

# 2015—2016 BIENNIAL BUDGET



**CITY OF MARYSVILLE  
WASHINGTON**

*Experience Marysville - Live, Work, Play*

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**TABLE OF CONTENTS**


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<b><u>DESCRIPTION</u></b>	<b><u>FUND</u></b>	<b><u>PAGE</u></b>
Mayor's Budget Message .....		III
City Officials .....		VIII
Organization chart .....		IX
History .....		X
Mission Statement .....		XI
Budgets & Budgetary Accounting .....		XII
Budget Process .....		XIII
Financial Structure .....		XIII
Flow of Funds .....		XVI
Basis of Accounting .....		XVII
Department Narratives .....		XVIII
Budget Policies .....		XIX
Capital Improvement Summary by Fund .....		XXVII
<b><u>BUDGET SUMMARY</u></b>		
2015 Revenue/Expenditures by Fund .....		XXIX
2016 Revenue/Expenditures by Fund .....		XXX
<b><u>GENERAL FUND</u></b>	001	
General Fund Revenue Summary .....		XXXI
General Fund Expenditure Summary .....		XXXII
General Fund by Dept Summary .....		XXXIII
<b><u>Department</u></b>		
01 Council .....		1-1
02 Municipal Court .....		1-3
03 Executive .....		1-7
04 Finance .....		1-13
05 Legal .....		1-21
06 Human Resource .....		1-25
07 Community Development .....		1-29
08 Police .....		1-33
09 Fire .....		1-63
10 Parks & Recreation .....		1-65
11 Engineering .....		1-74
12 Library .....		1-78
13 Public Safety Building .....		1-80
99 Non-Departmental .....		1-82
005 Capital Reserve .....		1-86
<b><u>SPECIAL REVENUE FUNDS</u></b>		
Street .....	101	2-1
Arterial Street .....	102	2-5

---

**TABLE OF CONTENTS**


---

	<b><u>FUND</u></b>	<b><u>PAGE</u></b>
Drug Enforcement	103 .....	2-7
Tribal Gaming	104 .....	2-9
Tourism Development	105 .....	2-11
Baxter Community Center Appreciation	106 .....	2-13
Marysville Technology Infrastructure	108 .....	2-15
Community Development Block Grant	109 .....	2-17
Growth Management - REET I	110 .....	2-19
Growth Management - REET II	111 .....	2-21
Transportation Benefit District	114 .....	2-23
<b><u>DEBT SERVICE FUNDS</u></b>		
LTGO BOND 2007, 2010 and 2013	206 .....	3-1
LID 71	271 .....	3-9
<b><u>CAPITAL PROJECT FUNDS</u></b>		
Streets Construction Fund	305 .....	4-1
Parks Construction Fund	310 .....	4-3
<b><u>ENTERPRISE FUNDS</u></b>		
Waterworks Utility	401 .....	5-1
Utility Construction	402 .....	5-7
Solid Waste Management	410 .....	5-9
Golf Course Operating	420 .....	5-13
Waterworks Debt Service	450 .....	5-19
<b><u>INTERNAL SERVICE FUNDS</u></b>		
Fleet Services	501 .....	6-1
Facilities Maintenance	502 .....	6-7
Information Services	503 .....	6-11
<b><u>FINANCIAL SUMMARY</u></b>		
Budget Summary - Sources & Uses – All Funds	.....	7-1
General Taxing Authority	.....	7-4
Property Tax Comparison/Distribution	.....	7-5
Analysis of Sources	.....	7-7
Long Term Debt	.....	7-17
<b><u>PERSONNEL</u></b>		
Personnel Summary (FTE's)	.....	8-1
Labor Relations	.....	8-10
Salary Schedules	.....	8-11
<b><u>SUPPLEMENTAL INFORMATION</u></b>	.....	9-1
<b><u>GLOSSARY</u></b>	.....	10-1

**OFFICE OF THE MAYOR***Jon Nehring*

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**Mayor's 2015/2016 Preliminary Budget Message**

Date: November 3, 2014

To: Citizens of Marysville and City Councilmembers

From: Honorable Mayor Jon Nehring

I am pleased to present to the citizens of Marysville and the City Council the sixth balanced budget of my administration and the city's first biennial budget.

The City's financial condition continues to strengthen—the result of a recovering economy, growing community and careful financial planning. I am proud of our progress and believe that the current budget maintains financial prudence and discipline, while allowing progress on strategic initiatives that are important to our community.

The biennial budget requires us to develop a planning budget spanning two years, and encourages us to anticipate both opportunities and challenges in the years ahead. I believe that longer term planning will further enhance our financial stability and allow us to better serve our community.

**Looking Forward**

We must make progress on several key initiatives to respond to community needs. These are priorities that are critical to our community's growth and progress. These include solutions to train traffic, downtown revitalization, street maintenance, replacement and expansion of aging city facilities, and promoting public safety and security. We continue to seek outside funding sources from the state and federal government, but recognize that many of these challenges will entail city resources.

The increased train traffic from coal and oil trains have hampered mobility in Marysville. This biennial budget provides funding for the design and permitting of an interchange at SR529 and I-5 to improve traffic flow as well as provide a critical access point unimpacted by trains. The construction has a price tag of \$30 to \$50 million and we are working hard to find state and federal funding sources.

Downtown revitalization and waterfront access has been identified as a community priority for many years. The city has continued to assemble properties and pursue cleanup to enable shoreline access and redevelopment on these sites. In addition, we have worked on attracting people into the downtown through civic improvements and development of recreational opportunities. The biennial budget continues this initiative with progress on trails, downtown spaces and property assembly and cleanup.

Street maintenance is a clear priority for our citizens. Last April, voters in Marysville approved a Transportation Benefit District, funded by a .2% increase in sales tax within the city that will be dedicated to street maintenance and improvements. This budget provides additional resources for maintaining our rights of way in order to promote safety, mobility and street image within our community.

Our city facilities are in need of attention. Most dire is the Public Safety building, built 27 years ago with a community 1/10th our current size. The Public Safety building provides space for Police, Fire, Investigations, jail, records and evidence. This biennial budget includes funds to determine future needs of this facility.

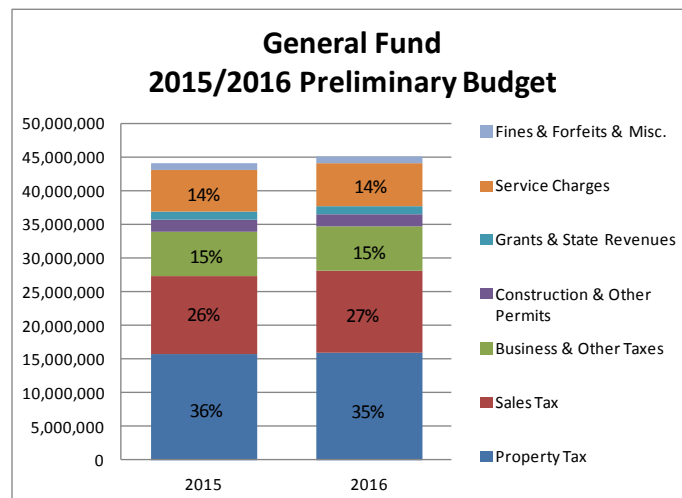
Earlier this year the City adopted a biennial budget process to assist with future planning and capitalize on efficiencies. The budget I present to you is a two year budget for 2015 and 2016.

Fund Type	Description	Amended 2014 Budget	Preliminary 2015 Budget	Preliminary 2016 Budget	2015 Prior Year % Change	2016 Prior Year % Change
General	General	42,388,524	44,102,196	45,099,153	4.0%	2.3%
	General Reserves	-	1,400,000	-		-100.0%
Special Revenue	Streets	4,268,541	4,212,114	4,362,965	-1.3%	3.6%
	Arterial Streets	-	2,100,000	1,600,000		-23.8%
	Marysville TBD	600,000	1,604,008	1,604,008	167.3%	0.0%
	Other Special Revenue	1,798,850	2,168,854	2,179,740	20.6%	0.5%
Debt Service	LTGO	3,994,495	3,348,315	3,296,889	-16.2%	-1.5%
Capital Projects	Streets Construction	5,505,836	9,780,139	1,157,164	77.6%	-88.2%
	Parks Construction	707,207	921,386	146,987	30.3%	-84.0%
	LID 371	200,000	-	-	-100.0%	
Enterprise	Water/Sewer Operating	25,492,225	26,344,943	26,123,929	3.3%	-0.8%
	Utility Construction	9,718,000	8,235,000	3,595,000	-15.3%	-56.3%
	Solid Waste Management	7,249,782	7,777,758	8,433,122	7.3%	8.4%
	Golf Course Operating	1,274,175	1,258,855	1,278,551	-1.2%	1.6%
	Water/Sewer Debt Svc.	12,777,918	10,203,260	5,319,188	-20.1%	-47.9%
Internal Service	Fleet Services	2,314,013	3,315,649	4,107,959	43.3%	23.9%
	Facilities Maintenance	317,936	319,264	333,873	0.4%	4.6%
	Information Services	858,213	1,004,266	1,036,398	17.0%	3.2%
<b>Total Operating Budget</b>		<b>119,465,715</b>	<b>128,096,007</b>	<b>109,674,926</b>	<b>7.2%</b>	<b>-14.4%</b>

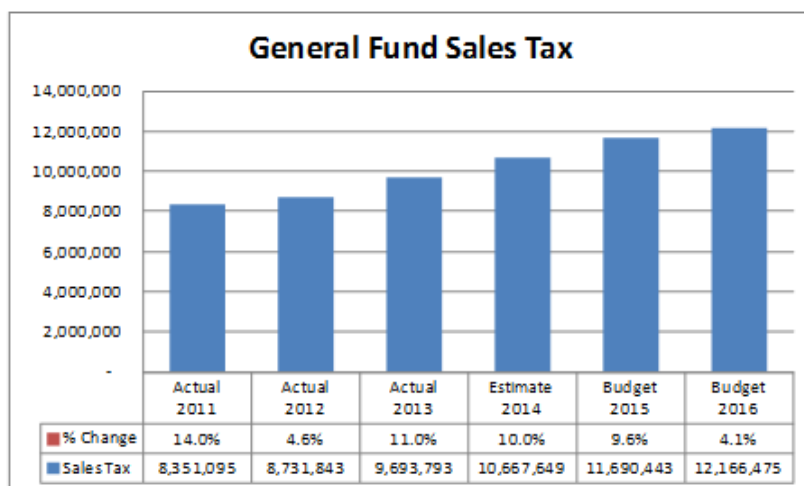
### Assumptions

#### Revenues

The 2015/2016 Preliminary Biennial budget continues to take a conservative approach to revenue estimates. The retail base has seen a gradual climb most recently with the additions of Walmart, O'Brien Honda, and Walgreens. This increase assists with diversifying the city's funding sources, increasing our financial stability.







Property tax assessments are estimated to rise for the 2015 tax year, the second year after a long, steep, downhill slide. 2015 and 2016 estimates remain conservative. Sales tax has taken some leaps with new retail and construction this past year. We have estimated 9.6% growth for 2015, and 4.1% for 2016 which we believe are realistic projections based on current retail openings and development permitting.

Revenue assumptions for the 2015/2016 Biennial continue

under the same guidelines that have been exercised over the past several years. This budget proposal does not anticipate the state allowed increase of 1% for property tax levy. It does anticipate the Emergency Management Services levy allowance of a 1% increase. We have included a 2% increase for water/sewer/storm as allowed per city code to construct necessary capital improvements in the utility system, while maintaining rate stability. The solid waste management rates will remain at 2014 rates until the rate review completion in the 2015/2016 biennium.

#### Expenses/Expenditures

In response to the funding shortfalls caused by the Great Recession, the City delayed infrastructure replacement and maintenance for our fleet, facilities, and technology. The 2014 budget helped re-establish maintenance and replacement funds and I am pleased to say that technology will be back on track by year end 2015. Facilities maintenance is improving and fleet replacement is now our priority. For the 2015/2016 Biennial Budget I am recommending a larger contribution to ensure that our police, utility workers and other employees have safe and suitable vehicles and equipment to fulfill their responsibilities.

#### General Assumptions

- A 2% authorized cost-of-living adjustment, for each year, under the Marysville Police Officers Association (MPOA) union contract, and a COLA with performance pay budgeted for non-represented personnel. The Teamster union contract remains under negotiation.
- Employee premium health benefit rates are estimated to increase 6% as the city continues with our provider using a self-insured approach and wellness program to discount premium rates by 2%.
- A 21% increase in costs related to state legislation changing the contribution rates for public employee retirement pensions that takes effect July 1, 2015. The full impact of these rate increases will affect all cities in 2016.

#### Highlights

In 2011 we reduced our employee staff levels by 29 positions from 2010's budgeted level of 277 FTEs. This occurred at the same time our city population increased by 20,000 citizens, representing an almost 50% increase in citizens served. The proposed budget provides for a number of positions to address increased community and regulatory requirements. Even with these positions, the City's total staffing for 2015 is 270 FTE's and for 2016 it is budgeted at 276 FTE's. This is still below the 2010 approved levels, prior to the Recession. Many of these positions will be fee funded, generate offsetting revenues, or are expenditure-neutral from prior years due to reducing outside contractor expenditures. A valuable lesson to the City from staffing cutbacks in prior years was to carefully consider employee hire decisions to ensure they bring long-term value to the taxpayers of this community. I would not recommend these

positions unless I felt this test was met. Even with these positions, Marysville continues to operate lean with employee-to-citizen ratio of 4.4 FTEs per 1,000 of citizens. In comparison Washington cities similar in size have staffing levels between 8 to 14 full-time employees per 1,000 citizens.

I am proposing several initiatives in the 2015/2016 biennial budget that will enable us to advance our goals for economic development, transportation infrastructure and other key service priorities:

- **Pavement preservation** – \$500,000 in 2015 to enhance the newly formed Marysville Transportation Benefit District (TBD) passed by voters this April election. The TBD, funded by 0.2% sales tax, will provide much needed funding to transportation mobility in Marysville. Pavement preservation for the 2015/2016 Biennium:

100<sup>th</sup> Street NE from State Avenue to 48<sup>th</sup> Drive NE  
 67<sup>th</sup> Avenue NE from 88<sup>th</sup> Street NE to 100<sup>th</sup> Street NE  
 60<sup>th</sup> Avenue NE from Grove Street to 93<sup>rd</sup> Place NE  
 Sunnyside Blvd. from 51<sup>st</sup> Avenue NE to 52<sup>nd</sup> Street NE  
 116<sup>th</sup> Street NE from State Avenue to 47<sup>th</sup> Drive NE  
 128<sup>th</sup> Street NE from State Avenue to 43<sup>rd</sup> Avenue NE  
 122<sup>nd</sup> Street NE from State Avenue to 38<sup>th</sup> Avenue NE  
 Beach Avenue from Grove Street to Short Street  
 Sunnyside Blvd. from 46<sup>th</sup> Street NE to 71<sup>st</sup> Avenue NE

- **Capital Facility Maintenance Plan** - \$300,000 to fund a capital facility maintenance plan.
- **Downtown revitalization** - \$150,000 dedicated for downtown revitalization efforts to create a downtown and waterfront area that is a more vibrant, attractive and pedestrian-friendly place for visitors and shoppers. The City will continue to improve infrastructure, fixtures, landscaping and signage, as well as support police and code enforcement measures designed to make downtown more beautiful and crime-free.
- **Code enforcement community cleanup** - \$30,000 for multiple cleanup activities deployed as part of Clean Sweep Week activities, a cost-effective, successful community cleanup event last year that rallied community volunteers, merchants and City employees for a once-over spring cleaning.
- **Park trails construction** - \$100,000 for a future extension of Bayview Trail, south of SR528.
- **Consulting Services** - \$150,000 for analysis of specific city services including Courts and Jail to review current practices for efficiency and cost effectiveness.
- **Economic Development** - \$50,000 to expand services and contact to the business community.
- **Transportation** - \$1,400,000 to continue the design of an interchange at SR529 and I-5. \$7,726,000 for improvements along State Avenue, 67<sup>th</sup>, 88<sup>th</sup>, and various locations through-out the city. These funds along with the TBD funding of over \$3 million for the biennium provides for a substantial boost to address the City's transportation needs.

### **Economic development**

In addition to the continued focus we will place on downtown revitalization, our emphasis on creating a regional manufacturing, light industry job center for Marysville in the Smokey Point area will be an equally strong long-term endeavor. We signed a joint resolution between Marysville, Arlington and the Tribes supporting regional coordination of a manufacturing and industrial center to support The Boeing Company and manufacturing and supplier expansion in North Snohomish County. The Smokey Point area is master planned with the potential to create thousands of jobs in aerospace, technology and other light industry and manufacturing. In 2015 and 2016 the City will be working to identify industry needs in order to establish a stronger relationship with our business partners.



**Transportation improvements completed**

The completion of key transportation projects in 2014 assisted with improving driver and pedestrian safety while easing some congestion.

Key transportation projects completed in 2014:

- Signalization at 53<sup>rd</sup> and SR528
- Pavement Preservation
  - 108<sup>th</sup> Street NE from 51<sup>st</sup> Avenue NE to 67<sup>th</sup> Avenue NE
  - Grove Street from 73<sup>rd</sup> St. NE to 79<sup>th</sup> Dr. NE
  - State Avenue from 88<sup>th</sup> Street NE to 92<sup>nd</sup> Street NE
  - 44<sup>th</sup> Avenue NE from Grove Street to 76<sup>th</sup> Street NE

Transportation remains one of our top priorities and we continue to maximize local resources, including transportation mitigation fees and REET, to leverage outside funding from state and federal grant sources. Our energetic and resourceful team of engineers and project managers have established a successful track record of acquiring grants and using taxpayer resources efficiently to maintain streets and to construct improvements that will improve travel for Marysville residents and businesses.

**Summary**

This spending plan seeks to maintain our City's status as a desirable community in which to live, work and play while maintaining the sound economic foundation our Citizens have come to expect. We are committed to prudent fiscal management, effective service delivery, and providing our Citizens with the highest quality of life possible.

This preliminary biennial budget builds on our priorities and community values, but it needs your voice. I invite you to become a part of the budget process by joining us for a public hearing to share your input on the preliminary biennial budget scheduled for 7 p.m. Monday, Nov. 10th in the Council Chambers in City Hall, 1049 State Ave., Marysville, Wash.

I would like to thank the Finance Director, Department Directors and Staff for their efforts in making this proposed budget possible. I would also like to thank the City Council for providing clear courses of action for developing the budget, and I look forward to the discussions ahead.

I encourage your questions and suggestions on the community issues important to you, and the services your City provides. You can contact me by telephone at (360) 363-8089 or email [jnehring@marysvillewa.gov](mailto:jnehring@marysvillewa.gov).

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

Respectfully,



Jon Nehring

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**CITY OFFICIALS**

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**ELECTED OFFICIALS**

Jon Nehring	Mayor	12/31/15
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**CITY COUNCIL**

Jeff Vaughan (Mayor Pro Tem)	Position 1	12/31/17
Donna Wright	Position 2	12/31/17
Jeff Seibert	Position 3	12/31/17
Michael Stevens	Position 4	12/31/17
Rob Toyer	Position 5	12/31/15
Stephen Muller	Position 6	12/31/15
Kamille Norton	Position 7	12/31/15

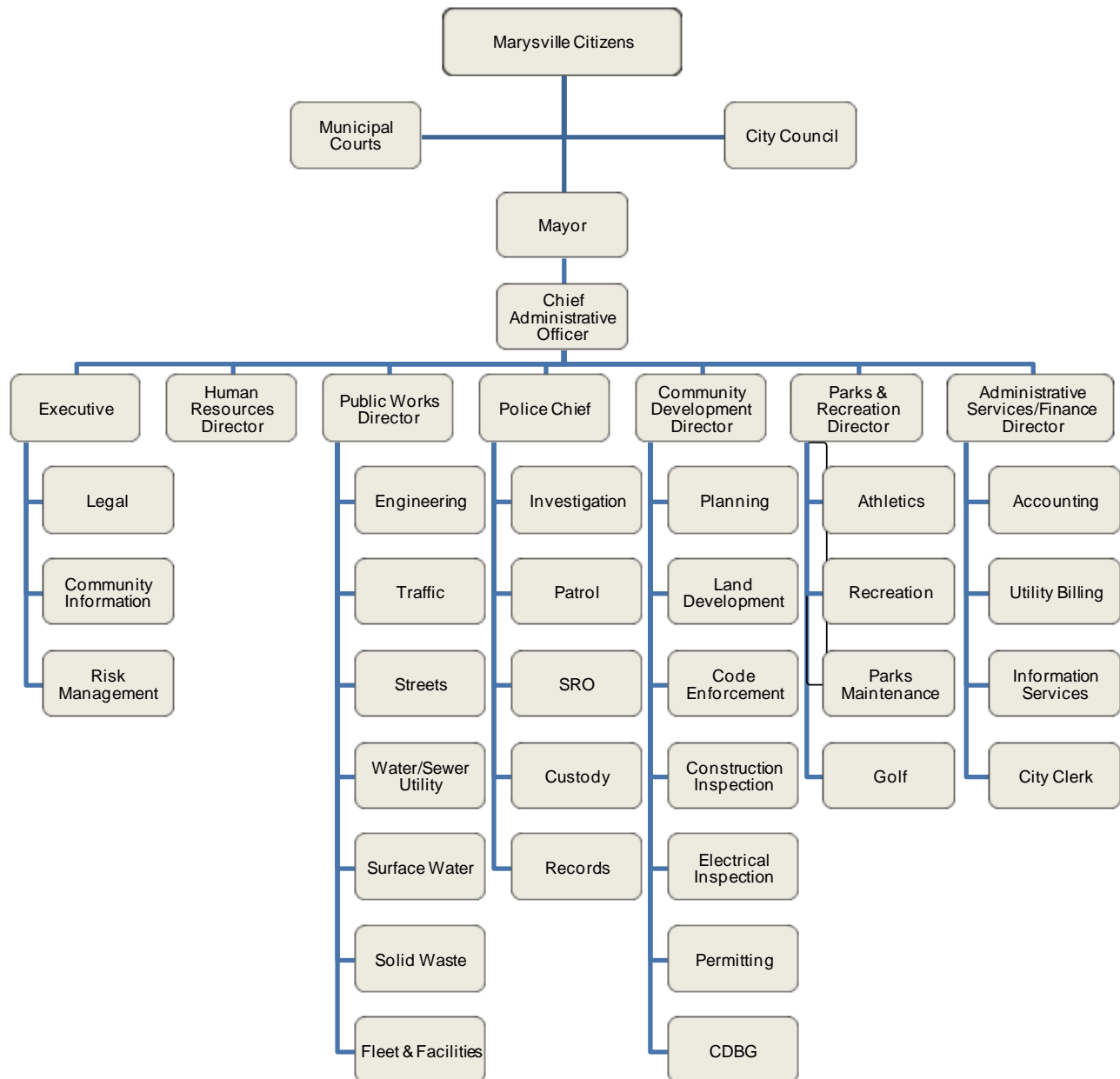
**JUDGE**

Fred Gillings	12/31/17
Lori Towers	12/31/17

**ADMINISTRATIVE STAFF**

Gloria Hirashima	Chief Administrative Officer/CD Director
Sandy Langdon	Administrative Services/Finance Director
Jon Walker	City Attorney
Rick Smith	Police Chief
Jim Ballew	Parks and Recreation Director
Kevin Nielsen	Public Works Director
Suzanne Elsner	Court Administrator
Kristie Guy	Human Resources Director

# CITY OF MARYSVILLE ORGANIZATIONAL CHART



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## THE HISTORY OF MARYSVILLE

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To trace the origins of Marysville, today a prosperous, diversified north Snohomish County city of 62,000, 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 Tualillip 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 into 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.

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## VISION STATEMENT

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*Experience Marysville – Live, Work, Play*

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## MISSION STATEMENT

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The City of Marysville partners with the community to provide quality, innovative and efficient municipal services which promote economic growth, thriving neighborhoods, healthful living, and financial sustainability for our residents and businesses.

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## CORE VALUES

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### **Integrity**

We conduct our work in an atmosphere of honesty, respect, and courtesy recognizing the impact our actions have on the quality of life now and in the future.

### **Trust**

We are committed to earn, maintain, and enhance the trust of each other and the community.

### **Teamwork**

We nurture successful working relationships with all our partners.

### **Accountability:**

In the performance of our duties, we are individually and collectively accountable to citizens, customer, and stakeholders. We are competent, responsible, and dedicated to providing effective and efficient services.

### **Innovation**

We encourage and support new ideas and creative approaches.

### **Commitment**

We provide quality services with a continuing focus on excellence.

### **Diversity**

We value and respect the uniqueness of our employees and citizens.

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## BUDGETS & BUDGETARY ACCOUNTING

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The budget document sets forth the City's financial plan for the 2015 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 the budget year 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.

The City of Marysville's biennial budget is adopted by ordinance in accordance with the requirements and time limitations as mandated in state law Revised Code of Washington (RCW 35A.34). 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 Budget process is as follows:

BUDGET PROCESS STEPS	JUL	AUG	SEP	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 fund **Cumulative Reserve Fund 005**, money is reserved for future capital needs.

**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 all of the street overlay projects. 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 **Community Development Block Grant (CDBG) Fund 109** was established to receive and administer federal grant funds associated with the CDBG program. The **Ken Baxter Community Center Appreciation Fund 106** accounts for private donations to support the Community 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. The **Transportation Benefit District Fund 114** was established to collect the .2% voted increase in sales tax which is used to fund ongoing street preservation projects.

**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 debt service funds include the **LTGO Bonds and PWTFB Debt 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, the Courthouse and other City properties as well as debt service on bond issues providing funding for a number of street construction projects. The **LID 71 Fund 271** was established to collect the payments assessed on the properties within the boundaries of the LID and to make the annual debt service payment. 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. **Fund LID 371 – 156<sup>th</sup>**

Overpass was established to account for the design and construction costs associated with the LID portion of this project.

### 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 450 Waterworks Debt Service** accounts for water/sewer debt service and is 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.

### 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

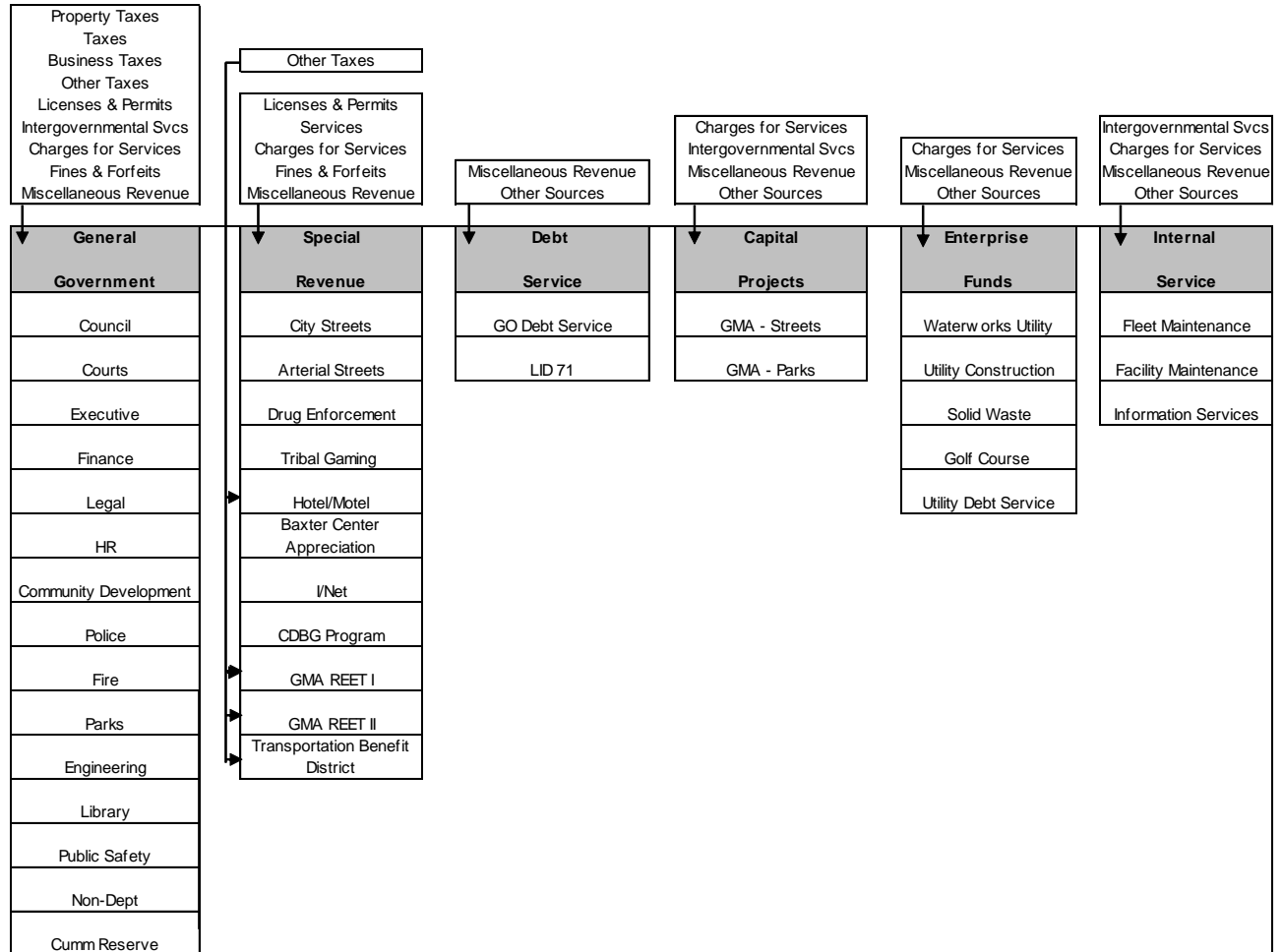
These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city 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.

