	10,000	10,000	-50.0%
Interest	42,809	35,000	35,000	25,000	30,000	-14.3%
Interest on Interfund Loans	22,965	20,000	20,000	5,000	8,000	-60.0%
Miscellaneous Revenue	(783)	-	-	500	-	0.0%
TOTAL REVENUE	4,303,210	3,975,000	3,975,000	4,040,500	4,548,000	14.4%
<u>Expenditures</u>						
Salaries	463,634	480,604	480,604	487,564	535,594	11.4%
Overtime	16,113	8,300	8,300	14,100	8,300	0.0%
Social Security	36,545	35,974	35,974	37,607	39,740	10.5%
Retirement	33,927	37,679	37,679	39,337	28,406	-24.6%
Medical Insurance	113,346	121,636	121,636	121,630	135,271	11.2%
Workmen's Compensation	10,704	11,812	11,812	13,233	15,226	28.9%
Unemployment	946	961	961	1,004	1,159	20.6%
Uniforms	3,223	3,100	3,100	2,200	2,500	-19.4%
Office & Operating	80,676	121,500	121,500	120,200	121,000	-0.4%
Fuel	97,309	110,000	110,000	85,000	100,000	-9.1%
Small Tools	-	500	500	500	500	0.0%
Professional Services	922,325	825,000	825,000	793,000	815,000	-1.2%
Communication	274	500	500	300	500	0.0%
Travel	17	200	200	-	200	0.0%
Advertising	-	800	800	100	800	0.0%
Rents	-	200	200	-	200	0.0%
Insurance	37,491	40,000	40,000	34,843	39,210	-2.0%
Repairs & Maintenance	7,936	20,000	20,000	30,500	53,000	165.0%
Miscellaneous Expenses	1,574	3,500	3,500	1,200	3,000	-14.3%
Tipping Fees	1,246,647	1,400,000	1,400,000	1,305,000	1,650,000	17.9%
State Taxes	177,107	160,000	160,000	181,000	170,000	6.3%
City Taxes	236,393	221,887	739,623	740,000	588,913	-20.4%
Capital Outlay	-	-	-	-	-	0.0%
Interfund Rents	10,159	10,159	10,159	10,159	10,159	0.0%
Interfund Repairs & Maintenance	119,215	121,428	121,428	120,000	157,118	29.4%
Other Interfund Services	273,863	299,271	299,271	296,404	306,099	2.3%
Transfer Out	-	-	-	-	-	0.0%
TOTAL EXPENDITURE	3,889,424	4,035,011	4,552,747	4,434,881	4,781,895	5.0%
Interfund Loan Payoff and Other Misc Adjustments	363,612					
Ending Cash	2,050,701	1,510,366	992,630	1,656,320	1,422,425	43.3%

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GOLF COURSE



FUND 420 GOLF COURSE OPERATIONS

The mission of the Cedarcrest Golf Course is to be committed to customer service and ensuring a challenge with top quality playing conditions for all skill levels and ages.

The 2010 budget reflects three distinctive areas of operations including Administration, Pro-Shop Services and Maintenance. The golf course is open to the public year round.

Revenues are derived from annual passes and "punch card" sales, green fees, tournament fees, merchandise sales, cart rentals and the lease of the restaurant.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Golf Pro	1	1	1
Golf Course Superintendent	1	1	1
Lead Worker II	0	1	1
Maintenance Worker II	3	2	2
Equipment Mechanic (Formerly Sr. Mechanic)	1	1	1
TOTAL - GOLF COURSE	6	6	6

Narrative

Office and operating supplies include all office, operating and course supplies including fertilizers, pesticides, course accessories, soil, sand supplies, fuel, small tools, irrigation and drainage materials.

Inventory supplies include supplies purchased to maintain the equipment used at the golf course.

This budget also includes costs for communication, advertising, travel conferences, insurance and utilities.

Debt service principal and interest include the payment on the 2007T LTGO Refunded bond issue for golf course renovations, the 2003 Private Placement bond issued for construction of the restaurant and the remodel of the pro-shop and the annual payment on LID 12.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

2003 LTGO Taxable Private Placement Bond
Restaurant & Pro-Shop Remodel
Interest Rate: 5.250%

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
	\$ -	\$ -	\$ -	\$ 1,740,982.00
2003	26,703.86	29,521.66	56,225.52	1,714,278.14
2004	79,091.24	89,585.32	168,676.56	1,635,186.90
2005	83,663.74	85,012.82	168,676.56	1,551,523.16
2006	88,227.35	80,449.21	168,676.56	1,463,295.81
2007	93,039.87	75,636.69	168,676.56	1,370,255.94
2008	97,909.35	70,767.21	168,676.56	1,272,346.59
2009	103,455.60	65,220.96	168,676.56	1,168,890.99
2010	109,098.82	59,577.74	168,676.56	1,059,792.17
2011	115,049.82	53,626.74	168,676.56	944,742.35
2012	121,185.04	47,491.52	168,676.56	823,557.31
2013	127,935.75	40,740.81	168,676.56	695,621.56
2014	134,914.26	33,762.30	168,676.56	560,707.30
2015	142,273.46	26,403.10	168,676.56	418,433.84
2016	149,974.25	18,702.31	168,676.56	268,459.59
2017	158,214.71	10,461.85	168,676.56	110,244.88
2018	110,244.88	2,205.89	112,450.77	-
TOTAL	\$ 1,740,982.00	\$ 789,166.13	\$ 2,530,148.13	

FUND 420
BOND REDEMPTION
2007T LIMITED TAX GENERAL OBLIGATION REFUNDING BONDS
Cedarcrest Golf Course Renovation

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2007	\$ 145,000.00	5.290%	\$ 57,748.85	\$ 202,748.85	\$ 1,975,000.00
2008	95,000.00	5.260%	107,189.00	202,189.00	1,880,000.00
2009	100,000.00	5.160%	102,192.00	202,192.00	1,780,000.00
2010	110,000.00	6.000%	97,032.00	207,032.00	1,670,000.00
2011	115,000.00	6.000%	90,432.00	205,432.00	1,555,000.00
2012	120,000.00	6.000%	83,532.00	203,532.00	1,435,000.00
2013	130,000.00	5.187%	76,332.00	206,332.00	1,305,000.00
2014	146,250.00	5.187%	69,588.90	215,838.90	1,158,750.00
2015	146,250.00	5.187%	69,588.90	215,838.90	1,012,500.00
2016	146,250.00	5.187%	69,588.90	215,838.90	866,250.00
2017	146,250.00	5.434%	69,588.90	215,838.90	720,000.00
2018	180,000.00	5.434%	37,800.00	217,800.00	540,000.00
2019	180,000.00	5.434%	37,800.00	217,800.00	360,000.00
2020	180,000.00	5.434%	37,800.00	217,800.00	180,000.00
2021	180,000.00	5.250%	37,800.00	217,800.00	-
TOTAL	<u>\$ 2,120,000.00</u>		<u>\$ 1,044,013.45</u>	<u>\$ 3,164,013.45</u>	

FUND 420
GOLF COURSE OPERATIONS

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>Revenue</u>						
Merchandise Sales	99,224	105,000	105,000	105,000	105,000	0.0%
Tournament Fees	61,078	55,000	55,000	29,000	30,000	-45.5%
Green Fees	688,582	650,000	650,000	650,000	650,000	0.0%
Membership Fees	89,367	90,000	90,000	90,000	90,000	0.0%
Interest	455	500	500	-	-	-100.0%
Golf Cart Lease	189,446	230,000	230,000	198,000	198,000	-13.9%
Pull Cart Lease	11,481	10,000	10,000	10,000	10,000	0.0%
Long Term Lease	52,559	52,000	52,000	17,520	65,000	25.0%
Insurance Recoveries	2,781	-	-	-	-	0.0%
Miscellaneous Revenue	2,807	-	-	(4,452)	-	0.0%
Restaurant Reimbursement	1,777	2,000	2,000	(276)	-	-100.0%
Interfund Loan Receipts	-	-	-	-	288,585	100.0%
Transfer In	635,098	254,993	243,993	243,993	-	-100.0%
TOTAL REVENUE	1,834,655	1,449,493	1,438,493	1,338,785	1,436,585	-0.1%
<u>Expenditures</u>						
Salaries	439,935	487,712	487,712	502,187	500,175	2.6%
Overtime	2,591	2,500	2,500	4,000	2,500	0.0%
Social Security	33,997	36,519	36,519	36,519	37,971	4.0%
Retirement	28,107	29,815	29,815	29,815	20,777	-30.3%
Medical Insurance	55,387	59,118	59,118	59,118	61,912	4.7%
Workmen's Compensation	13,058	14,325	14,325	14,325	16,522	15.3%
Unemployment	918	1,211	1,211	1,211	1,157	-4.5%
Uniforms	4,804	5,200	5,200	5,020	5,200	0.0%
Office & Operating	64,969	64,000	64,000	59,500	60,000	-6.3%
Fuel	28,547	25,000	25,000	20,000	25,000	0.0%
Inventory Supplies	69,430	32,000	32,000	41,000	41,000	28.1%
Small Tools	5,670	3,500	1,000	1,000	1,000	0.0%
Professional Services	3,140	6,500	6,500	3,700	4,000	-38.5%
Communication	3,553	4,150	4,150	4,100	4,100	-1.2%
Travel	-	650	650	-	500	-23.1%
Advertising	14,104	14,500	14,500	10,000	11,000	-24.1%
Operating Rents	33,345	36,982	36,982	33,500	33,500	-9.4%
Insurance	22,597	22,597	22,597	22,597	23,633	4.6%
Public Utilities	36,599	33,500	33,500	35,500	35,500	6.0%
Repairs & Maintenance	29,154	31,500	29,500	28,000	28,000	-5.1%
Miscellaneous Expenses	13,712	28,750	28,750	78,655	60,500	110.4%
State Taxes	5,206	4,500	4,500	4,500	4,500	0.0%
Capital Outlay	-	8,000	1,500	1,500	-	-100.0%
Debt Service - Principal	194,462	203,456	203,456	203,456	219,099	7.7%
Debt Service - Interest	201,465	232,413	232,413	202,513	176,610	-24.0%
Debt Issue Cost	1,982	500	500	500	304	-39.2%
Interfund Repairs & Maintenance	3,586	3,577	3,577	3,577	7,612	112.8%
Other Interfund Services	51,573	57,018	57,018	57,018	54,513	-4.4%
TOTAL EXPENDITURE	1,361,891	1,449,493	1,438,493	1,462,811	1,436,585	-0.1%
Interfund Loan and Adjustments	(472,764)	-	-	124,026	-	
Ending Cash	-	-	-	-	-	0.0%

FUND 450
UTILITY REVENUE & ULID DEBT SERVICE
Debt Service

Purpose

The Utility Reserve and ULID Debt Service fund accounts for the debt service of revenue and ULID assessment backed bonds as well as various federal and state loan programs. The fund services debt of the 1998 refunding bond issue, the 2004 refunding bond issue and various federal and state loans for physical plant construction/upgrades. Fund revenues consist of payments on ULID assessments and transfers from the Water Works Utility Fund 401.

FUND 450
WATER/SEWER REVENUE BOND
2004 REFUNDED
(Refunding of the 93 Refunded)

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2004	\$ 1,345,000.00	2.00%	\$ 130,613.38	\$ 1,475,613.38	\$ 10,210,000.00
2005	1,465,000.00	3.00%	352,300.00	1,817,300.00	8,745,000.00
2006	1,495,000.00	3.00%	308,350.00	1,803,350.00	7,250,000.00
2007	1,315,000.00	3.00%	263,500.00	1,578,500.00	5,935,000.00
2008	1,330,000.00	3.50%	224,050.00	1,554,050.00	4,605,000.00
2009	1,340,000.00	3.50%	177,500.00	1,517,500.00	3,265,000.00
2010	1,340,000.00	4.00%	130,600.00	1,470,600.00	1,925,000.00
2011	1,325,000.00	4.00%	77,000.00	1,402,000.00	600,000.00
2012	600,000.00	4.00%	24,000.00	624,000.00	-
TOTAL	\$ 11,555,000.00		\$ 1,687,913.38	\$ 13,242,913.38	

**FUND 450
WATER/SEWER REVENUE BOND
1998 REFUNDED**

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
1999	\$ 40,000.00	3.250%	\$ 212,115.00	\$ 252,115.00	\$ 4,860,000.00
2000	40,000.00	3.500%	210,815.00	250,815.00	4,820,000.00
2001	40,000.00	3.700%	209,415.00	249,415.00	4,780,000.00
2002	40,000.00	3.800%	207,935.00	247,935.00	4,740,000.00
2003	45,000.00	3.900%	206,415.00	251,415.00	4,695,000.00
2004	45,000.00	4.000%	204,660.00	249,660.00	4,650,000.00
2005	200,000.00	4.050%	202,860.00	402,860.00	4,450,000.00
2006	200,000.00	4.100%	194,760.00	394,760.00	4,250,000.00
2007	430,000.00	4.200%	186,560.00	616,560.00	3,820,000.00
2008	480,000.00	4.250%	168,500.00	648,500.00	3,340,000.00
2009	540,000.00	4.300%	148,100.00	688,100.00	2,800,000.00
2010	610,000.00	4.375%	124,880.00	734,880.00	2,190,000.00
2011	715,000.00	4.450%	98,192.50	813,192.50	1,475,000.00
2012	1,475,000.00	4.500%	66,375.00	1,541,375.00	-
TOTAL	<u>\$ 4,900,000.00</u>		<u>\$ 2,441,582.50</u>	<u>\$ 7,341,582.50</u>	

FUND 450
2005 W/S REVENUE BONDS
\$48,355,000
(April - October Payments)

YEAR	PRINCIPAL	YIELD	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2005	\$ -		\$ 784,907.68	\$ 784,907.68	\$48,355,000.00
2006	-		2,335,262.50	2,335,262.50	48,355,000.00
2007	-		2,335,262.50	2,335,262.50	48,355,000.00
2008	-		2,335,262.50	2,335,262.50	48,355,000.00
2009	-		2,335,262.50	2,335,262.50	48,355,000.00
2010	-		2,335,262.50	2,335,262.50	48,355,000.00
2011	-		2,335,262.50	2,335,262.50	48,355,000.00
2012	-		2,335,262.50	2,335,262.50	48,355,000.00
2013	2,060,000.00	3.750%-4.500%	2,293,993.75	4,353,993.75	46,295,000.00
2014	2,145,000.00	4.000%	2,209,825.00	4,354,825.00	44,150,000.00
2015	2,240,000.00	4.000%-5.250%	2,113,906.25	4,353,906.25	41,910,000.00
2016	2,350,000.00	5.000%	2,002,137.50	4,352,137.50	39,560,000.00
2017	2,475,000.00	4.000%-5.125%	1,880,106.25	4,355,106.25	37,085,000.00
2018	2,600,000.00	4.000%-5.000%	1,752,050.00	4,352,050.00	34,485,000.00
2019	2,735,000.00	4.000%-5.000%	1,619,025.00	4,354,025.00	31,750,000.00
2020	2,875,000.00	5.000%	1,478,900.00	4,353,900.00	28,875,000.00
2021	3,020,000.00	5.000%	1,331,525.00	4,351,525.00	25,855,000.00
2022	3,175,000.00	5.000%	1,176,650.00	4,351,650.00	22,680,000.00
2023	3,340,000.00	5.000%	1,013,775.00	4,353,775.00	19,340,000.00
2024	3,510,000.00	4.250%-5.000%	844,081.25	4,354,081.25	15,830,000.00
2025	3,675,000.00	4.400%	677,037.50	4,352,037.50	12,155,000.00
2026	3,855,000.00	5.000%	499,812.50	4,354,812.50	8,300,000.00
2027	4,050,000.00	5.000%	302,187.50	4,352,187.50	4,250,000.00
2028	4,250,000.00	4.375%-5.125%	100,468.75	4,350,468.75	-
TOTAL	\$48,355,000.00		\$38,427,226.43	\$ 86,782,226.43	

FUND 450
WWTP PRE-CONSTRUCTION
PUBLIC WORKS TRUST FUND LOAN
PW-01-691-PRE-114
Interest Rate: 0.5%

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2002	\$ -	\$ 333.33	\$ 333.33	\$ 1,000,000.00
2003	52,631.57	4,857.64	57,489.21	947,368.43
2004	52,631.57	4,736.84	57,368.41	894,736.86
2005	52,631.57	4,473.68	57,105.25	842,105.29
2006	52,631.57	4,210.52	56,842.09	789,473.72
2007	52,631.57	3,947.37	56,578.94	736,842.15
2008	52,631.62	3,684.21	56,315.83	684,210.53
2009	52,631.58	3,421.05	56,052.63	631,578.95
2010	52,631.58	3,157.89	55,789.47	578,947.37
2011	52,631.58	2,894.73	55,526.31	526,315.79
2012	52,631.58	2,631.57	55,263.15	473,684.21
2013	52,631.58	2,368.43	55,000.01	421,052.63
2014	52,631.58	2,105.27	54,736.85	368,421.05
2015	52,631.58	1,842.11	54,473.69	315,789.47
2016	52,631.58	1,578.95	54,210.53	263,157.89
2017	52,631.57	1,315.79	53,947.36	210,526.32
2018	52,631.58	1,052.63	53,684.21	157,894.74
2019	52,631.58	789.48	53,421.06	105,263.16
2020	52,631.58	526.32	53,157.90	52,631.58
2021	52,631.58	263.16	52,894.74	(0.00)
TOTAL	\$ 1,000,000.00	\$ 50,190.97	\$ 1,050,190.97	

FUND 450
WWTP UPGRADE
PUBLIC WORKS TRUST FUND LOAN
PW-02-691-033

Interest Rate: 0.5%

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2003	\$ -	\$ 24,868.05	\$ 24,868.05	\$ 9,500,000.00
2004	500,000.01	43,000.00	543,000.01	8,999,999.99
2005	500,000.01	45,000.00	545,000.01	8,999,999.98
2006	529,411.77	44,256.95	573,668.72	8,470,588.21
2007	529,411.77	42,352.95	571,764.72	7,941,176.44
2008	529,411.77	39,705.87	569,117.64	7,411,764.67
2009	529,411.77	37,058.82	566,470.59	6,882,352.90
2010	529,411.76	34,411.76	563,823.52	6,352,941.14
2011	529,411.77	31,764.71	561,176.48	5,823,529.37
2012	529,411.76	29,117.66	558,529.42	5,294,117.61
2013	529,411.77	26,470.60	555,882.37	4,764,705.84
2014	529,411.76	23,823.52	553,235.28	4,235,294.08
2015	529,411.77	21,176.46	550,588.23	3,705,882.31
2016	529,411.76	18,529.41	547,941.17	3,176,470.55
2017	529,411.77	15,882.35	545,294.12	2,647,058.78
2018	529,411.76	13,235.29	542,647.05	2,117,647.02
2019	529,411.77	10,588.25	540,000.02	1,588,235.25
2020	529,411.76	7,941.17	537,352.93	1,058,823.49
2021	529,411.77	5,294.11	534,705.88	529,411.72
2022	529,411.72	2,647.06	532,058.78	0.00
TOTAL	<u>\$ 10,000,000.00</u>	<u>\$ 517,124.99</u>	<u>\$ 10,517,124.99</u>	