## FLOW OF FUNDS STRUCTURE

## 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
Interfund Contributions	Road & Street Construction		Road & Street Construction	Utility Construction	Interfund Contributions
	Interfund Contributions			Interfund Contributions	

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## BUDGET VS. ACCOUNTING BASIS

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**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
001.06	Human Resources	HR Director
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
108	I/Net	Communications Officer
109	Community Development Block Grant	Chief Administrative Officer
110	GMA REET I	Finance Director
111	GMA REET II	Finance Director
114	Transportation Benefit District	Finance Director
206	Debt Service	Finance Director
271	LID 71 Debt Service	Finance Director
305	GMA-Streets	Public Works Director
310	GMA-Parks	Parks Director
401	Waterworks Utilities	Public Works Director
402	Utility Construction	Public Works Director
410	Solid Waste	Public Works Director
420	Golf Course Operations	Parks Director
450	Utility Debt Service	Finance Director
501	Fleet Services	Public Works Director
502	Facilities Maintenance	Public Works Director
503	Information Services	Finance Director



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## BUDGET POLICIES

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### **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 current year's 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 resource 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.

### **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.

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## ASSET POLICIES

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### 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.

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## LIABILITY POLICIES

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### Debt Management Policy

The Debt Policy for the City of Marysville (City) is established by Resolution 2348 to help ensure that all debt is issued both prudently and cost effectively. The Debt Policy sets forth guidelines for the issuance and management of all financings of the City. Adherence to the policy is essential to ensure that the City maintains a sound debt position and protects the credit quality of its obligations while providing flexibility and preserving financial stability.

#### 1.0 Uses of Debt

1.1 City of Marysville uses debt as a mechanism to equalize the costs of needed capital improvements for the benefit of both present and future citizens;

1.2 City of Marysville uses debt as a mechanism to reduce the immediate costs of substantial public improvements.

1.3 The City of Marysville will not use long-term debt to support current operations.

1.4 Non-capital furnishings, supplies, and personnel will not be financed from bond proceeds.

1.5 Interest, operating, and/or maintenance expenses may be capitalized for enterprise activities; and will be strictly limited to those expenses incurred prior to actual operation of the facilities.

1.6 Interest may be capitalized for general activities when necessary to align timing of new revenues with debt service, or to avoid duplicative expenditures (i.e., rent and bond payments) when providing for replacement facilities.

#### 2.0 Debt Limits

##### 2.1 Legal Limits:

2.1.1 The general obligation debt of Marysville will not exceed an aggregated total of 7.5% of the assessed valuation of the taxable property within the City. RCW 39.36.020 2.1.2

The following individual percentages shall not be exceeded in any specific debt category:

- General Debt - 2.5% of assessed valuation
- Non-Voted 1.5% Limited Tax General Obligation (LTGO) Bonds
- Voted 2.0% Unlimited Tax General Obligation (UTGO) Bonds
- Utility Debt - 2.5% of assessed valuation
- Open Space and Park Facilities - 2.5% of assessed valuation

##### 2.2 Public Policy Limits:

2.2.1 The City will establish and implement a comprehensive multi-year Capital Improvement Program (CIP).

2.2.2 Financial analysis of funding sources will be conducted for all proposed capital improvement projects.

2.2.3 Debt will be issued in accordance with the CIP as necessary.

2.2.4 Where borrowing is recommended, the source of funds to cover debt service requirements must be identified.

### 2.3 Financial Limits:

2.3.1 The City's 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.

2.3.2 The City will conduct a debt affordability analysis to evaluate the City's ability to support debt. The analysis will review available resources for the amount of debt the City can initiate each year, and project the effects of that financing through six years of the CIP.

### 3.0 Allowable Types of Debt

3.1 Short Term Obligations: Short-term borrowing will only be used to meet the cash flow needs of a project for which long-term financing has been approved but not yet secured. The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of the funds will not impact the fund's current operations. All interfund loans will be subject to Council approval, will bear interest based upon prevailing rates and have terms consistent with state guidelines for interfund loans.

3.2 Assessment/ LID Bonds: Assessment bonds will be considered in place of general obligation bonds, where possible, to assure the greatest degree of public equity. Local Improvement District (LID) Bonds represent debt that is repaid by the property owners who benefited from the capital improvement through annual assessments paid to the City. LID's are formed by the City Council after a majority of property owners agree to the assessment.

3.3 General Obligation Bonds Limited Tax: General Obligation debt is backed by the full faith and credit of the City and is payable from General Fund revenues and taxes collected by the City. Limited Tax General Obligation (LTGO) Bonds can be issued with the approval of the City Council and will only be issued if: A project requires funding not available from alternative sources; Matching fund monies are available which may be lost if not applied for in a timely manner; or Emergency conditions exist.

3.4 General Obligation Bonds Unlimited Tax: Unlimited Tax General Obligation (UTGO) Bonds are payable from excess tax levies and is subject to voter approval by 60% of the voters. UTGO Bonds will be used for projects with broad community impact and appeal, and when the excess tax levy is necessary and appropriate for payment of the debt service, subject to voter approval.

3.5 Revenue Bonds: Revenue bonds are used to finance construction or improvements to facilities of enterprise systems operated by the City in accordance with the Capital Improvement Program and are generally payable from the enterprise. No taxing power or general fund pledge is provided as security. Unlike general obligation bonds, revenue bonds are not subject to the City's statutory debt limitation nor is voter approval required.

3.6 Leases: Lease purchase or financing contracts are payment obligations that represent principal and interest components which are general obligations of the City. Leases will be considered only after comparison of the overall borrowing cost with alternatives, such as interfund loans or general obligation bonds.

### 3.7 Other Loan Programs:

3.7.1 Public Works Trust Fund Loans are loans from the Public Works Board, authorized by state statute, RCW 43.155 to loan money to repair, replace, or create domestic water systems, sanitary sewer systems, storm sewer systems, roads, streets, solid waste and recycling facilities, and bridges.

3.7.2 The Local Option Capital Asset Lending (LOCAL) Program is a financing contract with the Office of the State Treasurer under RCW 39.94. It is an expanded version of the state agency lease/purchase program that allows pooling funding needs into larger offerings of securities. This program allows local government agencies the ability to finance equipment needs through the State Treasurer's office, subject to existing debt limitations and financial consideration.

3.7.3 Other state funded programs.

3.8 Alternative types of debt: No variable-rate debt or derivative products shall be utilized.

#### 4.0 Debt Structuring Practices

##### 4.1 Maximum term, Payback Period and Average maturity:

4.1.1 The issuance of bonds shall be financed for a period not to exceed a conservative estimate of the asset's useful life with the average life of the bonds less than or equal to the average life of the assets being financed.

4.1.2 General Obligation bonds will be issued with maturities of 20 years or less unless otherwise approved by Council. The maximum term for general obligation bonds shall be 30 years.

4.1.3 The maturity of all assessment bonds shall not exceed statutory limitations. RCW 36.83.050.

##### 4.2 Debt Service Structure:

4.2.1 Unless otherwise justified and deemed necessary, debt service should be structured on a level or declining repayment basis.

##### 4.3 Criteria for issuance of advance refunding and current refunding bonds

4.3.1 The City will use refunding bonds, where appropriate, when restructuring its current outstanding debt. A debt refunding is a refinance of debt typically done to take advantage of lower interest rates. Unless otherwise justified, such as a desire to remove or change a bond covenant, a debt refunding will not be pursued without a sufficient net present value benefit after expenses. Generally, the City may undertake refinancing with net present value savings are 3.5 to 5.0% of the par amount of the bonds to be refunded. For current refunding (i.e., refunding in which the outstanding bonds will be called within 90 days of the refunding), the savings threshold may be lower.

##### 4.4 Other structuring practices:

4.4.1 Bond amortization schedules will be structured to minimize interest expense with the constraints of revenues available for debt service. The bonds should include call features to maximize the City's ability to advance refund or retire the debt early. However, call features should be balanced with market conditions to ensure that the total cost of the financing is not adversely affected.

#### 5.0 Debt Issuance Practices

##### 5.1 Council Approval: City Council approval is required prior to the issuance of debt.

5.2 Analytical Review: An analytical review shall be conducted prior to the issuance of debt including but not limited to, monitoring of market opportunities and structuring and pricing of the debt.

5.3 Use of credit ratings, minimum bond ratings, determination of the number of ratings and selection of rating services: The City will continually strive to maintain its bond rating by improving financial policies, budget, forecasts and the financial health of the City so its borrowing costs are minimized and its access to credit is preserved. The City will maintain good communication with bond rating agencies about its financial condition, coordinating meetings, and presentations in conjunction with a new issuance as necessary.

5.4 Compliance with Statutes and Regulations: The Finance Director, City Attorney and bond counsel shall coordinate their activities and review all debt issuance to ensure that all securities are issued in compliance with legal and regulatory requirements by the State of Washington and the Federal Government's laws, rules and regulations.

##### 5.5 Selection and use of professional service providers:

5.5.1 The City's Finance and Administration Department shall be responsible for the solicitation and selection of professional services that are required to administer the City's debt program.

5.5.2 Bond Counsel: All debt issued by the City will include a written opinion by bond counsel affirming that the City is authorized to issue the proposed debt. The opinion shall include confirmation that the City has met all city and state constitutional and statutory requirements necessary for issuance, a determination of the proposed debt's federal income tax status and any other components necessary for the proposed debt.

5.5.3 Financial Advisor: A Financial Advisor(s) may be used to assist in the issuance of the City's debt. The Financial Advisor will provide the City with the objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring of market opportunities, structuring and pricing of debt, and preparing official statements of disclosure. The City's Financial Advisor may not participate in underwriting of the City's bonds.

5.5.4 Underwriters: An Underwriter(s) will be used for all debt issued in a negotiated or private placement sale method. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors. The Underwriter may not serve as Financial Advisor to the City.

5.5.5 Fiscal Agent: A Fiscal Agent will be used to provide accurate and timely securities processing and timely payment to bondholders. In accordance with RCW 43.80, the City will use the Fiscal Agent that is appointed by the State.

5.6 Criteria for determining sales method and investment of proceeds:

5.6.1 The Director of Finance shall determine the method of sale best suited for each issue of debt.

5.6.2 The City will generally issue its debt through a competitive process. For any competitive sale of debt, the City will award the issue to the underwriter offering to buy the bonds at a price and interest rates that provides the lowest True Interest Cost (TIC).

5.6.3 The City will provide for the sale of debt through a negotiated process (i.e., negotiating the terms and conditions of sale) when necessary to minimize the cost and risks of borrowing under the following conditions:

- The bond issue is, or contains, a refinancing that is dependent on market/interest rate timing.
- At the time of issuance, the interest rate environment or economic factors that affect the bond issue are volatile.
- The nature of the debt is unique and requires particular skills from the underwriter(s) involved.
- The debt issued is bound by a compressed time line due to extenuating circumstances such that time is of the essence and a competitive process cannot be accomplished.

5.6.4 The City may consider a direct placement with a bank when it is expected to provide a reduced cost of capital, market conditions are such that the City will benefit from locking in an interest rate, and/or the timing is of the essence and can best be met through a placement without adding significant costs.

5.7 Bond Insurance: For each issue, the City may evaluate the costs and benefits of bond insurance or other credit enhancements. Any credit enhancement purchases by the City shall be competitively procured and evaluated by the City's financial advisor.

## 6.0 Debt Management Practices

6.1 Investment of Bond Proceeds: The City shall comply with all applicable Federal, State and contractual restrictions regarding the investment of bond proceeds, including City of Marysville Investment Policy.

6.2 Continuing Disclosure: The City shall provide annual disclosure information to established national information repositories and maintain compliance with disclosure statements as required by state and national regulatory bodies. Disclosure shall take the form of the Comprehensive Annual Financial Report (CAFR) unless information is required by a particular bond issue that is not necessarily contained within the CAFR.

6.3 Arbitrage Rebate monitoring and filing: The City will, unless otherwise justified, use bond proceeds within the established time frame pursuant to the bond ordinance, contract or other documents to avoid arbitrage. Arbitrage is the interest earned on the investment of the bond proceeds above the interest paid on the debt. If arbitrage occurs, the City will follow a policy of full compliance with all arbitrage rebate requirements of the federal tax code and Internal Revenue Service regulations, and will perform (internally or by contract consultants) arbitrage rebate calculations for each issue subject to rebate. All necessary rebates will be filed and paid when due in order to preserve the tax-exempt status of the outstanding debt.

6.4 Federal and state law compliance practices: Discussed in Debt Issuance Practices sections 5.3 and 5.4 and Debt Management Practices sections 6.1 and 6.3.

6.5 Market and investor relations efforts: The City shall endeavor to maintain a positive relationship with the investment community. The City shall communicate through its published Budget, Capital Improvement Program and Comprehensive Annual Financial Statements the City's indebtedness as well as its future financial plans.

6.6 Periodic review: The City's debt policy shall be adopted by City Council. The policy shall be reviewed every four years by the Council Finance Committee and modifications shall be submitted to and approved by City Council.

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## REVENUE POLICIES

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### **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.

### **Revenue Shortfall Policy**

To ensure that service levels are maintained to meet the basic needs of the citizens during fluctuations in the economy, the City adopted through Resolution 2349 a Revenue Shortfall Policy. The policy establishes a tiered system of actions for different levels of revenue shortfalls where reserves are anticipated to be used.

Level I – Reserve reduction 1% but less than 10%

- Delay expenditures where possible
- Departments monitor budget to ensure only essential expenditures
- Council may consider delaying/post-pone capital improvement projects

Level II – Reserve reduction in excess of 10% but less than 25%

- Implement a status quo budget (same level as prior year)
- Intensify the review process for large expenditures
- Review vacant position for possible delay or use temporary hire

Level III – Reserve reduction in excess of 25% but less than 50%

- Require justification for large expenditures
- Defer capital expenditures
- Reduce CIP where appropriate
- Hire vacant positions only with special justification and authorization
- Close monitoring of expenditures, reduce travel and training

Level IV – Reserve reduction in excess of 50% but less than 100%

- Implement hiring freeze



- Reduce temporary work force
  - Defer wage increases
  - Further reduction of capital expenditures
  - Prepare a strategy for reduction in workforce
- Level V – Reserve reduction at 100% and potential for a deficit is present
- Implement reduction in workforce strategy
  - Eliminate programs
  - Eliminate capital improvements and expenditures

### **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.

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## **EXPENDITURE POLICIES**

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### **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 allocated 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.

### **Infrastructure**

GASB 34 established new reporting requirements for state and local governments which include recording and reporting infrastructure assets of the general government. The threshold for capitalizing infrastructure has been set at \$300,000 in concurrence with the dollar amount used to determine the difference between small and large contracts as defined in the Purchasing Policy (revised Resolution 2327, 7/9/12).

The City capitalizes the costs associated with new infrastructure which includes development, construction, improvements, restoration and rehabilitation, and preservation which includes repair/preserve, replace and resurface. General maintenance and repairs to the infrastructure are not capitalized.

### **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, expense-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 improvements that has been authorized in the budget.

## CAPITAL IMPROVEMENT BY FUND

2015 Capital Improvement Program	General Government	Construction Funds	Enterprise Funds	Internal Service	Total
<b><u>Streets</u></b>					
Pedestrian Safety System	15,000	-	-	-	15,000
Covered Storage for the Snow & Ice Units	100,000	-	-	-	100,000
	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>
<b><u>Street Construction</u></b>					
First Street Bypass	-	50,000	-	-	50,000
SR9/SR92 Break in Access	-	10,000	-	-	10,000
88th Street Improvements	-	200,000	-	-	200,000
State Ave 1st-88th	-	1,766,000	-	-	1,766,000
88th & 55th Intersection Improvements	-	35,000	-	-	35,000
SR529/I-5 & 4th/I-5 IJR	-	2,000,000	-	-	2,000,000
State Ave 116th-136th	-	4,000,000	-	-	4,000,000
SR528 Pedestrian Signal	-	200,000	-	-	200,000
67th Ave NE Overlay	-	615,000	-	-	615,000
<b>Total Street Construction</b>	<b>-</b>	<b>8,876,000</b>	<b>-</b>	<b>-</b>	<b>8,876,000</b>
<b><u>Park Construction</u></b>					
Bayview Trail System	-	50,000	-	-	50,000
Comeford Park	-	38,500	-	-	38,500
Qwuloolt Trail System	-	684,740	-	-	684,740
Jennings Park Restrooms	-	37,000	-	-	37,000
Mother Nature's Window Master Plan	-	15,000	-	-	15,000
<b>Total Park Construction</b>	<b>-</b>	<b>825,240</b>	<b>-</b>	<b>-</b>	<b>825,240</b>
<b><u>Waterworks Utility</u></b>					
Dry Shed Storage	-	-	60,000	-	60,000
Decant Area Dome Storage	-	-	35,000	-	35,000
Water Capital Projects	-	-	5,570,000	-	5,570,000
Sewer Capital Projects	-	-	2,380,000	-	2,380,000
Surface Water Capital Projects	-	-	285,000	-	285,000
<b>Total Waterworks Utility Funds</b>	<b>-</b>	<b>-</b>	<b>8,330,000</b>	<b>-</b>	<b>8,330,000</b>
<b><u>Solid Waste</u></b>					
Covered Storage	-	-	30,000	-	30,000
<b>Total Solid Waste Funds</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
<b><u>Fleet</u></b>					
New - Mobile Heavy Lift	-	-	-	50,000	50,000
New - Twin Post Lift	-	-	-	15,000	15,000
New - Enclosed Step Van	-	-	-	80,000	80,000
New - Skid Steer Grinder Attachment	-	-	-	22,000	22,000
New - Light Duty Vehicle for Operations Manager	-	-	-	30,000	30,000
New - F550 with Dump Box	-	-	-	63,000	63,000
New - Utility Van - Signal Technician/Electrician	-	-	-	50,000	50,000
Replace - Water Quality Vehicle #103	-	-	-	40,000	40,000
Replace - CD Vehicle #336 - 4WD Chev Colorado PU	-	-	-	30,000	30,000
Replace - Engineering Van #504	-	-	-	25,000	25,000
Replace - Operations Service Truck #531	-	-	-	70,000	70,000
Replace - Operations Forklift #540	-	-	-	40,000	40,000
Replace - Operations 1-1/2 Ton Step Van #556	-	-	-	100,000	100,000
Replace - Water Quality Service Truck #561	-	-	-	80,000	80,000
Replace - Parks Equipment Trailer #811	-	-	-	10,000	10,000
Replace - Parks Mulching Mower	-	-	-	19,000	19,000
Replace - Police Detective Car #920	-	-	-	25,000	25,000
Replace - Police Detective Car #922	-	-	-	25,000	25,000
Replace - Police Detective Car #925	-	-	-	40,000	40,000
Replace - Police Detective Car #955	-	-	-	62,000	62,000
Replace - Street Sweeper #H002	-	-	-	280,000	280,000
Replace - Solid Waste Front Load Truck #J006	-	-	-	345,000	345,000
Replace - Solid Waste Front Load Truck #J007	-	-	-	345,000	345,000
Replace - Police Patrol Car #P102	-	-	-	60,000	60,000
Replace - Police Patrol Car #P109	-	-	-	62,000	62,000
Replace - Police Patrol Car #P110	-	-	-	62,000	62,000
Replace - Police Patrol Car #P115	-	-	-	62,000	62,000
Replace - Police Patrol Car #P121	-	-	-	62,000	62,000
Replace - Police Patrol Car #P138	-	-	-	62,000	62,000
Replace - Operations Pick Up #V001	-	-	-	30,000	30,000
New - Detective	-	-	-	35,000	35,000
<b>Total Fleet</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,281,000</b>	<b>2,281,000</b>
<b>Total CIP by Fund</b>	<b>115,000</b>	<b>9,701,240</b>	<b>8,360,000</b>	<b>2,281,000</b>	<b>20,457,240</b>

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

## CAPITAL IMPROVEMENT BY FUND

2016 Capital Improvement Program	General Government	Construction Funds	Enterprise Funds	Internal Service	Total
<b><u>Streets</u></b>					
Truck Mounted Reader Board	16,000	-	-	-	16,000
Thermo Plastic Kettle Pot	15,000	-	-	-	15,000
Pedestrian Safety System	15,000	-	-	-	15,000
	<b>46,000</b>	-	-	-	<b>46,000</b>
<b><u>Street Construction</u></b>					
First Street Bypass	-	50,000	-	-	50,000
88th Street Improvement	-	200,000	-	-	200,000
<b>Total Street Construction</b>	-	<b>250,000</b>	-	-	<b>250,000</b>
<b><u>Park Construction</u></b>					
Bayview Trail System	-	50,000	-	-	50,000
<b>Total Park Construction</b>	-	<b>50,000</b>	-	-	<b>50,000</b>
<b><u>Waterworks Utility</u></b>					
Fiber Optic Communication	-	-	200,000	-	200,000
Water Capital Projects	-	-	775,000	-	775,000
Sewer Capital Projects	-	-	2,805,000	-	2,805,000
Surface Water Capital Projects	-	-	15,000	-	15,000
<b>Total Waterworks Utility Funds</b>	-	-	<b>3,795,000</b>	-	<b>3,795,000</b>
<b><u>Fleet</u></b>					
New - Tire Balancing Machine	-	-	-	10,000	10,000
Replace - Transmission Flush Machine	-	-	-	8,000	8,000
New - Two Residential Garbage Trucks w/curottos c	-	-	-	700,000	700,000
New - Heavy Duty Service Truck w/Steel Dump Box	-	-	-	90,000	90,000
New - Upgrade Vehicle #502 to Utility Van	-	-	-	20,000	20,000
New - 7 yd Dump Truck w/Drop Axel	-	-	-	185,000	185,000
New - Loader	-	-	-	100,000	100,000
Replace - Operation Ford Taurus Sedan #102	-	-	-	30,000	30,000
Replace - Operation 3/4 Ton Truck #220	-	-	-	52,000	52,000
Replace - Streets 1-1/2 Ton Ford Flatbed Truck #24	-	-	-	70,000	70,000
Replace - Streets Boom Mower #253	-	-	-	150,000	150,000
Replace - CD Pick up #436	-	-	-	30,000	30,000
Replace - Engineering Car #438	-	-	-	25,000	25,000
Replace - Operations 1 Ton Service Truck #502	-	-	-	75,000	75,000
Replace - Water Quality Pick Up #517	-	-	-	30,000	30,000
Replace - Police CSO Pick Up #914	-	-	-	35,000	35,000
Replace - Police NITE Vehicle #964	-	-	-	62,000	62,000
Replace - Police Detective Car #A002	-	-	-	25,000	25,000
Replace - Freightliner Vactor Truck #H003	-	-	-	515,000	515,000
Replace - Operations Ford Service Truck #J008	-	-	-	75,000	75,000
Replace - Solid Waste Front Load Truck #J011	-	-	-	345,000	345,000
Replace - Police Patrol Car #P119	-	-	-	62,000	62,000
Replace - Police Patrol Car #P124	-	-	-	62,000	62,000
Replace - Police Patrol Car #P131	-	-	-	62,000	62,000
Replace - Police Patrol Car #P137	-	-	-	62,000	62,000
Replace - Police Patrol Car #P141	-	-	-	62,000	62,000
Replace - Police Patrol Car #P142	-	-	-	62,000	62,000
Replace - Police Patrol Car #P144	-	-	-	62,000	62,000
<b>Total Fleet</b>	-	-	-	<b>3,066,000</b>	<b>3,066,000</b>
<b>Total CIP by Fund</b>	<b>46,000</b>	<b>300,000</b>	<b>3,795,000</b>	<b>3,066,000</b>	<b>7,207,000</b>

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

# BUDGET SUMMARY



## 2015 BUDGET SUMMARY - ALL FUNDS

DEPARTMENT	BEGINNING FUND BALANCE	2015 REVENUE	2015 EXPENDITURES	ENDING FUND BALANCE
001 General Fund	6,602,287	44,135,044	44,102,196	6,635,135
005 General Cum. Reserve	8,437,647	-	1,400,000	7,037,647
101 City Street	-	4,212,114	4,212,114	-
102 Arterial Street	-	2,100,000	2,100,000	-
103 Drug Enforcement	64,220	10,150	25,000	49,370
104 Tribal Gaming Fund	81,201	250	25,000	56,451
105 Hotel/Motel Tax Fund	56,950	85,150	96,846	45,254
106 Baxter Center Apprec.	9,061	75	4,000	5,136
108 I/NET	80,495	115,275	74,000	121,770
109 CDBG Program	-	350,000	350,000	-
110 GMA--REET I	44,724	800,500	794,008	51,216
111 GMA--REET II	36,886	800,500	800,000	37,386
114 TBD	79,243	1,768,719	1,604,008	243,954
206 LTGO 2003	24,215	2,291,514	2,292,015	23,714
271 LID 71 D/S	109,318	1,000,000	1,056,300	53,018
305 Street Capital Imprvmnts	477,987	9,340,500	9,780,139	38,348
310 Parks Capital Imprvmnts	328,825	695,370	921,386	102,809
401 Water/Sewer Operating	9,256,145	22,954,926	26,344,943	5,866,128
402 Utility Construction	120,809	8,210,000	8,235,000	95,809
410 Garbage & Refuse	3,760,453	6,615,788	7,777,758	2,598,483
420 Golf Course Operating	(0)	1,258,855	1,258,855	(0)
450 Utility Debt Service Fund	4,912,913	5,724,010	10,203,260	433,663
501 Fleet Services	385,382	3,346,773	3,315,649	416,506
502 Facilities Maintenance	36,128	328,797	319,264	45,661
503 Information Services	173,475	986,492	1,004,266	155,701
<b>TOTAL ALL FUNDS</b>	<b>35,078,364</b>	<b>117,130,802</b>	<b>128,096,007</b>	<b>24,113,159</b>
<b>TOTAL BUDGET</b>		<b>\$ 152,209,166</b>		<b>\$ 152,209,166</b>



## 2016 BUDGET SUMMARY - ALL FUNDS

DEPARTMENT	BEGINNING FUND BALANCE	2016 REVENUE	2016 EXPENDITURES	Budget Requests	ENDING FUND BALANCE
001 General Fund	6,635,135	45,327,232	45,099,153	2,401,807	6,863,214
005 General Cum. Reserve	7,037,647	-	-	-	7,037,647
101 City Street	(0)	4,362,965	4,362,965	430,262	(0)
102 Arterial Street	-	1,600,000	1,600,000	-	-
103 Drug Enforcement	49,370	10,150	25,000	25,000	34,520
104 Tribal Gaming Fund	56,451	250	25,000	25,000	31,701
105 Hotel/Motel Tax Fund	45,254	89,400	96,846	-	37,808
106 Baxter Center Apprec.	5,136	75	4,000	-	1,211
108 I/NET	121,770	115,275	85,000	65,000	152,045
109 CDBG Program	-	350,000	350,000	-	-
110 GMA--REET I	51,216	800,500	793,894	-	57,822
111 GMA--REET II	37,386	800,500	800,000	-	37,886
114 TBD	243,954	1,804,084	1,604,008	-	444,030
206 LTGO 2003	23,714	2,290,089	2,291,589	-	22,214
271 LID 71 D/S	53,018	1,000,000	1,005,300	-	47,718
305 Street Capital Imprvmnts	38,348	2,500,500	1,157,164	-	1,381,684
310 Parks Capital Imprvmnts	102,809	277,500	146,987	50,000	233,322
401 Water/Sewer Operating	5,866,128	22,933,926	26,123,929	833,762	2,676,125
402 Utility Construction	95,809	3,510,000	3,595,000	-	10,809
410 Garbage & Refuse	2,598,483	6,615,788	8,433,122	1,507,076	781,149
420 Golf Course Operating	-	1,278,551	1,278,551	10,300	-
450 Utility Debt Service Fund	433,663	5,339,938	5,319,188	-	454,413
501 Fleet Services	416,506	3,706,224	4,107,959	3,066,000	14,771
502 Facilities Maintenance	45,661	343,738	333,873	-	55,526
503 Information Services	155,701	1,037,346	1,036,398	156,282	156,649
<b>TOTAL ALL FUNDS</b>	<b>24,113,159</b>	<b>106,094,031</b>	<b>109,674,926</b>	<b>8,570,489</b>	<b>20,532,264</b>
<b>TOTAL BUDGET</b>	<b>\$ 130,207,190</b>		<b>130,207,190</b>		

# GENERAL FUND



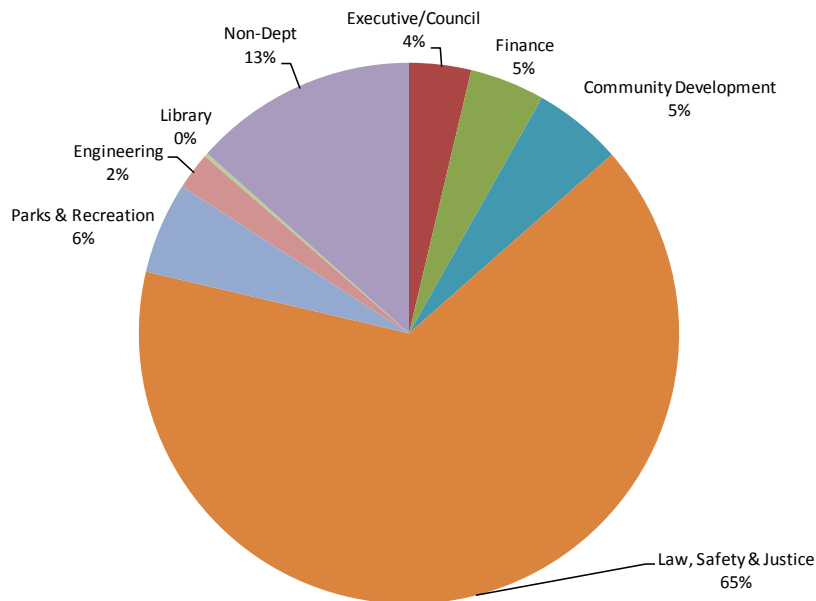
## GENERAL FUND REVENUE SUMMARY 2015-2016 OPERATING BUDGET

001 GENERAL FUND	2013	2014	2014	2014	2015	2016	% Change	% Change
REVENUE SOURCES:	Actual	Budget	Amended Budget	Estimated	Budget	Budget	2014 Amended/ 2015 Budget	2015 Budget/ 2016 Budget
311 General Property Taxes	15,253,574	15,178,214	15,178,214	15,178,214	15,682,495	15,848,063	3.3%	1.1%
313 Retail Sales & Use Taxes	9,693,793	9,168,690	9,168,690	9,168,690	11,690,443	12,166,475	27.5%	4.1%
316 Business Taxes	5,723,720	5,977,012	5,977,012	5,977,012	6,304,050	6,516,356	5.5%	3.4%
317 Excise Tax	10,873	8,500	8,500	8,500	8,500	8,500	0.0%	0.0%
318 Other Taxes	231,763	220,000	220,000	220,000	230,000	230,000	4.5%	0.0%
<b>310 TAXES</b>	<b>30,913,723</b>	<b>30,552,416</b>	<b>30,552,416</b>	<b>30,552,416</b>	<b>33,915,488</b>	<b>34,769,394</b>	<b>11.0%</b>	<b>2.5%</b>
321 Business Licenses & Permits	1,051,623	1,030,450	1,030,450	1,030,450	1,051,341	1,084,806	2.0%	3.2%
322 Non-Business Licenses & Permits	1,051,797	905,108	905,108	905,108	841,448	745,748	-7.0%	-11.4%
<b>320 LICENSES AND PERMITS</b>	<b>2,103,420</b>	<b>1,935,558</b>	<b>1,935,558</b>	<b>1,935,558</b>	<b>1,892,789</b>	<b>1,830,554</b>	<b>-2.2%</b>	<b>-3.3%</b>
331 Federal Grants - Direct	27,365	-	-	-	11,000	11,000	100.0%	0.0%
333 Federal Grants - Indirect	9,147	-	-	-	-	-	0.0%	0.0%
334 State Grants - Direct	49,000	3,900	3,900	3,900	3,900	3,900	0.0%	0.0%
335 State Shared Revenues	247,276	252,200	252,200	252,200	252,200	260,000	0.0%	3.1%
336 State Entitlements	719,090	753,173	753,173	753,173	794,051	794,186	5.4%	0.0%
337 Interlocal Grants	10,307	129,000	129,000	129,000	129,000	129,000	0.0%	0.0%
338 Intergovernmental Revenues	-	-	-	-	-	-	0.0%	0.0%
<b>330 INTERGOV'T REVENUE</b>	<b>1,062,185</b>	<b>1,138,273</b>	<b>1,138,273</b>	<b>1,138,273</b>	<b>1,190,151</b>	<b>1,198,086</b>	<b>4.6%</b>	<b>0.7%</b>
341 Charges for Service - General Gov't	1,058,733	1,120,776	1,120,776	1,120,776	1,102,072	1,120,302	-1.7%	1.7%
342 Charges for Service - Public Safety	816,528	787,200	787,200	787,200	794,577	826,820	0.9%	4.1%
343 Charges for Service - Environment	750	1,000	1,000	1,000	500	500	-50.0%	0.0%
345 Charges for Service - Economic	947,444	1,159,823	1,159,823	1,159,823	890,000	890,000	-23.3%	0.0%
347 Charges for Service - Recreation	358,802	371,964	371,964	371,964	321,500	342,200	-13.6%	6.4%
349 Charges for Interfund Services	2,371,985	2,600,822	2,600,822	2,600,822	2,927,849	3,026,710	12.6%	3.4%
<b>340 CHARGES FOR SERVICES</b>	<b>5,554,242</b>	<b>6,041,585</b>	<b>6,041,585</b>	<b>6,041,585</b>	<b>6,036,498</b>	<b>6,206,532</b>	<b>-0.1%</b>	<b>2.8%</b>
352 Civil Penalties	3,969	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
353 Non-Parking Infractions	297,401	304,021	304,021	304,021	305,000	289,300	0.3%	-5.1%
354 Parking Infraction Penalties	4,054	4,020	4,020	4,020	4,020	3,300	0.0%	-17.9%
355 Criminal Traffic Misdemeanors	97,807	115,000	115,000	115,000	98,050	106,625	-14.7%	8.7%
356 Non-Traffic Misdemeanors	78,095	84,633	84,633	84,633	78,000	84,000	-7.8%	7.7%
357 Criminal Costs	40,924	37,110	37,110	37,110	38,120	37,612	2.7%	-1.3%
<b>350 FINE &amp; FORFEITS</b>	<b>522,250</b>	<b>548,784</b>	<b>548,784</b>	<b>548,784</b>	<b>527,190</b>	<b>524,837</b>	<b>-3.9%</b>	<b>-0.4%</b>
361 Interest Earnings	144,648	110,000	110,000	110,000	167,986	189,596	52.7%	12.9%
362 Rents & Royalties	213,649	214,605	214,605	214,605	222,000	257,248	3.4%	15.9%
367 Contributions from Private Sources	12,348	6,500	6,500	6,500	6,500	6,500	0.0%	0.0%
369 Other Miscellaneous Revenue	85,694	32,794	63,794	32,794	86,442	274,485	35.5%	217.5%
<b>360 MISCELLANEOUS REVENUE</b>	<b>456,339</b>	<b>363,899</b>	<b>394,899</b>	<b>363,899</b>	<b>482,928</b>	<b>727,829</b>	<b>22.3%</b>	<b>0.0%</b>
393 Insurance Recoveries	-	-	-	-	-	-	0.0%	0.0%
397 Operating Transfers	94,368	88,451	93,451	88,451	90,000	70,000	-3.7%	-22.2%
<b>390 TRANSFERS-IN</b>	<b>94,368</b>	<b>88,451</b>	<b>93,451</b>	<b>88,451</b>	<b>90,000</b>	<b>70,000</b>	<b>-3.7%</b>	<b>-22.2%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>40,706,527</b>	<b>40,668,966</b>	<b>40,704,966</b>	<b>40,668,966</b>	<b>44,135,044</b>	<b>45,327,232</b>	<b>8.4%</b>	<b>2.1%</b>

## GENERAL FUND EXPENDITURE SUMMARY 2015-2016 OPERATING BUDGET

001 GENERAL FUND	2013	2014	2014	2014	2015	2016	% Change	% Change
EXPENDITURES/USES:	Actual	Budget	Amended Budget	Estimated	Budget	Budget	2014 Amended/ 2015 Budget	2015 Budget/ 2016 Budget
11 Regular Pay	12,564,276	13,532,390	13,532,390	13,532,390	14,384,992	14,896,968	6.3%	3.6%
111 Seasonal Pay	202,863	306,431	311,431	311,431	251,191	249,191	-19.3%	-0.8%
12 Overtime	1,121,371	539,900	539,900	539,900	546,775	594,025	1.3%	8.6%
<b>10 SALARIES</b>	<b>13,888,510</b>	<b>14,378,721</b>	<b>14,383,721</b>	<b>14,383,721</b>	<b>15,182,958</b>	<b>15,740,184</b>	<b>5.6%</b>	<b>3.7%</b>
21 Social Security	1,015,796	1,060,036	1,060,036	1,060,036	1,107,386	1,148,394	4.5%	3.7%
22 Retirement	945,716	1,056,289	1,056,289	1,056,289	1,182,625	1,308,707	12.0%	10.7%
23 Group Health Insurance	2,593,562	2,819,998	2,819,998	2,819,998	3,048,093	3,282,538	8.1%	7.7%
24 Workman's Compensation	163,939	233,544	233,544	233,544	302,477	355,253	29.5%	17.4%
25 Unemployment Compensation	54,628	60,411	60,411	60,411	50,037	61,059	-17.2%	22.0%
26 Uniforms and Clothing	118,256	129,930	129,930	129,930	134,430	130,780	3.5%	-2.7%
<b>20 BENEFITS</b>	<b>4,891,897</b>	<b>5,360,208</b>	<b>5,360,208</b>	<b>5,360,208</b>	<b>5,825,048</b>	<b>6,286,731</b>	<b>8.7%</b>	<b>7.9%</b>
31 Office & Operating Supplies	658,421	675,450	648,705	593,705	711,100	559,835	9.6%	-21.3%
32 Fuel Consumed	216,048	220,400	220,400	220,400	225,647	225,920	2.4%	0.1%
35 Small Tools	43,774	24,200	24,200	24,200	38,100	81,540	57.4%	114.0%
<b>30 SUPPLIES</b>	<b>918,243</b>	<b>920,050</b>	<b>893,305</b>	<b>838,305</b>	<b>974,847</b>	<b>867,295</b>	<b>9.1%</b>	<b>-11.0%</b>
41 Professional Services	1,109,964	1,696,760	1,696,760	1,696,760	2,112,239	2,399,946	24.5%	13.6%
42 Communication	154,610	162,951	162,951	162,951	173,461	173,461	6.4%	0.0%
43 Travel	22,513	45,610	45,610	45,610	67,110	72,110	47.1%	7.5%
44 Advertising	21,267	21,800	21,800	21,800	27,050	27,050	24.1%	0.0%
45 Operating Rentals & Leases	105,024	114,100	114,100	114,100	117,000	117,000	2.5%	0.0%
46 Insurance	191,341	218,146	218,146	218,146	252,236	276,041	15.6%	9.4%
47 Public Utility Service	246,274	229,188	229,188	229,188	229,188	229,188	0.0%	0.0%
48 Repairs & Maintenance	306,164	545,970	675,970	675,970	515,970	545,970	-23.7%	5.8%
49 Miscellaneous	494,026	865,789	737,290	737,290	989,654	874,315	34.2%	-11.7%
<b>40 OTHER SERVICES &amp; CHARGES</b>	<b>2,651,183</b>	<b>3,900,314</b>	<b>3,901,815</b>	<b>3,901,815</b>	<b>4,483,908</b>	<b>4,715,081</b>	<b>14.9%</b>	<b>5.2%</b>
55 Inter-Governmental Service	10,765,524	11,281,454	11,409,953	11,409,953	11,414,234	11,622,911	0.0%	1.8%
53 External Tax & Operating Assessments	-	-	-	-	-	-	0.0%	0.0%
<b>50 INTERGOVERNMENTAL SERVICES</b>	<b>10,765,524</b>	<b>11,281,454</b>	<b>11,409,953</b>	<b>11,409,953</b>	<b>11,414,234</b>	<b>11,622,911</b>	<b>0.0%</b>	<b>1.8%</b>
61 Land							0.0%	0.0%
62 Building & Structures							0.0%	0.0%
63 Other Improvements		32,000	58,000	58,000	-	-	-100.0%	0.0%
64 Machinery & Equipment	16,809						0.0%	0.0%
<b>60 CAPITAL OUTLAYS</b>	<b>16,809</b>	<b>32,000</b>	<b>58,000</b>	<b>58,000</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>	<b>0.0%</b>
82 Interest on Interfund Loans	-	-	-	-	-	-	0.0%	0.0%
85 Debt Registration Costs	-	-	-	-	-	-	0.0%	0.0%
<b>80 DEBT SERVICE INTEREST</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
95 Interfund Rents	13,562	13,562	13,562	13,562	13,562	13,562	0.0%	0.0%
98 Interfund Repairs & Maintenance	512,326	551,901	551,901	551,901	982,066	949,353	77.9%	-3.3%
99 Other Interfund Services	547,440	570,889	570,889	570,889	704,675	741,894	23.4%	5.3%
<b>90 INTERFUND</b>	<b>1,073,328</b>	<b>1,136,352</b>	<b>1,136,352</b>	<b>1,136,352</b>	<b>1,700,303</b>	<b>1,704,809</b>	<b>49.6%</b>	<b>0.3%</b>
<b>0 Operating Transfers</b>	<b>4,560,608</b>	<b>5,160,425</b>	<b>12,034,067</b>	<b>5,300,170</b>	<b>4,520,898</b>	<b>4,162,142</b>	<b>-62.4%</b>	<b>-7.9%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>38,766,103</b>	<b>42,169,524</b>	<b>49,177,421</b>	<b>42,388,524</b>	<b>44,102,196</b>	<b>45,099,153</b>	<b>-10.3%</b>	<b>2.3%</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT

GENERAL FUND BY DEPARTMENT SUMMARY  
2015 AND 2016 PRELIMINARY OPERATING BUDGET

001 GENERAL FUND	2013	2014	2014	2014	2015	2016	% Change	% Change
EXPENDITURES/USES:	Actual	Budget	Amended Budget	Estimated	Budget	Budget	2014 Amended/ 2015 Budget	2015 Budget/ 2016 Budget
01 Council	60,933	71,624	71,624	71,624	92,737	98,983	29.5%	6.7%
02 Municipal Court	1,633,629	1,808,719	1,808,719	1,808,719	1,869,780	1,969,137	3.4%	5.3%
03 Executive	902,206	1,064,994	1,064,994	1,064,994	1,022,223	1,053,703	-4.0%	3.1%
04 Finance	1,581,599	1,764,362	1,769,362	1,769,362	1,973,698	2,075,201	11.5%	5.1%
05 Legal	817,011	928,946	928,946	928,946	1,291,811	1,351,392	39.1%	4.6%
06 Human Resources	478,161	501,842	501,842	501,842	519,897	544,129	3.6%	4.7%
07 Community Development	1,804,146	2,189,551	2,189,551	2,189,551	2,355,835	2,378,713	7.6%	1.0%
08 Police	14,069,892	14,690,705	14,819,204	14,819,204	15,831,139	16,375,576	6.8%	3.4%
09 Fire	8,953,050	9,258,552	9,258,552	9,258,552	9,381,127	9,540,605	1.3%	1.7%
10 Parks & Recreation	2,123,663	2,242,377	2,242,377	2,242,377	2,412,786	2,490,598	7.4%	3.2%
11 Engineering	929,159	977,182	977,182	977,182	983,532	1,030,983	0.6%	4.8%
12 Library	89,849	94,158	94,158	94,158	93,796	95,078	-0.4%	1.4%
13 Public Safety Building	216,275	182,553	182,553	182,553	353,162	1,045,506	93.5%	196.0%
99 Non-Departmental	5,106,529	6,393,959	13,263,357	6,479,460	5,920,673	5,049,549	-55.4%	-14.7%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 38,766,103</b>	<b>\$ 42,169,524</b>	<b>\$ 49,177,421</b>	<b>\$ 42,388,524</b>	<b>\$ 44,102,196</b>	<b>\$ 45,099,153</b>	<b>-10.3%</b>	<b>2.3%</b>

\*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.

**Function**

The Marysville City Council is elected to serve a term of four years, with one member selected each year to serve as Mayor Pro Tem. The Mayor Pro Tem fills in where needed in the Mayor's absence.

The City Council is responsible for establishing policy for the City. They approve the City's annual operating budget, all ordinances, resolutions, contracts, fees and programs. The City Council conducts work sessions (workshops) on the first Monday of each month, and then holds regularly scheduled meetings to take action on work session items the second and fourth Monday. Council does not meet during the month of August.

**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**

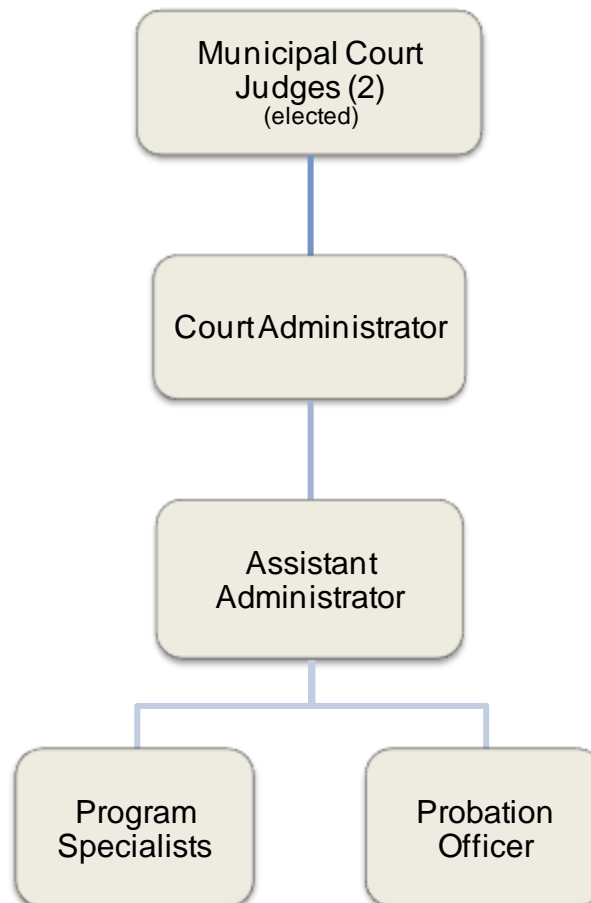
Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 37,850	\$ 56,280	\$ 56,280	\$ 56,280	\$ 56,280	\$ 56,280	0.0%	0.0%
21 SOCIAL SECURITY	2,895	4,213	4,213	4,213	4,242	5,432	0.7%	28.1%
24 WORKMAN'S COMPENSATION	950	931	931	931	1,015	1,071	9.0%	5.5%
31 OFFICE & OPERATING SUPPLIES	810	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	90	-	-	-	-	-	0.0%	0.0%
43 TRAVEL	11,006	6,000	6,000	6,000	27,000	32,000	350.0%	18.5%
44 ADVERTISING	-	200	200	200	200	200	0.0%	0.0%
49 MISCELLANEOUS	7,332	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
<b>TOTAL CITY COUNCIL</b>	<b>\$ 60,933</b>	<b>\$ 71,624</b>	<b>\$ 71,624</b>	<b>\$ 71,624</b>	<b>\$ 92,737</b>	<b>\$ 98,983</b>	<b>29.5%</b>	<b>6.7%</b>



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## MUNICIPAL COURT

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## 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	2014	2015	2016
Judge (Elected - 4 year term)	2	2	2
Court Administrator	1	1	1
Assistant Administrator (title change)	1	1	1
Program Specialist	6	6	7
Probation Officer	1	1	1
<b>TOTAL - COURTS</b>	<b>11</b>	<b>11</b>	<b>12</b>

\*Mid year 2016 for Probation

### Budget 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 the cost allocation from Information services (IS) for computer maintenance and equipment replacement.

Operating transfers include the annual debt service payment. In 2010, the City purchased the Courthouse building and issued bonds to fund the purchase.

### Approved Budget Requests

Description	2015 Amount	2016 Amount	On-Going
NH – Program Specialist – Probation (Mid year hire)	-	44,045	Yes
<b>Total</b>	<b>\$ -</b>	<b>\$ 44,045</b>	

### Item(s) Requested But Not Approved

None

**Fund 001  
Municipal Court**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 856,743	\$ 865,965	\$ 865,965	\$ 865,965	\$ 888,737	\$ 934,369	2.6%	5.1%
111 SEASONAL	4,189	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
12 OVERTIME	-	500	500	500	500	500	0.0%	0.0%
21 SOCIAL SECURITY	61,310	62,922	62,922	62,922	64,536	68,150	2.6%	5.6%
22 PENSION	70,957	80,525	80,525	80,525	89,944	103,960	11.7%	15.6%
23 HEALTH INSURANCE	220,305	219,181	219,181	219,181	231,062	261,133	5.4%	13.0%
24 WORKMAN'S COMPENSATION	2,893	4,876	4,876	4,876	3,740	4,130	-23.3%	10.4%
25 UNEMPLOYMENT COMPENSATION	3,408	3,686	3,686	3,686	2,984	3,683	-19.0%	23.4%
31 OFFICE & OPERATING SUPPLIES	25,108	29,000	29,000	29,000	29,000	29,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	72,968	83,800	83,800	83,800	83,800	83,800	0.0%	0.0%
42 COMMUNICATION	13,828	21,062	21,062	21,062	21,062	21,062	0.0%	0.0%
43 TRAVEL	985	3,250	3,250	3,250	3,250	3,250	0.0%	0.0%
45 OPERATING RENTALS & LEASES	8,749	7,900	7,900	7,900	7,900	7,900	0.0%	0.0%
46 INSURANCE	1,142	1,290	1,290	1,290	1,421	1,563	10.2%	10.0%
47 PUBLIC UTILITIES	21,955	22,000	22,000	22,000	22,000	22,000	0.0%	0.0%
48 REPAIRS & MAINTENANCE	15,252	7,800	7,800	7,800	7,800	7,800	0.0%	0.0%
49 MISCELLANEOUS	22,446	27,450	27,450	27,450	33,174	37,452	20.9%	12.9%
55 INTER-GOVERNMENTAL SERVICES	12,173	10,200	10,200	10,200	10,200	10,200	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	11,268	15,743	15,743	15,743	15,544	16,250	-1.3%	4.5%
99 OTHER INTERFUND SERVICES	37,656	42,375	42,375	42,375	48,111	50,461	13.5%	4.9%
00 OPERATING TRANSFER	170,294	289,194	289,194	289,194	295,015	292,474	2.0%	-0.9%
<b>TOTAL COURTS</b>	<b>\$1,633,629</b>	<b>\$1,808,719</b>	<b>\$1,808,719</b>	<b>\$1,808,719</b>	<b>\$1,869,780</b>	<b>\$1,969,137</b>	<b>3.4%</b>	<b>5.3%</b>



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## EXECUTIVE DEPARTMENT

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**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), Community Information Officer, Risk Management Officer, and Executive Assistant to the Mayor. 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.

Thirty-Eight percent of the Executive department's budget is allocated out to benefitting operating units based on the number of council agenda items and on the fund activity of each of the operating units. For 2015 the 38% is allocated as follows: Streets 15%, Utilities 58%, Solid Waste 12%, Golf 7%, Fleet 4%, and Facilities 4%.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Mayor	1	1	1
Chief Administrative Officer	1	1	1
Executive Assistant/Analyst	1	1	1
Risk Management Officer	1	1	1
Community Information Officer	1	1	1
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>5</b>

**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 and equipment replacement.

**Approved Budget Requests**

Description	2015 Amount	2016 Amount	On-Going
Seasonal	12,000	10,000	
<b>Total</b>	<b>\$ 12,000</b>	<b>\$ 10,000</b>	

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Executive Department**  
**Administration**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 505,103	\$ 554,078	\$ 554,078	\$ 554,078	\$ 567,456	\$ 578,856	2.4%	2.0%
111 SEASONAL PAY	8,407	10,000	10,000	10,000	22,000	20,000	120.0%	-9.1%
12 OVERTIME	11,730	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	35,175	37,966	37,966	37,966	39,925	40,860	5.2%	2.3%
22 PENSION	46,041	56,364	56,364	56,364	62,713	70,390	11.3%	12.2%
23 HEALTH INSURANCE	67,063	71,031	71,031	71,031	74,777	80,137	5.3%	7.2%
24 WORKMAN'S COMPENSATION	1,241	1,474	1,474	1,474	1,761	1,940	19.5%	10.2%
25 UNEMPLOYMENT COMPENSATION	1,594	1,823	1,823	1,823	1,479	1,816	-18.9%	22.8%
31 OFFICE & OPERATING SUPPLIES	39,765	33,000	33,000	33,000	33,000	33,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	15,000	120,160	120,160	120,160	48,660	48,660	-59.5%	0.0%
42 COMMUNICATION	18,620	14,246	14,246	14,246	246	246	-98.3%	0.0%
43 TRAVEL	2,649	8,000	8,000	8,000	8,000	8,000	0.0%	0.0%
45 OPERATING RENTS	4,170	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
46 INSURANCE	10,852	12,251	12,251	12,251	13,501	14,852	10.2%	10.0%
49 MISCELLANEOUS	41,705	41,500	41,500	41,500	41,500	45,643	0.0%	10.0%
99 OTHER INTERFUND SERVICES/CHGS	14,100	17,499	17,499	17,499	21,899	22,949	25.1%	4.8%
<b>TOTAL EXECUTIVE ADMINISTRATION</b>	<b>\$ 823,414</b>	<b>\$ 988,392</b>	<b>\$ 988,392</b>	<b>\$ 988,392</b>	<b>\$ 945,917</b>	<b>\$ 976,349</b>	<b>-4.3%</b>	<b>3.2%</b>

**Fund 001**  
**Executive Department**  
***Administration Facilities (City Hall)***

**Function**

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

**Budget Narrative**

Supplies include janitorial supplies, light bulbs and other miscellaneous supplies needed for the operation of the building.