FUND 450
WWTP UPGRADE PHASE II
PUBLIC WORKS TRUST FUND LOAN
PW-04-691-045

Interest Rate: 0.5%

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2004				\$ -
2005	-	45,979.17	45,979.17	10,000,000.00
2006	526,315.80	49,305.56	575,621.36	9,473,684.20
2007	526,315.80	47,368.43	573,684.23	8,947,368.40
2008	526,315.77	44,736.84	571,052.61	8,421,052.63
2009	526,315.79	42,105.27	568,421.06	7,894,736.84
2010	526,315.79	39,473.68	565,789.47	7,368,421.05
2011	526,315.79	36,842.12	563,157.91	6,842,105.26
2012	526,315.79	34,210.53	560,526.32	6,315,789.47
2013	526,315.79	31,578.96	557,894.75	5,789,473.68
2014	526,315.79	28,947.36	555,263.15	5,263,157.89
2015	526,315.78	26,315.80	552,631.58	4,736,842.11
2016	526,315.79	23,684.20	549,999.99	4,210,526.32
2017	526,315.79	21,052.64	547,368.43	3,684,210.53
2018	526,315.79	18,421.04	544,736.83	3,157,894.74
2019	526,315.79	15,789.47	542,105.26	2,631,578.95
2020	526,315.79	13,157.88	539,473.67	2,105,263.16
2021	526,315.79	10,526.32	536,842.11	1,578,947.37
2022	526,315.79	7,894.73	534,210.52	1,052,631.58
2023	526,315.79	5,263.16	531,578.95	526,315.79
2024	526,315.79	2,631.57	528,947.36	(0.00)
TOTAL	\$ 10,000,000.00	\$ 545,284.73	\$ 10,545,284.73	

FUND 450
STILLAGUAMISH WATER SYSTEM IMPROVEMENTS
DRINKING WATER REVOLVING FUND LOAN (FEDERAL)
Interest Rate: 1.50%

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2004	\$ -	\$ 4,773.19	\$ 4,773.19	\$ 1,459,947.15
2005	76,839.34	15,726.61	92,565.95	1,383,107.81
2006	222,397.83	47,492.98	269,890.81	3,780,762.83
2007	222,397.78	56,711.45	279,109.23	3,558,365.05
2008	222,397.82	53,375.48	275,773.30	3,335,967.23
2009	222,397.82	50,039.49	272,437.31	3,113,569.41
2010	222,397.82	46,703.53	269,101.35	2,891,171.59
2011	222,397.81	43,367.57	265,765.38	2,668,773.78
2012	222,397.82	40,031.61	262,429.43	2,446,375.96
2013	222,397.81	36,695.64	259,093.45	2,223,978.15
2014	222,397.82	33,359.67	255,757.49	2,001,580.33
2015	222,397.81	30,023.70	252,421.51	1,779,182.52
2016	222,397.82	26,687.74	249,085.56	1,556,784.70
2017	222,397.81	23,351.78	245,749.59	1,334,386.89
2018	222,397.82	20,015.79	242,413.61	1,111,989.07
2019	222,397.81	16,679.84	239,077.65	889,591.26
2020	222,397.82	13,343.87	235,741.69	667,193.44
2021	222,397.81	10,007.89	232,405.70	444,795.63
2022	222,397.82	6,671.92	229,069.74	222,397.81
2023	222,397.81	3,335.98	225,733.79	0.00
TOTAL	\$ 4,080,000.00	\$ 578,395.73	\$ 4,658,395.73	

FUND 450
EDWARD SPRINGS RESEVOIR COVER & LINER
DRINKING WATER REVOLVING FUND LOAN (FEDERAL)
Interest Rate: 5.0%

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
1999	\$ -	\$ 11,489.63	\$ 11,489.63	\$ 442,481.26
2000	23,288.48	22,005.86	45,294.34	419,192.78
2001	23,288.48	20,959.64	44,248.12	395,904.30
2002	23,288.48	19,795.22	43,083.70	372,615.82
2003	23,288.48	18,630.79	41,919.27	349,327.34
2004	23,288.48	17,466.37	40,754.85	326,038.86
2005	23,288.48	16,301.94	39,590.42	302,750.38
2006	23,288.48	15,137.51	38,425.99	279,461.90
2007	23,288.48	13,973.09	37,261.57	256,173.42
2008	23,288.49	12,808.67	36,097.16	232,884.93
2009	23,288.48	11,644.25	34,932.73	209,596.45
2010	23,288.49	10,479.82	33,768.31	186,307.96
2011	23,288.49	9,315.39	32,603.88	163,019.47
2012	23,288.49	8,150.97	31,439.46	139,730.98
2013	23,288.48	6,986.55	30,275.03	116,442.50
2014	23,288.49	5,822.12	29,110.61	93,154.01
2015	23,288.49	4,657.70	27,946.19	69,865.52
2016	23,288.49	3,493.28	26,781.77	46,577.03
2017	23,288.48	2,328.85	25,617.33	23,288.55
2018	23,288.55	1,164.42	24,452.97	0.00
TOTAL	\$ 442,481.26	\$ 232,612.07	\$ 675,093.33	

FUND 450
UTILITY REVENUE & ULID DEBT SERVICE
Debt Service

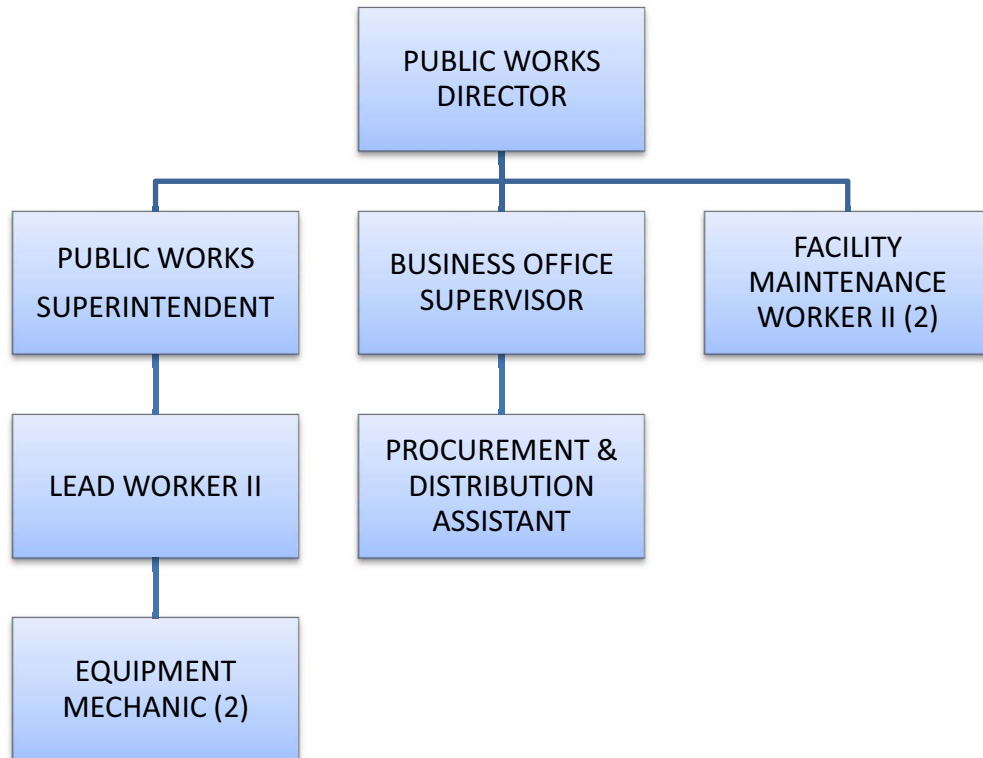
Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 3,431,160	\$ 17,834,141	\$ 17,834,141	\$ 24,413,314	\$ 13,823,063	-22.5%
<u>Revenue</u>						
Investment Interest	1,090,392	500,000	500,000	410,049	500,000	0.0%
Interest & Penalties	4,749	-	-	-	-	0.0%
Principal Special Assessment	13,274	5,000	5,000	5,000	5,000	0.0%
Transfer In	6,066,669	6,059,677	6,059,677	6,059,676	5,194,124	-14.3%
TOTAL REVENUE	7,175,084	6,564,677	6,564,677	6,474,725	5,699,124	-13.2%
<u>Expenditures</u>						
Miscellaneous Expense	3,765	3,800	3,800	3,800	3,800	0.0%
Debt Service - Principal	3,184,545	3,254,546	3,254,546	3,254,545	2,555,332	-21.5%
Debt Service - Interest	2,882,123	2,805,131	2,805,131	2,805,131	2,638,792	-5.9%
Debt Issue Cost	607	1,500	1,500	1,500	1,500	0.0%
Transfer Out	3,500,000	11,000,000	11,000,000	11,000,000	10,000,000	-9.1%
TOTAL EXPENDITURE	9,571,040	17,064,977	17,064,977	17,064,976	15,199,424	-10.9%
Other Adjustments						
Ending Cash	1,035,204	7,333,841	7,333,841	13,823,063	4,322,763	-41.1%

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INTERNAL SERVICE FUNDS



FLEET & FACILITIES SERVICES



FUND 501 FLEET SERVICES

Mission/Function

The Fleet Services mission is to maintain the City's fleet equipment, both automotive and other small equipment, in a safe and efficient manner.

This appropriation accounts for the cost associated with the maintenance, repair and replacement of the City vehicle and equipment fleet. This fund is also responsible for the purchasing and tracking of three stores facility.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Fleet/Facilities Manager	0.5	0.5	0
Lead Worker II	1	1	1
Equipment Mechanic	2	2	2
Procurement Assistant	1	1	1
TOTAL - FLEET SERVICES	4.5	4.5	4

Changes to Headcount

In 2009, the Fleet/Facilities Manager position was dissolved.

Narrative

Office and operating supplies include the cost of office supplies, supplies for maintenance on vehicles and the purchase of small tools.

This budget also includes cost associated with liability insurance, utility costs, training, and travel expenses.

Capital Outlay includes the purchase of all vehicles and equipment requested by all of the departments during the budget process. These purchases are funded by operating transfers from each of the requesting departments. Items to be purchased are listed below under Approved Budget Requests.

Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement. In addition this category also includes the cost allocation from Finance, City Clerk, Executive, HR and Community Information Officer.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**FUND 501
FLEET SERVICES**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 1,530,022	\$ 1,033,158	\$ 1,033,158	\$ 964,242	\$ 109,889	-89.4%
<u>Revenue</u>						
Investment Interest	30,594	30,000	30,000	6,000	30,000	0.0%
Insurance Recovery	74,683	5,000	5,000	10,174	5,000	0.0%
Disposition of Capital Assets	-	-	-	4,933	-	0.0%
Equipment Rental	-	-	-	-	-	0.0%
Equipment Replacement	435,193	566,054	566,054	506,307	723,610	27.8%
Sales - Central Stores	32,389	40,000	40,000	35,000	40,000	0.0%
Miscellaneous	4,776	-	-	3,638	-	0.0%
Transfer-In	280,462	110,000	110,000	-	-	-100.0%
TOTAL REVENUE	858,097	751,054	751,054	566,052	798,610	6.3%
<u>Expenditures</u>						
Salaries	283,279	308,640	308,640	308,640	263,881	-14.5%
Overtime	3,530	4,000	4,000	2,000	3,000	-25.0%
Social Security	21,674	23,342	23,342	23,342	19,943	-14.6%
Retirement	20,686	24,198	24,198	24,198	13,958	-42.3%
Medical Insurance	54,882	61,310	61,310	61,310	56,635	-7.6%
Workmen's Compensation	6,487	7,178	7,178	7,178	7,921	10.4%
Unemployment	573	617	617	617	634	2.8%
Uniforms	4,075	4,895	4,895	3,800	4,300	-12.2%
Office & Operating	11,568	10,375	10,375	10,600	10,500	1.2%
Fuel Consumed	1,219	2,000	2,000	1,500	2,000	0.0%
Inventory Supplies	204,316	160,000	160,000	170,000	160,000	0.0%
Small Tools	12,297	20,000	20,000	18,000	20,000	0.0%
Professional Services	108	500	500	500	500	0.0%
Communication	1,155	1,000	1,000	1,300	1,300	30.0%
Travel	973	1,000	1,000	700	800	-20.0%
Advertising	-	500	500	400	500	0.0%
Operating Rental	2,563	5,800	5,800	2,000	3,500	-39.7%
Insurance	3,595	4,000	4,000	3,341	3,760	-6.0%
Public Utilities	4,060	3,200	3,200	35,000	3,800	18.8%
Repairs & Maintenance	104,450	60,000	60,000	55,000	70,000	16.7%
Miscellaneous	14,842	14,500	14,500	8,500	16,300	12.4%
Capital Outlay	610,095	298,500	298,500	176,005	-	-100.0%
Interfund Rent	13,717	13,717	13,717	13,717	13,717	0.0%
Interfund Repairs & Maintenance	-	-	-	-	-	0.0%
Other Interfund	52,587	52,757	52,757	52,757	49,295	-6.6%
Transfer-Out	-	-	440,000	440,000	-	-100.0%
TOTAL EXPENDITURE	1,432,731	1,082,029	1,522,029	1,420,405	726,244	-52.3%
Other Adjustments (accruals)	8,854					
Ending Cash	964,242	702,183	262,183	109,889	182,255	-30.5%

**FUND 502
FACILITIES MAINTENANCE****Mission/Function**

The mission of Facilities Maintenance is to provide timely, cost effective building maintenance services to the various departments and buildings in the City of Marysville.

This appropriation accounts for the cost associated with the maintenance and repair of city buildings. The revenue into the fund is generated through charge out of hours worked by the facility maintenance department.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Fleet/Facilities Manager	0.5	0.5	0
Maintenance Worker II	2	2	2
TOTAL - FACILITY MAINTENANCE	2.5	2.5	2

Changes to Headcount

In 2009, the Fleet/Facilities Manager position was dissolved

Narrative

Department salaries include two maintenance workers.

This budget includes costs associated with the general maintenance of the various city facilities. If improvements are requested by the departments, costs are charged direct to their budget.

Approved Budget Requests

None

Item(s) Requested But Not Approved

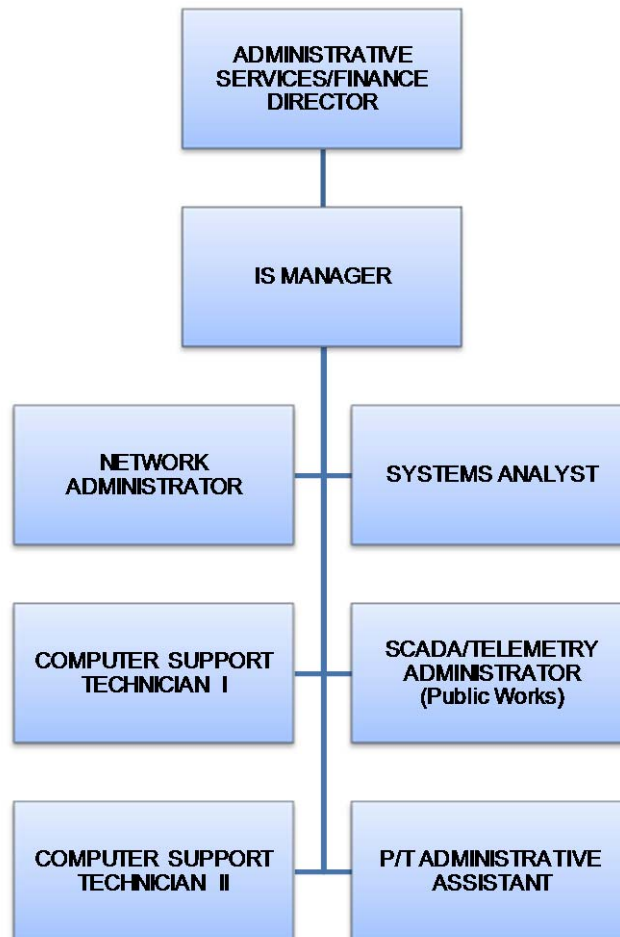
None

**FUND 502
FACILITIES MAINTENANCE**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 3,091	\$ 2,001	\$ 2,001	\$ 5,152	\$ 12,050	502.2%
<u>Revenue</u>						
Investment Interest	106	300	300	250	200	-33.3%
Building Maintenance	262,001	295,590	295,590	256,008	224,626	-24.0%
TOTAL REVENUE	262,107	295,890	295,890	256,258	224,826	-24.0%
<u>Expenditures</u>						
Salaries	163,784	178,550	178,550	158,520	133,939	-25.0%
Overtime	6,192	7,000	7,000	4,730	5,000	-28.6%
Social Security	13,141	13,517	13,517	12,462	10,112	-25.2%
Retirement	12,521	13,998	13,998	11,194	7,085	-49.4%
Medical Insurance	27,257	34,335	34,335	25,786	29,495	-14.1%
Workmen's Compensation	3,388	3,972	3,972	3,872	3,983	0.3%
Unemployment	347	357	357	329	322	-9.8%
Uniforms	801	900	900	800	800	-11.1%
Office & Operating	6,390	8,500	8,500	3,000	5,000	-41.2%
Fuel Consumed	3,964	4,000	4,000	4,000	4,000	0.0%
Small Tools	827	2,000	2,000	2,000	2,000	0.0%
Professional Services	108	-	-	-	-	0.0%
Communication	484	400	400	350	400	0.0%
Travel	-	500	500	-	500	0.0%
Operating Rental	447	4,000	4,000	500	2,000	-50.0%
Miscellaneous	839	1,600	1,600	300	900	-43.8%
Capital Outlay	-	-	-	-	-	0.0%
Interfund Rent	1,957	1,957	1,957	1,957	1,957	0.0%
Interfund Repairs & Maintenance	2,013	2,439	2,439	2,439	1,734	-28.9%
Other Interfund	15,586	17,564	17,564	17,121	16,796	-4.4%
TOTAL EXPENDITURE	260,046	295,589	295,589	249,360	226,023	-23.5%
Ending Cash	5,152	2,302	2,302	12,050	10,853	371.5%

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INFORMATION SERVICES



**FUND 503
INFORMATION SERVICES**

Mission/Function

The mission of the Information Services Department is to provide the city with timely and cost-effective access to information technology (data communications) appropriate to the mission and goals of the City, and to provide assistance and advice in its use. The Information Services staff will make every effort to ensure that the City's information systems are continuously available, while working with departments to develop and maintain data integrity and security.

Headcount

POSITION CLASSIFICATION	2008	2009	2010
Information Services Manager	1	1	1
System Administrator	0	0	1
Network Administrator	1	1	1
SCADA/Telemetry Administrator (Public Works)	1	1	1
Computer Support Tech II	1	1	1
Computer Support Tech I	1	1	1
Confidential Administrative Assistant	0.5	0.5	0.5
Computer Technician	0	0	0
TOTAL - INFORMATION SERVICES	5.5	5.5	6.5

Narrative

Office and operating expenses include the cost of supplies and parts used to maintain the computers and networks with the City.

Small tools include the costs of the computers purchased for replacement of existing systems.

Professional services include the costs of various software and hardware maintenance agreements.

Communication includes the Nextel phone charges for the entire City. A cost allocation has been set up to charge each department for their phone services, as well a fee for equipment replacement.