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)***

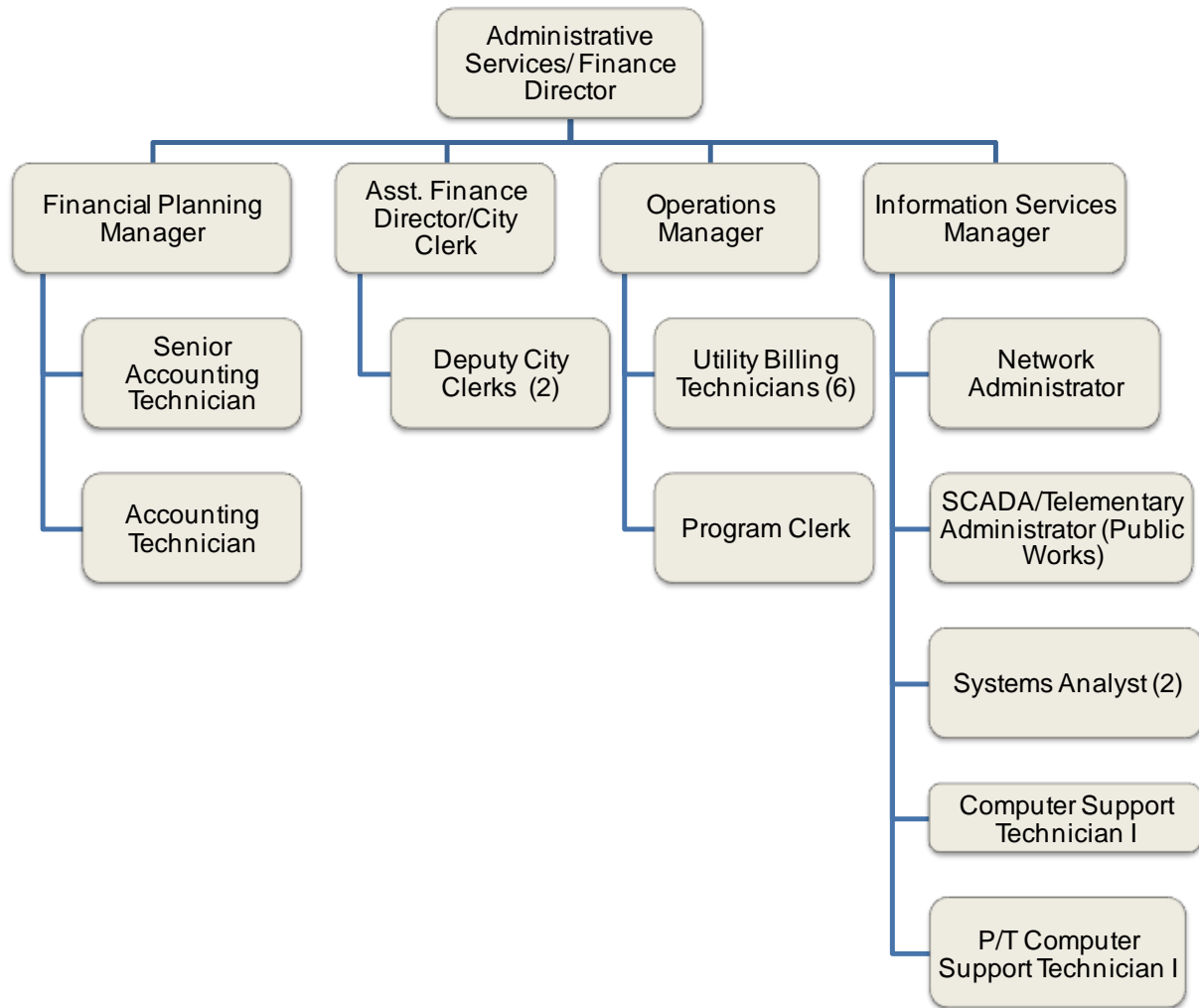
Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
31 OFFICE & OPERATING SUPPLIES	\$ 5,230	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	12,148	15,500	15,500	15,500	15,500	15,500	0.0%	0.0%
42 COMMUNICATION	1,683	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
47 PUBLIC UTILITY SERVICE	23,677	24,000	24,000	24,000	24,000	24,000	0.0%	0.0%
48 REPAIRS & MAINTENANCE	19,226	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
49 MISCELLANEOUS	114	250	250	250	250	250	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	16,714	23,352	23,352	23,352	23,056	24,104	-1.3%	4.5%
<b>TOTAL ADMINISTRATION FACILITIES</b>	<b>\$ 78,792</b>	<b>\$ 76,602</b>	<b>\$ 76,602</b>	<b>\$ 76,602</b>	<b>\$ 76,306</b>	<b>\$ 77,354</b>	<b>-0.4%</b>	<b>1.4%</b>



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**FINANCE DEPARTMENT**

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

**Fund 001**  
**Finance Department**  
**Accounting**

**Mission**

The mission of the Accounting department is to provide accurate and timely financial services and information both internally and externally, while fostering an environment of integrity and teamwork.

**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, general invoicing, maintains and monitors capital asset inventory, maintains the books of account for all funds, prepares regulatory reports including excise & leasehold tax returns, state & federal payroll tax reports and unclaimed property reports and performs all major account reconciliation, including A/P, payroll, cash and capital assets. Fifty percent of the department's budget is allocated out to benefiting departments based on percent of total city budget. The allocation breakdown for 2015 is: Streets 11%, Utilities 65%, Solid Waste 16%, Golf 4%, Fleet Maintenance 4% and Facilities Maintenance 1%.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Administrative Services/Finance Director	1	1	1
Assistant Finance Director	1	1	1
Financial Planning Manager	0	1	1
Sr Accounting Technician	1	1	1
Accounting Technician (Accounts Payable)	1	1	1
<b>TOTAL - FINANCE/ACCOUNTING</b>	<b>4</b>	<b>5</b>	<b>5</b>

**Changes**

The Finance Director's salary is split evenly across the three departments within Finance for allocation purposes.

**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.

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

**Approved Budget Requests**

<b>Description</b>	<b>2015 Amount</b>	<b>2016 Amount</b>	<b>On-Going</b>
Investment Advisor Services	25,000	25,000	
NH – Assistant Finance Director	138,801	140,699	Yes
Salary/Seasonal Decrease	(50,973)	(51,080)	No
<b>Total</b>	<b>\$ 112,828</b>	<b>\$114,619</b>	

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Finance Department**  
***Finance***

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 276,211	\$ 284,249	\$ 284,249	\$ 284,249	\$ 377,545	\$ 394,920	32.8%	4.6%
111 SEASONAL	2,100	42,240	47,240	47,240	-	-	-100.0%	0.0%
12 OVERTIME	-	100	100	100	100	100	0.0%	0.0%
21 SOCIAL SECURITY	20,281	28,006	28,006	28,006	27,685	29,031	-1.1%	4.9%
22 PENSION	21,104	26,194	26,194	26,194	37,182	42,103	41.9%	13.2%
23 HEALTH INSURANCE	38,750	39,353	39,353	39,353	65,595	69,656	66.7%	6.2%
24 WORKMAN'S COMPENSATION	787	868	868	868	1,751	1,816	101.7%	3.7%
25 UNEMPLOYMENT COMPENSATION	1,102	1,195	1,195	1,195	1,301	1,542	8.9%	18.5%
31 OFFICE & OPERATING SUPPLIES	5,570	6,000	6,000	6,000	7,590	6,325	26.5%	-16.7%
41 PROFESSIONAL SERVICES	2,749	2,500	2,500	2,500	27,500	27,500	1000.0%	0.0%
42 COMMUNICATION	4,882	5,500	5,500	5,500	5,500	5,500	0.0%	0.0%
43 TRAVEL	579	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	2,980	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
46 INSURANCE	6,283	7,092	7,092	7,092	7,817	8,598	10.2%	10.0%
49 MISCELLANEOUS	5,825	7,000	7,000	7,000	7,000	9,500	0.0%	35.7%
99 OTHER INTERFUND SERVICES/CHGS	10,272	13,119	13,119	13,119	17,803	\$ 18,658	35.7%	4.8%
<b>TOTAL FINANCE</b>	<b>\$ 399,475</b>	<b>\$ 468,416</b>	<b>\$ 473,416</b>	<b>\$ 473,416</b>	<b>\$ 589,369</b>	<b>\$ 620,249</b>	<b>24.5%</b>	<b>5.2%</b>

**Fund 001  
Finance Department  
City Clerk**

**Mission Statement****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 the agendas and packet preparation for the weekly council meeting. The City Clerk's office is also the central point of contact and coordination for all public records requests, except for those relating to Police and Courts.

Twenty-nine percent of the department's budget is allocated out to benefiting departments based on a percent of total agenda items processed. The allocation breakdown for 2015 is: Streets 22%, Utilities 48%, Solid Waste 5%, Golf 14%, Fleet Maintenance 3% and Facilities Maintenance 9%.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Deputy City Clerk	2	2	2
<b>TOTAL - CITY CLERK</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Changes**

The Finance Director's salary is being allocated based on headcount across the three departments within Finance for allocation purposes

**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.

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

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Finance Department**  
**City Clerk**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 138,854	\$ 159,974	\$ 159,974	\$ 159,974	\$ 155,064	\$ 158,674	-3.1%	2.3%
21 SOCIAL SECURITY	9,819	11,455	11,455	11,455	11,194	11,475	-2.3%	2.5%
22 PENSION	11,227	14,787	14,787	14,787	15,688	17,841	6.1%	13.7%
23 HEALTH INSURANCE	38,621	43,487	43,487	43,487	41,611	44,593	-4.3%	7.2%
24 WORKMAN'S COMPENSATION	441	579	579	579	632	664	9.2%	5.1%
25 UNEMPLOYMENT COMPENSATION	550	672	672	672	512	635	-23.8%	24.0%
31 OFFICE & OPERATING SUPPLIES	1,550	2,800	2,800	2,800	2,800	2,800	0.0%	0.0%
41 PROFESSIONAL SERVICES	11,164	18,500	18,500	18,500	18,500	18,500	0.0%	0.0%
42 COMMUNICATION	145	700	700	700	700	700	0.0%	0.0%
43 TRAVEL	475	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
44 ADVERTISING	1,267	1,600	1,600	1,600	1,600	1,600	0.0%	0.0%
45 RENTS	2,980	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
46 INSURANCE	2,856	3,224	3,224	3,224	3,553	3,908	10.2%	10.0%
48 REPAIRS & MAINTENANCE	-	250	250	250	250	250	0.0%	0.0%
49 MISCELLANEOUS	1,294	1,000	1,000	1,000	1,000	2,500	0.0%	150.0%
99 OTHER INTERFUND SERVICES/CHGS	7,478	11,715	11,715	11,715	12,890	\$ 13,484	10.0%	4.6%
<b>TOTAL CITY CLERK</b>	<b>\$ 228,721</b>	<b>\$ 275,743</b>	<b>\$ 275,743</b>	<b>\$ 275,743</b>	<b>\$ 270,994</b>	<b>\$ 282,624</b>	<b>-1.7%</b>	<b>4.3%</b>



**Fund 001**  
**Finance Department**  
***Utility Billing***

**Mission**

The mission of the Utility Billing department is to provide an extraordinary partnership in a friendly, professional and fair manner with honesty and integrity.

**Function**

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

One hundred percent of the department's budget is allocated out to the benefiting departments based on the number of customer accounts: The allocation breakdown for 2015 is: Utilities 76% and Solid Waste 24%.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Financial Operations Manager	1	1	1
Accounting Technician (Utility Billing)	5	5	6
Program Clerk	1	1	1
<b>TOTAL - UTILITY BILLING</b>	<b>7</b>	<b>7</b>	<b>8</b>

**Changes**

The Finance Director's salary is being allocated based on headcount across the three departments within Finance for allocation purposes.

**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 and equipment replacement.

**Approved Budget Requests**

Description	2015 Amount	2016 Amount	On-Going
NH – Accounting Technician (4 <sup>th</sup> quarter 2016)	-	22,117	Yes
<b>Total</b>	<b>\$ -</b>	<b>\$ 22,117</b>	

**Item(s) Requested But Not Approved**

None

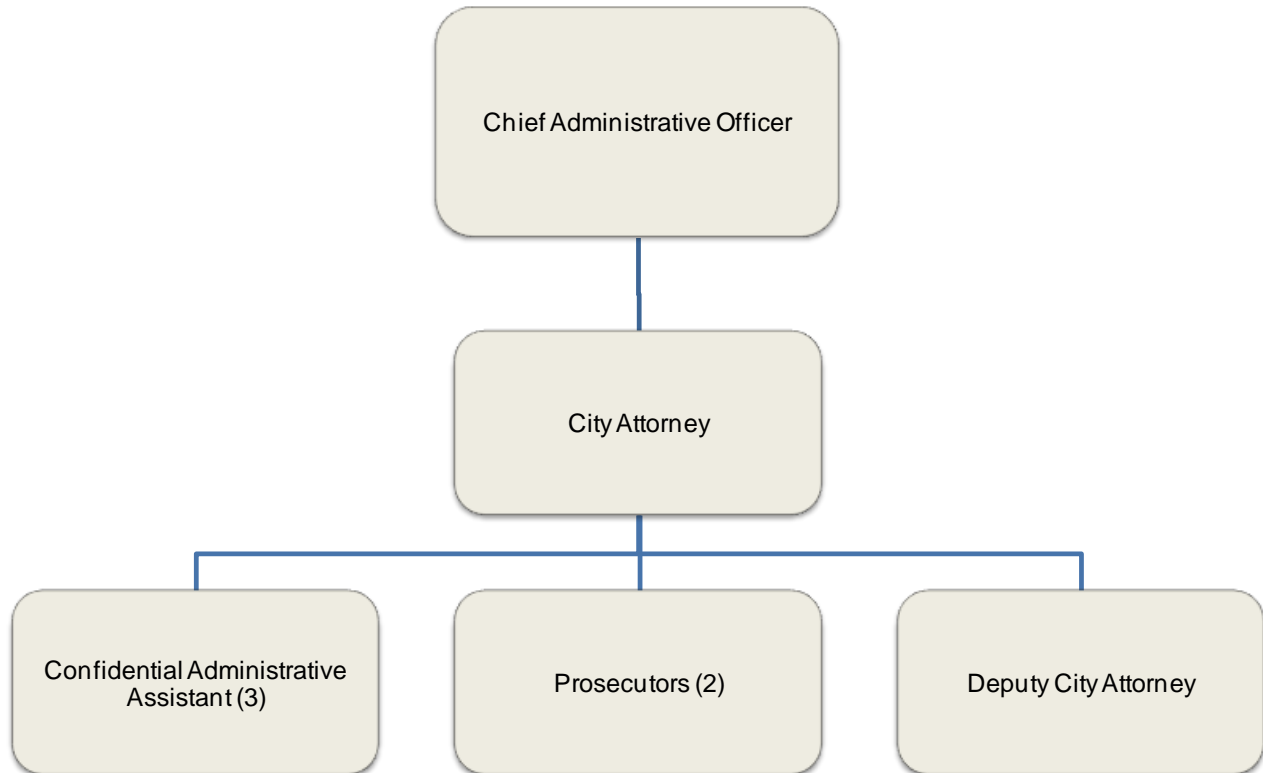
**Fund 001**  
**Finance Department**  
**Utility Billing**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 505,007	\$ 526,345	\$ 526,345	\$ 526,345	\$ 548,549	\$ 575,219	4.2%	4.9%
111 SEASONAL	11,318	16,891	16,891	16,891	16,891	16,891	0.0%	0.0%
12 OVERTIME	153	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	36,779	39,165	39,165	39,165	40,633	42,666	3.7%	5.0%
22 PENSION	39,626	48,611	48,611	48,611	55,101	63,951	13.4%	16.1%
23 HEALTH INSURANCE	107,795	122,436	122,436	122,436	115,167	129,740	-5.9%	12.7%
24 WORKMAN'S COMPENSATION	1,734	2,259	2,259	2,259	2,441	2,627	8.1%	7.6%
25 UNEMPLOYMENT COMPENSATION	2,046	2,296	2,296	2,296	1,882	2,360	-18.0%	25.4%
31 OFFICE & OPERATING SUPPLIES	7,228	2,200	2,200	2,200	4,000	4,000	81.8%	0.0%
35 SMALL TOOLS	-	-	-	-	-	1,590	0.0%	100.0%
41 PROFESSIONAL SERVICES	195,638	221,000	221,000	221,000	282,000	284,433	27.6%	0.9%
42 COMMUNICATION	8,866	6,416	6,416	6,416	6,416	6,416	0.0%	0.0%
43 TRAVEL	-	500	500	500	500	500	0.0%	0.0%
44 ADVERTISING	199	-	-	-	-	-	0.0%	0.0%
45 RENTS	2,701	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
46 INSURANCE	6,854	7,737	7,737	7,737	8,527	9,380	10.2%	10.0%
48 REPAIRS & MAINTENANCE	-	100	100	100	100	100	0.0%	0.0%
49 MISCELLANEOUS	255	200	200	200	200	200	0.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	27,204	20,547	20,547	20,547	27,428	\$ 28,755	33.5%	4.8%
<b>TOTAL UTILITY BILLING</b>	<b>\$ 953,403</b>	<b>\$ 1,020,203</b>	<b>\$ 1,020,203</b>	<b>\$1,020,203</b>	<b>\$1,113,335</b>	<b>\$1,172,328</b>	<b>9.1%</b>	<b>5.3%</b>

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**LEGAL DEPARTMENT**

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## Fund 001 Legal Services

### Function

In 2015, the City added an in-house Legal Department, adding a full-time City Attorney, Deputy City Attorney and a Confidential Administrative Assistant. The newly formed Legal department will provide legal advice and service to the Mayor, CAO, 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 and oversees the prosecution function.

The City Attorney represents the City in a wide variety of litigation matters, including but not limited to defending the City against claims not covered by the City's liability insurance.

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

### Headcount

POSITION CLASSIFICATION	2014	2015	2016
City Attorney	0	1	1
Deputy City Attorney	0	1	1
Prosecutor	2	2	2
Confidential Administrative Assistant	1.5	3	3
<b>TOTAL - LEGAL DEPARTMENT</b>	<b>3.5</b>	<b>7</b>	<b>7</b>

### 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

Description	2015 Amount	2016 Amount
Legal Department Staffing	159,742	164,643
Legal Contract Services Reduction	(159,742)	(164,643)
Reclass – ¾ time Legal Confidential Admin Asst (2) to full time (July)	26,635	55,932
Public Defender Contract Increase	275,000	275,000
<b>Total</b>	<b>\$ 301,634</b>	<b>\$ 330,932</b>

### Item(s) Requested But Not Approved

None

### Fund 001 Legal Services

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 302,365	\$ 311,903	\$ 311,903	\$ 311,903	\$ 316,603	\$ 354,859	1.5%	12.1%
111 SEASONAL PAY	15,428	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
12 OVERTIME	59	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	23,972	24,281	24,281	24,281	24,594	27,508	1.3%	11.8%
22 PENSION	24,182	28,617	28,617	28,617	31,634	38,721	10.5%	22.4%
23 HEALTH INSURANCE	50,609	50,349	50,349	50,349	59,806	64,459	18.8%	7.8%
24 WORKMAN'S COMPENSATION	956	1,073	1,073	1,073	1,288	1,480	20.0%	14.9%
25 UNEMPLOYMENT COMPENSATION	1,259	1,360	1,360	1,360	1,095	1,436	-19.5%	31.1%
31 OFFICE AND OPERATING SUPPLIES	45	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	9,974	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
42 COMMUNICATION	1,832	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
43 TRAVEL	819	500	500	500	500	500	0.0%	0.0%
45 OPERATING RENTS	3,424	2,900	2,900	2,900	2,900	2,900	0.0%	0.0%
46 INSURANCE	12,566	14,185	14,185	14,185	15,633	17,196	10.2%	10.0%
49 MISCELLANEOUS	1,570	3,000	3,000	3,000	8,000	10,012	166.7%	25.2%
99 OTHER INTERFUND SERVICES	13,728	11,487	11,487	11,487	16,681	17,532	45.2%	5.1%
<b>TOTAL LEGAL - PROSECUTION</b>	<b>\$ 462,788</b>	<b>\$ 468,155</b>	<b>\$ 468,155</b>	<b>\$ 468,155</b>	<b>\$ 497,234</b>	<b>\$ 555,103</b>	<b>6.2%</b>	<b>11.6%</b>

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
41 PROFESSIONAL SERVICES	\$ 212,023	\$ 245,000	\$ 245,000	\$ 245,000	\$ 520,000	\$ 520,000	112.2%	0.0%
<b>TOTAL LEGAL - PUBLIC DEFENSE</b>	<b>\$ 212,023</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	<b>\$ 520,000</b>	<b>\$ 520,000</b>	<b>112.2%</b>	<b>0.0%</b>

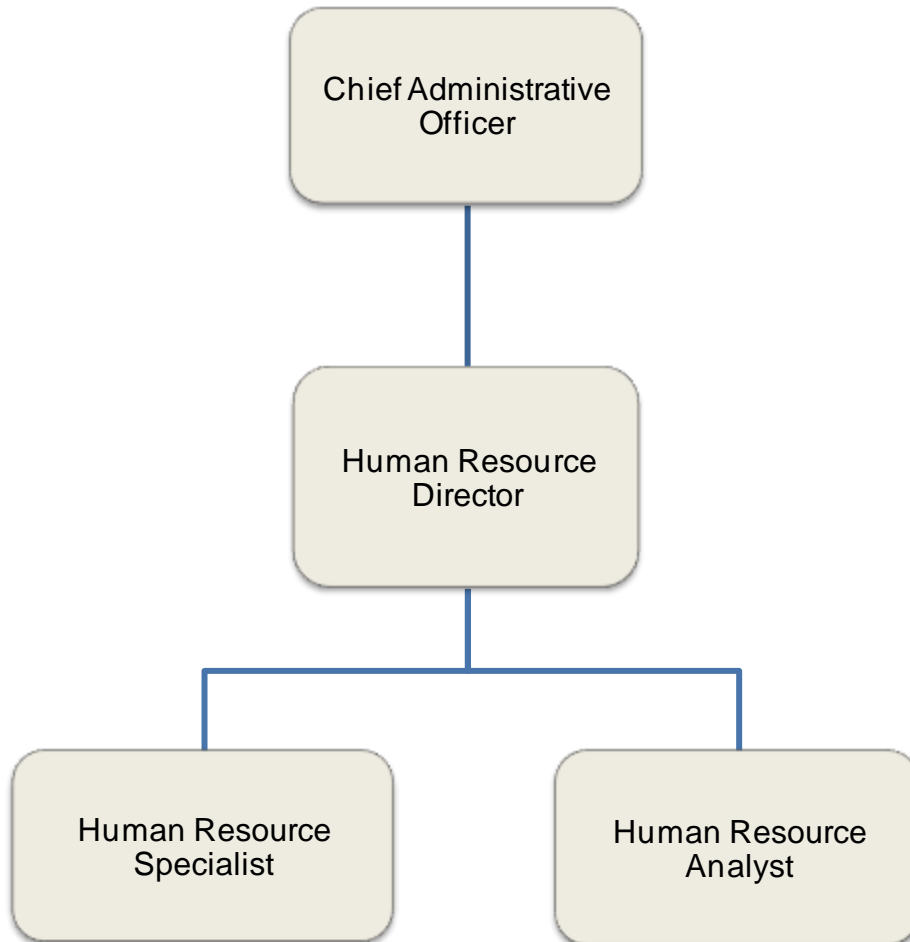
Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ -	\$ -	\$ -	\$ -	\$ 132,229	\$ 138,038	100.0%	4.4%
111 SEASONAL PAY	-	-	-	-	10,000	10,000	0.0%	0.0%
21 SOCIAL SECURITY	-	-	-	-	9,465	9,864	100.0%	4.2%
22 PENSION	-	-	-	-	11,259	11,663	100.0%	3.6%
23 HEALTH INSURANCE	-	-	-	-	32,234	33,043	100.0%	2.5%
24 WORKMAN'S COMPENSATION	-	-	-	-	367	367	100.0%	0.0%
25 UNEMPLOYMENT COMPENSATION	-	-	-	-	408	408	100.0%	0.0%
31 OFFICE AND OPERATING SUPPLIES	2,693	3,500	3,500	3,500	3,260	3,260	-6.9%	0.0%
41 PROFESSIONAL SERVICES	132,060	205,000	205,000	205,000	34,353	30,357	-83.2%	-11.6%
42 COMMUNICATION	1,409	1,000	1,000	1,000	2,500	2,500	150.0%	0.0%
43 TRAVEL	-	-	-	-	500	500	0.0%	0.0%
45 OPERATING RENTS	-	-	-	-	2,900	2,900	0.0%	0.0%
46 INSURANCE	-	-	-	-	14,185	14,185	0.0%	0.0%
49 MISCELLANEOUS	290	-	-	-	5,519	3,000	0.0%	-45.6%
99 OTHER INTERFUND SERVICES	5,748	6,291	6,291	6,291	15,398	16,204	144.8%	5.2%
<b>TOTAL LEGAL - GENERAL</b>	<b>\$ 142,200</b>	<b>\$ 215,791</b>	<b>\$ 215,791</b>	<b>\$ 215,791</b>	<b>\$ 274,577</b>	<b>\$ 276,289</b>	<b>27.2%</b>	<b>-2.1%</b>



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## HUMAN RESOURCE DEPARTMENT

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**Fund 001  
Human Resources**

**Function**

The function of the HR department is to 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	2014	2015	2016
Human Resources Director	1	1	1
Human Resources Specialist II	1	1	1
Human Resources Analyst	1	1	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Budget Narrative**

Office and operating supplies include general office supplies, form printing, and the annual software licensing fee of approximately \$6,500 for the Neogov Software.

Professional services include the fees for labor relations consultant, annual fee to AWC, and back ground checks for new hires.

Miscellaneous includes 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 computer maintenance and equipment replacement.

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None



**Fund 001**  
**Human Resources**

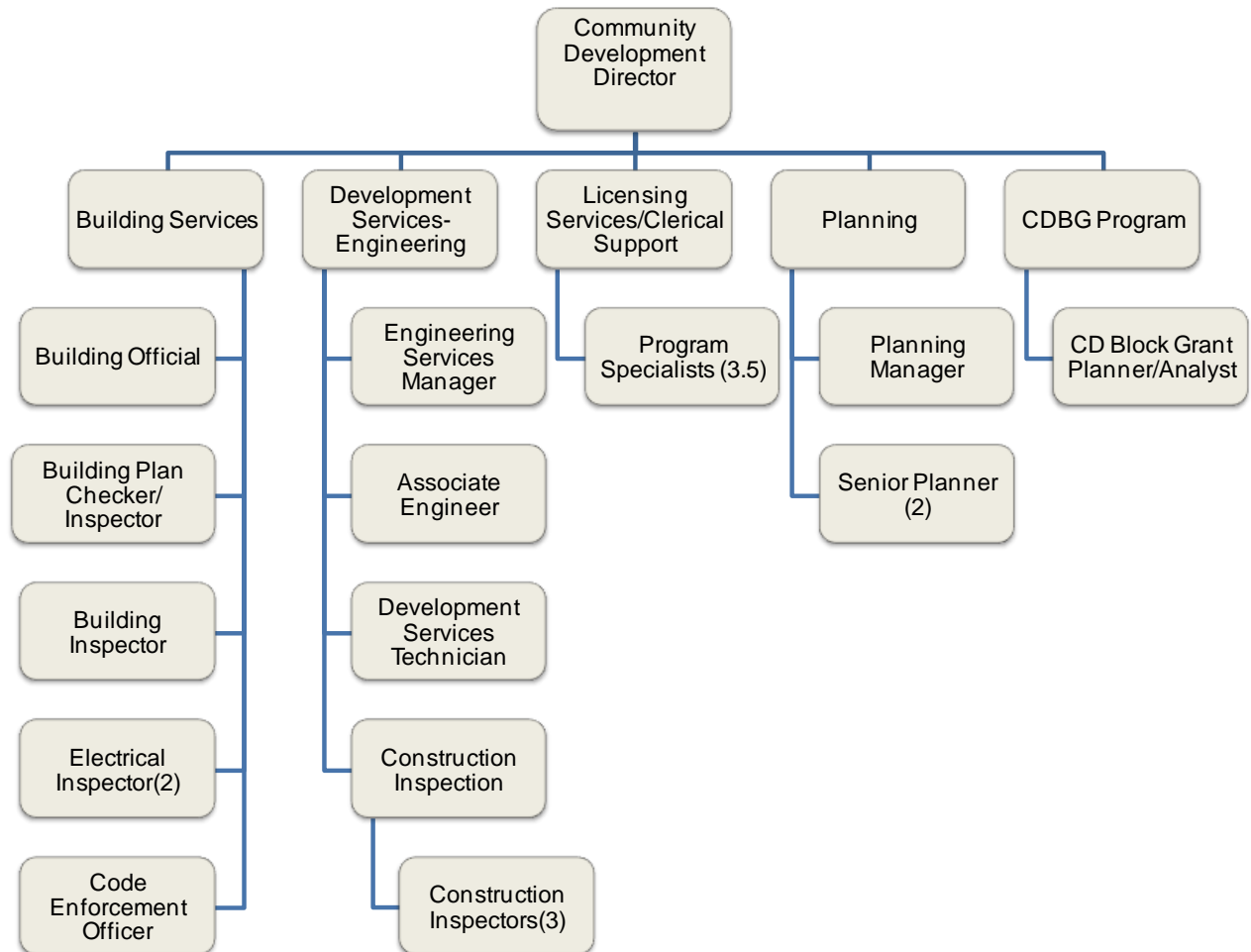
Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 287,183	\$ 287,562	\$ 287,562	\$ 287,562	\$ 296,952	\$ 309,804	3.3%	4.3%
111 SEASONAL	-	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
12 OVERTIME	741	500	500	500	500	500	0.0%	0.0%
21 SOCIAL SECURITY	21,249	21,459	21,459	21,459	22,633	23,323	5.5%	3.0%
22 PENSION	23,199	26,813	26,813	26,813	30,332	35,122	13.1%	15.8%
23 HEALTH INSURANCE	27,977	27,805	27,805	27,805	28,570	30,559	2.8%	7.0%
24 WORKMAN'S COMPENSATION	736	801	801	801	1,012	1,057	26.3%	4.4%
25 UNEMPLOYMENT COMPENSATION	1,145	1,207	1,207	1,207	1,030	1,289	-14.7%	25.1%
31 OFFICE & OPERATING SUPPLIES	2,492	7,500	7,500	7,500	7,500	7,500	0.0%	0.0%
41 PROFESSIONAL SERVICES	74,143	72,000	72,000	72,000	72,000	72,000	0.0%	0.0%
42 COMMUNICATION	2,014	2,086	2,086	2,086	2,086	2,086	0.0%	0.0%
43 TRAVEL	552	1,250	1,250	1,250	1,250	1,250	0.0%	0.0%
45 RENTS	4,016	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
46 INSURANCE	4,569	5,158	5,158	5,158	5,685	6,253	10.2%	10.0%
49 MISCELLANEOUS	15,605	20,110	20,110	20,110	20,110	22,383	0.0%	11.3%
99 OTHER INTERFUND SERVICES/CHGS	12,540	12,591	12,591	12,591	15,237	16,003	21.0%	5.0%
<b>TOTAL HUMAN RESOURCES</b>	<b>\$ 478,161</b>	<b>\$ 501,842</b>	<b>\$ 501,842</b>	<b>\$ 501,842</b>	<b>\$ 519,897</b>	<b>\$ 544,129</b>	<b>3.6%</b>	<b>4.7%</b>



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**COMMUNITY DEVELOPMENT**

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## 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, and business licenses.

### Headcount

POSITION CLASSIFICATION	2014	2015	2016
Community Development Director	0	1	1
Engineering Services Manager	1	1	1
Development Services Technician	1	1	1
Planning Manager	1	1	1
Senior Planner	1	2	2
Associate Planner	1	0	0
Building Official	1	1	1
Plans Examiner/Sr Building Inspector	1	1	1
Building Inspector	1	1	1
Code Enforcement Officer	1	1	1
CD Block Grant Planner/Analyst	1	1	1
Program Specialist	3.5	3.5	3.5
Associate Engineer III	1	1	1
Construction Inspector	2	3	3
Electrical Inspector	2	2	2
<b>TOTAL</b>	<b>18.5</b>	<b>20.5</b>	<b>20.5</b>

Total Funded By Community Development	14.8	16.3	16.3
Total Funded By CDBG Grant	0.5	0.5	0.5
Total Funded by Street Dept	0.4	0.4	0.4
Total Funded by Utility Dept	2.7	3.2	3.2
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 permitting software 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**

<b>Description</b>	<b>2015 Amount</b>	<b>2016 Amount</b>	<b>On-Going</b>
NH – Community Development Director	37,822	76,776	Yes
Seasonal Decrease	(35,000)	(35,000)	
Position Reclassification	6,636	6,769	Yes
Construction Inspector	86,340	90,640	Yes
Building Plan Consultant Services	25,000	25,000	No
<b>Total</b>	<b>\$ 120,798</b>	<b>\$ 164,184</b>	

#### **Item(s) Requested But Not Approved**

None

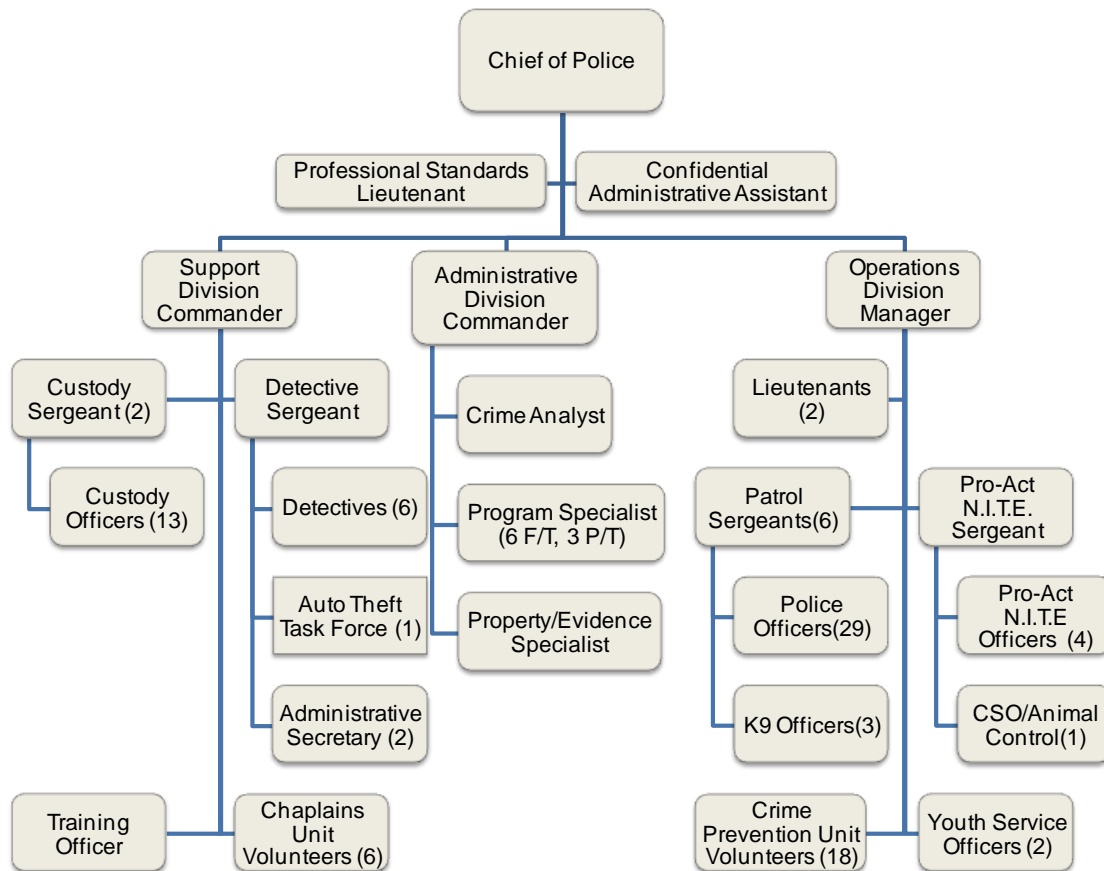
**Fund 001**  
**Community Development**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 1,087,655	\$ 1,211,302	\$ 1,211,302	\$ 1,211,302	\$ 1,335,658	\$ 1,401,139	10.3%	4.9%
111 SEASONAL PAY	76,460	99,000	99,000	99,000	64,000	64,000	-35.4%	0.0%
12 OVERTIME	8,015	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
21 SOCIAL SECURITY	88,014	98,694	98,694	98,694	106,681	109,281	8.1%	2.4%
22 PENSION	91,756	114,278	114,278	114,278	126,231	142,998	10.5%	13.3%
23 HEALTH INSURANCE	202,456	240,418	240,418	240,418	271,873	297,855	13.1%	9.6%
24 WORKMAN'S COMPENSATION	12,248	15,873	15,873	15,873	20,022	23,272	26.1%	16.2%
25 UNEMPLOYMENT COMPENSATION	4,637	5,855	5,855	5,855	4,579	5,565	-21.8%	21.5%
26 UNIFORMS	2,292	1,400	1,400	1,400	1,400	1,400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	16,240	10,000	10,000	10,000	10,500	10,500	5.0%	0.0%
32 FUEL	11,073	12,000	12,000	12,000	12,000	12,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	24,632	175,000	175,000	175,000	150,000	50,000	-14.3%	-66.7%
42 COMMUNICATION	10,917	16,602	16,602	16,602	16,602	16,602	0.0%	0.0%
43 TRAVEL	-	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
44 ADVERTISING	4,211	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
45 OPERATING RENTALS & LEASES	22,458	11,500	11,500	11,500	11,500	11,500	0.0%	0.0%
46 INSURANCE	23,418	26,435	26,435	26,435	29,135	32,048	10.2%	10.0%
48 REPAIRS & MAINTENANCE	-	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
49 MISCELLANEOUS	29,166	62,000	62,000	62,000	63,000	65,555	1.6%	4.1%
95 INTERFUND RENTS	8,316	8,316	8,316	8,316	8,316	8,316	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	21,718	14,287	14,287	14,287	33,178	31,695	132.2%	-4.5%
99 OTHER INTERFUND SERVICES/CHGS	58,464	52,591	52,591	52,591	77,160	80,987	46.7%	5.0%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 1,804,146</b>	<b>\$ 2,189,551</b>	<b>\$ 2,189,551</b>	<b>\$ 2,189,551</b>	<b>\$ 2,355,835</b>	<b>\$ 2,378,713</b>	<b>7.6%</b>	<b>1.0%</b>

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**POLICE DEPARTMENT**

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**Fund 001  
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	2014	2015	2016
Chief of Police	1	1	1
Commander	3	3	3
Lieutenant	3	3	3
Administrative Division Manager	0	0	0
Sergeants (Detective/Patrol)	8	8	8
Patrol Officers & Detectives	44	45	45
Training Officer	1	1	1
Custody Sergeant	2	2	2
Custody Officers	13	13	13
Community Service Officer (CSO)	1	1	1
Crime Analyst	1	1	1
Confidential Administrative Assistant	1	1	1
Administrative Secretary	1	2	2
Program Specialist	7.5	7.5	7.5
Property/Evidence Specialist	1	1	1
<b>TOTAL POLICE DEPARTMENT</b>	<b>87.5</b>	<b>89.5</b>	<b>89.5</b>

Headcount breakdown by department is included on the following pages.

**Approved Budget Requests – Police Summary**

Description	2015 Amount	2016 Amount	On-Going
NH – Detective	102,356	100,745	Yes
New – Vehicle for Detective	35,000	-	No
NH – Program Specialist	89,959	90,848	Yes
FRED DX (Forensic Recovery of Evidence Device)	12,000	-	No
Portable Radio Replacement	5,600	5,600	No
iRecord Pro 2 Interview Room System	-	28,450	No
MDC's for Detective Vehicles	-	30,000	No
<b>Total</b>	<b>\$ 244,915</b>	<b>\$ 255,643</b>	

**Item(s) Requested But Not Approved**

None



**Fund 001  
Police Department**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 6,956,429	\$ 7,533,710	\$ 7,533,710	\$ 7,533,710	\$ 7,927,154	\$ 8,148,859	5.2%	2.8%
12 OVERTIME	1,095,102	528,700	528,700	528,700	535,575	582,825	1.3%	8.8%
21 SOCIAL SECURITY	591,073	605,410	605,410	605,410	623,860	645,374	3.0%	3.4%
22 PENSION	489,204	512,208	512,208	512,208	553,050	589,810	8.0%	6.6%
23 HEALTH INSURANCE	1,508,742	1,672,256	1,672,256	1,672,256	1,753,443	1,871,766	4.9%	6.7%
24 WORKMAN'S COMPENSATION	115,244	174,059	174,059	174,059	227,654	270,668	30.8%	18.9%
25 UNEMPLOYMENT COMPENSATION	32,134	35,041	35,041	35,041	28,680	34,940	-18.2%	21.8%
26 UNIFORMS	111,369	123,630	123,630	123,630	128,130	124,480	3.6%	-2.8%
31 OFFICE & OPERATING SUPPLIES	200,411	180,650	180,650	180,650	205,650	205,650	13.8%	0.0%
32 FUEL CONSUMED	179,446	184,000	184,000	184,000	189,247	189,520	2.9%	0.1%
35 SMALL TOOLS	37,355	12,000	12,000	12,000	25,900	67,750	115.8%	161.6%
41 PROFESSIONAL SERVICES	156,523	200,800	200,800	200,800	200,800	200,800	0.0%	0.0%
42 COMMUNICATION	71,373	63,629	63,629	63,629	72,639	72,639	14.2%	0.0%
43 TRAVEL	4,051	13,860	13,860	13,860	13,860	13,860	0.0%	0.0%
44 ADVERTISING	-	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
45 OPERATING RENTAL	37,592	47,400	47,400	47,400	47,400	47,400	0.0%	0.0%
46 INSURANCE	87,388	100,798	100,798	100,798	108,721	119,595	7.9%	10.0%
48 REPAIRS/MAINTENANCE	12,179	24,320	24,320	24,320	24,320	24,320	0.0%	0.0%
49 MISCELLANEOUS	60,651	81,350	81,350	81,350	109,750	109,750	34.9%	0.0%
55 INTERGOVERNMENTAL	1,671,138	1,832,164	1,960,663	1,960,663	1,886,919	1,935,474	-3.8%	2.6%
98 INTERFUND REPAIRS	343,080	327,622	327,622	327,622	739,620	704,607	125.8%	-4.7%
99 OTHER INTERFUND SERVICES/CHGS	309,408	322,098	322,098	322,098	392,767	414,489	21.9%	5.5%
00 OPERATING TRANSFER		114,000	114,000	114,000	35,000	-	-69.3%	-100.0%
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 14,069,892</b>	<b>\$ 14,690,705</b>	<b>\$ 14,819,204</b>	<b>\$ 14,819,204</b>	<b>\$ 15,831,139</b>	<b>\$ 16,375,576</b>	<b>6.8%</b>	<b>3.4%</b>

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

**Fund 001  
Police Department  
Police Administration**

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Chief of Police	1	1	1
Commander	3	3	3
Lieutenant	3	3	3
Crime Analyst	1	1	1
Confidential Administrative Assistant	1	1	1
<b>TOTAL - ADMINISTRATION</b>	<b>9</b>	<b>9</b>	<b>9</b>

**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 and equipment replacement.

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
**Police Administration**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 1,088,886	\$ 1,112,999	\$ 1,112,999	\$ 1,112,999	\$ 1,179,683	\$ 1,207,907	6.0%	2.4%
12 OVERTIME	15,024	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
21 SOCIAL SECURITY	72,750	75,796	75,796	75,796	80,298	82,903	5.9%	3.2%
22 PENSION	61,664	67,822	67,822	67,822	71,447	74,911	5.3%	4.8%
23 HEALTH INSURANCE	247,593	234,486	234,486	234,486	230,084	240,512	-1.9%	4.5%
24 WORKMAN'S COMPENSATION	9,209	15,381	15,381	15,381	20,231	24,195	31.5%	19.6%
25 UNEMPLOYMENT COMPENSATION	4,399	4,675	4,675	4,675	3,794	4,710	-18.8%	24.1%
26 UNIFORMS	11,841	11,900	11,900	11,900	11,900	11,900	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	4,274	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	61,321	55,000	55,000	55,000	55,000	55,000	0.0%	0.0%
42 COMMUNICATION	12,473	11,202	11,202	11,202	11,202	11,202	0.0%	0.0%
43 TRAVEL	-	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
44 ADVERTISING	-	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	1,431	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
46 INSURANCE	7,996	9,027	9,027	9,027	9,948	10,943	10.2%	10.0%
48 REPAIRS & MAINTENANCE	283	800	800	800	800	800	0.0%	0.0%
49 MISCELLANEOUS	24,490	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
55 INTERGOVERNMENTAL	3,655	4,800	4,800	4,800	4,800	4,800	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	8,407	5,212	5,212	5,212	10,698	10,192	105.3%	-4.7%
99 OTHER INTERFUND SERVICES/CHGS	43,440	39,927	39,927	39,927	42,132	44,368	5.5%	5.3%
00 TRANSFER OUT	-	-	-	-	-	-	0.0%	0.0%
<b>TOTAL POLICE ADMINISTRATION</b>	<b>\$ 1,679,136</b>	<b>\$ 1,662,527</b>	<b>\$ 1,662,527</b>	<b>\$ 1,662,527</b>	<b>\$ 1,745,517</b>	<b>\$ 1,797,843</b>	<b>5.0%</b>	<b>3.0%</b>

**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 of the detectives has been assigned to the Auto Theft Task Force which is funded through an interlocal with Snohomish County. The funding for the task force position runs through June 30, 2015.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Sergeant (Detective)	1	1	1
Detective - Auto Theft Task Force	1	1	1
Detectives (Commissioned Officers)	5	6	6
Administrative Secretary	1	2	2
<b>TOTAL - DETECTIVES</b>	<b>8</b>	<b>10</b>	<b>10</b>

**Headcount Changes**

The Auto Theft Task Force position was mid-year amending the original 2013 budget.

**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, long distance and Nextel service charges

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 equipment replacement.

**Approved Budget Requests**

Description	2015 Amount	2016 Amount	On-Going
NH – Detective	102,356	100,745	Yes
New – Vehicle for Detective	35,000	-	No
NH – Program Specialist	89,959	90,848	Yes
FRED DX (Forensic Recovery of Evidence Device	12,000	-	No
MDC's for Detective Vehicles	-	30,000	Yes
<b>Total</b>	<b>\$ 239,315</b>	<b>\$ 221,593</b>	

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
**Police Investigation**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 660,258	\$ 732,491	\$ 732,491	\$ 732,491	\$ 849,617	\$ 903,999	16.0%	6.4%
12 OVERTIME	119,939	80,000	80,000	80,000	86,875	86,875	8.6%	0.0%
21 SOCIAL SECURITY	57,612	61,133	61,133	61,133	70,077	74,759	14.6%	6.7%
22 PENSION	42,765	44,729	44,729	44,729	53,400	60,478	19.4%	13.3%
23 HEALTH INSURANCE	128,894	149,612	149,612	149,612	193,722	206,506	29.5%	6.6%
24 WORKMAN'S COMPENSATION	10,639	16,155	16,155	16,155	23,377	27,447	44.7%	17.4%
25 UNEMPLOYMENT COMPENSATION	3,145	3,476	3,476	3,476	3,193	3,851	-8.1%	20.6%
26 UNIFORMS	6,101	12,525	12,525	12,525	17,025	13,375	35.9%	-21.4%
31 OFFICE & OPERATING SUPPLIES	4,045	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
35 SMALL TOOLS	-	-	-	-	17,500	30,900	100.0%	76.6%
41 PROFESSIONAL SERVICES	27,091	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
42 COMMUNICATION	4,187	7,186	7,186	7,186	7,186	7,186	0.0%	0.0%
43 TRAVEL	-	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	4,349	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
46 INSURANCE	5,712	6,448	6,448	6,448	7,106	7,817	10.2%	10.0%
48 REPAIRS & MAINTENANCE	166	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
49 MISCELLANEOUS	2,991	500	500	500	3,900	3,900	680.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	27,609	16,266	16,266	16,266	44,625	42,512	174.3%	-4.7%
99 OTHER INTERFUND SERVICES/CHGS	31,896	28,191	28,191	28,191	34,534	36,254	22.5%	5.0%
<b>TOTAL POLICE INVESTIGATION</b>	<b>\$ 1,137,399</b>	<b>\$ 1,175,212</b>	<b>\$ 1,175,212</b>	<b>\$ 1,175,212</b>	<b>\$ 1,428,637</b>	<b>\$ 1,522,359</b>	<b>21.6%</b>	<b>6.6%</b>

**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 29 officers, which are divided into six squads. The Patrol Division responds to crimes in progress, calls for service and proactive law enforcement.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Sergeant	6	6	6
Patrol Officers	29	29	29
<b>TOTAL - PATROL</b>	<b>35</b>	<b>35</b>	<b>35</b>

**Changes**

One additional Patrol officer was added during the 2014 budget process.

**Budget 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, long distance and Nextel service charges.

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

Operating rental includes copy machine.

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 and equipment replacement.

**Approved Budget Requests**

Description	2015 Amount	2016 Amount	On-Going
Portable Radio Replacement	5,600	5,600	No
iRecord Pro 2 Interview Room System	-	28,450	No
<b>Total</b>	<b>\$ 5,600</b>	<b>\$ 34,050</b>	

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
**Police Patrol**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 2,775,712	\$ 3,084,105	\$ 3,084,105	\$ 3,084,105	\$ 3,190,837	\$ 3,269,324	3.5%	2.5%
12 OVERTIME	559,469	131,550	131,550	131,550	131,550	178,800	0.0%	35.9%
21 SOCIAL SECURITY	247,861	250,879	250,879	250,879	247,737	257,364	-1.3%	3.9%
22 PENSION	173,425	175,421	175,421	175,421	177,264	185,826	1.1%	4.8%
23 HEALTH INSURANCE	577,565	692,203	692,203	692,203	698,790	748,888	1.0%	7.2%
24 WORKMAN'S COMPENSATION	52,339	79,149	79,149	79,149	101,356	121,027	28.1%	19.4%
25 UNEMPLOYMENT COMPENSATION	13,307	14,582	14,582	14,582	11,186	13,733	-23.3%	22.8%
26 UNIFORMS	65,880	60,650	60,650	60,650	60,650	60,650	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	35,425	29,100	29,100	29,100	29,100	29,100	0.0%	0.0%
32 FUEL	179,446	184,000	184,000	184,000	189,247	189,520	2.9%	0.1%
35 SMALL TOOLS	24,047	9,200	9,200	9,200	5,600	34,050	-39.1%	508.0%
41 PROFESSIONAL SERVICES	15,294	12,000	12,000	12,000	12,000	12,000	0.0%	0.0%
42 COMMUNICATION	39,507	23,260	23,260	23,260	32,270	32,270	38.7%	0.0%
43 TRAVEL	-	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	1,678	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
46 INSURANCE	47,406	55,664	55,664	55,664	58,980	64,878	6.0%	10.0%
48 REPAIRS & MAINTENANCE	9,238	17,000	17,000	17,000	17,000	17,000	0.0%	0.0%
49 MISCELLANEOUS	9,795	10,500	10,500	10,500	10,500	10,500	0.0%	0.0%
51 INTERGOVERNMENTAL	1,160	-	-	-	-	-	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	276,679	284,676	284,676	284,676	651,793	620,938	129.0%	-4.7%
99 OTHER INTERFUND SERVICES/CHGS	190,044	211,995	211,995	211,995	261,428	276,451	23.3%	5.7%
<b>TOTAL POLICE PATROL</b>	<b>\$ 5,295,277</b>	<b>\$ 5,339,434</b>	<b>\$ 5,339,434</b>	<b>\$ 5,339,434</b>	<b>\$ 5,900,788</b>	<b>\$ 6,135,819</b>	<b>10.5%</b>	<b>4.0%</b>

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
12 OVERTIME	\$ 14,496	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
21 SOCIAL SECURITY	1,081	2,295	2,295	2,295	2,295	2,295	0.0%	0.0%
22 PENSION	758	1,587	1,587	1,587	1,587	1,587	0.0%	0.0%
23 HEALTH INSURANCE	1,962	-	-	-	-	-	0.0%	0.0%
24 WORKMAN'S COMPENSATION	247	404	404	404	404	404	0.0%	0.0%
25 UNEMPLOYMENT COMPENSATION	58	150	150	150	150	150	0.0%	0.0%
<b>TOTAL SWAT TEAM</b>	<b>\$ 18,602</b>	<b>\$ 34,436</b>	<b>\$ 34,436</b>	<b>\$ 34,436</b>	<b>\$ 34,436</b>	<b>\$ 34,436</b>	<b>0.0%</b>	<b>0.0%</b>



**Fund 001  
Police Department  
K9 Program**

**Function**

The Patrol Division is supported with three K-9 teams of dogs and handlers. Two tracking canines are utilized for the purpose of apprehending criminals and/or locating evidence associated with crimes that have occurred. One narcotics canine is utilized for the interdiction and discovery of narcotics and drug related instruments. All three K-9 teams engage the public through education demonstrations, including public appearances at local schools. All told the teams have apprehended many criminals and been responsible for solving crimes and removing drugs and guns from the streets of Marysville.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Patrol Officer	3	3	3
<b>TOTAL - K9</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Budget Narrative**

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

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
**K9 Program**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 267,347	\$ 274,883	\$ 274,883	\$ 274,883	\$ 284,439	\$ 290,871	3.5%	2.3%
12 OVERTIME	69,770	34,150	34,150	34,150	34,150	34,150	0.0%	0.0%
21 SOCIAL SECURITY	25,405	22,924	22,924	22,924	23,636	24,100	3.1%	2.0%
22 PENSION	17,637	16,107	16,107	16,107	16,663	16,998	3.5%	2.0%
23 HEALTH INSURANCE	66,885	67,403	67,403	67,403	70,612	75,738	4.8%	7.3%
24 WORKMAN'S COMPENSATION	5,076	6,534	6,534	6,534	8,865	10,551	35.7%	19.0%
25 UNEMPLOYMENT COMPENSATION	1,344	1,155	1,155	1,155	1,110	1,335	-3.9%	20.3%
26 UNIFORMS	2,550	3,700	3,700	3,700	3,700	3,700	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	1,690	500	500	500	500	500	0.0%	0.0%
<b>TOTAL K9 PROGRAM</b>	<b>\$ 457,704</b>	<b>\$ 427,356</b>	<b>\$ 427,356</b>	<b>\$ 427,356</b>	<b>\$ 443,675</b>	<b>\$ 457,943</b>	<b>3.8%</b>	<b>3.2%</b>

**Fund 001**  
**Police Department**  
***Drug Task Force***

**Function**

The Drug Task Force budget is set up to track the salary and other expenses associated with the detective assigned to the Drug Task Force. Currently, no one is assigned to the Drug Task Force.

**Budget Narrative**

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

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
***Drug Enforcement***

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
51 INTERGOVERNMENTAL	15,602	9,400	9,400	9,400	16,552	\$ 16,552	76.1%	0.0%
<b>TOTAL DRUG ENFORCEMENT</b>	<b>\$ 15,602</b>	<b>\$ 9,400</b>	<b>\$ 9,400</b>	<b>\$ 9,400</b>	<b>\$ 16,552</b>	<b>\$ 16,552</b>	<b>76.1%</b>	<b>0.0%</b>

**Fund 001  
Police Department  
Youth Services**

**Function**

The Marysville Police Department assigns full-time officers to Marysville Junior High School. SRO's serve as liaisons 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.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Patrol Officer - Youth Services Officer	2	2	2
<b>TOTAL - YOUTH SERVICES</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Budget Narrative**

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

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
**Youth Services**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 178,963	\$ 182,749	\$ 182,749	\$ 182,749	\$ 188,044	\$ 192,309	2.9%	2.3%
12 OVERTIME	37,959	24,000	24,000	24,000	24,000	24,000	0.0%	0.0%
21 SOCIAL SECURITY	16,359	15,425	15,425	15,425	15,820	16,177	2.6%	2.3%
22 PENSION	11,233	10,776	10,776	10,776	11,089	11,313	2.9%	2.0%
23 HEALTH INSURANCE	39,052	40,628	40,628	40,628	42,830	45,926	5.4%	7.2%
24 WORKMAN'S COMPENSATION	3,306	4,554	4,554	4,554	5,926	7,050	30.1%	19.0%
25 UNEMPLOYMENT COMPENSATION	866	888	888	888	741	889	-16.6%	20.0%
26 UNIFORMS	1,772	6,600	6,600	6,600	6,600	6,600	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	-	800	800	800	800	800	0.0%	0.0%
35 SMALL TOOLS	-	600	600	600	600	600	0.0%	0.0%
42 COMMUNICATION	841	1,608	1,608	1,608	1,608	1,608	0.0%	0.0%
43 TRAVEL	280	900	900	900	900	900	0.0%	0.0%
46 INSURANCE	2,285	2,579	2,579	2,579	2,842	3,127	10.2%	10.0%
99 OTHER INTERFUND SERVICES/CHGS	3,516	1,791	1,791	1,791	5,610	5,906	213.2%	5.3%
<b>TOTAL YOUTH SERVICES</b>	<b>\$ 296,432</b>	<b>\$ 293,898</b>	<b>\$ 293,898</b>	<b>\$ 293,898</b>	<b>\$ 307,410</b>	<b>\$ 317,205</b>	<b>4.6%</b>	<b>3.2%</b>

**Fund 001**  
**Police Department**  
***Crime Prevention***

**Function**

The function 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.