Approved Budget Request

None

**FUND 503
INFORMATION SERVICES**

Description	2008 Actual	2009 Budget	2009 Amended Budget	2009 Estimated	2010 Budget	% Change 2009:2010 Budget
Beginning Cash	\$ 44,905	\$ 70,483	\$ 70,483	\$ 91,215	\$ 106,991	51.8%
<u>Revenue</u>						
Investment Interest	2,581	1,500	1,500	1,500	1,500	0.0%
Intergovernmental Revenue	6,579	5,000	5,000	5,000	5,000	0.0%
Computer Services	520,775	558,634	558,634	558,634	585,868	4.9%
Computer Replacement	99,895	118,019	118,019	118,019	-	-100.0%
Nextel Phone	64,584	70,794	70,794	70,794	61,560	-13.0%
Miscellaneous Revenue	2,235	-	-	2,028	-	0.0%
Transfer In	14,222	5,700	5,700	5,700	-	-100.0%
TOTAL REVENUE	710,871	759,647	759,647	761,675	653,928	-13.9%
<u>Expenditures</u>						
Salaries	274,789	296,685	296,685	296,685	324,556	9.4%
Overtime	1,134	2,000	2,000	2,000	2,000	0.0%
Social Security	21,043	22,291	22,291	22,291	24,694	10.8%
Retirement	19,946	23,261	23,261	23,261	17,168	-26.2%
Medical Insurance	46,145	51,118	51,118	51,118	53,767	5.2%
Workmen's Compensation	1,053	1,107	1,107	1,107	1,350	22.0%
Unemployment	552	594	594	594	778	31.0%
Office & Operating	37,145	27,000	27,000	18,000	21,000	-22.2%
Fuel Consumed	536	1,000	1,000	100	250	-75.0%
Small Tools	93,692	145,349	145,349	145,349	58,330	-59.9%
Professional Services	84,740	95,600	95,600	98,000	106,375	11.3%
Communication	63,416	74,094	74,094	74,094	64,860	-12.5%
Travel	2,770	3,000	3,000	1,800	1,500	-50.0%
Miscellaneous	18,600	11,500	11,500	11,500	1,800	-84.3%
TOTAL EXPENDITURE	665,561	754,599	754,599	745,899	678,428	-10.1%
Other Adjustments	1,000					
Ending Cash	91,215	75,531	75,531	106,991	82,491	9.2%

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FINANCIAL SUMMARY

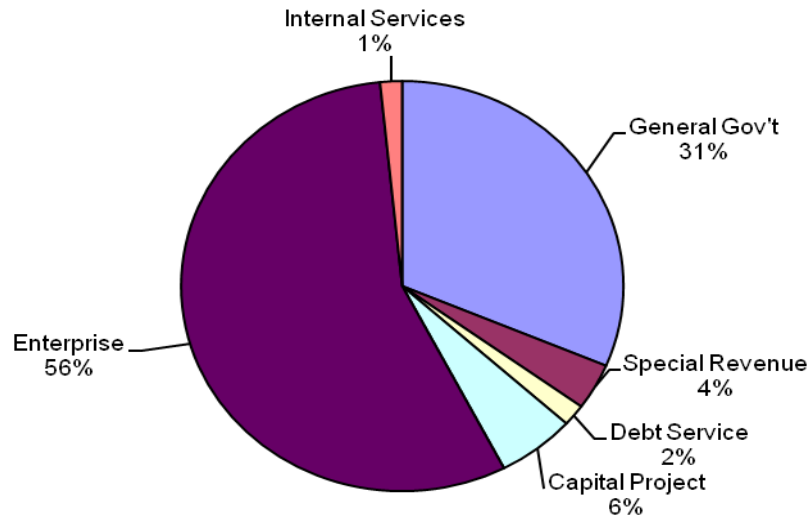


2010 BUDGET SUMMARY BY FUND TYPE ALL FUNDS

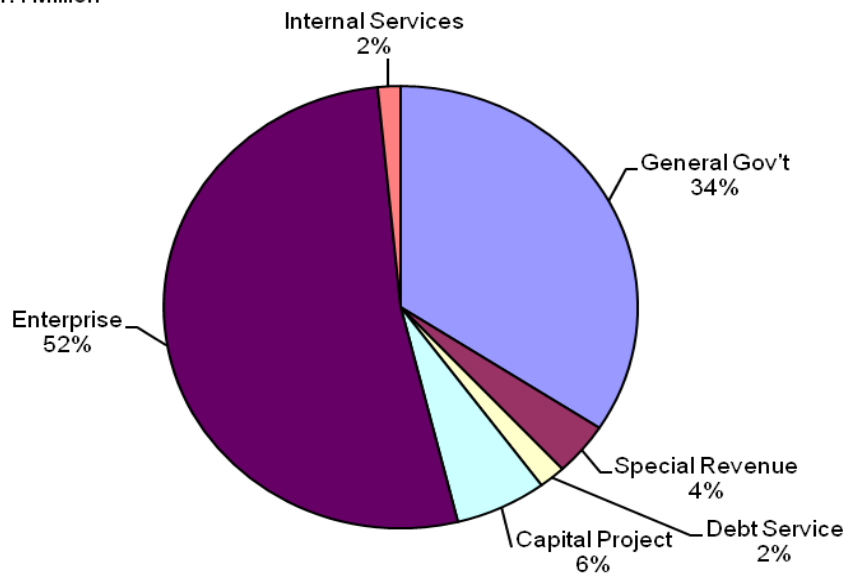
	General Fund 0xx	Special Revenue 1xx	Debt Service 2xx	Capital Project 3xx	Enterprise Fund 4xx	Internal Service 5xx	Total
Funding Sources							
Beginning Fund Balance	2,416,938	1,040,474	115,325	4,848,658	24,293,127	228,931	32,943,453
Taxes	24,041,153	1,863,245	226,673	-	-	-	26,131,071
Licenses & Permits	1,284,102	68,113	-	-	-	-	1,352,215
Intergovernmental Service Rev	2,276,372	797,165	-	507,887	205,000	5,000	3,791,424
Charges for Services	4,661,917	-	-	750,000	25,313,000	912,054	31,636,971
Fines & Forfeits	806,723	2,000	-	-	-	-	808,723
Miscellaneous Revenue	148,615	142,369	3,000	42,000	1,024,163	760,310	2,120,457
Other Financing Sources	1,552,050	412,297	1,670,573	620,000	15,601,309	-	19,856,229
Total Funding Sources	\$ 37,187,870	\$ 4,325,663	\$ 2,015,571	\$ 6,768,545	\$ 66,436,599	\$ 1,906,295	\$ 118,640,543
Uses of Funding Sources							
General Government Services	5,812,077	144,484	-	-	56,916	756,485	6,769,962
Security of Persons & Property	21,660,534	87,500	-	-	-	-	21,748,034
Utilities & Environment	1,154,839	-	-	-	17,300,009	226,023	18,680,871
Transportation	-	2,302,003	-	-	1,473,642	648,187	4,423,832
Economic Environment	2,356,406	80,000	-	-	-	-	2,436,406
Mental & Physical Health	8,500	-	-	-	-	-	8,500
Culture & Recreation	2,440,513	4,000	-	-	1,040,572	-	3,485,085
Debt Service	-	94,419	1,899,903	-	18,037,437	-	20,031,759
Capitalized Expenditures	-	-	-	-	-	-	-
Road & Street Construction	-	192,129	-	5,469,000	-	-	5,661,129
Other Financing Uses	2,264,956	1,147,297	-	1,049,367	16,717,215	-	21,178,835
Total Expenditures	\$ 35,697,825	\$ 4,051,832	\$ 1,899,903	\$ 6,518,367	\$ 54,625,791	\$ 1,630,695	\$ 104,424,413
Ending Fund Balance	\$ 1,490,045	\$ 273,831	\$ 115,668	\$ 250,178	\$ 11,810,808	\$ 275,600	\$ 14,216,130
Total Appropriation	\$ 37,187,870	\$ 4,325,663	\$ 2,015,571	\$ 6,768,545	\$ 66,436,599	\$ 1,906,295	\$ 118,640,543

**2010 BUDGET SUMMARY BY FUND TYPE
ALL FUNDS****2010 Budgeted Total Revenues by Fund Type**

Total Revenues
\$85.7 Million

**2010 Budgeted Total Expenses by Fund Type**

Total Expenses
\$104.4 Million



SUMMARY OF FINANCIAL SOURCES AND USES GENERAL GOVERNMENT FUNDS

	GENERAL GOVERNMENT OPERATIONS			SPECIAL REVENUE FUNDS		
	2008 Actuals	2009 Amended Budget	2010 Adopted Budget	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Financial Sources						
Taxes	19,858,632	22,259,871	24,041,153	2,494,183	2,055,828	1,863,245
Licenses & Permits	1,391,914	936,363	1,284,102	73,241	65,000	68,113
Intergovernmental Service Rev	1,822,377	2,035,133	2,276,372	905,216	1,297,575	797,165
Charges for Services	4,974,834	4,532,506	4,661,917	37,904	-	-
Fines & Forfeits	665,612	797,165	806,723	4,761	18,766	2,000
Miscellaneous Revenue	442,375	229,620	148,615	290,622	60,400	142,369
Other Financing Sources	2,094,037	1,206,000	1,552,050	561,151	426,138	412,297
Total Financial Sources	\$ 31,249,781	\$ 31,996,658	\$ 34,770,932	\$ 4,367,078	\$ 3,923,707	\$ 3,285,189
Uses of Financial Sources						
General Government Services	5,704,878	5,876,202	5,812,077	87,995	61,545	144,484
Security of Persons & Property	18,326,521	19,776,933	21,660,534	42,476	115,404	87,500
Utilities & Environment	1,403,344	1,368,020	1,154,839	-	-	-
Transportation	-	-	-	2,209,557	2,208,622	2,302,003
Economic Environment	2,269,471	2,356,374	2,356,406	27,766	90,000	80,000
Mental & Physical Health	8,223	8,500	8,500	-	-	-
Culture & Recreation	2,327,838	2,396,133	2,440,513	10,713	4,000	4,000
Debt Service	-	-	-	98,599	98,474	94,419
Capitalized Expenditures	-	-	-	-	-	-
Road & Street Construction	-	-	-	817,475	747,350	192,129
Other Financing Uses	2,131,715	1,168,314	2,264,956	2,486,272	2,082,475	1,147,297
Total Uses of Financial Sources	\$ 32,171,990	\$ 32,950,476	\$ 35,697,825	\$ 5,780,853	\$ 5,407,870	\$ 4,051,832
Net Increase (Decrease) in fund balance	\$ (922,209)	\$ (953,818)	\$ (926,893)	\$ (1,413,775)	\$ (1,484,163)	\$ (766,643)
Fund Balance January 1	\$ 4,776,577	\$ 5,747,191	\$ 2,416,938	3,749,324	2,046,424	1,040,474
Residual Equity Transfers and other adjustments	33,389	(4,699)	-	15,043	-	-
Fund Balance December 31	\$ 3,887,757	\$ 4,788,674	\$ 1,490,045	\$ 2,350,592	\$ 562,261	\$ 273,831

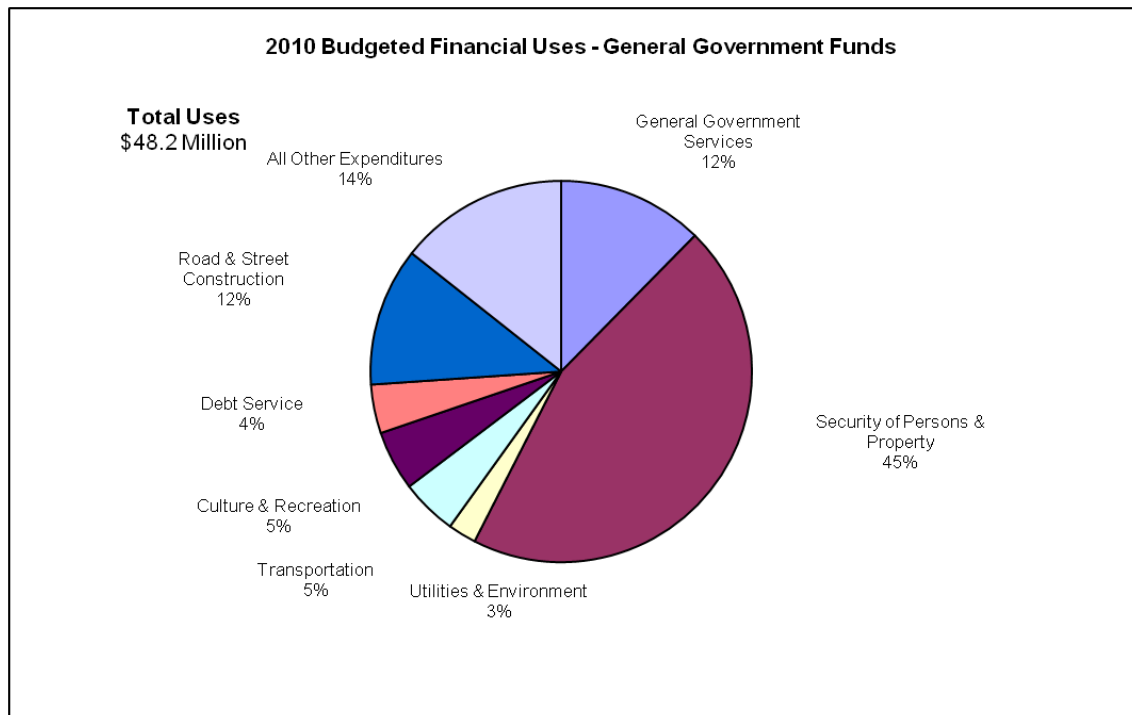
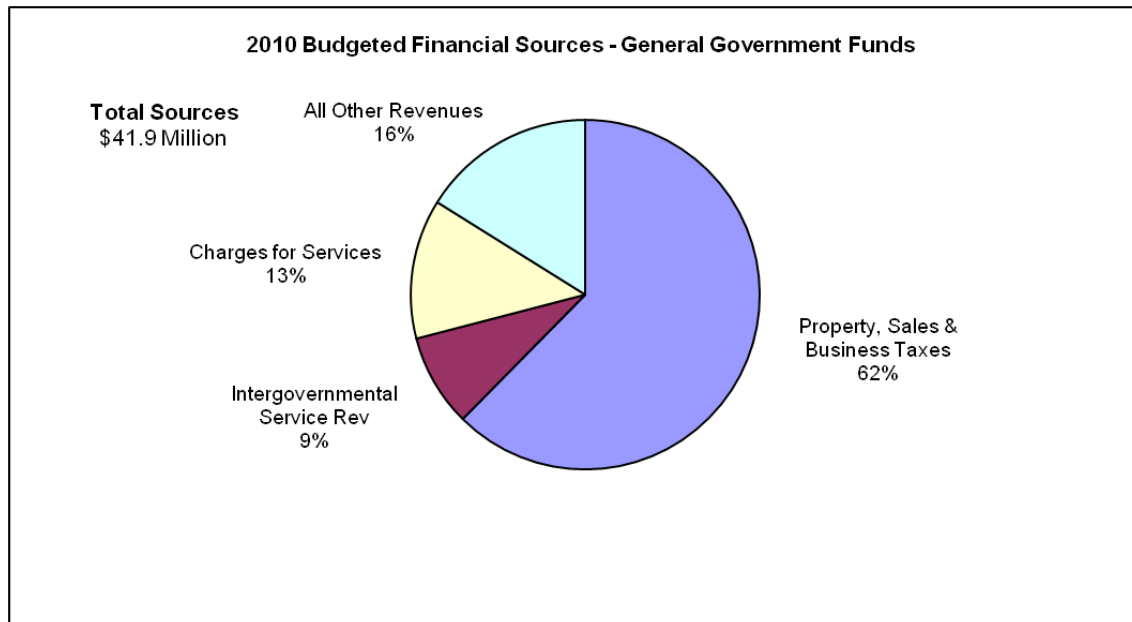
SUMMARY OF FINANCIAL SOURCES AND USES GENERAL GOVERNMENT FUNDS

	DEBT SERVICE FUND			CAPITAL PROJECTS		
	2008 Actuals	2009 Amended Budget	2010 Adopted Budget	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Financial Sources						
Taxes	226,038	226,673	226,673	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	-	-	-	2,501,862	3,173,207	507,887
Charges for Services	-	-	-	737,163	1,350,000	750,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	41,520	25,812	3,000	192,370	60,000	42,000
Other Financing Sources	1,359,014	1,465,384	1,670,573	3,050,000	3,376,565	620,000
Total Financial Sources	\$ 1,626,572	\$ 1,717,869	\$ 1,900,246	\$ 6,481,395	\$ 7,959,772	\$ 1,919,887
Uses of Financial Sources						
General Government Services	-	-	-	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	1,638,025	1,963,461	1,899,903	-	-	-
Capitalized Expenditures	-	-	-	1,640,902	2,323,065	-
Road & Street Construction	-	-	-	6,892,132	8,730,000	5,469,000
Other Financing Uses	-	-	-	790,684	790,484	1,049,367
Total Uses of Financial Sources	\$ 1,638,025	\$ 1,963,461	\$ 1,899,903	\$ 9,323,718	\$ 11,843,549	\$ 6,518,367
Net Increase (Decrease) in fund balance	\$ (11,453)	\$ (245,592)	\$ 343	\$ (2,842,323)	\$ (3,883,777)	\$ (4,598,480)
Fund Balance January 1	397,867	386,336	115,325	9,104,271	5,656,940	4,848,658
Residual Equity Transfers and other adjustments	-	-	-	(68,393)	5,000	-
Fund Balance December 31	\$ 386,414	\$ 140,744	\$ 115,668	\$ 6,193,555	\$ 1,778,163	\$ 250,178

SUMMARY OF FINANCIAL SOURCES AND USES GENERAL GOVERNMENT FUNDS

TOTAL GOVERNMENTAL FUNDS			
	2008 Actuals	2009 Amended Budget	2010 Adopted Budget
Financial Sources			
Taxes	22,578,853	24,542,372	26,131,071
Licenses & Permits	1,465,155	1,001,363	1,352,215
Intergovernmental Service Rev	5,229,455	6,505,915	3,581,424
Charges for Services	5,749,901	5,882,506	5,411,917
Fines & Forfeits	670,373	815,931	808,723
Miscellaneous Revenue	966,887	375,832	335,984
Other Financing Sources	7,064,202	6,474,087	4,254,920
Total Financial Sources	\$ 43,724,826	\$ 45,598,006	\$ 41,876,254
Uses of Financial Sources			
General Government Services	5,792,873	5,937,747	5,956,561
Security of Persons & Property	18,368,997	19,892,337	21,748,034
Utilities & Environment	1,403,344	1,368,020	1,154,839
Transportation	2,209,557	2,208,622	2,302,003
Economic Environment	2,297,237	2,446,374	2,436,406
Mental & Physical Health	8,223	8,500	8,500
Culture & Recreation	2,338,551	2,400,133	2,444,513
Debt Service	1,736,624	2,061,935	1,994,322
Capitalized Expenditures	1,640,902	2,323,065	-
Road & Street Construction	7,709,607	9,477,350	5,661,129
Other Financing Uses	5,408,671	4,041,273	4,461,620
Total Uses of Financial Sources	48,914,586	52,165,356	48,167,927
Net Increase (Decrease) in fund balance	\$ (5,189,760)	\$ (6,567,350)	\$ (6,291,673)
Fund Balance January 1	18,028,039	13,836,891	8,421,395
Residual Equity Transfers and other adjustments	(19,961)	301	-
Fund Balance December 31	\$ 12,818,318	\$ 7,269,842	\$ 2,129,722