**Budget Narrative**

Expenditures in this area include but are not limited to, fees for Legal Advocacy Services, supplies in support of the Marysville Volunteer’s Program (MVP) 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	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
26 UNIFORMS	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	2,856	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	5,396	6,300	6,300	6,300	6,300	6,300	0.0%	0.0%
42 COMMUNICATION	471	1,008	1,008	1,008	1,008	1,008	0.0%	0.0%
48 REPAIRS/MAINTENANCE	27	600	600	600	600	600	0.0%	0.0%
<b>TOTAL CRIME PREVENTION</b>	<b>\$ 8,750</b>	<b>\$ 23,308</b>	<b>\$ 23,308</b>	<b>\$ 23,308</b>	<b>\$ 23,308</b>	<b>\$ 23,308</b>	<b>0.0%</b>	<b>0.0%</b>



**Fund 001**  
**Police Department**  
***Police Training-Firearms***

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Training Officer	1	1	1
<b>TOTAL - TRAINING UNIT</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Budget 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	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 95,549	\$ 97,460	\$ 97,460	\$ 97,460	\$ 101,893	\$ 104,211	4.5%	2.3%
12 OVERTIME	1,344	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
21 SOCIAL SECURITY	7,365	7,727	7,727	7,727	8,064	8,243	4.4%	2.2%
22 PENSION	5,069	5,340	5,340	5,340	5,590	5,712	4.7%	2.2%
23 HEALTH INSURANCE	9,198	9,205	9,205	9,205	9,698	10,373	5.4%	7.0%
24 WORKMAN'S COMPENSATION	1,423	2,186	2,186	2,186	2,872	3,434	31.4%	19.6%
25 UNEMPLOYMENT COMPENSATION	387	434	434	434	361	442	-16.8%	22.4%
26 UNIFORMS	1,765	2,850	2,850	2,850	2,850	2,850	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	41,321	20,000	20,000	20,000	45,000	45,000	125.0%	0.0%
35 SMALL TOOLS	12,148	-	-	-	-	-	0.0%	0.0%
43 TRAVEL	3,771	700	700	700	700	700	0.0%	0.0%
45 RENTAL/LEASE	6,533	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
49 MISCELLANEOUS (Training)	23,061	65,000	65,000	65,000	90,000	90,000	38.5%	0.0%
<b>TOTAL POLICE TRAINING-FIREARMS</b>	<b>\$ 208,934</b>	<b>\$ 224,902</b>	<b>\$ 224,902</b>	<b>\$ 224,902</b>	<b>\$ 281,028</b>	<b>\$ 284,965</b>	<b>25.0%</b>	<b>1.4%</b>

**Fund 001**  
**Police Department**  
***Detention & Correction***

**Function**

Detention & Corrections Division is staffed by two Sergeants and thirteen Custody Officers. Marysville Jail is a 57 bed, 90-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	2014	2015	2016
Custody Sergeant	2	2	2
Custody Officers	13	13	13
<b>TOTAL - CUSTODY</b>	<b>15</b>	<b>15</b>	<b>15</b>

**Budget Narrative**

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 equipment replacement.

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
***Detention & Correction***

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 966,875	\$ 1,002,626	\$ 1,002,626	\$ 1,002,626	\$ 1,044,205	\$ 1,067,809	4.1%	2.3%
12 OVERTIME	134,432	120,000	120,000	120,000	120,000	120,000	0.0%	0.0%
21 SOCIAL SECURITY	83,272	84,087	84,087	84,087	87,181	88,990	3.7%	2.1%
22 PENSION	101,991	108,126	108,126	108,126	122,130	130,293	13.0%	6.7%
23 HEALTH INSURANCE	256,819	259,857	259,857	259,857	277,003	297,145	6.6%	7.3%
24 WORKMAN'S COMPENSATION	23,222	33,430	33,430	33,430	43,720	52,150	30.8%	19.3%
25 UNEMPLOYMENT COMPENSATION	4,399	4,812	4,812	4,812	4,047	4,870	-15.9%	20.3%
26 UNIFORMS	14,496	15,900	15,900	15,900	15,900	15,900	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	105,748	100,000	100,000	100,000	100,000	100,000	0.0%	0.0%
35 SMALL TOOLS	1,160	-	-	-	-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	39,784	120,000	120,000	120,000	120,000	120,000	0.0%	0.0%
42 COMMUNICATION	4,737	5,770	5,770	5,770	5,770	5,770	0.0%	0.0%
45 RENTAL/LEASE	4,923	10,500	10,500	10,500	10,500	10,500	0.0%	0.0%
46 INSURANCE	6,854	7,737	7,737	7,737	8,527	9,380	10.2%	10.0%
48 REPAIRS/MAINTENANCE	1,675	3,600	3,600	3,600	3,600	3,600	0.0%	0.0%
49 MISCELLANEOUS	314	300	300	300	300	300	0.0%	0.0%
55 INTERGOVERNMENTAL	519,884	665,000	665,000	665,000	665,000	665,000	0.0%	0.0%
98 INTERFUND REPAIRS	10,467	16,368	16,368	16,368	21,988	20,947	34.3%	-4.7%
99 OTHER INTERFUND SERVICES/CHGS	18,804	18,903	18,903	18,903	22,770	23,899	20.5%	5.0%
<b>TOTAL DETENTION &amp; CORRECTIONS</b>	<b>\$ 2,299,856</b>	<b>\$ 2,577,016</b>	<b>\$ 2,577,016</b>	<b>\$ 2,577,016</b>	<b>\$ 2,672,641</b>	<b>\$ 2,736,553</b>	<b>3.7%</b>	<b>2.4%</b>

**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.

**Budget 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	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
42 COMMUNICATION	\$ 4,550	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%	0.0%
55 INTERGOVERNMENTAL	1,071,880	1,024,964	1,153,463	1,153,463	1,072,567	1,121,122	-7.0%	4.5%
<b>TOTAL COMMUNICATIONS</b>	<b>\$ 1,076,430</b>	<b>\$ 1,032,464</b>	<b>\$ 1,160,963</b>	<b>\$ 1,160,963</b>	<b>\$ 1,080,067</b>	<b>\$ 1,128,622</b>	<b>-7.0%</b>	<b>4.5%</b>

**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. Office Operations monitors the exterior of the facility and monitors the door and elevator controls for the building and jail.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Program Specialist	7.5	7.5	7.5
Property/Evidence Specialist	1	1	1
<b>TOTAL - RECORDS</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>

**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 and equipment replacement.

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
**Office Operations**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 526,338	\$ 506,564	\$ 506,564	\$ 506,564	\$ 532,200	\$ 543,335	5.1%	2.1%
12 OVERTIME	64,356	50,000	50,000	50,000	50,000	50,000	0.0%	0.0%
21 SOCIAL SECURITY	44,033	41,390	41,390	41,390	43,282	44,086	4.6%	1.9%
22 PENSION	48,197	49,185	49,185	49,185	58,575	65,832	19.1%	12.4%
23 HEALTH INSURANCE	98,882	104,739	104,739	104,739	106,814	113,826	2.0%	6.6%
24 WORKMAN'S COMPENSATION	2,403	2,941	2,941	2,941	3,367	3,502	14.5%	4.0%
25 UNEMPLOYMENT COMPENSATION	2,339	2,378	2,378	2,378	2,006	2,425	-15.6%	20.9%
26 UNIFORMS	1,708	1,855	1,855	1,855	1,855	1,855	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	4,740	6,500	6,500	6,500	6,500	6,500	0.0%	0.0%
41 PROFESSIONAL SERVICES	577	-	-	-	-	-	0.0%	0.0%
42 COMMUNICATION	4,200	5,416	5,416	5,416	5,416	5,416	0.0%	0.0%
43 TRAVEL	-	260	260	260	260	260	0.0%	0.0%
45 OPERATING RENTAL	18,678	18,900	18,900	18,900	18,900	18,900	0.0%	0.0%
46 INSURANCE	14,850	16,764	16,764	16,764	18,476	20,323	10.2%	10.0%
48 REPAIRS/MAINTENANCE	673	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
49 MISCELLANEOUS	-	200	200	200	200	200	0.0%	0.0%
55 INTERGOVERNMENTAL	5,182	20,000	20,000	20,000	20,000	20,000	0.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	21,708	21,291	21,291	21,291	26,293	27,611	23.5%	5.0%
<b>TOTAL OFFICE OPERATIONS</b>	<b>\$ 858,864</b>	<b>\$ 849,383</b>	<b>\$ 849,383</b>	<b>\$ 849,383</b>	<b>\$ 895,144</b>	<b>\$ 925,071</b>	<b>5.4%</b>	<b>3.3%</b>



**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	2014	2015	2016
Community Service Officer (CSO)	1	1	1
<b>TOTAL - ANIMAL CONTROL</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Budget 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	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 64,910	\$ 66,208	\$ 66,208	\$ 66,208	\$ 67,530	\$ 69,529	2.0%	3.0%
12 OVERTIME	2,130	4,500	4,500	4,500	4,500	4,500	0.0%	0.0%
21 SOCIAL SECURITY	5,115	5,350	5,350	5,350	5,451	5,604	1.9%	2.8%
22 PENSION	5,499	6,323	6,323	6,323	7,260	8,247	14.8%	13.6%
23 HEALTH INSURANCE	8,701	8,702	8,702	8,702	9,172	9,835	5.4%	7.2%
24 WORKMAN'S COMPENSATION	1,323	2,182	2,182	2,182	2,868	3,430	31.4%	19.6%
25 UNEMPLOYMENT COMPENSATION	268	301	301	301	245	301	-18.6%	22.9%
26 UNIFORMS	600	850	850	850	850	850	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	10	250	250	250	250	250	0.0%	0.0%
41 PROFESSIONAL SERVICES	7,060	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
42 COMMUNICATION	407	679	679	679	679	679	0.0%	0.0%
46 INSURANCE	2,285	2,579	2,579	2,579	2,842	3,127	10.2%	10.0%
48 REPAIRS/MAINTENANCE	117	320	320	320	320	320	0.0%	0.0%
55 INTERGOVERNMENTAL	53,775	108,000	108,000	108,000	108,000	108,000	0.0%	0.0%
98 INTERFUND REPAIRS	19,918	5,100	5,100	5,100	10,516	10,018	106.2%	-4.7%
<b>TOTAL ANIMAL CONTROL</b>	<b>\$ 172,118</b>	<b>\$ 212,844</b>	<b>\$ 212,844</b>	<b>\$ 212,844</b>	<b>\$ 221,983</b>	<b>\$ 226,190</b>	<b>4.3%</b>	<b>1.9%</b>

**Fund 001**  
**Police Department**  
***Pro-Act N.I.T.E. Team***

**Function**

The NITE Team consists of one sergeant and four officers whose mission is to address, through aggressive enforcement, identified priority crime and livability issues throughout the city and community neighborhoods. Their mission is clearly spelled out in the Team's acronym NITE: Neighborhood Livability, Investigations, Targeted enforcement, Education. The NITE Team has been instrumental in suppressing crime, most notably violent and drug related crime, throughout the city of Marysville.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Sergeant	1	1	1
Patrol Officers	4	4	4
<b>TOTAL - PRO ACT</b>	<b>5</b>	<b>5</b>	<b>5</b>

*Previously included in the Patrol headcount*

**Budget Narrative**

The budget primarily covers salaries and benefits for the officers assigned to the Pro-Act N.I.T.E. team.

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Police Department**  
***Pro-Act Team***

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 331,591	\$ 473,625	\$ 473,625	\$ 473,625	\$ 488,706	\$ 499,565	3.2%	2.2%
12 OVERTIME	76,183	47,000	47,000	47,000	47,000	47,000	0.0%	0.0%
21 SOCIAL SECURITY	30,220	38,404	38,404	38,404	40,019	40,853	4.2%	2.1%
22 PENSION	20,966	26,792	26,792	26,792	28,045	28,613	4.7%	2.0%
23 HEALTH INSURANCE	73,191	105,421	105,421	105,421	114,718	123,017	8.8%	7.2%
24 WORKMAN'S COMPENSATION	6,057	11,143	11,143	11,143	14,668	17,478	31.6%	19.2%
25 UNEMPLOYMENT COMPENSATION	1,622	2,190	2,190	2,190	1,847	2,234	-15.7%	21.0%
26 UNIFORMS	4,656	6,400	6,400	6,400	6,400	6,400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	302	500	500	500	500	500	0.0%	0.0%
35 SMALL TOOLS	-	2,200	2,200	2,200	2,200	2,200	0.0%	0.0%
49 MISCELLANEOUS	-	850	850	850	850	850	0.0%	0.0%
<b>TOTAL PRO ACT TEAM</b>	<b>\$ 544,788</b>	<b>\$ 714,525</b>	<b>\$ 714,525</b>	<b>\$ 714,525</b>	<b>\$ 744,953</b>	<b>\$ 768,710</b>	<b>4.3%</b>	<b>3.2%</b>

**Fund 001  
Fire Services**

**Function**

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.

**Budget 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

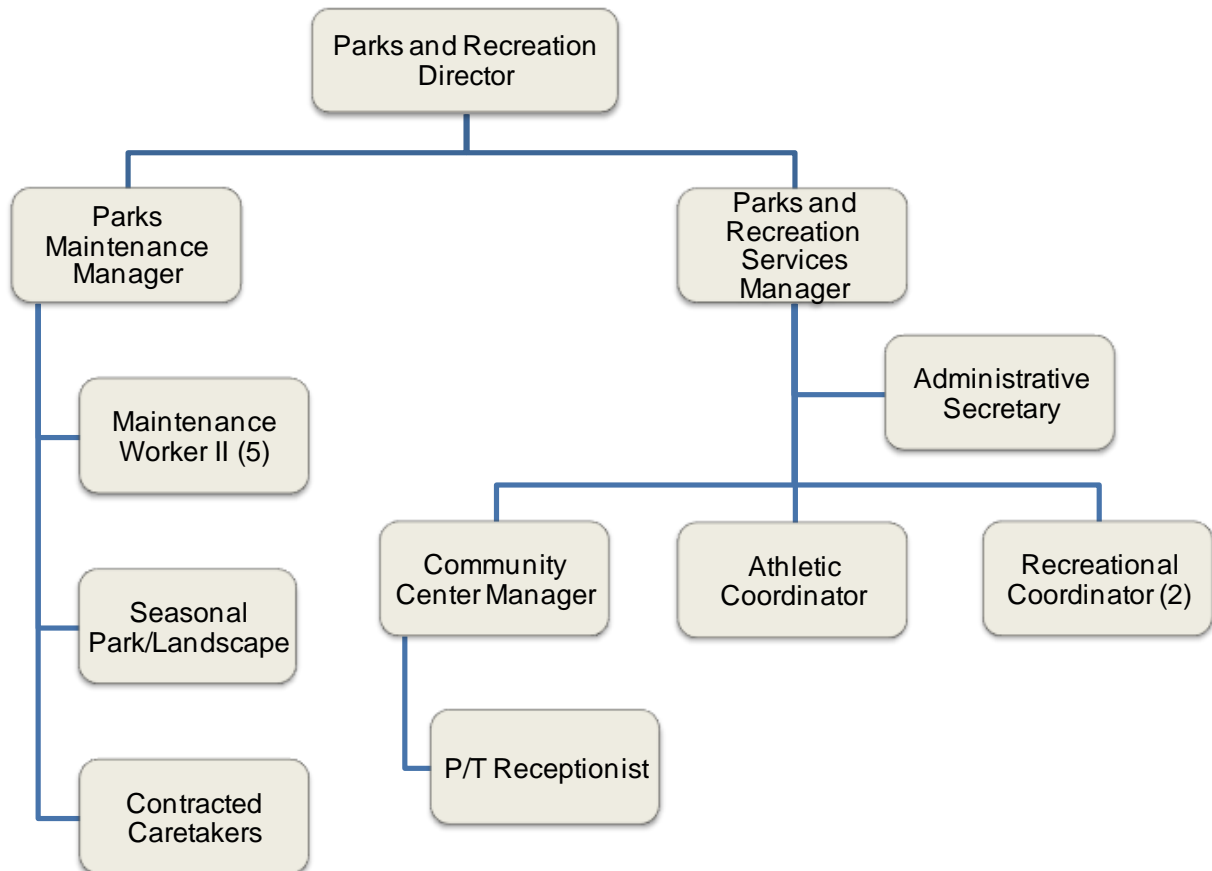
**Fund 001  
Fire Services**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
55 INTERGOVERNMENTAL - FIRE SERVICE	\$ 6,714,788	\$ 6,941,365	\$ 6,941,365	\$ 6,941,365	\$ 7,041,502	\$ 7,154,523	1.4%	1.6%
55 INTERGOVERNMENTAL - EMS	2,238,262	2,317,187	2,317,187	2,317,187	2,339,625	2,386,082	1.0%	2.0%
<b>TOTAL FIRE</b>	<b>\$ 8,953,050</b>	<b>\$ 9,258,552</b>	<b>\$ 9,258,552</b>	<b>\$ 9,258,552</b>	<b>\$ 9,381,127</b>	<b>\$ 9,540,605</b>	<b>1.3%</b>	<b>1.7%</b>

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## PARKS AND RECREATION

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**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 436 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 Community Center, year round cultural arts, special events, youth and adult athletics, continuing education and physical activity programs.

**Function**

The Recreation Services 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 Together Coalition, Council on Aging, Get Movin', 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	2014	2015	2016
Parks and Recreation Services Manager	1	1	1
Recreation Coordinator	1	2	2
Athletic Coordinator	1	1	1
Administrative Secretary	1	1	1
<b>TOTAL - PARKS &amp; RECREATION</b>	<b>4</b>	<b>5</b>	<b>5</b>

**Budget Narrative**

Office and operating supplies purchased for the following programs which are partially or entirely funded by fees or contributions: Merrysville for the Holidays, softball leagues and tournaments, youth and adult soccer league, youth basketball league, summer concerts and popcorn in the park movie series, 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 continuing education 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 and equipment replacement.



**Approved Budget Requests**

Description	2015 Amount	2016 Amount	On-Going
Recreation Coordinator	120,594	123,006	Yes
<b>Total</b>	<b>\$ 120,594</b>	<b>\$ 123,006</b>	

**Item Requested But Not Approved**

None

**Fund 001**  
**Parks & Recreation Department**  
**Recreation**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 327,568	\$ 317,672	\$ 317,672	\$ 317,672	\$ 388,555	\$ 400,231	22.3%	3.0%
111 SEASONAL PAY	49,235	51,200	51,200	51,200	51,200	51,200	0.0%	0.0%
21 SOCIAL SECURITY	27,727	28,869	28,869	28,869	32,944	33,805	14.1%	2.6%
22 PENSION	25,131	29,181	29,181	29,181	39,191	43,171	34.3%	10.2%
23 HEALTH INSURANCE	75,517	75,810	75,810	75,810	99,039	104,829	30.6%	5.8%
24 WORKMAN'S COMPENSATION	5,834	7,958	7,958	7,958	8,130	8,190	2.2%	0.7%
25 UNEMPLOYMENT COMPENSATION	1,493	1,681	1,681	1,681	1,527	1,774	-9.2%	16.2%
31 OFFICE & OPERATING SUPPLIES	106,517	125,900	125,900	125,900	125,900	125,900	0.0%	0.0%
41 PROFESSIONAL SERVICES	68,100	63,400	63,400	63,400	63,400	63,400	0.0%	0.0%
42 COMMUNICATION	3,224	2,000	2,000	2,000	16,000	16,000	700.0%	0.0%
43 TRAVEL	784	650	650	650	650	650	0.0%	0.0%
44 ADVERTISE	12,772	12,000	12,000	12,000	17,250	17,250	43.8%	0.0%
46 INSURANCE	3,427	3,869	3,869	3,869	4,264	4,690	10.2%	10.0%
49 MISCELLANEOUS	1,708	500	500	500	14,796	27,909	2859.2%	88.6%
55 STATE TAXES	10,694	11,438	11,438	11,438	11,438	11,438	0.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	4,565	4,599	4,599	4,599	5,610	5,906	22.0%	5.3%
<b>TOTAL RECREATION SERVICES</b>	<b>\$ 724,296</b>	<b>\$ 736,727</b>	<b>\$ 736,727</b>	<b>\$ 736,727</b>	<b>\$ 879,894</b>	<b>\$ 916,343</b>	<b>19.4%</b>	<b>4.1%</b>

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
31 OFFICE & OPERATING SUPPLIES	2,920	3,800	8,800	3,800	3,800	3,800	-56.8%	0.0%
35 SMALL TOOLS	2,146	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
47 PUBLIC UTILITY	378	300	300	300	300	300	0.0%	0.0%
49 MISCELLANEOUS	6,371	-	-	-	-	-	0.0%	0.0%
<b>TOTAL COMMUNITY EVENT</b>	<b>\$ 11,815</b>	<b>\$ 7,100</b>	<b>\$ 12,100</b>	<b>\$ 7,100</b>	<b>\$ 7,100</b>	<b>\$ 7,100</b>	<b>-41.3%</b>	<b>0.0%</b>

**Fund 001**  
**Parks & Recreation Department**  
***Ken Baxter Community Center***

**Function**

The 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 Monday-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	2014	2015	2016
Community Center Manager	1	1	1
Program Clerk	0.5	0.5	0.5
<b>TOTAL - COMMUNITY CENTER</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

**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 Community 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 Community Center are included in this budget.

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Parks & Recreation Department**  
***Ken Baxter Community Center***

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 108,468	\$ 111,947	\$ 111,947	\$ 111,947	\$ 103,011	\$ 105,080	-8.0%	2.0%
21 SOCIAL SECURITY	8,151	8,228	8,228	8,228	7,724	7,878	-6.1%	2.0%
22 PENSION	8,620	10,071	10,071	10,071	10,373	11,769	3.0%	13.5%
23 HEALTH INSURANCE	15,376	16,517	16,517	16,517	17,421	18,696	5.5%	7.3%
24 WORKMAN'S COMPENSATION	1,157	534	534	534	1,510	1,535	182.8%	1.7%
25 UNEMPLOYMENT COMPENSATION	431	460	460	460	340	421	-26.1%	23.8%
26 UNIFORMS	-	150	150	150	150	150	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	2,928	10,900	10,900	10,900	10,900	10,900	0.0%	0.0%
41 PROFESSIONAL SERVICES	24,489	20,100	20,100	20,100	20,100	20,100	0.0%	0.0%
42 COMMUNICATION	1,344	1,130	1,130	1,130	1,130	1,130	0.0%	0.0%
43 TRAVEL	-	100	100	100	100	100	0.0%	0.0%
44 ADVERTISE	2,519	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
45 RENTAL/LEASE	2,564	1,100	1,100	1,100	1,100	1,100	0.0%	0.0%
47 PUBLIC UTILITIES	8,908	9,888	9,888	9,888	9,888	9,888	0.0%	0.0%
48 REPAIRS & MAINTENANCE	5,109	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
49 MISCELLANEOUS	400	500	500	500	500	500	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	2,685	3,751	3,751	3,751	3,704	3,872	-1.3%	4.5%
99 OTHER INTERFUND SERVICES	4,565	4,599	4,599	4,599	5,610	5,906	22.0%	5.3%
<b>TOTAL COMMUNITY CENTER</b>	<b>\$ 197,714</b>	<b>\$ 205,075</b>	<b>\$ 205,075</b>	<b>\$ 205,075</b>	<b>\$ 198,661</b>	<b>\$ 204,125</b>	<b>-3.1%</b>	<b>2.8%</b>

**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. We also partner with civic groups, volunteers, scouting groups, community service workers and others in projects that benefit the community.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Parks and Recreation Director	1	1	1
Parks Maintenance Manager	1	1	1
Maintenance Worker II	5	5	5
<b>TOTAL - PARKS MAINTENANCE</b>	<b>7</b>	<b>7</b>	<b>7</b>

Total Funded by Golf Course	0.4	0.4	0.4
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**Budget Narrative**

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	2015 Amount	2016 Amount	On-Going
Hanging Baskets – reinstate program	7,000	7,000	Yes
<b>Total</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	

**Item Requested But Not Approved**

None

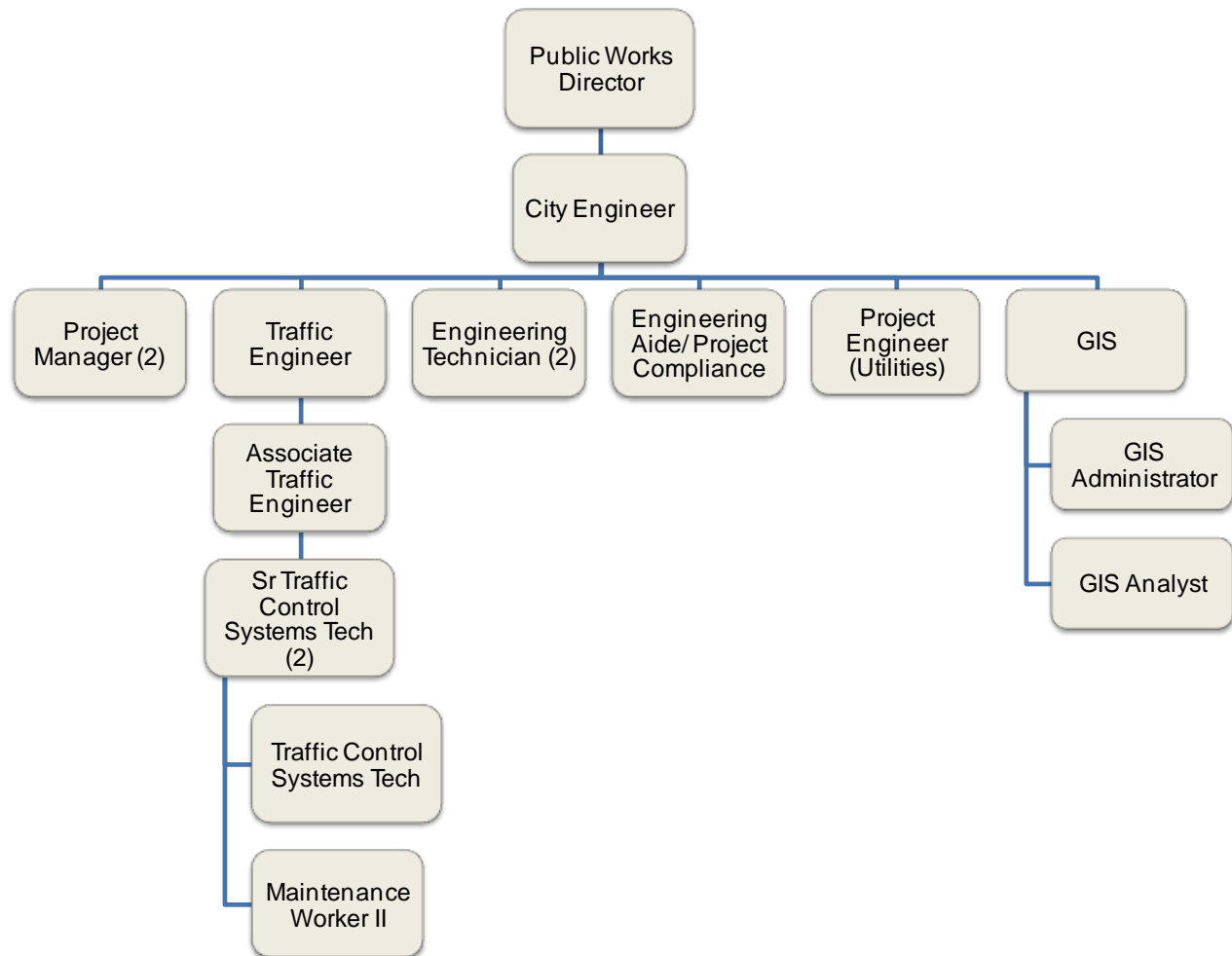
**Fund 001**  
**Parks & Recreation Department**  
**Park & Recreation Facilities**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 555,599	\$ 541,954	\$ 541,954	\$ 541,954	\$ 555,787	\$ 569,437	2.6%	2.5%
111 SEASONAL PAY	35,726	57,100	57,100	57,100	57,100	57,100	0.0%	0.0%
12 OVERTIME	5,571	7,500	7,500	7,500	7,500	7,500	0.0%	0.0%
21 SOCIAL SECURITY	42,828	41,222	41,222	41,222	43,514	44,449	5.6%	2.1%
22 PENSION	45,280	49,806	49,806	49,806	55,967	63,772	12.4%	13.9%
23 HEALTH INSURANCE	129,528	128,051	128,051	128,051	134,947	144,692	5.4%	7.2%
24 WORKMAN'S COMPENSATION	11,683	13,138	13,138	13,138	18,883	21,493	43.7%	13.8%
25 UNEMPLOYMENT COMPENSATION	2,377	2,447	2,447	2,447	2,122	2,565	-13.3%	20.9%
26 UNIFORMS	3,797	4,500	4,500	4,500	4,500	4,500	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	77,454	84,700	84,700	84,700	91,700	91,700	8.3%	0.0%
32 FUEL	24,085	22,400	22,400	22,400	22,400	22,400	0.0%	0.0%
35 SMALL TOOLS	2,539	8,100	8,100	8,100	8,100	8,100	0.0%	0.0%
41 PROFESSIONAL SERVICES	26,740	28,000	28,000	28,000	28,000	28,000	0.0%	0.0%
42 COMMUNICATION	7,311	12,102	12,102	12,102	12,102	12,102	0.0%	0.0%
43 TRAVEL	613	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
44 ADVERTISE	100	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
45 RENTAL/LEASE	10,040	14,800	14,800	14,800	14,800	14,800	0.0%	0.0%
46 INSURANCE	16,564	18,698	18,698	18,698	20,607	22,668	10.2%	10.0%
47 PUBLIC UTILITIES	76,105	55,000	55,000	55,000	55,000	55,000	0.0%	0.0%
48 REPAIRS & MAINTENANCE	23,133	100,000	100,000	100,000	100,000	100,000	0.0%	0.0%
49 MISCELLANEOUS	13,969	12,597	12,597	12,597	12,597	12,597	0.0%	0.0%
55 STATE TAXES	4,541	-	-	-	-	-	0.0%	0.0%
64 MACHINERY & EQUIPMENT	16,809	-	-	-	-	-	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	38,306	54,053	54,053	54,053	59,469	57,120	10.0%	-3.9%
99 OTHER INTERFUND SERVICES/CHGS	19,140	20,307	20,307	20,307	20,036	21,035	-1.3%	5.0%
<b>TOTAL PARKS &amp; REC FACILITIES</b>	<b>\$ 1,189,838</b>	<b>\$ 1,278,475</b>	<b>\$ 1,278,475</b>	<b>\$ 1,228,475</b>	<b>\$ 1,327,131</b>	<b>\$ 1,363,030</b>	<b>3.8%</b>	<b>2.7%</b>

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**ENGINEERING DEPARTMENT**

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*Headcount and salary for the GIS Administrator and Analyst are carried in Workworks Utilities*

## 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	2014	2015	2016
City Engineer	1	1	1
Project Manager I	2	2	2
Project Engineer	1	1	1
Engineering Technician	2	2	2
Engineering Project Aide	1	1	1
Traffic Engineer	1	1	1
Sr Traffic Control Systems Tech	1	2	2
Maintenance Worker II - Traffic	1	1	1
Traffic Control Systems Tech	1	1	1
<b>TOTAL</b>	<b>11</b>	<b>12</b>	<b>12</b>
Total Funded By Engineering	7.0	7.0	7.0
Total Funded by Streets	4.0	5.0	5.0

### Budget Narrative

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.



**Approved Budget Requests**

None

**Item Requested But Not Approved**

None

**Fund 001**  
**Engineering Department**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ 618,876	\$ 640,441	\$ 640,441	\$ 640,441	\$ 635,412	\$ 655,983	-0.8%	3.2%
12 OVERTIME	-	100	100	100	100	100	0.0%	0.0%
21 SOCIAL SECURITY	46,496	48,146	48,146	48,146	47,756	49,298	-0.8%	3.2%
22 PENSION	49,361	58,834	58,834	58,834	63,960	73,436	8.7%	14.8%
23 HEALTH INSURANCE	110,745	113,304	113,304	113,304	122,548	131,380	8.2%	7.2%
24 WORKMAN'S COMPENSATION	8,027	9,121	9,121	9,121	12,271	14,943	34.5%	21.8%
25 UNEMPLOYMENT COMPENSATION	2,451	2,688	2,688	2,688	2,098	2,625	-21.9%	25.1%
26 UNIFORMS	798	250	250	250	250	250	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	3,969	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
35 SMALL TOOLS	1,734	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	26,672	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
42 COMMUNICATION	4,339	6,478	6,478	6,478	6,478	6,478	0.0%	0.0%
43 TRAVEL	-	500	500	500	500	500	0.0%	0.0%
44 ADVERTISING	-	500	500	500	500	500	0.0%	0.0%
45 OPERATING RENTALS & LEASES	3,350	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
46 INSURANCE	11,995	13,540	13,540	13,540	14,923	16,415	10.2%	10.0%
48 REPAIRS & MAINTENANCE	389	500	500	500	500	500	0.0%	0.0%
49 MISCELLANEOUS	4,167	5,000	5,000	5,000	6,500	7,638	30.0%	17.5%
95 INTERFUND RENTS	5,246	5,246	5,246	5,246	5,246	5,246	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	6,528	12,463	12,463	12,463	7,445	7,166	-40.3%	-3.7%
99 OTHER INTERFUND SERVICES/CHGS	22,572	31,071	31,071	31,071	28,045	29,525	-9.7%	5.3%
<b>TOTAL ENGINEERING</b>	<b>\$ 929,159</b>	<b>\$ 977,182</b>	<b>\$ 977,182</b>	<b>\$ 977,182</b>	<b>\$ 983,532</b>	<b>\$1,030,983</b>	<b>0.6%</b>	<b>4.8%</b>

**Fund 001**  
**Library Department**

**Function**

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 of the facility.

**Budget 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.

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Library Department**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	365	\$ -	\$ -	\$ -	\$ -		0.0%	0.0%
21 SOCIAL SECURITY	27	-	-	-	-	-	0.0%	0.0%
22 PENSION	28	-	-	-	-	-	0.0%	0.0%
23 HEALTH INSURANCE	78	-	-	-	-	-	0.0%	0.0%
24 WORKMAN'S COMPENSATION	8	-	-	-	-	-	0.0%	0.0%
25 UNEMPLOYMENT COMPENSATION	1	-	-	-	-	-	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	516	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	-	100	100	100	100	100	0.0%	0.0%
42 COMMUNICATION	1,754	1,900	1,900	1,900	1,900	1,900	0.0%	0.0%
47 UTILITIES	46,848	49,500	49,500	49,500	49,500	49,500	0.0%	0.0%
48 REPAIRS & MAINTENANCE	19,784	12,000	12,000	12,000	12,000	12,000	0.0%	0.0%
49 MISCELLANEOUS	-	100	100	100	100	100	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	20,440	28,558	28,558	28,558	28,196	29,478	-1.3%	4.5%
00 INTERFUND TRANSFERS	-	-	-	-	-	-	0.0%	0.0%
<b>TOTAL LIBRARY</b>	<b>\$ 89,849</b>	<b>\$ 94,158</b>	<b>\$ 94,158</b>	<b>\$ 94,158</b>	<b>\$ 93,796</b>	<b>\$ 95,078</b>	<b>-0.4%</b>	<b>1.4%</b>

**Fund 001**  
**Public Safety Building Department**

**Function**

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

**Budget 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**

Description	2015 Amount	2016 Amount	On-Going
Facility - Public Safety Expansion/Retrofit Partial Design	100,000	800,000	No
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 800,000</b>	

**Item(s) Requested But Not Approved**

None

**Fund 001**  
**Public Safety Building Department**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
31 OFFICE & OPERATING SUPPLIES	\$ 9,490	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	0.0%	0.0%
41 PROFESSIONAL SERVICES	9,513	11,900	11,900	11,900	182,226	871,496	1431.3%	378.3%
42 COMMUNICATION	1,069	2,100	2,100	2,100	2,100	2,100	0.0%	0.0%
46 INSURANCE	3,427	3,869	3,869	3,869	4,264	4,690	10.2%	10.0%
47 PUBLIC UTILITIES	64,131	66,000	66,000	66,000	66,000	66,000	0.0%	0.0%
48 REPAIRS & MAINTENANCE	85,480	30,000	30,000	30,000	30,000	30,000	0.0%	0.0%
49 MISCELLANEOUS	445	500	500	500	500	500	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	42,720	59,684	59,684	59,684	59,572	62,220	-0.2%	4.4%
<b>TOTAL PUBLIC SAFETY BUILDING</b>	<b>\$ 216,275</b>	<b>\$ 182,553</b>	<b>\$ 182,553</b>	<b>\$ 182,553</b>	<b>\$ 353,162</b>	<b>\$ 1,045,506</b>	<b>93.5%</b>	<b>196.0%</b>

**Fund 001**  
**Non-Departmental**

**Function**

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.

**Budget 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:

	<b>2015</b>	<b>2016</b>
Debt Service Payment	995,715	994,864
Transfer to Golf	291,171	311,367
Transfer to Streets	2,353,997	2,513,437
Bayview Trails - Transfer to 310	50,000	50,000
Pavement Preservation - Transfer to 102	500,000	-
	<b>4,190,883</b>	<b>3,869,668</b>

### **Approved Budget Requests**

<b>Description</b>	<b>2015 Amount</b>	<b>2016 Amount</b>	<b>On-Going</b>
Streets – Increase subsidy for budget requests	408,788	430,262	
Consulting Services – City Service Analysis	150,000	-	
Economic Development – Business Expansion	50,000	50,000	
Bayview Trail	50,000	50,000	
<b>Total</b>	<b>\$ 658,788</b>	<b>\$ 530,262</b>	

### **Item(s) Requested But Not Approved**

None



**Fund 001**  
**Non-Departmental**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
11 REGULAR PAY	\$ -	\$ 129,008	\$ 129,008	\$ 129,008	\$ 100,000	\$ 115,220	-22.5%	15.2%
35 SMALL TOOLS	147,485	150,000	118,255	118,255	150,000	-	26.8%	-100.0%
41 PROFESSIONAL SERVICES	35,338	195,000	195,000	195,000	346,300	46,300	77.6%	-86.6%
47 PUBLIC UTILITIES	4,272	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
48 REPAIRS & MAINTENANCE	125,612	362,000	492,000	492,000	332,000	362,000	-32.5%	9.0%
49 MISCELLANEOUS	280,713	599,732	471,233	471,233	662,158	515,826	40.5%	-22.1%
55 INTERGOVERNMENTAL	113,928	169,100	169,100	169,100	124,550	125,194	-26.3%	0.5%
60 OTHER IMPROVEMENTS	-	32,000	58,000	58,000	-	-	-100.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	8,867	12,388	12,388	12,388	12,282	12,841	-0.9%	4.6%
00 OPERATING TRANSFER	4,390,314	4,742,231	11,615,873	4,831,976	4,190,883	3,869,668	-63.9%	-7.7%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$5,106,529</b>	<b>\$6,393,959</b>	<b>\$ 13,263,357</b>	<b>\$6,479,460</b>	<b>\$ 5,920,673</b>	<b>\$ 5,049,549</b>	<b>-55.4%</b>	<b>-14.7%</b>



**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 2015, \$1,400,000 is being transferred to the Street Construction Fund (305) to provide funding for a SR529/Interstate 5 Interchange Justification Study.

**Approved Budget Requests**

None

**Fund 005**  
**General Fund Cumulative Reserve**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ -	\$ 1,653,750	\$ 1,653,750	\$ 1,653,750	\$ 8,437,647	\$ 7,037,647	410.2%	-16.6%
<u>Revenue</u>								
Transfers In	-	-	-	6,783,897	-	-	0.0%	0.0%
<b>TOTAL REVENUE</b>	-	-	-	6,783,897	-	-	-	-
<u>Expenditures</u>								
Transfer Out		-	-	-	1,400,000	-	0.0%	-100.0%
<b>TOTAL EXPENDITURE</b>	-	-	-	-	1,400,000	-	0.0%	-100.0%
<b>Ending Cash</b>	-	1,653,750	1,653,750	8,437,647	7,037,647	7,037,647	325.6%	0.0%

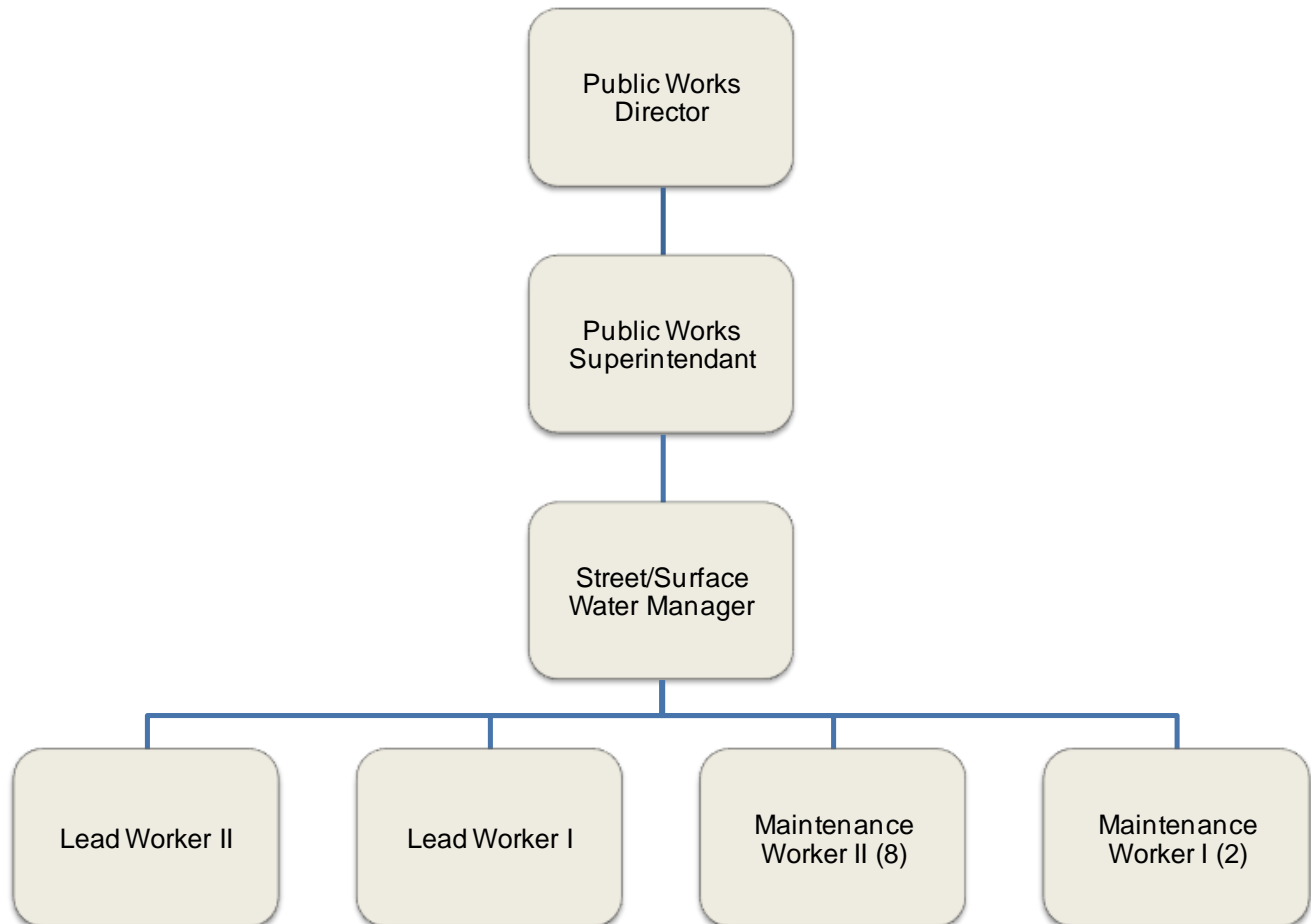
# **SPECIAL REVENUE FUNDS**



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**STREET DEPARTMENT**

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**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 420.80 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	2014	2015	2016
Streets/Surface Water Manager	0.5	0.5	0.5
Lead Worker II (Formerly Heavy Equipment Operator/Lead Worker II)	1	1	1
Lead Worker I (Formerly Heavy Equipment Operator)	1	1	1
Maintenance Worker II	8	8	8
Maintenance Worker I	2	2	4
<b>TOTAL - STREETS</b>	<b>12.5</b>	<b>12.5</b>	<b>14.5</b>

**Changes to Headcount**

None

**Budget Narrative**

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.

**Approved Budget Requests**

<b>Description</b>	<b>2015 Amount</b>	<b>2016 Amount</b>	<b>On- Going</b>
Skid Steer Grinder Attachment	22,000		No
NH – Signal Technician/Electrician*	126,788	123,518	Yes
New-Utility Van-Signal Technician/Electrician	50,000	0	No
Traffic Safety Committee	35,000	35,000	Yes
Pedestrian Safety Systems	15,000	15,000	Yes
Signal Battery Backup Systems (BBS)	50,000	45,000	No
Traffic Signal Communication Software	10,000	0	No
Covered Storage for the Snow & Ice Units	100,000	0	No
Truck Mounted Reader Board		16,000	No
Additional Thermo Plastic Kettle/Pot		15,000	No
NH-MWI (2 positions)		180,744	Yes
<b>Total</b>	<b>\$ 408,788</b>	<b>\$ 430,262</b>	

*\*position reports to Engineering*

**Item(s) Requested But Not Approved**

None



**FUND 101**  
**CITY STREETS**  
**Street Division**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ 250,527	\$ (0)	\$ (0)	0.0%	0.0%
<u>Revenue</u>								
Storm Drainage Permits	98,603	50,000	50,000	50,000	50,000	50,000	0.0%	0.0%
Federal Grant	69,848	201,748	201,748	28,891	-	-	-100.0%	0.0%
Local State Grants	-	-	-	250	-	-	0.0%	0.0%
MV Fuel Tax	1,268,487	1,266,840	1,266,840	1,266,840	1,270,154	1,269,528	0.3%	0.0%
Interfund Services Charges	19,570	-	-	32,678	-	-	0.0%	0.0%
Interest	98	-	-	67	-	-	0.0%	0.0%
Insurance Recoveries	3,035	-	-	-	-	-	0.0%	0.0%
Miscellaneous Revenue	31,243	10,000	10,000	201,165	10,000	10,000	0.0%	0.0%
Transfer In	2,337,911	2,739,953	2,739,953	2,504,776	2,881,960	3,033,437	5.2%	5.3%
<b>TOTAL REVENUE</b>	<b>3,828,795</b>	<b>4,268,541</b>	<b>4,268,541</b>	<b>4,084,667</b>	<b>4,212,114</b>	<b>4,362,965</b>	<b>-1.3%</b>	<b>3.6%</b>
<u>Expenditures</u>								
Salaries	1,032,569	1,092,878	1,092,878	1,092,878	1,187,968	1,331,144	8.7%	12.1%
Seasonal	21,995	30,000	30,000	36,474	32,000	32,000	6.7%	0.0%
Overtime	24,136	22,200	22,200	30,500	28,000	28,000	26.1%	0.0%
Social Security	80,681	83,545	83,545	83,545	90,628	101,337	8.5%	11.8%
Retirement	85,265	100,415	100,415	100,415	119,726	145,181	19.2%	21.3%
Medical Insurance	236,465	259,550	259,550	259,550	314,950	390,354	21.3%	23.9%
Workman's Compensation	22,263	27,315	27,315	27,315	37,139	49,056	36.0%	32.1%
Unemployment	4,291	5,126	5,126	5,126	4,039	5,333	-21.2%	32.0%
Uniforms	10,500	9,800	9,800	9,800	10,100	10,100	3.1%	0.0%
Office & Operating	293,346	361,500	361,500	353,200	382,500	362,500	5.8%	-5.2%
Fuel	61,161	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
Small Tools	6,949	7,000	7,000	8,500	58,500	53,500	735.7%	-8.5%
Professional Services	122,567	190,765	190,765	203,035	176,765	176,765	-7.3%	0.0%
Communication	5,592	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
Travel	10	500	500	500	1,000	1,000	100.0%	0.0%
Advertising	87	500	500	500	500	500	0.0%	0.0%
Rents	1,388	1,500	1,500	1,500	2,000	2,000	33.3%	0.0%
Insurance	51,976	56,285	56,285	56,285	64,665	71,131	14.9%	10.0%
Public Utilities	368,799	413,600	413,600	408,800	447,600	484,600	8.2%	8.3%
Repairs & Maintenance	46,675	90,000	90,000	94,000	97,000	97,000	7.8%	0.0%
Miscellaneous	587,221	779,250	779,250	647,633	12,650	39,094	-98.4%	209.0%
Capital Outlay	-	71,000	71,000	65,000	115,000	46,000	62.0%	-60.0%
Interfund Rents	25,531	25,531	25,531	25,531	25,531	25,531	0.0%	0.0%
Interfund Repairs	300,718	401,641	401,641	401,641	612,934	583,918	52.6%	-4.7%
Other Interfund Services	147,139	154,640	154,640	154,640	234,919	242,921	51.9%	3.4%
Transfer Out	44,382	-	-	-	72,000	-	100.0%	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>3,581,706</b>	<b>4,268,541</b>	<b>4,268,541</b>	<b>4,150,368</b>	<b>4,212,114</b>	<b>4,362,965</b>	<b>-1.3%</b>	<b>3.6%</b>
Other adjustments	3,438	-	-	(184,826)	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>250,527</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0.0%</b>	<b>0.0%</b>

**FUND 102  
ARTERIAL STREETS****Function**

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 2015 and 2016 budget cycles.

All pavement preservation projects will be charged to the 102 fund. The General Fund will contribute \$500,000 in 2015 towards the City's annual overlays. And the TBD will fund \$1,600,000 in pavement preservation projects in 2015 and 2016.

**Budget Narrative**

Overlays are planned in both 2015 and 2016.

**Approved Budget Requests**

None

**FUND 102  
ARTERIAL STREETS**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>								
Transfer In - General Fund	-	-	-	-	500,000	-	0.0%	-100.0%
Transfer In - TBD	-	-	-	-	1,600,000	1,600,000	0.0%	0.0%
<b>TOTAL REVENUE</b>	-	-	-	-	2,100,000	1,600,000	0.0%	-23.8%
<u>Expenditures</u>								
Professional Services - Annual Overlays	-	-	-	-	500,000	-	0.0%	-100.0%
Professional Services - TBD	-	-	-	-	1,600,000	1,600,000	0.0%	0.0%
<b>TOTAL EXPENDITURE</b>	-	-	-	-	2,100,000	1,600,000	0.0%	-23.8%
Other adjustments (accruals)	-	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	-	-	-	-	-	-	0.0%	0.0%

**FUND 103  
DRUG ENFORCEMENT FUND  
Police**

**Function**

The Drug Enforcement fund was created in 1992 through Ordinance 1884 as set forth 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	2015 Amount	2016 Amount	On-Going
Drug Enforcement Equipment	25,000	25,000	No
	<b>\$ 25,000</b>	<b>\$ 25,000</b>	

**Item(s) Requested But Not Approved**

None

**FUND 103**  
**DRUG ENFORCEMENT FUND**  
**Police**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ 55,963	\$ 11,030	\$ 11,030	\$ 50,620	\$ 64,220	\$ 49,370	482.2%	-23.1%
<u>Revenue</u>								
Forfeited Property	15,832	10,000	10,000	31,000	10,000	10,000	0.0%	0.0%
Interest	276	150	150	350	150	150	0.0%	0.0%
Miscellaneous Revenue	375	-	-	2,250	-	-	0.0%	0.0%
<b>TOTAL REVENUE</b>	16,483	10,150	10,150	33,600	10,150	10,150	0.0%	0.0%
<u>Expenditures</u>								
Small Tools	21,826	20,000	20,000	20,000	25,000	25,000	25.0%	0.0%
<b>TOTAL EXPENDITURE</b>	21,826	20,000	20,000	20,000	25,000	25,000	25.0%	0.0%
<b>Ending Cash</b>	50,620	1,180	1,180	64,220	49,370	34,520	4083.9%	-30.1%

**FUND 104  
TRIBAL GAMING FUND  
Police**

**Function**

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 net 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**

Description	2015 Amount	2016 Amount	On-Going
Tribal Gaming Equipment	25,000	25,000	No
	<b>\$ 25,000</b>	<b>\$ 25,000</b>	

**Item(s) Requested But Not Approved**

None

**FUND 104**  
**TRIBAL GAMING FUND**  
**Police**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ 118,221	\$ 128,075	\$ 128,075	\$ 100,951	\$ 81,201	\$ 56,451	-36.6%	-30.5%
<u>Revenue</u>								
Tribal Gaming	-	-	-	-	-	-	0.0%	0.0%
Interest	428	250	250	250	250	250	0.0%	0.0%
<b>TOTAL REVENUE</b>	428	250	250	250	250	250	0.0%	0.0%
<u>Expenditures</u>								
Miscellaneous	17,698	20,000	20,000	20,000	25,000	25,000	25.0%	0.0%
<b>TOTAL EXPENDITURE</b>	17,698	20,000	20,000	20,000	25,000	25,000	25.0%	0.0%
<b>Ending Cash</b>	100,951	108,325	108,325	81,201	56,451	31,701	-47.9%	-43.8%

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

**Function**

The Tourism Development Fund was created in 1990 by Ordinance Number 1755 (MMC 3.93) 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.

**Budget Narrative**

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



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

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 50,312</b>	<b>\$ 6,163</b>	<b>\$ 6,163</b>	<b>\$ 35,219</b>	<b>\$ 56,950</b>	<b>\$ 45,254</b>	<b>824.1%</b>	<b>-20.5%</b>
<u>Revenue</u>								
Hotel/Motel Tax	89,949	76,000	76,000	96,431	85,000	89,250	11.8%	5.0%
Interest	231	150	150	300	150	150	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>90,180</b>	<b>76,150</b>	<b>76,150</b>	<b>96,731</b>	<b>85,150</b>	<b>89,400</b>	<b>11.8%</b>	<b>5.0%</b>
<u>Expenditures</u>								
Miscellaneous	39,645	23,949	23,949	23,949	96,846	96,846	304.4%	0.0%
Transfer out	65,628	51,051	51,051	51,051	-	-	-100.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>105,273</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>96,846</b>	<b>96,846</b>	<b>29.1%</b>	<b>0.0%</b>
<b>Ending Cash</b>	<b>35,219</b>	<b>7,313</b>	<b>7,313</b>	<b>56,950</b>	<b>45,254</b>	<b>37,808</b>	<b>518.8%</b>	<b>-16.5%</b>

**FUND 106**  
**BAXTER CENTER APPRECIATION**  
**Parks**

**Function**

The Ken Baxter Community Center (KBCC) Appreciation Fund was created in 1999 by Ordinance 2227 (MMC 3.99) 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.

**Budget Narrative**

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

**Approved Budget Requests**

None

**FUND 106**  
**BAXTER CENTER APPRECIATION**  
**Parks**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ 15,475	\$ 11,995	\$ 11,995	\$ 12,197	\$ 9,061	\$ 5,136	-24.5%	-43.3%
<u>Revenue</u>								
Contributions	450	-	-	789	-	-	0.0%	0.0%
Interest	56	75	75	75	75	75	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>506</b>	<b>75</b>	<b>75</b>	<b>864</b>	<b>75</b>	<b>75</b>	<b>0.0%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Miscellaneous	3,784	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>3,784</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Ending Cash</b>	<b>12,197</b>	<b>8,070</b>	<b>8,070</b>	<b>9,061</b>	<b>5,136</b>	<b>1,211</b>	<b>-36.4%</b>	<b>-76.4%</b>

**FUND 108**  
**MARYSVILLE TECHNOLOGY INFRASTRUCTURE**  
**I/Net**

**Function**

This Marysville Technology Infrastructure Fund (I/Net) 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.

**Budget Narrative**

This budget includes the annual maintenance fee paid to Comcast and the approved request listed below.

**Approved Budget Requests**

Description	2015 Amount	2016 Amount	On-Going
I-Net Expansion to Sunnyside Treatment Plant & Station 66	54,000		No
I-Net Expansion to Soper Hill Whiskey Ridge		65,000	No
	<b>\$ 54,000</b>	<b>\$ 65,000</b>	

**Item(s) Requested But Not Approved**

None

**FUND 108**  
**MARYSVILLE TECHNOLOGY INFRASTRUCTURE**  
**I/Net**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 26,605</b>	<b>\$ 45,022</b>	<b>\$ 45,022</b>	<b>\$ 49,623</b>	<b>\$ 80,495</b>	<b>\$ 121,770</b>	<b>78.8%</b>	<b>51.3%</b>
<u>Revenue</u>								
Fee	113,238	115,200	115,200	115,904	115,200	115,200	0.0%	0.0%
Interest	127	75	75	400	75	75	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>113,365</b>	<b>115,275</b>	<b>115,275</b>	<b>116,304</b>	<b>115,275</b>	<b>115,275</b>	<b>0.0%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Professional Services	21,115	22,000	22,000	22,000	20,000	20,000	-9.1%	0.0%
Communication	6,515	6,432	6,432	6,432	-	-	-100.0%	0.0%
Miscellaneous	62,717	57,000	57,000	57,000	54,000	65,000	-5.3%	20.4%
<b>TOTAL EXPENDITURE</b>	<b>90,347</b>	<b>85,432</b>	<b>85,432</b>	<b>85,432</b>	<b>74,000</b>	<b>85,000</b>	<b>-13.4%</b>	<b>14.9%</b>
<b>Ending Cash</b>	<b>49,623</b>	<b>74,865</b>	<b>74,865</b>	<b>80,495</b>	<b>121,770</b>	<b>152,045</b>	<b>62.7%</b>	<b>24.9%</b>

**FUND 109**  
**COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**  
**Community Development**

**Function**

The Community Development block Grant Program (CDBG) is a federal grant received and administered by the Community Development department.

Beginning in 2012, the City of Marysville applied for and received, Community Development Block Grant (CDBG) funding from the U.S. Department of Housing and Urban Development (HUD). Every year HUD determines the amount of CDBG funds for each community. .