**SUMMARY OF FINANCIAL SOURCES AND USES
GENERAL GOVERNMENT FUNDS**



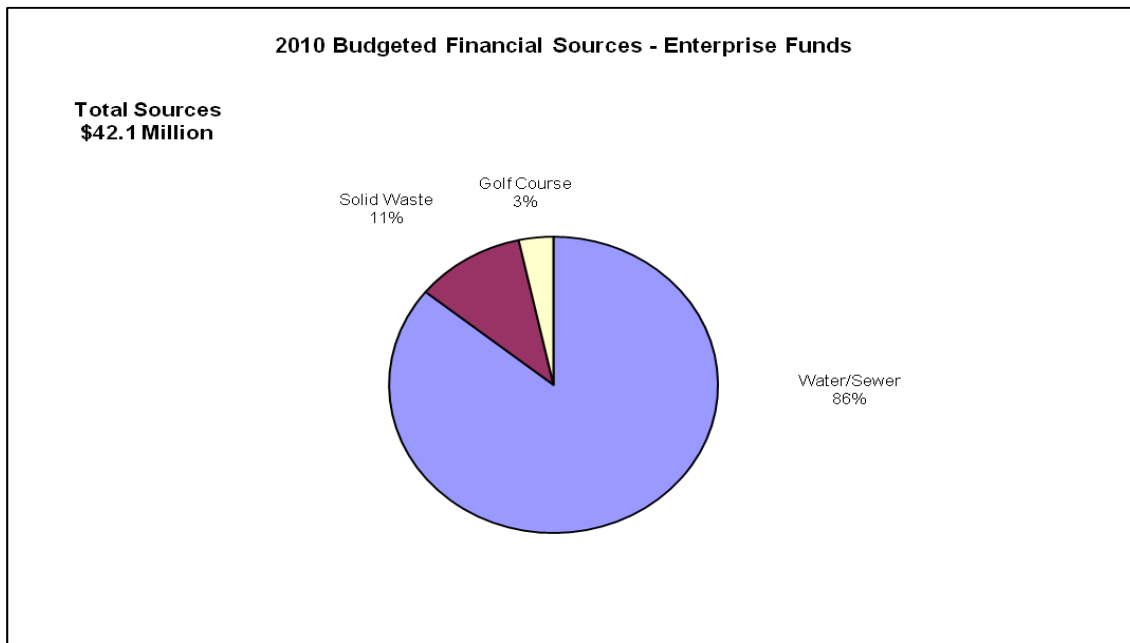
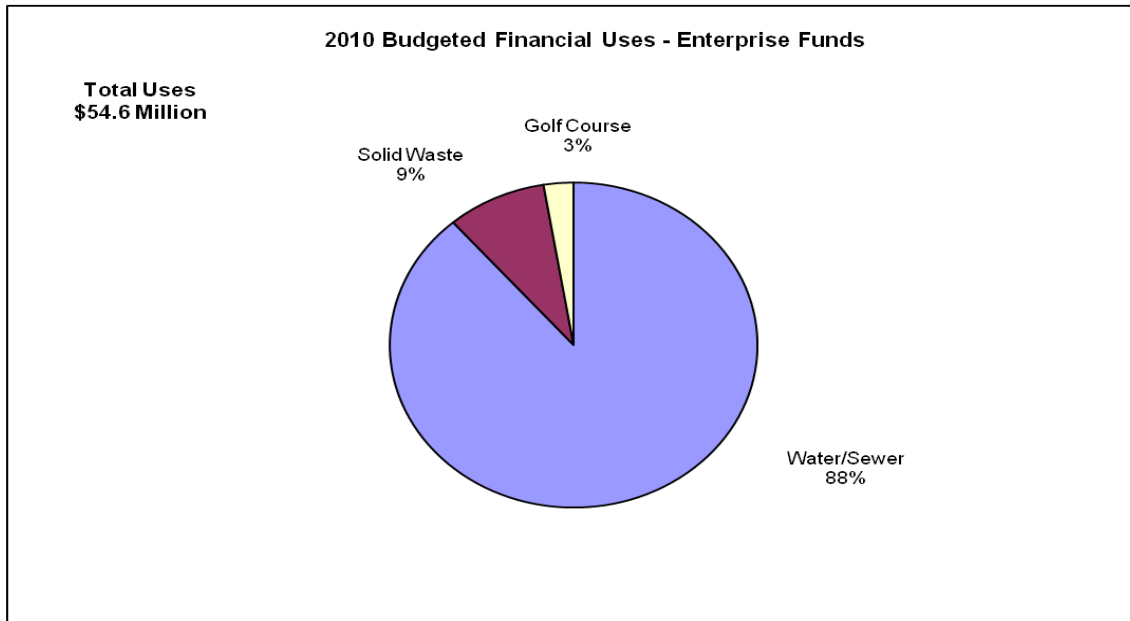
SUMMARY OF FINANCIAL SOURCES AND USES ENTERPRISE FUNDS

	WATER/SEWER			SOLID WASTE		
	2008 Actuals	2009 Estimates	2010 Adopted Budget	2008 Actuals	2009 Estimates	2010 Adopted Budget
Financial Sources						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	83,287	9,611	205,000	29,307	-	-
Charges for Services	20,477,843	18,337,000	19,928,000	4,208,911	4,010,000	4,510,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	1,436,569	702,149	713,163	64,992	30,500	38,000
Other Financing Sources	11,032,572	17,508,851	15,312,724	-	-	-
Total Financial Sources	\$ 33,030,271	\$ 36,557,611	\$ 36,158,887	\$ 4,303,210	\$ 4,040,500	\$ 4,548,000
Uses of Financial Sources						
General Government Services	32,589	42,688	56,916	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	11,084,655	11,549,213	12,518,114	3,889,424	4,434,881	4,781,895
Transportation	1,111,019	1,088,212	1,473,642	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	6,101,041	5,228,424	17,641,424	-	-	-
Capitalized Expenditures	7,003,325	-	-	-	-	-
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	10,939,326	26,787,761	16,717,215	-	-	-
Total Uses of Financial Sources	\$ 36,271,955	\$ 44,696,298	\$ 48,407,311	\$ 3,889,424	\$ 4,434,881	\$ 4,781,895
Net Increase (Decrease) in fund balance	(3,241,684)	(8,138,687)	(12,248,424)	413,786	(394,381)	(233,895)
Fund Balance January 1	\$ 12,028,844	\$ 32,641,047	\$ 22,636,807	1,273,303	\$ 2,050,701	1,656,320
Residual Equity Transfers and other adjustments	1,491,274			363,612		-
Fund Balance December 31	\$ 10,278,434	\$ 24,502,360	\$ 10,388,383	\$ 2,050,701	\$ 1,656,320	\$ 1,422,425

SUMMARY OF FINANCIAL SOURCES AND USES ENTERPRISE FUNDS

	GOLF COURSE			TOTAL ENTERPRISE FUNDS		
	2008 Actuals	2009 Estimates	2010 Adopted Budget	2008 Actuals	2009 Estimates	2010 Adopted Budget
Financial Sources						
Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	-	-	-	112,594	9,611	205,000
Charges for Services	938,251	874,000	875,000	25,625,005	23,221,000	25,313,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	261,307	220,792	273,000	1,762,868	953,441	1,024,163
Other Financing Sources	635,098	368,019	288,585	11,667,670	17,876,870	15,601,309
Total Financial Sources	\$ 1,834,656	\$ 1,462,811	\$ 1,436,585	\$ 39,168,137	\$ 42,060,922	\$ 42,143,472
Uses of Financial Sources						
General Government Services	-	-	-	32,589	42,688	56,916
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	14,974,079	15,984,094	17,300,009
Transportation	-	-	-	1,111,019	1,088,212	1,473,642
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	972,593	1,056,342	1,040,572	972,593	1,056,342	1,040,572
Debt Service	396,231	406,469	396,013	6,497,272	5,634,893	18,037,437
Capitalized Expenditures	-	-	-	7,003,325	-	-
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	-	-	-	10,939,326	26,787,761	16,717,215
Total Uses of Financial Sources	\$ 1,368,824	\$ 1,462,811	\$ 1,436,585	\$ 41,530,203	\$ 50,593,990	\$ 54,625,791
Net Increase (Decrease) in fund balance	465,832	-	-	(2,362,066)	(8,533,068)	(12,482,319)
Fund Balance January 1	\$ -	\$ -	-	\$ 13,302,147	\$ 34,691,748	\$ 24,293,127
Residual Equity Transfers and other adjustments	(465,832)	-	-	\$ (465,832)	\$ -	-
Fund Balance December 31	\$ -	\$ -	\$ -	\$ 10,474,249	\$ 26,158,680	\$ 11,810,808

SUMMARY OF FINANCIAL SOURCES AND USES ENTERPRISE FUNDS



SUMMARY OF FINANCIAL SOURCES AND USES INTERNAL SERVICE FUND

	FLEET SERVICES			FACILITIES MAINTENANCE		
	2008 Actuals	2009 Estimates	2010 Adopted Budget	2008 Actuals	2009 Estimates	2010 Adopted Budget
Financial Sources						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	-	639	-	-	-	-
Charges for Services	32,389	35,000	40,000	262,001	256,008	224,626
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	545,246	525,481	758,610	106	250	200
Other Financing Sources	280,462	4,933	-	-	-	-
Total Financial Sources	\$ 858,097	\$ 566,053	\$ 798,610	\$ 262,107	\$ 256,258	\$ 224,826
Uses of Financial Sources						
General Government Services	70,911	72,786	78,057	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	263,081	249,360	226,023
Transportation	739,009	731,614	648,187	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capitalized Expenditures	610,095	176,005	-	-	-	-
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	-	440,000	-	-	-	-
Total Uses of Financial Sources	\$ 1,420,015	\$ 1,420,405	\$ 726,244	\$ 263,081	\$ 249,360	\$ 226,023
Net Increase (Decrease) in fund balance	(561,918)	(854,352)	72,366	(974)	6,898	(1,197)
Fund Balance January 1	\$ 1,530,022	\$ 964,242	\$ 109,890	\$ 3,091	\$ 5,152	\$ 12,050
Residual Equity Transfers and other adjustments	10,871	-	-	2,061	-	-
Fund Balance December 31	\$ 978,975	\$ 109,890	\$ 182,256	\$ 4,178	\$ 12,050	\$ 10,853

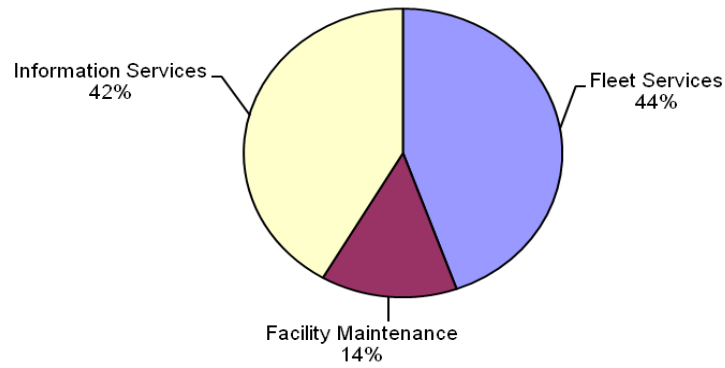
SUMMARY OF FINANCIAL SOURCES AND USES INTERNAL SERVICE FUND

	INFORMATION SERVICES			TOTAL INTERNAL SERVICE FUND		
	2008 Actuals	2009 Estimates	2010 Adopted Budget	2008 Actuals	2009 Estimates	2010 Adopted Budget
Financial Sources						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	6,579	5,000	5,000	6,579	5,639	5,000
Charges for Services	685,254	747,447	647,428	979,644	1,038,455	912,054
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	4,817	3,528	1,500	550,169	529,259	760,310
Other Financing Sources	14,222	5,700	-	294,684	10,633	-
Total Financial Sources	\$ 710,872	\$ 761,675	\$ 653,928	\$ 1,831,076	\$ 1,583,986	\$ 1,677,364
Uses of Financial Sources						
General Government Services	667,343	745,899	678,428	738,254	818,685	756,485
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	263,081	249,360	226,023
Transportation	-	-	-	739,009	731,614	648,187
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capitalized Expenditures	-	-	-	610,095	176,005	-
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	440,000	-
Total Uses of Financial Sources	\$ 667,343	\$ 745,899	\$ 678,428	\$ 2,350,439	\$ 2,415,664	\$ 1,630,695
Net Increase (Decrease) in fund balance	43,529	15,776	(24,500)	(519,363)	(831,678)	46,669
Fund Balance January 1	\$ 44,905	\$ 91,215	\$ 106,991	\$ 1,578,018	\$ 1,060,609	\$ 228,931
Residual Equity Transfers and other adjustments	2,781	-	-	15,713	-	-
Fund Balance December 31	\$ 91,215	\$ 106,991	\$ 82,491	\$ 1,074,368	\$ 228,931	\$ 275,600

SUMMARY OF FINANCIAL SOURCES AND USES INTERNAL SERVICE FUND

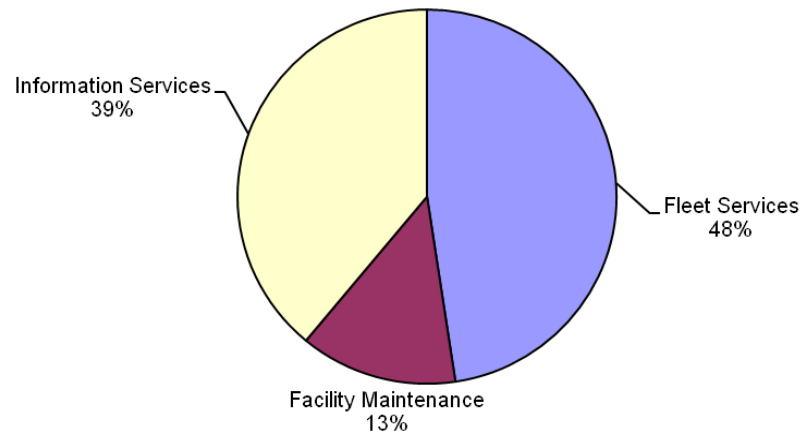
2010 Budgeted Uses - Internal Service Fund

Total Uses
\$1.6 Million



2010 Budgeted Sources - Internal Service Fund

Total Sources
\$1.7 Million



GENERAL TAXING AUTHORITY

Taxes make up approximately 58% of the General Government revenue budget. Most of the tax revenue is in the form of property, sales and utility taxes. Approximately \$1.3 million of the General Government tax revenue is allocated away in support of other governmental services such as Streets and general debt service.

The maximum rate allowed by law can be found in sections of the Revised Code of Washington. Several of the City's taxes including sales, leasehold, cable TV/franchise fees, hotel/motel and real estate excise tax are at the state statutory maximum. The City has chosen not to adopt some taxes allowed by law such as business and occupation tax and admissions tax. The remaining taxing capacity, if the City elected to impose the state statutory maximum would generate approximately \$8.1 million in additional annual revenue.

Major Tax Source		2010 Rate	2010 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax	- Regular (A)**	\$2.02	\$ 8,984,566	\$ 3.60	\$ 1.58	\$ 7,529,139
	- Special	\$0.50	2,224,145	\$ 0.50	\$ -	-
Sales Tax	- Regular	0.85%	6,416,280	0.85%	0.00%	-
	- Criminal Justice (B)	0.10%	477,093	0.10%	0.00%	-
	- Transit*	0.00%	-	0.30%	0.30%	-
	- Natural Gas	6.00%	-	6.00%	0.00%	-
Business & Occupation Tax*						
	- Regular	0.00%	-	0.20%	0.20%	-
Utility Tax	Natural Gas	5.00%	1,056,730	6.00%	1.00%	211,346
	Telephone	6.00%	805,880	6.00%	0.00%	-
	Electric	5.00%	1,758,322	6.00%	1.00%	351,664
Leasehold Tax		4.00%		4.00%	0.00%	-
Gambling Tax	- Bingo & Raffles*	5.00%		7.50%	2.50%	-
	- Amusement Games*	2.00%		2.00%	0.00%	-
	- Punch Brds/Pull Tabs	5.00%	100,000	5.00%	0.00%	-
	- Card Rooms*	20.00%		20.00%	0.00%	-
PILOT	Water/Sewer	6.00%	834,906	(A)	(A)	(A)
	Surface Water	6.00%	588,261	(A)	(A)	(A)
	Solid Waste	15.00%	243,125	(A)	(A)	(A)
Cable TV/Franchise Fee		5.00%	608,346	5.00%	0.00%	-
Admissions Tax	- Golf	5.00%	38,500	5.00%	0.00%	-
	- Other Amusement	5.00%	150,000	5.00%	0.00%	-
Hotel/Motel Tax		2.00%	50,000	2.00%	0.00%	-
Real Estate Excise Tax						
	- 1st Quarter	0.25%	480,000	0.25%	0.00%	-
	- 2nd Quarter	0.25%	480,000	0.25%	0.00%	-

(A) PILOT determined by City Council

* Authorized by state - some cities do not participate.

**Requires the vote of the people to reach full statutory maximum

**PROPERTY TAX COMPARISON--CITY OF MARYSVILLE
VERSUS UNINCORPORATED AREA NEAR CITY LIMITS**

<u>TAXING DISTRICT</u>	<u>YEAR 2010 - Per \$1,000 AV</u>		<u>YEAR 2010 - Average Tax Bill</u>	
	<u>CITY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>COUNTY</u>
City of Marysville				
General Levy	\$ 2.0248	\$ -	\$ 506.20	\$ -
Fire Dist. 12		1.2374	-	309.35
EMS Levy	0.5000	0.5000	125.00	125.00
GO Bonds			-	-
Public Safety Building	0.0514		12.84	-
County Taxes	0.7823	0.7823	195.59	195.59
County Roads		1.2588	-	314.69
Marysville School District	4.7995	4.7995	1,199.88	1,199.88
State School	1.9925	1.9925	498.13	498.13
Library District	0.4000	0.4000	100.00	100.00
TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE	\$ 10.5505	\$ 10.9705	\$ 2,637.63	\$ 2,742.63
Tax on Avg. Residence				
Value of				
\$250,000	\$2,637.63	\$2,742.63	\$2,637.63	\$2,742.63
\$400,000	\$4,220.20	\$4,388.21	\$4,220.20	\$4,388.21

Lake Stevens School district 2010 levy rate \$ 4.7612

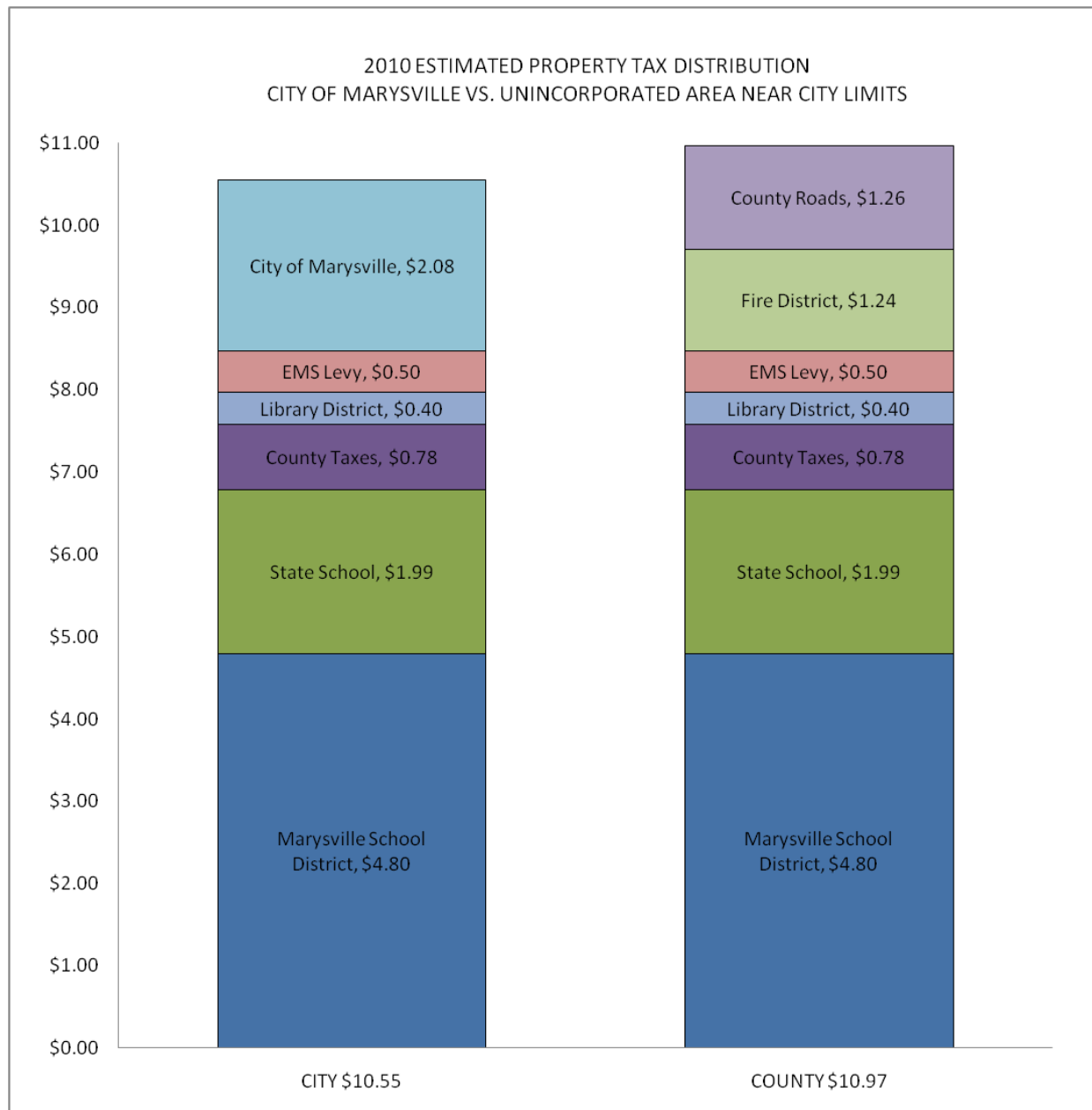
Lakewood School district 2010 levy rate \$ 4.2366

**PROPERTY TAX COMPARISON--CITY OF MARYSVILLE
VERSUS UNINCORPORATED AREA NEAR CITY LIMITS**

<u>TAXING DISTRICT</u>	<u>YEAR 2009 - Per \$1,000 AV</u>		<u>YEAR 2009 - Average Tax Bill</u>	
	<u>CITY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>COUNTY</u>
City of Marysville				
General Levy	\$ 1.8640	\$ -	\$ 489.98	\$ -
Fire Dist. 12		1.0908	-	286.73
EMS Levy	0.5000	0.5000	131.43	131.43
GO Bonds			-	-
Public Safety Building	0.0497		13.06	-
County Taxes	0.7165	0.7165	188.33	188.33
County Roads		1.1290	-	296.77
Marysville School District	4.5326	4.5326	1,191.46	1,191.46
State School	1.9094	1.9094	501.91	501.91
Library District	0.3135	0.3135	82.41	82.41
TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE	\$ 9.8857	\$ 10.1918	\$ 2,598.60	\$ 2,679.06
Tax on Avg. Residence				
Value of \$262,865	\$2,598.60	\$2,679.06	\$2,598.60	\$2,679.06

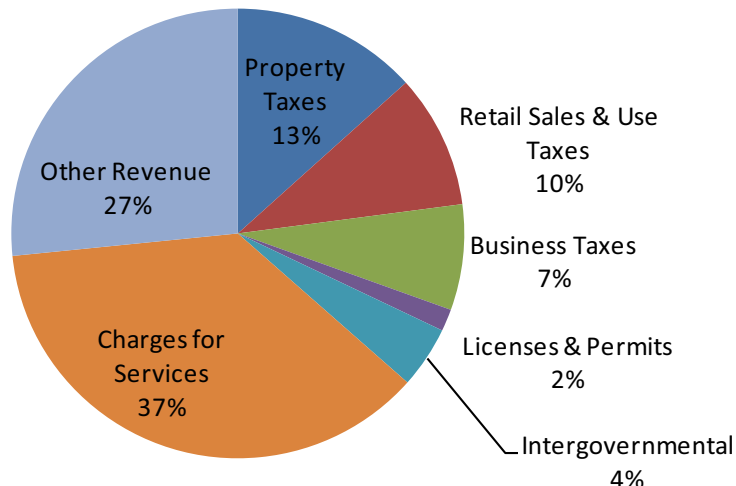
Lake Stevens School district 2009 levy rate \$ 4.01483

Lakewood School district 2009 levy rate \$ 3.71646

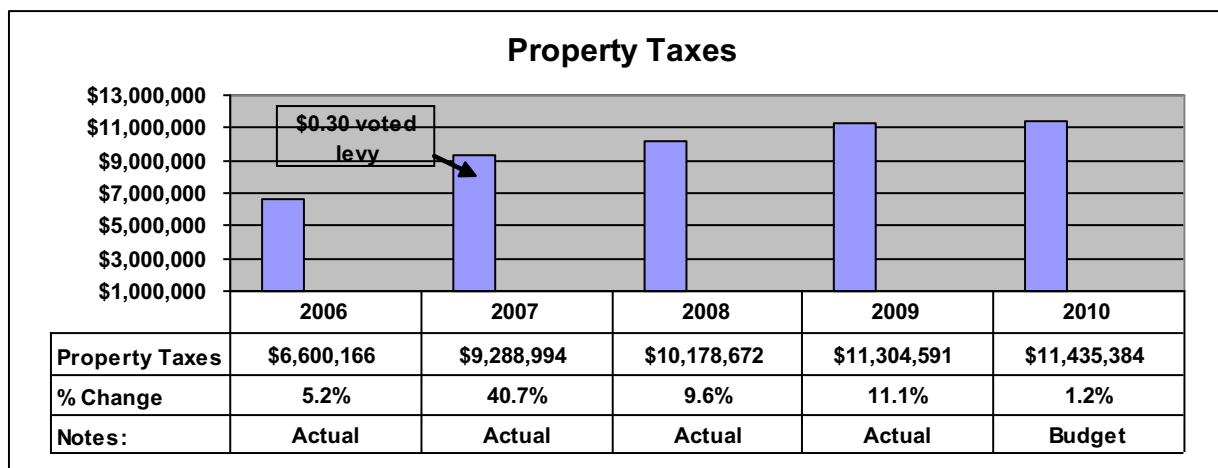


ANALYSIS OF SOURCES

2010 Budgeted Financial Sources - All Funds



Property Taxes



Property tax receipts represent approximately 13% of the City's total income, up 1% from the prior year. This reflects a shift created by a decrease in the share of Charges for Services and Other Revenue. The property tax table shown above includes regular, Emergency Medical Services (EMS), and public safety levy lid lift. The different changes from each year are a result of increases in assessed values from new construction and annexations and also voted levy increases, such as 2007 \$0.30/\$1,000 AV for fire services and in 2009 a reset of the EMS levy to \$0.50/\$1,000 AV.

The Snohomish County Treasurer collects property taxes levied in the City of Marysville's five overlapping tax districts, which include state, local schools, Snohomish County, City of Marysville, and Sno-Isle Library. Property taxes are assessed to the citizens in March of each year for 1st half payment due on April 30th and the 2nd half due on October 30th. Several limitations control the growth of regular property tax levies and revenues:

- ❖ Revised Code of Washington (RCW) 84.52.050 limits the aggregate of all regular tax levies by the state and all taxing districts to \$10 per \$1,000 of assessed value (AV). If the taxes of all districts collectively exceed this amount, a proportionate adjustment is applied until the total is reduced to the 1 percent limit.
- ❖ RCW 84.52.043 limits the regular levy rate of a city to \$3.60 per \$1,000 of AV.
- ❖ RCW 84.55.010 limits the annual growth of revenue from the regular property tax levy to 106% per year, plus adjustments for new construction and annexations. A vote of the electorate within the taxing district can lift or set aside the 106% revenue growth limitation for specific purposes, for specific amount, and for a specific number of years.
- ❖ Referendum 47 was approved in 1997 changing property tax assessment and collection:
 - The temporary \$4.7187 reduction of the state levy was made permanent, effective for the 1998 tax levy.
 - With the intent to limit increases in property tax levies and at the same time ensure that taxing districts have adequate funding, the 106% limit, enacted in 1972 was fundamentally changed. The old maximum revenue increase of 6% is no limited to an amount equal to the Implicit Price Deflator (IPD) percentage.
 - However, if the City Council finds a “substantial need” to increase property tax revenue by more than the IPD limit, they may do so, up to a maximum of 6% with a five of seven (a supermajority of City Council) affirmative votes.
- ❖ Initiative 747, voter approved in 2001, requires state and local governments to limit their property tax increases to 1% each year, or the IPD, whichever is less, unless an increase greater than this limit is approved by voters in an election.

2010 Levy

The City of Marysville council voted to not increase the regular property tax levy rate for 2010. As a result of the housing crisis property values declined which reflected in the levy rate for 2010 at \$2.0248 per \$1,000 of assessed valuation, an increase of 8.4% from the prior year of \$1.8670. In 2008 the voters elected to reset the EMS levy rate to \$0.50/\$1,000 AV. The 2010 EMS levy rate remains at \$0.50, the maximum rate allowed.

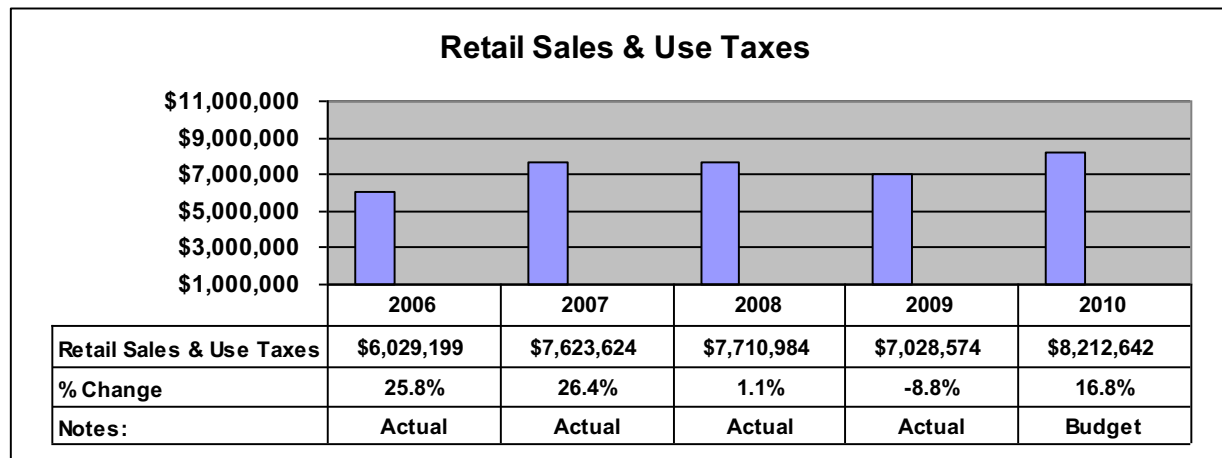
The levy rate is a product of the amount of taxes assessed and property values. Under I-747 each entity is allowed to raise the total property tax collected by a maximum of 1% per year. Once the entity established the rate 1% or below then the County applies the total assessment to the total property values within the entity which then results in a levy rate per \$1,000 of assessed value.

The Marysville City Council has continued to have the citizen's best interest in mind during the budget process concerning regular property taxes. In the past several years the Council has elected ***not*** to exercise their option under Initiative 747 allowing for a 1% increase in property tax levy. The table below provides a history of levy rates.

Property Tax Levy	2002	2003	2004	2005	2006	2007	2008	2009	2010
Regular	\$2.3626	\$2.3810	\$2.3800	\$2.1520	\$1.9215	\$2.2200	\$1.9183	\$1.8670	\$2.0248
EMS	.4215	.4247	.4289	.5000	.4511	.3898	.3398	.5000	.5000
Public Safety	.1274	.1263	.1220	.1068	.0866	.0707	.0514	.0479	.0513
Total	\$2.9115	\$2.9320	\$2.9309	\$2.7588	\$2.4592	\$2.6805	\$2.3095	\$2.4149	\$2.5762

The fluctuation in the levy rates are a product of the formula, even though the council elects not increase under I-747 new construction and annexation increase the assessed value and also the total property taxes assessed based upon the added value.

Retail Sales and Use Taxes



Retail sales and use tax receipts represent approximately 10% of the City's total income. Marysville's economic goal of an annual 8% growth in property and sales tax receipts has been achievable since its establishment in 2003. For 2009 this goal hit a roadblock, with the economic down turn in 2008, 2009 receipts declined. An estimated growth for 2010 is 16.8% or \$1,184,068. This growth that is estimated is based upon a combination of activity; the ever changing retail market, the continuing of the mitigation of the Streamlined Sales Tax or Destination-based Sales Tax, and the inclusion of the annexation sales tax credit.

In 2007 the State legislatures passed Substitute Senate Bill 5089, the Streamlined Sales and Use Tax Agreement to be effective July 1, 2008. This agreement is a national effort to simplify and standardize the way each state taxes goods. It is estimated that Washington businesses collecting sales tax, are losing sales to out-of state retailers that don't charge sales tax. Previous law collected retail sales tax based upon the location from which merchandise is shipped or delivered. As of July 1, 2008, Washington retailers delivering goods to customers in Washington must start collecting sales tax based on where the customer receives the merchandise – the "destination" of the sale. There is no change to over-the-counter, wholesale, most services, and sales of motor vehicles, trailer, semi-trailer, aircraft, watercraft, modular homes, and manufactured and mobile homes. Marysville estimates that it will benefit from this change due to the lack of the type of businesses that will be affected, i.e. furniture stores.

The fluctuation in the 2006 and 2007 total revenues were the result of large construction projects within the city, such as the Lakewood Crossing retail center, Gateway retail center, and Harley-Davidson Motor Company and their associated retail sales. The modest 1.1% growth in 2008 is a result of the beginning of the economic downturn and 2009 reflects the full impact.

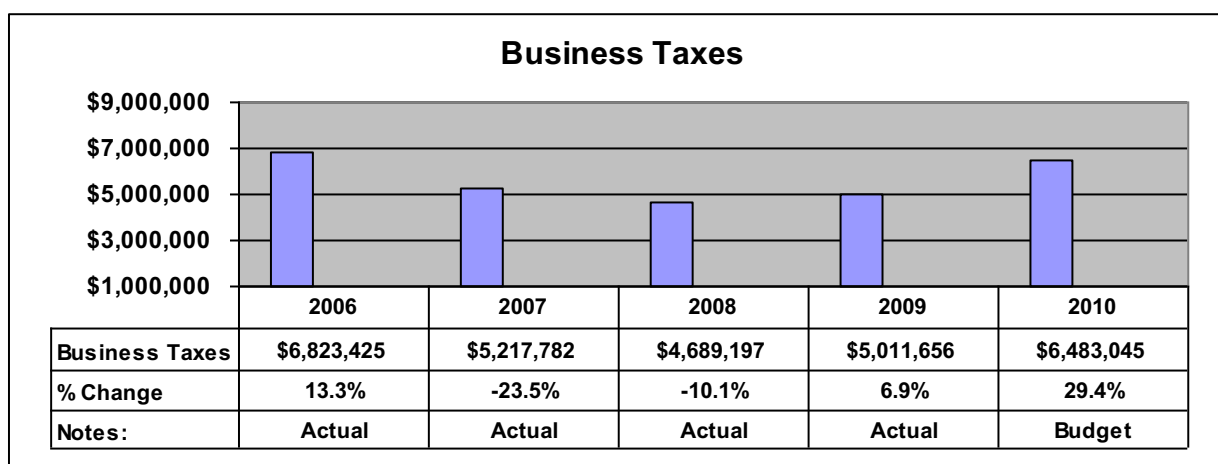
In November 2009 the City of Marysville adopted Ordinance No. 2799 setting the threshold and tax rates in accordance with RCW 82.14.415 with respect to the Central Marysville Annexation. This action allows the City to receive a portion of the State's sales tax share, 0.1% if the annexation area population is between 10,000 and 20,000 or 0.2% if the annexation population is over 20,000, to assist with the cost of annexation. The major growth in the sales tax estimate from 2009 to 2010 is due to this action.

The City of Marysville's current sales tax rate is 8.6%, previously at 8.5%, the additional tax was added April 1, 2009 for County Mental Health. The following table breaks down the rate into individual benefactors. The bolded benefactors are those that the City of Marysville receives from sales within the city limits.

Sales Tax Rate Breakdown

State		6.500%
City of Marysville	Regular	0.425%
Snohomish County	Regular	0.075%
City of Marysville	Optional	0.425%
Snohomish County	Optional	0.075%
Community Transit		0.900%
City Criminal Justice		0.100%
County Mental Health		<u>0.100%</u>
Total		8.600%

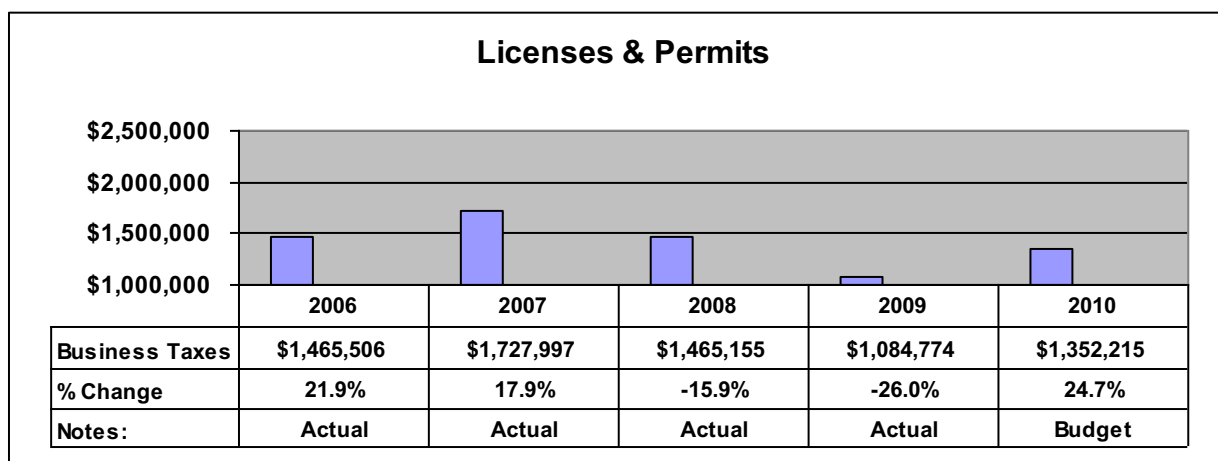
Lodging tax is another part of this revenue category. The City of Marysville imposes a 2% state hotel/motel tax on lodging fees. These fees are used to reinvest in tourism through a grant process.

Business Taxes

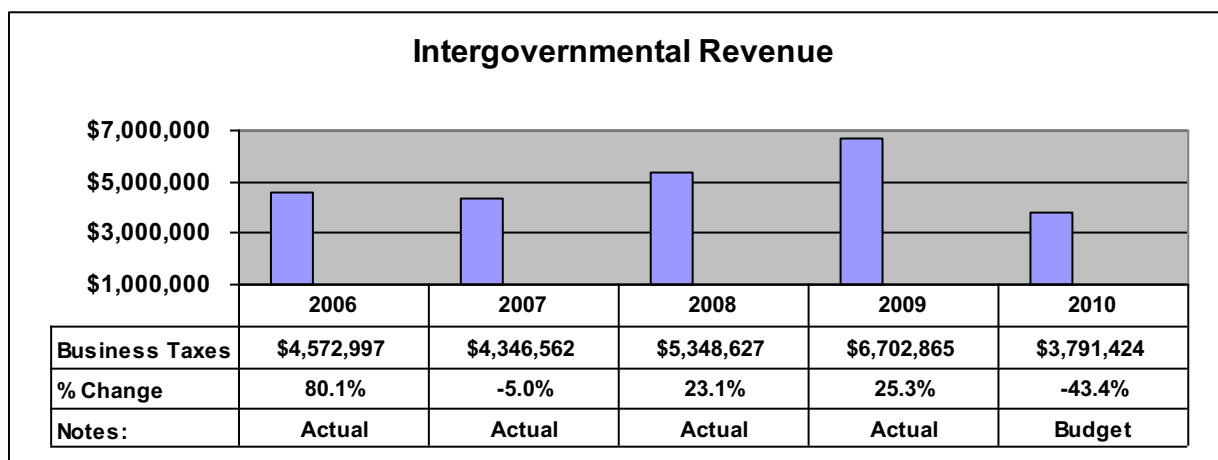
Business taxes represent approximately 7% of the City's total income. This category represents utility tax both internal and external, real estate excise tax (REET), leasehold tax, and gambling tax. The majority of the category is utility tax (58.5%) and REET (19%). The 13.3% increase in 2006 is due to the last year of a multi-year rate increase in surface water assessments. In 2007 the surface water assessments were restructured and billing brought into the City (prior billings were included in the property tax assessment and collected by the County) and then reclassified as charges for services). The 23.5% decrease in 2007 and the 10.1% decrease in 2008 are direct results of the change in the economy. The City experienced many developers unable to finish or begin major housing projects, which reflects in the collection of real estate excise taxes.

Utility tax is a 5% tax assessed on utilities (such as telephone, electric, and natural gas) for services sold within the city limits. During the formation of the 2010 budget the 5% utility tax for telephone services was increased to 6% for one year. The City estimates increases in receipts of utility tax due to the recent annexation of a population close to 20,000, which represents the majority of the 29.4% increase for 2010. A 6% tax is assessed upon city utilities such as water, sewer, and surface water. Solid waste is assessed a 15% tax that went into effect in 2009, an increase from 6%.

REET revenue is a tax on the sale of real estate, this market can be difficult to predict and previous years estimates were based upon the average receipt over the last five years. In reviewing the last five years the area was experiencing high housing sales and refinancing, this began to slow in 2007. The housing market crisis has had a direct effect on REET revenue as seen in 2008 and continuing to be the case even today.

Licenses & Permits

Licenses & Permits represent 2% of the total City revenue. This revenue category consists mostly of franchise fees and building structure permits. Since the majority of the receipts in this category is related to the building industry, fluctuations in the housing market become very apparent. In 2006 and 2007 building permit values were at an all time high of \$135 million. As reflected in the national market, 2008 and 2009 receipts were down. Estimates for 2010 are a little more optimistic showing an increase of 24.7% as building permit sales pick up.

Intergovernmental Revenue

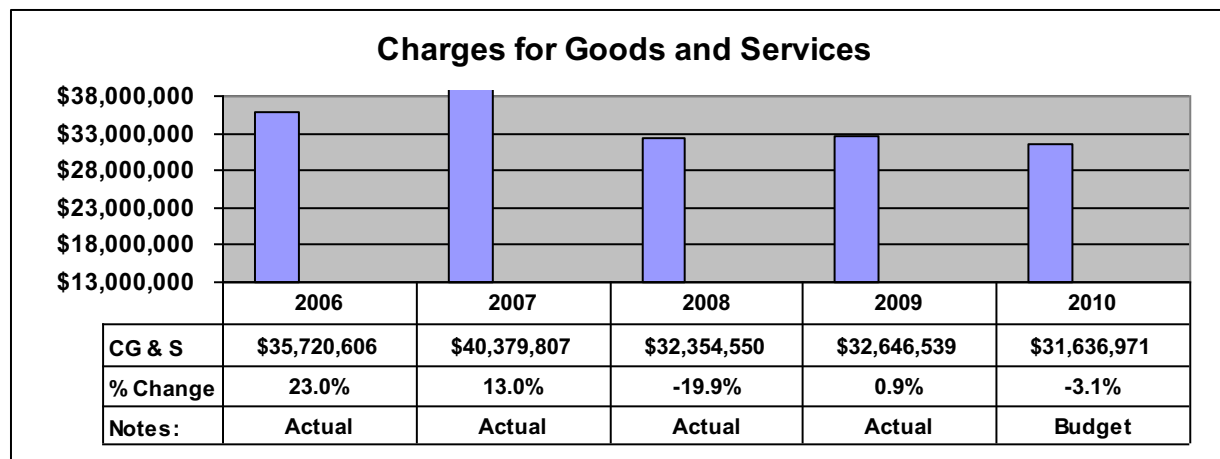
Intergovernmental revenue receipts represent approximately 4% of the City's total income. This revenue category consists mostly of grants, state shared revenue, and intergovernmental service fees. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 60%. The fluctuations visible in the table above are a reflection of this grant activity. For 2010 these three categories are equally divided.

The City of Marysville regularly seeks state and federal grants to aid in funding various projects or services. Because of the unpredictability associated with grant availability year to year, the budget only reflect grant monies that are know, with some certainty, the City will receive in the coming year. Approximately 1/3 of the 2010 estimate for Intergovernmental Revenue is attributable to grants such as department of transportation and transportation improvement.

State shared revenues consist of motor vehicle excise taxes, liquor excise taxes, liquor board profits, and unrestricted gas taxes. In 1999, voters approved I-695 which changed the collection of motor vehicle excise tax from a percent of value to a flat \$40 this resulted in an approximate annual loss of \$200,000. The state imposes gas and liquor taxes on sales within the state and distributes the proceeds based upon population. These estimates are provided by the State in the form of a rate per person, for 2010 this is estimated to be a 3% increase over 2009.

Intergovernmental service fees consist of court and jail services to neighboring cities. The estimate for 2010 for court and jail services reflects fee increases which represent an estimated 2% increase.

Charges for Goods and Services



Charges for goods and services represent 37% of the City's total income. This revenue source is comprised of fees charged for providing services that are distinct from general services funded by general taxation.

Charges for goods and services include interdepartmental services; maps and publications; probation; permits; golf fees and other recreational programs; traffic mitigation; water, sewer, and surface water fees; and solid waste fees. The majority of this revenue category (98%) is attributable to water, sewer, surface water, and solid waste fees.

Revenue from city utilities is the largest portion of charges for services category. To meet state and federal regulations the Sewer Utility made approximately \$80 million in improvements, beginning in 2003 and completing in 2005. In order to fund these improvements the city contracted to have the rates reviewed to provide sufficient funding. This review, along with several other reviews (five year increments) for the utilities of water, and solid waste, resulted in the following rate increases:

Utility Rate Increases	2005	2006	2007	2008	2009	2010
Water	17.0%	2.0%	2.0%	2.0%	2.0%	Rate Restructure
Sewer	8.0%	2.0%	2.0%	2.0%	2.0%	6.1%
Surface Water	16.7%	14.3%	0.0%	0.0%	4.0%	20.0%
Solid Waste	0.0%	7.0%	0.0%	0.0%	9.0%	9.0%

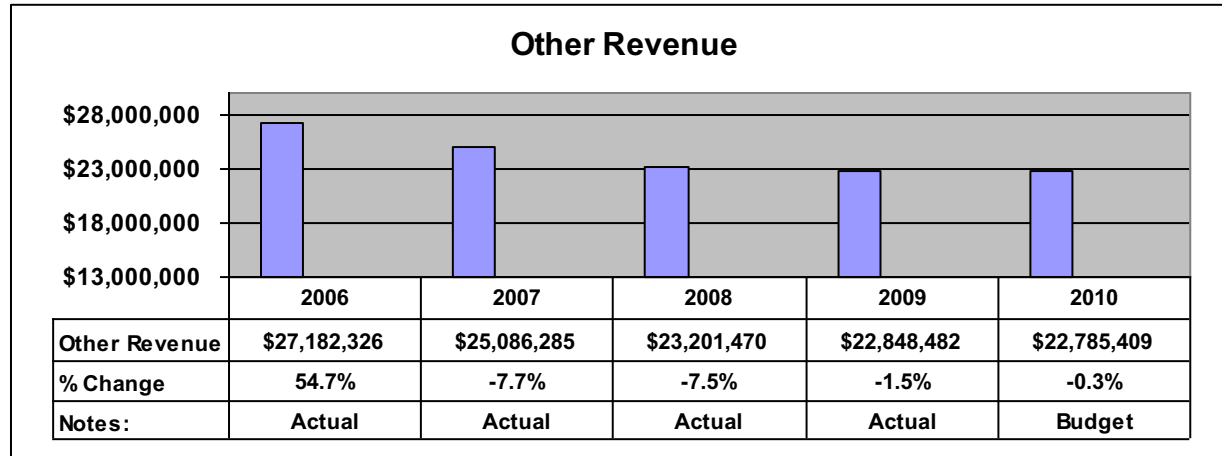
In 2010 the City adopted the recommendation of a water rate restructuring based upon an independent study. The restructuring was done to established a balance between the tiered system and promote conservation. The revenue impact of the restructuring is estimated to be neutral for the water utility. Eighty percent of the sewer increases are due to new state and federal regulations.

The studies were put in place to provide adequate funding for the improvements as well as initiating a moderate level of increase to keep pace with inflation, currently set at 2%, and provide the ability to cash fund projects in the future and hence reducing the project cost due to borrowing as a burden to users. Utility rates for water, sewer, surface water, and solid waste are establish by council approval. The five year history of base bi-monthly rates for a household is reflected in the table below:

Household Base Rates (bi-monthly)	2005	2006	2007	2008	2009	2010
Water	\$22.30	\$22.70	\$23.20	\$23.70	\$24.17	\$26.09
Sewer	61.30	62.50	63.80	65.10	66.40	70.44
Surface Water	12.00	14.00	16.00	16.00	16.64	20.00
Solid Waste	33.83	33.83	36.20	36.20	39.46	43.02
Total	\$129.43	\$133.03	\$139.20	\$141.00	\$143.41	\$159.55

In 2006 and 2007 several major construction projects were built which added capital improvement fees greater than have normally been experienced, as a result 2008 and 2009 estimates are down putting estimates on a normal keel. The 2010 estimates are based on the rate increases and restructuring previously discussed and an optimistic view that housing construction may start back up after mid-year.

Other Revenue



The Other Revenue category represents 27% of total City revenues. This category's significant revenues are classified as operating transfers, which represents transfer of funds from other Funds to use for debt service or capital expenditure, for 2010 this amount, is approximately \$19.6 million as compared to \$19.7 million in 2009. If operating transfers were not considered in this category then this category would only represent 4% of the total revenues.

The 54.7% increase in Other Revenue in 2006 was attributed to bond proceeds from an issue in 2005 being transferred to cover capital expenditures for water and sewer projects. The 2005 bond was issued to finance approximately \$48 million of water, sewer, and surface water projects. The decrease in Other Revenues for 2007 and 2008 is a direct result of these projects entering their completion stage. For 2009 and 2010 the revenues level off to transfers to meet debt service and construction projects.

LONG TERM DEBT

DEBT SERVICE SUMMARY

Debt Management Policy

The City's debt management policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the Operating Budget. The City will raise capital at the lowest possible cost through maintenance of a high credit rating and reputation in the credit markets.

The City continues to pursue an aggressive capital improvement program through a careful balance of increased debt and substantial "pay as you go" capital projects. Each time a capital project is planned alternative financing sources are considered.

ASSESSED VALUATION = \$4,448,289,651

COUNCILMANIC BONDS 1.5% OF ASSESSED VALUATION

Councilmanic Bonds: Debt capacity of councilmanic debt may be issued by the City Council without voter approval. Property taxes may not be increased to support related debt payments.

Statutory Debt Limit		\$ 66,724,345
Allstate Bldg Purchase & Remodel	3.68%	2,456,500
State Ave Improvements	5.41%	3,612,500
Waterfront Park	1.73%	1,156,000
Golf Course Renovation	2.67%	1,780,000
Pro Shop Remodel	1.75%	1,168,891
Street Construction	11.28%	7,525,000
800 MHZ Radio	1.11%	739,256
Lakewood Triangle Access	1.12%	750,000
Debt Outstanding		28.76% 19,188,147
Available Capacity	71.24%	\$ 47,536,198

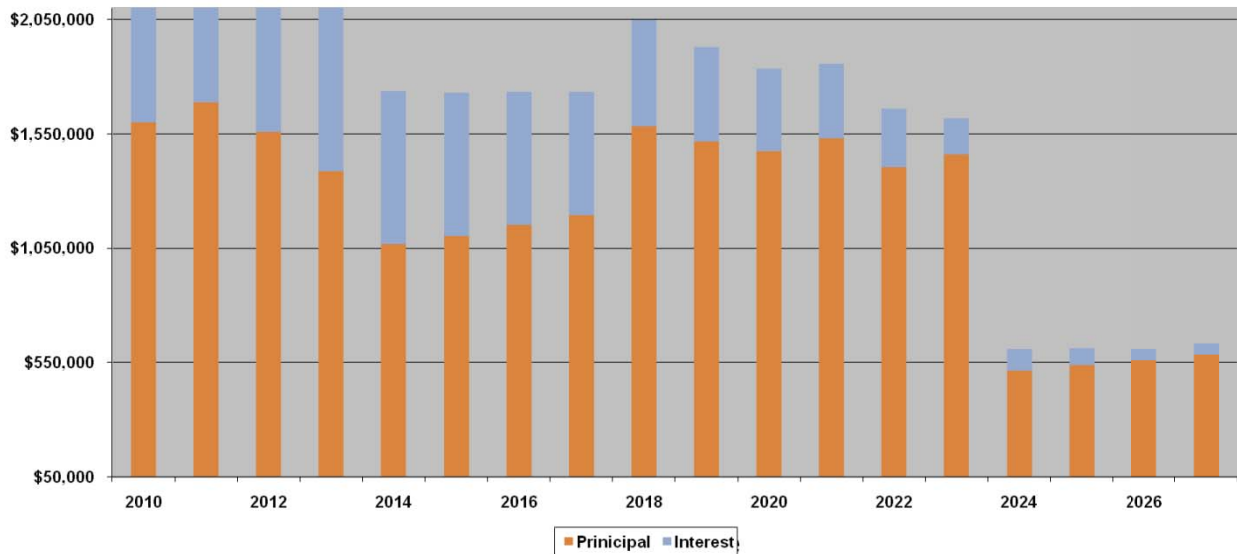
VOTED BONDS 1.00% OF ASSESSED VALUATION

Voted Bonds: Debt capacity for voted debt must be approved by the voters. Property taxes may be increased to support the related debt payments.

Statutory Debt Limit		\$ 44,482,897
Public Safety Building	0.94%	420,000
Library Construction	3.48%	1,550,000
Debt Outstanding		4.43% 1,970,000
Available Capacity	95.57%	\$ 42,512,897

TOTAL DEBT SERVICE PAYMENTS GENERAL OBLIGATION DEBT

The chart below depicts the annual debt service requirements for the GO debt broken out by principal and interest. The table presents the annual debt service requirements for each individual GO debt. These are the payments that directly affect the general government's annual operations budget.

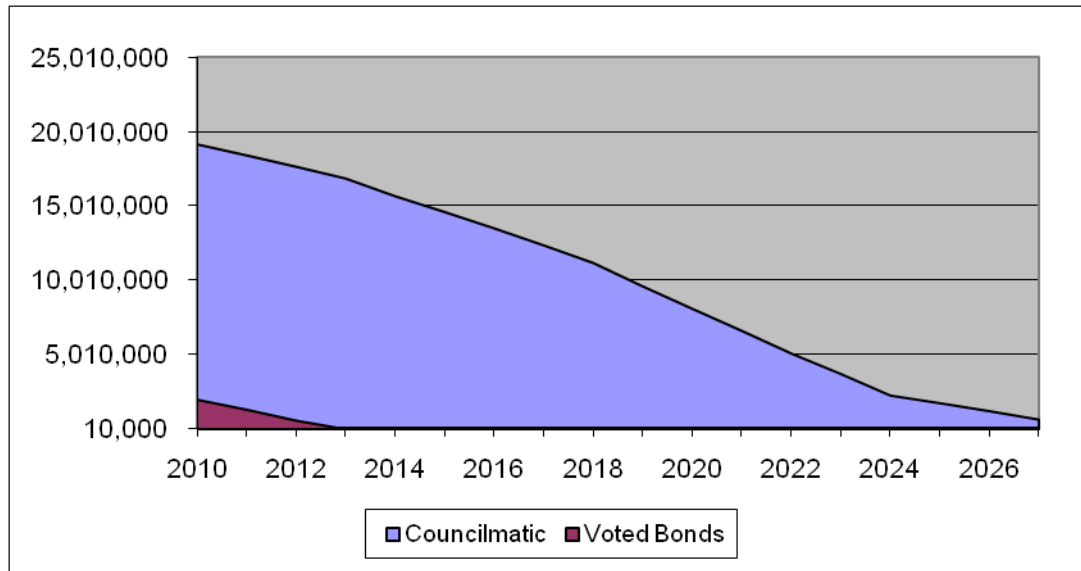


Fund Issue	202 1996 Public Safety Building	204 1998 Library Construction	206 2003 Allstate Bldg	206 2003 Waterfront Park	206 2003 State Ave Imprvmnts	206 2007 Street Construction	110 1999 800 Mhz Radio	305 2008 PWTFLLakewood	420 2007 Golf Course Refunding	420 2003 Golf Course Pro Shop	Total
**Debt Outstanding	\$ 420,000	\$ 1,550,000	\$ 2,456,500	\$ 1,156,000	\$ 3,612,500	\$ 7,525,000	\$ 739,256	\$ 750,000	\$ 1,780,000	\$ 1,168,891	\$ 21,158,147
2010	226,630	527,425	93,781	44,132	137,913	612,839	94,418	191,963	207,032	168,677	2,304,809
2011	226,073	582,425	93,781	44,132	137,913	611,639	94,646	191,250	205,432	168,677	2,355,967
2012		642,425	93,781	44,132	137,913	610,039	94,258	190,000	203,532	168,677	2,184,757
2013			219,581	103,332	322,913	608,539	94,190	188,750	206,332	168,677	1,912,314
2014			219,207	103,156	322,363	611,214	94,418		215,839	168,677	1,734,873
2015			216,708	101,980	318,688	612,789	94,008		215,839	168,677	1,728,688
2016			217,390	102,301	319,691	613,264	93,894		215,839	168,677	1,731,055
2017			217,730	102,461	320,191	613,264	93,598		215,839	168,677	1,731,759
2018			343,515	161,654	505,169	612,664	93,120		217,800	112,451	2,046,372
2019			341,815	160,854	502,669	611,464	93,320		217,800		1,927,922
2020			342,845	161,339	504,184	609,664			217,800		1,835,832
2021			343,049	161,435	504,484	629,664			217,800		1,856,432
2022			342,777	161,307	504,084	649,664					1,657,832
2023			341,638	160,771	502,409	610,969					1,615,787
2024						609,931					609,931
2025						613,044					613,044
2026						610,094					610,094
2027						635,094					635,094
Total Prin/Int	\$ 452,703	\$ 1,752,275	\$ 3,427,598	\$ 1,612,986	\$ 5,040,584	\$ 11,085,835	\$ 939,870	\$ 761,963	\$ 2,556,884	\$ 1,461,863	\$ 29,092,561

* Debt service for this general obligation debt is budgeted in and paid by the GMA REET fund

**Principal only

Depicted below is the annual amount of outstanding general obligation debt outstanding at the end of each year. The councilmanic debt is paid from general revenues. The voted general obligation bonds are paid from excess property tax levies assessed on property within the City as approved by the voters in each case.

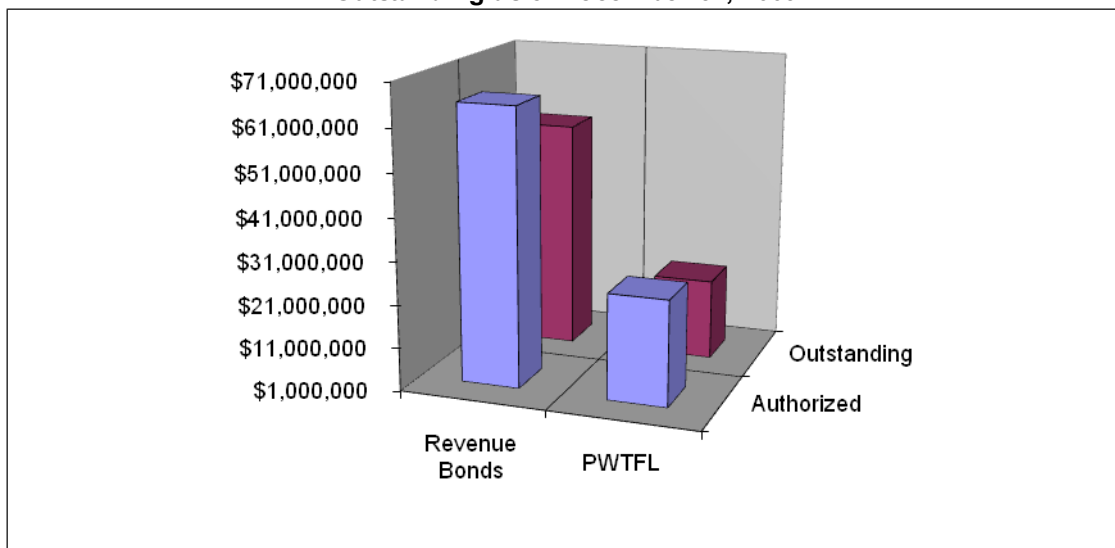


Schedule of Authorized General Obligation Debt Outstanding

	<u>Authorized</u>	<u>Outstanding</u>
Voted		
1998 Library Construction (Refunded)	3,450,000	1,550,000
1996 Public Safety Building	2,500,000	420,000
Councilmanic		
1999 800 Mhz Radio	1,197,020	739,256
2003 Allstate Bldg	2,456,500	2,456,500
2003 Waterfront Park	1,156,000	1,156,000
2003 State Avenue Improvements	3,612,500	3,612,500
2003 Golf Course - Pro Shop Model	1,740,982	1,168,891
2007 Street Construction	8,045,000	7,525,000
2007 Golf Course Refunding	2,120,000	1,780,000
2008 PWTFL - Lakewood Triangle	1,000,000	750,000
Total Voted and Councilmanic	<u>\$ 27,278,002</u>	<u>\$ 21,158,147</u>

DEBT SECURED BY UTILITY REVENUES

Total "Revenue Debt" Authorized and
Outstanding as of December 31, 2009



Schedule of Revenue Debt

	Authorized	Issued	Retire	Outstanding
Revenue Bonds				
1977 Water/Sewer Betterments	\$ 800,000	1977	2017	\$ 160,000
2004 Water/Sewer Refunding Bonds	11,500,000	2004	2012	3,265,000
1998 Water/Sewer Refunding Bonds	4,900,000	1998	2012	2,800,000
2005 Water/Sewer Bond Issue	48,355,000	2005	2028	48,355,000
Total	<u>\$ 65,555,000</u>			<u>\$ 54,580,000</u>
Public Works Trust Fund Loans				
Edward Springs Reservoir Cover & Liner	\$ 442,481	1999	2018	\$ 209,596
Sewer Comp Plan	100,000	2003	2009	-
Stilliquamish Filtration System	4,080,000	2004	2023	3,113,569
WWTP Pre-Construction	1,000,000	2002	2021	631,579
WWTP Construction Loan	10,000,000	2002	2022	7,941,176
WWTP Phase II Construction	10,000,000	2004	2024	7,894,737
Total	<u>\$ 25,622,481</u>			<u>\$ 19,790,658</u>

PERSONNEL



**2010 PERSONNEL SUMMARY
FULL TIME EQUIVALENTS EMPLOYEES**

Fund	2008	2009	2010
GENERAL FUND - 001			
02 Municipal Court	13.0	14.0	16.0
03 Executive	8.0	10.0	10.0
04 Finance	16.0	15.0	14.0
05 Legal	-	3.0	4.0
07 Community Development	29.0	25.0	24.0
08 Police	81.5	80.5	89.5
10 Parks/Recreation	16.0	16.0	17.0
11 Engineering (1)	16.0	17.0	16.0
Total General Fund	179.5	180.5	190.5
Streets	14.0	12.0	14.5
Water/Sewer Utility	45.0	44.0	45.5
Solid Waste	7.0	7.0	7.0
Golf Course	6.0	6.0	6.0
Fleet Services	4.5	4.5	4.0
Facility Maintenance	2.5	2.5	2.0
Computer Services	5.5	5.5	6.5
CITY TOTAL	264.0	262.0	276.0

(1) Senior Traffic Control Systems Tech and Traffic Control Systems Tech headcount shown in Engineering Department. They continue to be funded by the Street Department

**CITY OF MARYSVILLE - PERSONNEL SUMMARY
2010 FINAL BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
COUNCIL	Council Members - 7		
	COUNCIL	-	
MUNICIPAL COURT	Judge	2.00	Management
	Court Administrator	1.00	Management
	Business Officer Supervisor	1.00	Management
	Program Lead	1.00	Teamster
	Program Specialist	8.00	Teamster
	Probation Officer	2.00	Non-represented
	Bailiff (2 P/T employees)	1.00	Non-represented
	MUNICIPAL COURT	16.00	
EXECUTIVE	Mayor	1.00	Elected
	Chief Administrative Office	1.00	Management
	Executive Assistant	1.00	Non-represented
	Human Resources Assistant Director	1.00	Management
	Human Resources Analyst	1.00	Non-represented
	Human Resources Specialist	1.00	Non-represented
	Risk Management Officer	1.00	Non-represented
	Program Clerk	2.00	Teamsters
	Communication Information Officer	1.00	Non-represented
	EXECUTIVE	10.00	
FINANCE	Administrative Services/Finance Director	1.00	Management
	Assistant Director Administrative Services	1.00	Management
	Financial Planning Manager	1.00	Management
	Utility Billing Supervisor	1.00	Management
	Financial Analyst	1.00	Non-represented
	Sr Accounting Technician	1.00	Teamsters
	Accounting Technician	1.00	Teamsters
	Accounting Technician (Utility)	3.00	Teamsters
	Program Clerk	2.00	Teamsters
	Deputy City Clerk	2.00	Non-represented
	FINANCE	14.00	
LEGAL	Prosecutor	2.00	Non-represented
	Confidential Administrative Assistant	2.00	Non-represented
	LEGAL	4.00	
COMMUNITY DEVELOPMENT	Community Development Director	1.00	Management
	Engineering Services Manager	1.00	Management
	Business Office Supervisor	1.00	Management
	Development Services Tech	1.00	Non-represented
	Planning Manager	1.00	Management
	Senior Planner	1.00	Non-represented
	Associate Planner	2.00	Non-represented

**CITY OF MARYSVILLE - PERSONNEL SUMMARY
2010 FINAL BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
	Code Enforcement Officer	1.00	Non-represented
	Plans Examiner	1.00	Non-represented
	GIS Administrator	1.00	Non-represented
	GIS Analyst	1.00	Non-represented
	Building Official	1.00	Non-represented
	Building Inspector	1.00	Non-represented
	Associate Engineer III	1.00	Non-represented
	Construction Inspector	2.00	Non-represented
	Bldg/Construction Inspector	1.00	Non-represented
	Electrical Inspector	2.00	Non-represented
	Program Specialist	4.00	Teamsters
COMMUNITY DEVELOPMENT		24.00	
POLICE	Police Chief	1.00	Management
	Commander	2.00	Management
	Lieutenant	3.00	Management
	Administrative Services Manager	1.00	Management
	Crime Analyst	1.00	Non-represented
	Business Office Manager	1.00	Management
	Executive Secretary	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	Program Lead	1.00	Teamsters
	Program Specialist	7.50	Teamsters
	Property/Evidence Specialist	1.00	Teamsters
	Community Service Officer	2.00	MPOA
	Sergeant (Detectives & Patrol)	7.00	MPOA
	Police Officer (Including Detectives)	45.00	MPOA
	Custody Sergeant	2.00	MPOA
	Custody Officer	13.00	MPOA
POLICE		89.50	
PARKS	Parks & Recreation Director	1.00	Management
	Parks & Recreation Services Manager	1.00	Management
	Parks Maintenance Manager	1.00	Management
	Recreation Coordinator	1.00	Non-represented
	Athletic Coordinator	1.00	Non-represented
	Senior Center Manager	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	P/T Parks Program Clerks (2 - PT)	1.00	Teamsters
	Maintenance Lead Worker II	1.00	Teamsters
	Maintenance Worker II	7.00	Teamsters
	Maintenance Worker I	1.00	Teamsters
PARKS		17.00	
ENGINEERING	Public Works Director	1.00	Management
	Assistant City Engineering	1.00	Management
	Project Managers	1.00	Management
	Associate Engineer II	1.00	Non-represented
	Program Engineering-Surface Water	1.00	Management
	Surface Water Technician	3.00	Non-represented
	Engineering Aide	1.00	Non-represented

**CITY OF MARYSVILLE - PERSONNEL SUMMARY
2010 FINAL BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
	Engineering Project Aide	1.00	Non-represented
	Engineering Technician	1.00	Non-represented
	Traffic Engineer	1.00	Non-represented
	Associate Traffic Engineer	1.00	Non-represented
	Sr Traffic Control Systems Tech	1.00	Teamster
	Traffic Control Systems Tech	1.00	Teamster
	Business Office Supervisor	1.00	Management
	ENGINEERING	16.00	
STREET	Streets/Surface Water Manager	0.50	Management
	Lead Worker II	1.00	Teamsters
	Lead Worker I (<i>formerly Heavy Equipment Operator</i>)	2.00	Teamsters
	Maintenance Worker II	8.00	Teamsters
	Maintenance Worker I	3.00	Teamsters
	STREET	14.50	
UTILITIES	Public Works Superintendant	1.00	Management
	Operations Manager	1.00	Management
	Streets/Surface Water Manager	0.50	Management
	Financial Analyst	1.00	Non-represented
	Lead Worker II	3.00	Teamsters
	Lead Worker I (<i>formerly Heavy Equipment Operators</i>)	3.00	Teamsters
	Maintenance Worker II	14.00	Teamsters
	Maintenance Worker I	3.00	Teamsters
	Maintenance Assistant	1.00	Teamsters
	Meter Repair	1.00	Teamsters
	Meter Reader	2.00	Teamsters
	Water Quality Assistant	2.00	Teamsters
	Wtr Qual/Cross Ctrl Spec	1.00	Teamsters
	Water Quality Manager	1.00	Management
	WWTP Lead	2.00	Teamsters
	WWTP Operator	2.00	Teamsters
	WWTP Tech II	1.00	Teamsters
	WWTP Tech I	2.00	Teamsters
	Administrative Secretary	1.00	Teamsters
	Program Specialist	2.00	Teamsters
	Program Clerk	1.00	Teamsters
	UTILITIES	45.50	
SOLID WASTE	Solid Waste Collector/Lead	1.00	Teamsters
	Solid Waste Collectors	6.00	Teamsters
	SOLID WASTE	7.00	
GOLF	Golf Pro/Manager	1.00	Management
	Golf Course Superindendent	1.00	Management
	Lead Worker II	1.00	Teamsters
	Equipment Mechanic	1.00	Teamsters
	Maintenance Worker II	2.00	Teamsters
	GOLF	6.00	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY
2010 FINAL BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
FLEET SERVICES	Lead Worker II	1.00	Teamsters
	Procurement/Dist Assistant	1.00	Teamsters
	Equipment Mechanic	2.00	Teamsters
	FLEET SERVICES	4.00	
FACILITY MAINTENANCE	Maintenance Worker II	2.00	Teamsters
	FACILITY MAINTENANCE	2.00	
COMPUTER SERVICES	IT Manager	1.00	Management
	Network Administrator	1.00	Non-represented
	System Analyst	1.00	Non-represented
	SCADA/Telemetry Administor	1.00	Non-represented
	Computer Support Technician II	1.00	Non-represented
	Computer Support Technician I	1.00	Non-represented
	Confidential Administrative Assistant	0.50	Non-represented
	COMPUTER SERVICES	6.50	
TOTAL		<u>276.00</u>	

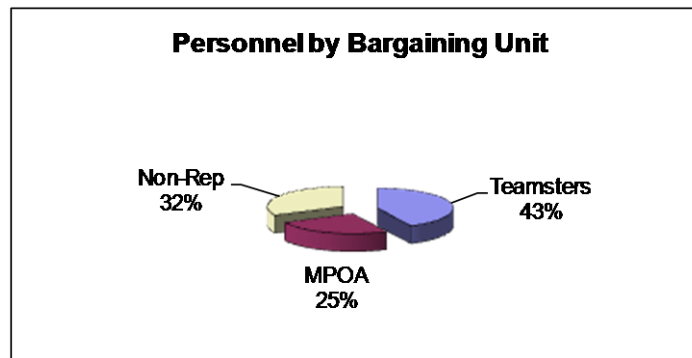
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LABOR RELATIONS

The following bargaining units represent the majority of City of Marysville employees:

- Teamsters Local Union No. 763 represents about 39 clerical and non-clerical employees. The Teamsters contract expires on December 31, 2012.
- Marysville Police Officers Association (MPOA) represents about 7 sergeants, 45 commissioned law enforcement officers and 17 custody officers/community service officer.

The City also employs approximately 89 non-represented employees; and up to 60 seasonal/day laborers at different peak seasons of the year.

**Labor Agreement Expiration**

Union	2011	2012
Teamsters Local Union No. 763		X
Marysville Police Officers Association (MPOA)	X	

DIRECTORS PAY GRID**JANUARY 1, 2010**

<u>Pay Code</u>	<u>Classifications</u>	<u>Pay Range</u>	
		<u>Minimum</u>	<u>Maximum</u>
CA1	Chief Administrative Officer - <i>Separate Contract</i>	N/A	N/A
PC/PWD	Police Chief & Public Works Director	\$ 9,070	\$ 12,202
FD/CD	Finance Director & Community Development Director	\$ 8,593	\$ 11,752
PRD	Park & Recreation Director	\$ 8,355	\$ 11,298

*Job Classification - Management**January 1, 2010*

<u>Pay</u>	<u>Code</u>	<u>Classifications</u>
M-12		Assistant PW Director/City Engineer, Police Commander
M-11		Police Lieutenant
M-10		PW Superintendent, Assistant HR Director, Assistant Administrative Services Director
M-9		Engineering Services Manager - Land Development, Police Admin Division Manager
M-8		Assistant City Engineer, IS Manager, PW Operations Manager, Court Administrator, Financial Operations Manager, Financial Planning Manager, Planning Manager - Land Use, Water Quality Manager, Streets/Surface Water Manager
M-7		Project Manager II, Fleet/Facility Maintenance Manager, Building Official, Traffic Engineer
M-6		Project Manager I, WWTP Manager, Parks & Recreation Services Manager, Golf Course Superintendent
M-5		Program Engineer-Surface Water Supervisor, City Clerk, Golf Course Superintendent, Park Maintenance Manager, Prosecutor
M-4		Construction Inspection Supervisor
M-3		PW Administrative Services Manager
M-2		Senior Center Manager, Business Office Manager (Police)
M-1		Business Office Supervisor

MANAGEMENT PAY GRID
January 1, 2010

Pay Code	0	1	2	3	4	5
M12	7,785	8,213	8,665	9,141	9,643	10,175
M11	7,414	7,821	8,252	8,707	9,184	9,690
M10	7,061	7,450	7,859	8,291	8,748	9,228
M9	6,725	7,095	7,485	7,896	8,332	8,789
M8	6,405	6,758	7,128	7,521	7,934	8,371
M7	6,101	6,435	6,789	7,162	7,557	7,973
M6	5,810	6,129	6,466	6,822	7,197	7,593
M5	5,532	5,837	6,157	6,497	6,854	7,230
M4	5,269	5,559	5,864	6,187	6,528	6,887
M3	5,019	5,294	5,585	5,893	6,216	6,559
M2	4,779	5,042	5,319	5,612	5,921	6,246
M1	4,552	4,802	5,066	5,345	5,640	5,949

*Job Classification - Non-Represented**January 1, 2010*

<u>Pay</u>	<u>Code</u>	<u>Classifications</u>
N-11		Senior Development Review Engineer, Senior Planner
N-10		Assistant City Attorney, Assoc Engineer III/CD, GIS Administrator, Risk Management Officer, SCADA/Telemetry Administrator, Project Engineer
N-9		Associate Engineer II , Community Information Officer, Financial Analyst, HR Analyst, Computer Network Administrator, GIS Analyst, Plan Exam/Senior Bldg Inspector, Crime Analyst, Information Systems Analyst
N-8		Athletic Coordinator, Recreation Coordinator, Accountant, Electrical Inspector
N-7		Engineering Tech., Associate Planner, Development Services Tech., Code Enforcement Officer, Building Inspector, Construction Inspector HR Specialist II, Executive Assistant, Surface Water Specialist
N-6		HR Specialist I, Engineering Aid, Engineering Project Aid, Surface Water Tech, Probation Officer, GIS/CAD Tech, Computer Support Tech II, Police/Legal Confidential Administrative Assistant
N-5		Procurement/Distribution Specialist, Deputy City Clerk
N-4		None
N-3		Computer Support Tech 1
N-2		Confidential Administrative Assistant
N-1		Assistant Golf Pro
S-1		Court Bailiff

NON-UNION PAY GRID*January 1, 2010*

Pay Code	0	1	2	3	4	5	6
N11	5,258	5,522	5,797	6,088	6,391	6,712	7,047
N10	5,007	5,258	5,522	5,797	6,088	6,391	6,712
N9	4,770	5,007	5,258	5,522	5,797	6,088	6,391
N8	4,542	4,770	5,007	5,258	5,522	5,797	6,088
N7	4,327	4,542	4,770	5,007	5,258	5,522	5,797
N6	4,120	4,327	4,542	4,770	5,007	5,258	5,522
N5	3,924	4,120	4,327	4,542	4,770	5,007	5,258
N4	3,738	3,924	4,120	4,327	4,542	4,770	5,007
N3	3,560	3,738	3,924	4,120	4,327	4,542	4,770
N2	3,389	3,560	3,738	3,924	4,120	4,327	4,542
N1	3,228	3,389	3,560	3,738	3,924	4,120	4,327
S1	11.93/Hr	13.02/Hr	19.52/Hr	20.01/Hr	21.02/Hr	21.91/Hr	

*Job Classification - Teamster's Union*January 1, 2010

<u>Pay Code</u>	<u>Classifications</u>
26	Sr Traffic Control Systems Tech
25	WWTP Lead
24	Lead Worker II
23	WWTP Maint Technician II
22	WWTP Operator
21	Equipment Mechanic
20	Lead Worker I
18	Water Qual/Cross Connect Control Spec
17	WWTP Maint Technician I
16-1	Maintenance Worker II
16-1	Facilities Maintenance Worker II
14	Traffic Control Systems Tech
13-1	Solid Waste Collector
12	Water Quality Assistant
11	Program Lead
10	Senior Accounting Technician
9	Administrative Secretary
8	Meter Reader/Repair
7	Property/Evidence Specialist
6-1	Maintenance Worker I
6	Accounting Technician
5	Program Specialist
4	Meter Reader
3	Program Assistant
3	Procurement & Distribution Assistant
2	Program Clerk
2-1	Accounting Assistant/Maintenance Assistant
1	Receptionist

Teamster's Union Salary Grid
January 1, 2010

<i>Pay Code</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
26	4,790	4,988	5,191	5,404	5,626	5,858	6,083
25	4,694	4,886	5,086	5,293	5,510	5,737	5,960
24	4,538	4,725	4,918	5,120	5,330	5,549	5,766
23	4,368	4,547	4,732	4,927	5,129	5,338	5,546
22	4,348	4,527	4,712	4,906	5,107	5,316	5,522
21	4,176	4,344	4,521	4,708	4,901	5,100	5,298
20	4,194	4,369	4,547	4,732	4,928	5,129	5,329
18	4,135	4,304	4,481	4,664	4,855	5,056	5,251
17	3,980	4,146	4,313	4,490	4,675	4,866	5,054
16-1	3,925	4,085	4,250	4,428	4,607	4,797	4,983
14	4,079	4,247	4,422	4,602	4,790	4,988	5,182
13-1	3,616	3,762	3,921	4,080	4,246	4,419	4,593
12	3,766	3,921	4,080	4,246	4,423	4,602	4,782
11	3,686	3,839	3,994	4,158	4,328	4,506	4,679
10	3,636	3,785	3,941	4,100	4,267	4,445	4,617
9	3,510	3,655	3,804	3,961	4,122	4,292	4,458
8	3,530	3,674	3,826	3,985	4,146	4,317	4,484
7	3,505	3,648	3,798	3,952	4,114	4,284	4,450
6-1	3,371	3,510	3,654	3,804	3,962	4,123	4,281
6	3,386	3,527	3,671	3,821	3,981	4,142	4,301
5	3,362	3,501	3,645	3,794	3,950	4,111	4,269
4	3,210	3,341	3,477	3,620	3,768	3,922	4,074
3	3,159	3,288	3,426	3,566	3,712	3,863	4,014
2	2,959	3,081	3,207	3,337	3,477	3,618	3,759
2-1	2,945	3,066	3,192	3,322	3,461	3,602	3,741
1	2,785	2,899	3,019	3,143	3,271	3,404	3,536

MPOA - CUSTODY & COMMUNITY SERVICE OFFICERS*January 2010*

Classification	0	1	2	3	4	5	6
Community Service Officer	3,787	3,942	4,103	4,271	4,447	4,629	4,809
Custody Sergeants*	5,259	5,416					
Custody Officer	3,882	4,048	4,190	4,337	4,507	4,696	4,835

MPOA - POLICE OFFICERS & SERGEANTS*January 2010*

Classification	0	1	2	3	4	5
Police Officers	4,763	4,944	5,122	5,401	5,712	5,939
Police Sergeants*	6,715	6,979				
Entry Level Police Officer	4,286					

SUPPLEMENTAL



POPULATION

Year	City of Marysville	Snohomish County
2009*	57,530	704,300
2008	37,060	696,600
2007	36,210	686,300
2006	32,150	671,800
2005	29,460	655,800
2004	28,800	644,800
2003	28,370	637,500
2002	27,580	628,000
2001	26,770	618,600
2000	25,315	606,024
1999	23,608	589,266
1998	22,223	570,896
1997	20,798	554,585
1996	19,850	542,738
1995	18,268	531,704
1994	16,666	519,960

* 2009 includes 20,000 population for Central Marysville Annexation, completed on 12/30/09.

*Source: Washington State Office of Financial Management
intercensal population estimates*

ASSESSED PROPERTY VALUE

Year	City of Marysville	Snohomish County
2009	4,757,617,453	101,983,434,446
2008	4,523,054,199	99,315,203,205
2007	3,556,972,155	84,124,564,644
2006	2,652,413,969	68,597,770,547
2005	2,179,343,938	56,801,066,003
2004	1,938,395,564	54,042,787,004
2003	1,885,030,271	49,262,949,977
2002	1,833,576,145	45,527,932,751
2001	1,428,346,755	42,501,694,594
2000	1,304,801,333	40,029,932,421

Source: Snohomish County Assessor's Office

2009 LARGEST PRIVATE EMPLOYERS - SNOHOMISH COUNTY

Private Employers	Product Service	Employees ⁽¹⁾
Boeing	Aircraft manufacturing	32,000
Providence Regional Medical Center	Medical services	3,200
Premiera Blue Cross	Health Insurer	3,200
Tulalip Tribes Enterprises	Real estate, Retail, Gaming	3,020
Philips Medical Systems	Ultrasound technology	1,600
Verizon Northwest	Communications	1,500
Zumiez	Sporting Goods / Sportswear	1,400
Aviation Technical Services	Aircraft repair/maintenance/parts	1,400
Everett Clinic	Health care	1,400
CEMEX (Rinker Materials)	Sand/gravel mining operations	1,200
Fluke Corp. (Danaher)	Electronic test & measurement	1,200
Kimberly Clark	Paper products	850
C&D Zodiac	Aerospace supplier; composites	750
Wal-Mart	Retail	740

⁽¹⁾ Full Time Equivalent

Source: Snohomish County Economic Development Council as of December 2009

2009 LARGEST PUBLIC EMPLOYERS - SNOHOMISH COUNTY

Public Employers	Employees ⁽¹⁾
Naval Station Everett	U.S. Navy Base 6,000
Snohomish County Government	County Government 2,965
Washington State	State Government 2,800
Everett School District	School District 1,700
Stevens Healthcare	Health care 1,400
Edmonds School District	School District 1,350
Marysville School District	School District 1,200
Monroe Correctional Complex	State Department of Corrections 1,200
City of Everett	City Government 1,200
Snohomish PUD (electric utility)	Electric Utility 900
Community Transit	Public Transit 695
Everett Community College	Higher Education 600
Edmonds Community College	Higher Education 520

⁽¹⁾ Full Time Equivalent

Source: Snohomish County Economic Development Council as of December 2009

MAJOR EMPLOYERS WITHIN THE CITY OF MARYSVILLE

Employers	Product Service	Employees ⁽¹⁾
Marysville School District ⁽²⁾	Education	1,200
C&D Zodiac	Plastics/Honeycomb Tubing	750
City of Marysville	City Government	262
Albertson's (2 Locations)	Grocery/Pharmacy	160
Marysville Care Center	Health Care Center	146
Gale Contractor Services	Contractor's Services and Produc	130
The Everett Clinic	Health Care	120
Kmart	Retail - Variety	115
Costco	Retail-Warehouse Club	100
Fred Meyer	Retail - Variety	96
Pacific Grinding Wheel	Grinding Wheel Manufacturer	95
Madeline Villa Health Care	Health Care Center	85
Red Robin	Restaurant	70
Grace Academy	Education	50
Coca Cola Bottling	Distribution	47

⁽¹⁾ Full Time Equivalent

⁽²⁾ Includes all certified and classified employees

Source: City of Marysville, Individual Employers and
Greater Marysville / Tulalip Chamber of Commerce

TAXABLE RETAIL SALES (000s)

Year	City of Marysville	Snohomish County ⁽¹⁾
2009 ⁽²⁾	\$186,673	\$2,288,486
2008	797,491	10,320,564
2007	805,287	11,209,499
2006	667,043	10,438,480
2005	502,340	9,292,805
2004	447,095	8,276,392
2003	404,622	7,763,786
2002	396,053	7,544,267
2001	394,207	7,561,539
2000	395,080	7,495,291

⁽¹⁾ Includes incorporated and unincorporated area

⁽²⁾ Through 2nd quarter

Source: Washington State Department of Revenue

MEDIAN HOUSEHOLD INCOME

Year	Snohomish County	State of Washington
2009 ⁽¹⁾	\$60,353	\$52,413
2008	\$62,071	\$54,086
2007	64,582	58,462
2006	63,313	54,380
2005	60,926	53,226
2004	60,529	51,002
2003	58,796	50,009
2002	57,811	49,755
2001	56,265	49,301
2000	55,956	48,397

⁽¹⁾ Projection

Source: Washington State Office of Financial Management

COMPARATIVE PER CAPITA PERSONAL INCOME

Year	Seattle/Bellevue/Everett	Snohomish	Washington State		Nation	
	PMSA	County	Non-Metro	Metropolitan	Non-Metro	Metropolitan
2007	\$68,277	\$40,302	\$29,632	\$42,831	\$28,773	\$40,544
2006	67,324	37,115	27,755	39,692	27,402	38,679
2005	64,582	33,999	26,123	36,817	26,161	36,140
2004	63,313	32,825	25,329	36,336	25,121	34,700
2003	60,926	31,718	24,657	34,311	23,875	33,010
2002	60,529	31,480	23,896	33,760	23,041	32,382

Source: US Department of Commerce Bureau of Economic Analysis in current dollars. Available data as of April 2008.

Resident Civilian Labor Force and Employment Data

	Average Annual						
	2009	2008	2007	2006	2005	2004	2003
Snohomish County							
Civilian Labor Force	382,090	380,710	373,100	356,500	344,800	339,200	336,700
Employment	342,860	353,580	357,590	340,500	327,100	319,700	312,900
Unemployment	39,220	27,170	15,520	16,000	17,700	19,500	23,800
Seattle-Bellevue-Everett PMSA (King, Snohomish)							
Civilian Labor Force	1,497,000	1,478,100	1,461,880	1,408,600	1,362,100	1,337,800	1,329,100
Employment	1,372,800	1,388,410	1,407,030	1,348,800	1,295,400	1,266,100	1,243,400
Unemployment	124,300	89,700	54,860	59,800	66,700	71,700	85,700
Unemployment as a Percent of Labor Force							
Snohomish County	10.10%	7.10%	4.20%	4.50%	5.10%	5.70%	7.10%
Seattle-Bellevue-Everett PMSA	8.30%	6.10%	3.80%	4.20%	4.90%	5.40%	6.40%
Washington State	8.80%	7.10%	4.80%	4.90%	5.50%	6.30%	7.40%
United States	9.80%	7.20%	4.60%	5.10%	5.10%	5.50%	6.00%

Source: Washington State Department of Employment Security, US Department of Labor Bureau of Labor Statistics

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GLOSSARY



BUDGET GLOSSARY

Accounting System: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis Accounting: A method of accounting for revenues and expenses when earned or incurred instead of when cash is received or spent.

Actual: Monies which have already been used or received as opposed to budgeted monies which are estimates of possible funds to be spent or received.

Actuarial Study: A statistical analysis of the future costs associated with pension programs, along with a recommended annual program to meet these costs.

Appropriation: A legal authorization granted by the City Council to make expenditures and to incur obligations for a specific purpose or program. Usually granted for a one-year period.

Appropriation Ordinance: The official enactment by the City Council giving the legal authority for City officials to obligate and expend resources.

Arbitrage: The additional investment earnings a municipality receives by borrowing (issuing bonds) at tax exempt rates and investing the proceeds at higher yielding taxable rates. The difference is the arbitrage amount which must be paid to the IRS.

Assessed Valuation: The estimated value placed upon real or personal property as the basis for levying property taxes.

Audit: An examination to determine the accuracy and validity of records and reports by an agency whose duty it is to make sure the City conforms with established procedures and policies.

BARS: Stands for Budgeting, Accounting, Reporting System. The manual the State of Washington requires governmental entities (i.e., counties and cities) to use.

Base Budget: The ongoing cost to maintain the current level of service. Inflation is included in the budget without increasing any level of service.

Benefits: The City provided employee benefits such as social security insurance, retirement, worker's compensation, life insurance, medical insurance and dental insurance.

Bond: A written promise to pay a specific sum of money (principal) at a specified future date along with periodic interest rate. Bonds are typically used for long-term debt to pay for a particular capital expenditure.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Calendar: The schedule of key dates involved in the process of adopting and then executing an adopted budget.

Budget Hearing: The public hearings conducted by City Council to consider and adopt the annual budget.

Budget Policy: An overall plan to guide present and future courses of action regarding the coordination of revenues and expenditures.

Capital Assets: Assets of significant value which have a useful life of several years. Also referred to as fixed assets.

Capital Budget: Major capital improvements which are beyond the routine operation of the city are budgeted under separate capital project funds. These projects, which often require more than one year for completion, include items such as expansion of treatment plants and reconstruction of intersections. In total, these projects are referred to as the Capital Budget and are not included in the annual operating budget.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years, identifying the expected beginning and ending date, and the amount to be expended in each year and the method of financing those expenditures.

Capital Outlays: Annual operating expenditures for the acquisition of, or addition to, fixed assets. These expenditures must cost more than \$1,000, including construction projects, land acquisition, major renovations or repairs to existing grounds or facilities, and equipment purchases.

Capital Projects: Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Cash Basis Accounting: The method of accounting where revenues are recorded when received and expenditures are recorded when paid.

Certificate of Participation (COP): A type of lease-purchase financing wherein the bank serving as Trustee issues Certificates of Participation representing an undivided proportionate interest in the construction or purchase of real property. The City leases the property from the Trustee with an option to purchase at the end of the lease term. The COP owners receive proportionate shares of the stream of revenue paid by the City under the lease. COPs are backed by the full faith, credit and resources of the City.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Councilmanic Bonds: Bonds issued with the approval of the City Council, as opposed to bonds which must be approved by public vote. Councilmanic bonds must not exceed 0.75 percent of the assessed valuation.

Debt Service: The annual payment of principal and interest on the City's indebtedness.

Deficit: The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement, in proprietary type funds (such as enterprise and internal service funds).

EMS: Emergency Medical Services.

Encumbrance: The commitment of appropriated funds to purchase an item or service.

Enterprise Fund: A type of proprietary fund containing the activities of funds where the intent is for the direct beneficiaries to pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, the costs of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Fiscal Year: Any yearly accounting period, without regard to its relationship to a calendar year. The fiscal year for the City of Everett begins on January 1 and ends on December 31.

FTE: Stands for Full-time Equivalent. A numerical expression which indicates the amount of time a position has been budgeted for. A position budgeted at 40 hours per week for 12 months equals 1.0 FTE. Other frequently budgeted levels are 20 hours per week (.5 FTE) to show a position that has been split between two funds because the employee's responsibilities directly affect two funds.

Fund: An accounting entity with its own self-balancing set of accounts recording cash and/or other sources of revenues against expenditures for specific activities.

Fund Balance: The excess of an entity's assets over its liabilities in a particular fund. A negative fund balance is sometimes called a deficit.

GAAFR: Stands for Governmental Accounting, Auditing and Financial Reporting. The "blue book" is published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principals for government.

GAAP: Stands for Generally Accepted Accounting Principles, which are accounting and reporting standards used for both private industry and government.

GASB: Government Accounting Standards Board regulates the rules and standards for all governmental units.

General Fund: The City's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, finance and administration.

General Obligation Bonds: Bonds for which the full faith and credit of the issuing government are pledged for payment.

Grants: A contribution of assets (usually cash) by one governmental unit or other organization to be used or spent for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the State and Federal governments.

IAC: Inter-agency Committee for Outdoor Recreation

Interfund Services/Revenue: The term "interfund" refers to transactions between individual Funds of the City rather than transactions between the City and private companies, other governments or vendors. From a budgeting and accounting perspective, the service provider (e.g., Purchasing) will budget for both the cost of providing service and the revenue received from the service receiver (e.g., Utilities) for the service. In other words, one fund would be the customer of another and both budgets must reflect this provider-customer relationship. As can be seen from this description, interfund activities inflate both expenditures and revenues; this causes what we refer to as "double budgeting."

Interfund Transfers: Amounts transferred from one City fund to another.

Intergovernmental Revenue: Grants, entitlements, shared revenues and payment for goods and services by one government to another.

Internal Service Funds: A type of proprietary fund which accounts for the goods and services which are provided to other units of the City and payment by the benefiting unit is intended to fund the costs of providing such services.

Levy: To impose a tax, special assessment or service charge for the support of government activities. The term most commonly refers to the real and personal property tax levy.

Levy Rate: The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per \$1,000 of assessed valuation. The rate is determined by calculating the ratio of the maximum amount of property tax revenue allowable under state law and the total assessed valuation within the taxing district.

LEOFF: A state retirement system for law enforcement and the fire fighter personnel of the City.

Liability: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Licenses and Permits: Charges for the issuance of licenses and permits. Licenses are required by municipalities for selected trades, occupations and other activities for regulatory purposes. Permits are issued to aid regulation of new business activities.

L.I.D.: Stands for Local Improvement District. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Mandate: A requirement imposed by one unit of government on another unit of government.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination

of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Non-departmental Expenditures: Expenditures that are not directly related to the operations of a single City department.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include personnel services (wages and salaries), contracted services (utilities, maintenance contracts, etc.) supplies and materials, and capital outlays.

Operating Budget: The annual appropriation to maintain the provision of City services to the public.

Operating Transfer In: Transfer from other funds which are not related to rendering of service.

Other Services and Charges: A basic classification for services other than personnel services which are needed by the City. This budget item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

Performance Objectives: A statement that describes in specific and measurable terms the results that the program is expected to achieve within a certain time-frame.

Preantepenultimate: Fourth from the last.

Program: A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

Proprietary Fund: See Enterprise Fund.

Proposed Budget: The recommended and unapproved City budget submitted to the City Council and public in October/November of each year.

PERS: Stands for Public Employees Retirement System provided for all City employees, other than law enforcement and fire fighter personnel, by the State of Washington.

Reappropriation: A legal authorization granted by the City Council to reappropriate expenditures to the current budget year for a specific purpose or program that was budgeted but unexpended at the end of the prior year.

Reserve: A segregation of assets to provide for future use toward a specified purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue: Income received by the City to support programs or services to the community. It includes such items as taxes, fees, user charges, grants, fines, forfeits, interest income and miscellaneous revenue.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific source for some future period; typically, a year.

Salaries and Wages: Amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and seasonal help.

Service Measures: Specific quantitative measures of work performed within an activity or program (i.e., total miles of streets cleaned). Also a quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

Special Assessment Debt: Principal and interest on bonds related to Local Improvement Districts. This type of debt is callable when money is available to make payments which occurs when prepayments are received from property owners. The City budgets as if the entire debt will be paid in the current year, although this is highly unlikely.

Special Revenue Funds: General government funds where the source of revenue is dedicated to a specific purpose.

Strategic Outlook: Document created and used by the City of Everett for long-range budget planning.

Supplemental Appropriation: An appropriation approved by the Council after the initial budget appropriation.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments, or charges for services rendered only to those who pay, for example, sewer service charges.

Transfers: Internal movements of revenue and expenses among funds in the budget to provide needed sources of funding for expenses incurred on behalf of another fund.

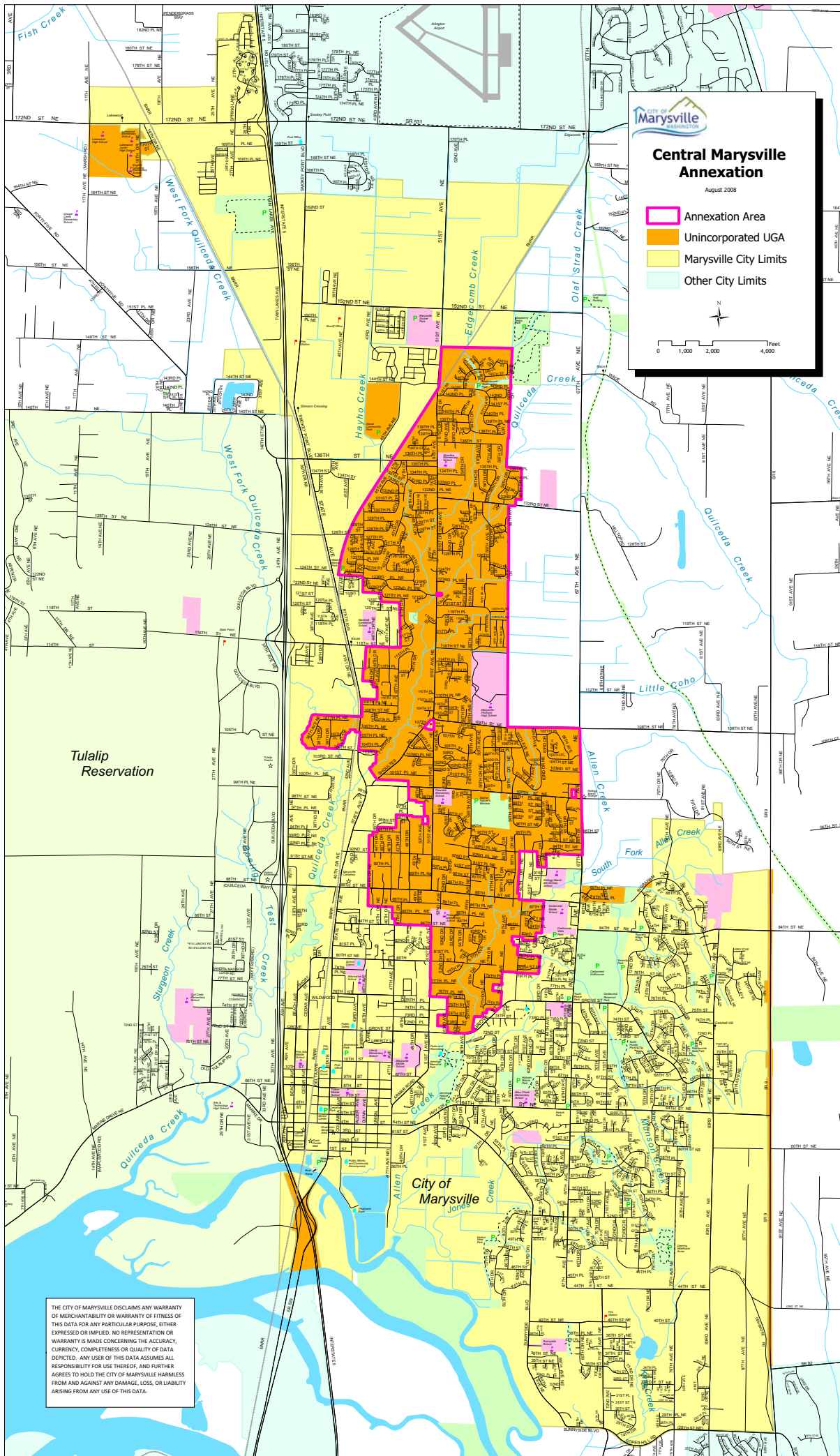
Trust Fund: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Working Capital: The year-end balance of current assets less current liabilities.

Workload Measure: A unit of measure to identify the amount of work or product generated from specific activities. They form the basis for determining the unit's success at reaching its performance objectives.

MAP





City of Marysville
Central Marysville
Annexation
August 2008

Annexation Area
 Unincorporated UGA
 Marysville City Limits
 Other City Limits

0 1,000 2,000 4,000 Feet

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