**FUND 109**  
**COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**  
**Community Development**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>								
Community Dev Block Grant	214,923	320,000	320,000	350,000	350,000	350,000	9.4%	0.0%
<b>TOTAL REVENUE</b>	<b>214,923</b>	<b>320,000</b>	<b>320,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>9.4%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Professional Services	71,696	226,400	226,400	256,400	256,400	256,400	13.3%	0.0%
Transfer Out	143,227	93,600	93,600	93,600	93,600	93,600	0.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>214,923</b>	<b>320,000</b>	<b>320,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>9.4%</b>	<b>0.0%</b>
<b>Ending Cash</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>

**FUND 110**  
**GROWTH MANAGEMENT – REET 1**

**Function**

The Growth Management-REET1 fund accounts 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.

**Budget Narrative**

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

Transfer out includes a \$700,000 transfer to fund 305 for street construction projects in 2015 and 2016.

**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
<b>2015</b>	<b>75,155.37</b>	<b>18,852.60</b>	<b>94,007.97</b>	<b>337,060.42</b>
<b>2016</b>	<b>78,799.26</b>	<b>15,094.84</b>	<b>93,894.10</b>	<b>258,261.16</b>
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	-
<b>TOTAL</b>	<b><u>\$ 1,013,003.23</u></b>	<b><u>\$ 393,322.30</u></b>	<b><u>\$ 1,406,325.53</u></b>	



**FUND 110**  
**GROWTH MANAGEMENT – REET 1**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 192,261</b>	<b>\$ 98,671</b>	<b>\$ 98,671</b>	<b>\$ 237,942</b>	<b>\$ 44,724</b>	<b>\$ 51,216</b>	<b>-54.7%</b>	<b>14.5%</b>
<u>Revenue</u>								
Real Estate Excise Taxes	738,616	600,000	600,000	750,000	800,000	800,000	33.3%	0.0%
Interest	1,255	600	600	1,200	500	500	-16.7%	0.0%
<b>TOTAL REVENUE</b>	<b>739,871</b>	<b>600,600</b>	<b>600,600</b>	<b>751,200</b>	<b>800,500</b>	<b>800,500</b>	<b>33.3%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Debt Service - Principal	68,323	71,967	71,967	71,967	75,155	78,799	4.4%	4.8%
Debt Service - Interest	25,867	22,451	22,451	22,451	18,853	15,095	-16.0%	-19.9%
Transfer Out	600,000	550,000	550,000	850,000	700,000	700,000	27.3%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>694,190</b>	<b>644,418</b>	<b>644,418</b>	<b>944,418</b>	<b>794,008</b>	<b>793,894</b>	<b>23.2%</b>	<b>0.0%</b>
Ending Cash	237,942	54,853	54,853	44,724	51,216	57,822	-6.6%	12.9%

**FUND 111  
GROWTH MANAGEMENT – REET 2**

**Function**

The Growth Management-REET 2 fund accounts 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.

**Budget Narrative**

Transfer out includes a \$800,000 transfer to fund 305 for street construction projects for 2015 and 2016.

**FUND 111  
GROWTH MANAGEMENT – REET 2**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 195,996</b>	<b>\$ 56,496</b>	<b>\$ 56,496</b>	<b>\$ 185,686</b>	<b>\$ 36,886</b>	<b>\$ 37,386</b>	<b>-34.7%</b>	<b>1.4%</b>
<u>Revenue</u>								
Real Estate Excise Taxes	738,617	600,000	600,000	750,000	800,000	800,000	33.3%	0.0%
Interest	1,073	500	500	1,200	500	500	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>739,690</b>	<b>600,500</b>	<b>600,500</b>	<b>751,200</b>	<b>800,500</b>	<b>800,500</b>	<b>33.3%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Transfer Out	750,000	630,000	630,000	900,000	800,000	800,000	27.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>750,000</b>	<b>630,000</b>	<b>630,000</b>	<b>900,000</b>	<b>800,000</b>	<b>800,000</b>	<b>27.0%</b>	<b>0.0%</b>
<b>Ending Cash</b>	<b>185,686</b>	<b>26,996</b>	<b>26,996</b>	<b>36,886</b>	<b>37,386</b>	<b>37,886</b>	<b>38.5%</b>	<b>1.3%</b>

**FUND 114**  
**TRANSPORTATION BENEFIT DISTRICT (TBD)**

**Function**

The Marysville Transportation Benefit District (MTBD) was established through City ordinance 2928 in January 2014 pursuant to RCW 35.21.225 which grants cities the authority to establish such a district. The MTBD is governed by the Marysville City Council members acting in an ex-officio capacity and maintains no employees. MTBD's sole purpose is to finance the City's transportation improvements and although it is a legally separate entity, the operations of the MTBD are so closely related to those of the City that it will be reported as if it were part of the primary government in the Comprehensive Annual Financial Report.

In April 2014, the voters approved a .2% increase in sales tax which went into effect on October 1, 2014. The .2% increase in sales tax will be used for the purpose of ongoing transportation improvements that preserve, maintain and as appropriate, construct or reconstruct the transportation infrastructure of the City of Marysville. The .2% of sales tax is collected and posting into fund 114 and transferred to fund 102 where the expenditures for the projects approved by the MTBD board will be collected.

**FUND 114**  
**TRANSPORTATION BENEFIT DISTRICT (TBD)**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ 79,243	\$ 243,954	-86.8%	207.9%
<u>Revenue</u>								
Sales Tax	-	-	-	148,000	1,768,219	1,803,584	0.0%	2.0%
Interest	-	-	-	-	500	500	0.0%	0.0%
<b>TOTAL REVENUE</b>	-	-	-	148,000	1,768,719	1,804,084	0.0%	2.0%
<u>Expenditures</u>								
Office & Operating	-	-	-	531	200	200	0.0%	0.0%
Professional Services	-	-	-	5,331	2,000	2,000	0.0%	0.0%
Insurance	-	-	-	1,808	1,808	1,808	0.0%	0.0%
Intergovernmental	-	-	-	61,087	-	-	0.0%	0.0%
Repayment - Interfund Loan	-	-	-	-	-	-	0.0%	0.0%
Transfer Out	-	-	600,000	600,000	1,600,000	1,600,000	166.7%	0.0%
<b>TOTAL EXPENDITURE</b>	-	-	600,000	668,757	1,604,008	1,604,008	167.3%	0.0%
<b>Ending Cash</b>	-	-	-	79,243	243,954	444,030	0.0%	82.0%

# DEBT SERVICE FUNDS



**FUND 206**  
**LTGO BOND ISSUE 2007, 2010 and 2013**

**Function**

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 2010, the City issued \$4.9M of LTGO bonds to purchase the Courthouse building which the City was leasing and the purchase of two other parcels. The bonds were issued in October 2010 with interest only payments through 2013.

In 2013, the City refunded the 2003 LTGO bond issue realizing a savings of \$132,164 in 2014. The original issue was to fund the purchase of the new city hall, the construction of the waterfront park, and the State Ave renovation project.

Also in 2013, the City issued \$9.0M of LTGO bonds for the City's share of the 156<sup>th</sup> overpass project and the Break-In-Access (BIA) project. The proceeds from this bond issue were used to pay off the Line of Credit that was used to fund the construction of both projects.

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

**FUND 206**  
**2013 LTGO REFUNDING**  
**CITY HALL BUILDING PURCHASE & REMODEL**

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST RATE</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
					\$ 2,115,525.00
2014	98,825.00	3.000%	98,571.66	197,396.66	2,016,700.00
<b>2015</b>	<b>110,550.00</b>	<b>3.000%</b>	<b>84,654.50</b>	<b>195,204.50</b>	<b>1,906,150.00</b>
<b>2016</b>	<b>115,575.00</b>	<b>4.000%</b>	<b>81,338.00</b>	<b>196,913.00</b>	<b>1,790,575.00</b>
2017	120,600.00	4.000%	76,715.00	197,315.00	1,669,975.00
2018	249,575.00	5.000%	71,891.00	321,466.00	1,420,400.00
2019	259,625.00	5.000%	59,412.25	319,037.25	1,160,775.00
2020	273,025.00	4.000%	46,431.00	319,456.00	887,750.00
2021	284,750.00	4.000%	35,510.00	320,260.00	603,000.00
2022	296,475.00	4.000%	24,120.00	320,595.00	306,525.00
2023	306,525.00	4.000%	12,261.00	318,786.00	-
<b>Total</b>	<b>\$ 2,115,525.00</b>		<b>\$ 590,904.41</b>	<b>\$ 2,706,429.41</b>	

*Note: Funded by the General Fund*



**FUND 206  
2013 LTGO REFUNDING  
WATERFRONT PARK**

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST RATE</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
	-		-	-	\$ 1,041,975.00
2014	48,675.00	3.000%	48,550.22	97,225.22	993,300.00
<b>2015</b>	<b>54,450.00</b>	<b>3.000%</b>	<b>41,695.50</b>	<b>96,145.50</b>	<b>938,850.00</b>
<b>2016</b>	<b>56,925.00</b>	<b>4.000%</b>	<b>40,062.00</b>	<b>96,987.00</b>	<b>881,925.00</b>
2017	59,400.00	4.000%	37,785.00	97,185.00	822,525.00
2018	122,925.00	5.000%	35,409.00	158,334.00	699,600.00
2019	127,875.00	5.000%	29,262.75	157,137.75	571,725.00
2020	134,475.00	4.000%	22,869.00	157,344.00	437,250.00
2021	140,250.00	4.000%	17,490.00	157,740.00	297,000.00
2022	146,025.00	4.000%	11,880.00	157,905.00	150,975.00
2023	150,975.00	4.000%	6,039.00	157,014.00	-
<b>Total</b>	<b><u>\$ 1,041,975.00</u></b>		<b><u>\$ 291,042.47</u></b>	<b><u>\$ 1,333,017.47</u></b>	

*Note: Funded by the Parks Construction fund*

**FUND 206  
2013 LTGO REFUNDING  
STATE AVENUE PROJECT**

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST RATE</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
					\$ 3,157,500.00
2014	147,500.00	3.000%	147,121.87	294,621.87	3,010,000.00
<b>2015</b>	<b>165,000.00</b>	<b>3.000%</b>	<b>126,350.00</b>	<b>291,350.00</b>	<b>2,845,000.00</b>
<b>2016</b>	<b>172,500.00</b>	<b>4.000%</b>	<b>121,400.00</b>	<b>293,900.00</b>	<b>2,672,500.00</b>
2017	180,000.00	4.000%	114,500.00	294,500.00	2,492,500.00
2018	372,500.00	5.000%	107,300.00	479,800.00	2,120,000.00
2019	387,500.00	5.000%	88,675.00	476,175.00	1,732,500.00
2020	407,500.00	4.000%	69,300.00	476,800.00	1,325,000.00
2021	425,000.00	4.000%	53,000.00	478,000.00	900,000.00
2022	442,500.00	4.000%	36,000.00	478,500.00	457,500.00
2023	457,500.00	4.000%	18,300.00	475,800.00	-
<b>Total</b>	<b>\$ 3,157,500.00</b>		<b>\$ 881,946.87</b>	<b>\$ 4,039,446.87</b>	

*Note: Funded by the Street Construction Fund*

**FUND 206**  
**SERIES 2007A LIMITED TAX GENERAL OBLIGATION BOND**  
**STREET CONSTRUCTION PROJECTS**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
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
<b>2015</b>	<b>355,000.00</b>	<b>5.50%</b>	<b>257,788.76</b>	<b>612,788.76</b>	<b>5,650,000.00</b>
<b>2016</b>	<b>375,000.00</b>	<b>4.00%</b>	<b>238,263.76</b>	<b>613,263.76</b>	<b>5,275,000.00</b>
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	-
<b>Total</b>	<b><u>\$ 8,045,000.00</u></b>		<b><u>\$ 4,435,714.50</u></b>	<b><u>\$ 12,480,714.50</u></b>	

*Note: Funded by the Street Construction Fund*

**FUND 206**  
**2013 LIMITED TAX GENERAL OBLIGATION BOND**  
**156TH OVERCROSSING & BREAK-IN-ACCESS**

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST RATE</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
2013	\$ -	-	\$ -	\$ -	\$ 9,005,000.00
2014	345,000.00	3.00%	389,362.50	734,362.50	8,660,000.00
<b>2015</b>	<b>400,000.00</b>	<b>3.00%</b>	<b>335,750.00</b>	<b>735,750.00</b>	<b>8,260,000.00</b>
<b>2016</b>	<b>410,000.00</b>	<b>4.00%</b>	<b>323,750.00</b>	<b>733,750.00</b>	<b>7,850,000.00</b>
2017	425,000.00	4.00%	307,350.00	732,350.00	7,425,000.00
2018	445,000.00	5.00%	290,350.00	735,350.00	6,980,000.00
2019	465,000.00	5.00%	268,100.00	733,100.00	6,515,000.00
2020	490,000.00	4.00%	244,850.00	734,850.00	6,025,000.00
2021	510,000.00	4.00%	225,250.00	735,250.00	5,515,000.00
2022	530,000.00	4.00%	204,850.00	734,850.00	4,985,000.00
2023	550,000.00	4.00%	183,650.00	733,650.00	4,435,000.00
2024	570,000.00	3.25%	161,650.00	731,650.00	3,865,000.00
2025	590,000.00	3.25%	143,125.00	733,125.00	3,275,000.00
2026	610,000.00	3.50%	123,950.00	733,950.00	2,665,000.00
2027	630,000.00	3.63%	102,600.00	732,600.00	2,035,000.00
2028	655,000.00	3.75%	79,762.50	734,762.50	1,380,000.00
2029	680,000.00	4.00%	55,200.00	735,200.00	700,000.00
2030	700,000.00	4.00%	28,000.00	728,000.00	-
<b>Total</b>	<b>\$ 9,005,000.00</b>		<b>\$ 3,467,550.00</b>	<b>\$ 12,472,550.00</b>	

*Note: Funded by the General Fund*

**FUND 206**  
**2010 LTGO BONDS**  
**COURTHOUSE/DELTA PROPERTY/WILLIAMS PROPERTY**

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST RATE</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
2010	\$ -	2.00%	\$ 23,651.91	\$ 23,651.91	\$ 4,990,000.00
2011	-	2.00%	207,675.00	207,675.00	4,990,000.00
2012	-	2.00%	207,675.00	207,675.00	4,990,000.00
2013	-	2.00%	207,675.00	207,675.00	4,990,000.00
2014	145,000.00	2.00%	207,675.00	352,675.00	4,845,000.00
<b>2015</b>	<b>155,000.00</b>	<b>2.00%</b>	<b>204,775.00</b>	<b>359,775.00</b>	<b>4,690,000.00</b>
<b>2016</b>	<b>155,000.00</b>	<b>2.00%</b>	<b>201,675.00</b>	<b>356,675.00</b>	<b>4,535,000.00</b>
2017	155,000.00	2.00%	198,575.00	353,575.00	4,380,000.00
2018	-	2.00%	195,475.00	195,475.00	4,380,000.00
2019	-	2.00%	195,475.00	195,475.00	4,380,000.00
2020	60,000.00	3.00%	195,475.00	255,475.00	4,320,000.00
2021	55,000.00	4.50%	193,675.00	248,675.00	4,265,000.00
2022	265,000.00	4.50%	191,200.00	456,200.00	4,000,000.00
2023	280,000.00	4.50%	179,275.00	459,275.00	3,720,000.00
2024	210,000.00	4.50%	166,675.00	376,675.00	3,510,000.00
2025	215,000.00	4.50%	157,225.00	372,225.00	3,295,000.00
2026	230,000.00	5.00%	147,550.00	377,550.00	3,065,000.00
2027	240,000.00	5.00%	136,050.00	376,050.00	2,825,000.00
2028	350,000.00	5.00%	124,050.00	474,050.00	2,475,000.00
2029	370,000.00	5.00%	106,550.00	476,550.00	2,105,000.00
2030	385,000.00	5.00%	88,050.00	473,050.00	1,720,000.00
2031	405,000.00	4.00%	68,800.00	473,800.00	1,315,000.00
2032	420,000.00	4.00%	52,600.00	472,600.00	895,000.00
2033	440,000.00	4.00%	35,800.00	475,800.00	455,000.00
2034	455,000.00	4.00%	18,200.00	473,200.00	-
<b>Total</b>	<b>\$ 4,990,000.00</b>		<b>\$ 3,711,501.91</b>	<b>\$ 8,701,501.91</b>	

*Note: Funded by the General Fund*

**FUND 206**  
**LTGO BOND ISSUE 2007, 2010 and 2013**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 19,001</b>	<b>\$ 18,501</b>	<b>\$ 18,501</b>	<b>\$ 24,715</b>	<b>\$ 24,215</b>	<b>\$ 23,714</b>	<b>30.9%</b>	<b>-2.1%</b>
<u>Revenue</u>								
Interest & Other Earnings	6,653	500	500	500	500	-	0.0%	-100.0%
Transfers In	1,595,853	2,287,495	2,287,495	2,287,495	2,291,014	2,290,089	0.2%	0.0%
<b>TOTAL REVENUE</b>	<b>1,602,506</b>	<b>2,287,995</b>	<b>2,287,995</b>	<b>2,287,995</b>	<b>2,291,514</b>	<b>2,290,089</b>	<b>0.2%</b>	<b>-0.1%</b>
<u>Expenditures</u>								
Debt Principal	950,238	1,120,000	1,120,000	1,120,000	1,240,000	1,285,000	10.7%	3.6%
Debt Interest	645,614	1,167,495	1,167,495	1,167,495	1,051,015	1,006,589	-10.0%	-4.2%
Debt Issue Cost	940	1,000	1,000	1,000	1,000	-	0.0%	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>1,596,792</b>	<b>2,288,495</b>	<b>2,288,495</b>	<b>2,288,495</b>	<b>2,292,015</b>	<b>2,291,589</b>	<b>0.2%</b>	<b>0.0%</b>
<b>Ending Cash</b>	<b>24,715</b>	<b>18,001</b>	<b>18,001</b>	<b>24,215</b>	<b>23,714</b>	<b>22,214</b>	<b>31.7%</b>	<b>-6.3%</b>

**FUND 271**  
**Local Improvement District 71**

**Function**

Local Improvement District No. 71, was established by ordinance No. 2827 of the City, passed September 19, 2010, for the purpose of carrying out the construction of an I5 overpass located at 156<sup>th</sup> Street NE. Construction of the overpass was completed in 2012 and the LID bonds were issued on September 23, 2014.

The debt service revenue is provided from special assessments on the properties within the boundaries of LID 71. Bonds will be called on June 1 of each year.

**FUND 271**  
**Local Improvement District 71**

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ 109,318	\$ 53,018	0.0%	-51.5%
<u>Revenue</u>								
Principal on LID 71	-	-	1,708,800	1,711,318	700,000	700,000	-59.0%	0.0%
Interest & Other Earnings	-	-	-	4,000	300,000	300,000	0.0%	0.0%
<b>TOTAL REVENUE</b>	-	-	1,708,800	1,715,318	1,000,000	1,000,000	-41.5%	0.0%
<u>Expenditures</u>								
Professional Services	-	-	6,000	6,000	6,000	5,000	0.0%	-16.7%
Debt Principal	-	-	-	-	750,000	700,000	0.0%	-6.7%
Debt Interest	-	-	-	-	300,000	300,000	0.0%	0.0%
Debt Issue Cost	-	-	-	-	300	300	0.0%	0.0%
Transfer Out	-	-	1,700,000	1,600,000	-	-	-100.0%	0.0%
<b>TOTAL EXPENDITURE</b>	-	-	1,706,000	1,606,000	1,056,300	1,005,300	-38.1%	-4.8%
<b>Ending Cash</b>	-	-	2,800	109,318	53,018	47,718	1793.5%	-10.0%



# CAPITAL PROJECT FUNDS



## FUND 305 STREETS CAPITAL IMPROVEMENTS

### Function

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 include:

		2015	2016
R0901	First Street Bypass	50,000	50,000
R0904	SR9/SR92 Break in Access	10,000	-
R1101	88 <sup>th</sup> Street Improvements	200,000	200,000
R1302	State Ave 1 <sup>st</sup> -88 <sup>th</sup>	1,766,000	-
R1303	88 <sup>th</sup> & 55 <sup>th</sup> Intersection Improvements	35,000	-
R1402	SR529/Interstate 5 IJR	2,000,000	-
R1404	State Ave 116 <sup>th</sup> -136 <sup>th</sup>	4,000,000	-
R1501	SR528 Pedestrian Signal	200,000	-
R1502	67 <sup>th</sup> Ave NE Overlay	615,000	-
<b>TOTAL</b>		<b>\$ 8,876,000</b>	<b>\$250,000</b>

The 305 operating budget also includes a transfer out to fund 206 for the annual debt service payment associated with the 2013 and 2007 LTGO bond issues and also a PWTF loan.

## FUND 305 STREETS CAPITAL IMPROVEMENTS

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 45,425</b>	<b>\$ 519,595</b>	<b>\$ 519,595</b>	<b>\$ 260,708</b>	<b>\$ 477,987</b>	<b>\$ 38,348</b>	<b>-8.0%</b>	<b>-92.0%</b>
<u>Revenue</u>								
Federal & State Grants	-	452,000	452,000	548,860	2,000,000	-	342.5%	-100.0%
TIB	24,607	400,000	400,000	65,600	3,000,000	-	650.0%	-100.0%
Snohomish County	82,433	1,500,000	1,500,000	380,000	200,000	200,000	-86.7%	0.0%
Transportation Mitigation Fees	716,347	600,000	600,000	800,000	800,000	800,000	33.3%	0.0%
Investment Interest	707	500	500	2,000	500	500	0.0%	0.0%
Intergovernmental (IJR)	-	-	-	140,000	360,000	-	0.0%	-100.0%
Proceeds from Long Term Debt*	3,401,925	1,300,000	1,300,000	-	-	-	-100.0%	0.0%
Transfers In - CDBG	-	-	-	80,000	80,000	-	0.0%	-100.0%
Transfers In - REET	1,350,000	1,180,000	1,180,000	1,500,000	1,500,000	1,500,000	27.1%	0.0%
Transfer in - IJR	-	700,000	700,000	700,000	1,400,000	-	100.0%	-100.0%
Transfer In - TBD	-	-	600,000	600,000	-	-	0.0%	-
<b>TOTAL REVENUE</b>	<b>5,576,019</b>	<b>6,132,500</b>	<b>6,732,500</b>	<b>4,816,460</b>	<b>9,340,500</b>	<b>2,500,500</b>	<b>38.7%</b>	<b>-73.2%</b>
<u>Expenditures</u>								
Miscellaneous Expense	-	-	-	25,742	-	-	0.0%	0.0%
Capital Outlay	933,818	4,000,000	4,600,000	3,667,603	8,876,000	250,000	93.0%	-97.2%
Transfer Out - Debt Service	1,092,577	905,836	905,836	905,836	904,139	907,164	-0.2%	0.3%
<b>TOTAL EXPENDITURE</b>	<b>2,026,395</b>	<b>4,905,836</b>	<b>5,505,836</b>	<b>4,599,181</b>	<b>9,780,139</b>	<b>1,157,164</b>	<b>77.6%</b>	<b>-88.2%</b>
Other Adjustments (Accruals/LOC)	(3,334,341)	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>260,708</b>	<b>1,746,259</b>	<b>1,746,259</b>	<b>477,987</b>	<b>38,348</b>	<b>1,381,684</b>	<b>-97.8%</b>	<b>3503.0%</b>

**FUND 310  
PARKS CAPITAL IMPROVEMENT**

**Function**

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 2015 or 2016.

**Project(s) Approved**

	<b>2015</b>	<b>2016</b>
Qwuloolt Trail	684,740	-
Comeford Park	38,500	-
Jennings Park Restrooms	37,000	-
Mother Nature's Window Master Plan	15,000	-
Bayview Trail	50,000	50,000
<b>TOTAL</b>	<b>\$ 825,240</b>	<b>\$ 50,000</b>

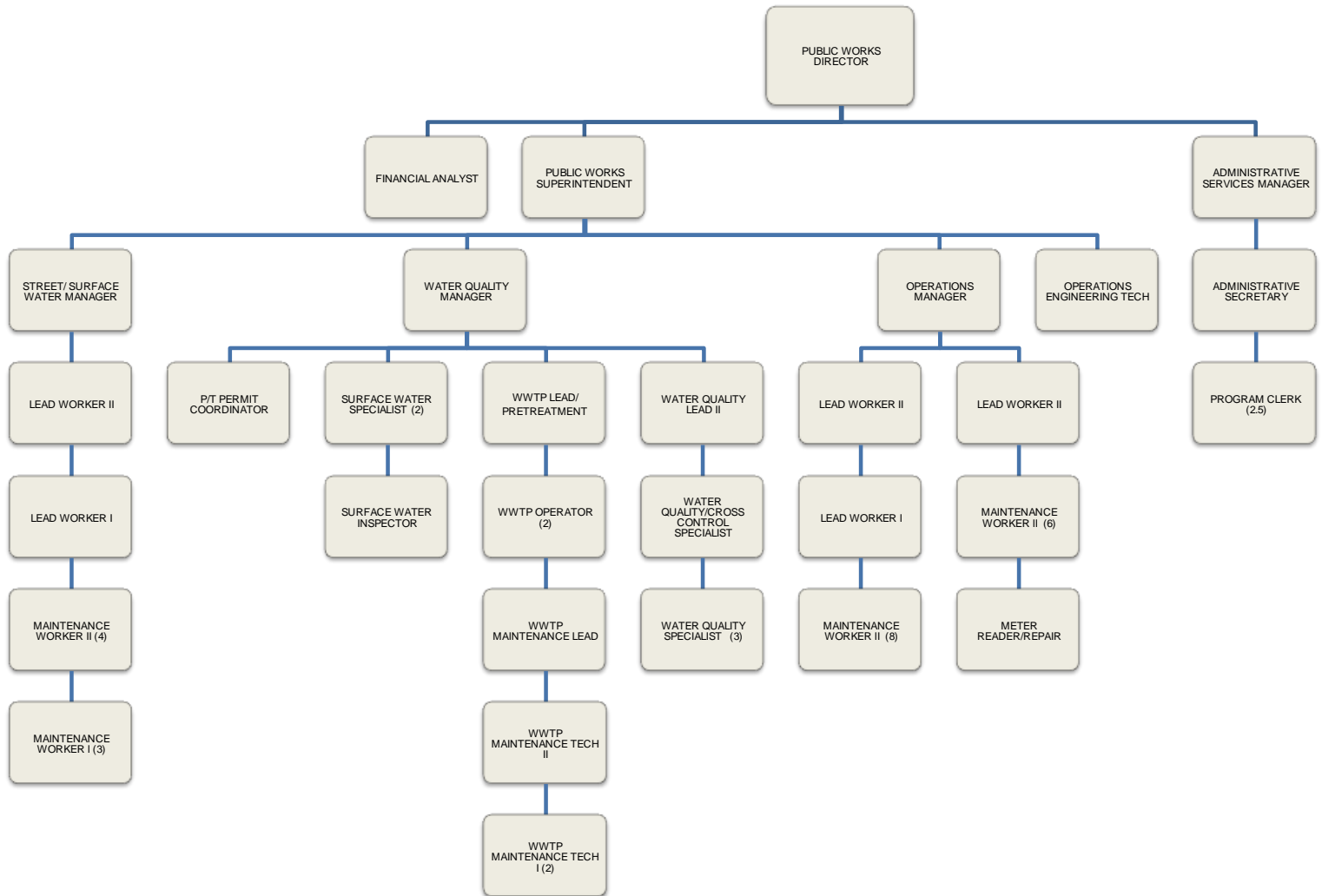
The 310 operating budget also includes a transfer out to fund 206 for the annual debt service payment associated with the 2013 LTGO Refunding bond issue.

## FUND 310 PARKS CAPITAL IMPROVEMENT

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 56,869</b>	<b>\$ 43,553</b>	<b>\$ 43,553</b>	<b>\$ 111,625</b>	<b>\$ 328,825</b>	<b>\$ 102,809</b>	<b>655.0%</b>	<b>-68.7%</b>
<u>Revenue</u>								
Interlocal	-	50,000	50,000	50,000	-	-	-100.0%	0.0%
RCO Grant		-	-		342,370	-	100.0%	-100.0%
Park Mitigation Fees	174,646	100,000	100,000	362,792	200,000	200,000	100.0%	0.0%
Investment Interest	341	150	150	615	500	500	233.3%	0.0%
Other Miscellaneous	29,677	27,000	27,000	27,000	27,000	27,000	0.0%	0.0%
Transfers In	40,000	437,000	487,000	487,000	125,500	50,000	-74.2%	-60.2%
							-	-
<b>TOTAL REVENUE</b>	<b>244,664</b>	<b>614,150</b>	<b>664,150</b>	<b>927,407</b>	<b>695,370</b>	<b>277,500</b>	<b>4.7%</b>	<b>-60.1%</b>
<u>Expenditures</u>								
Capital Outlay	95,436	559,000	609,000	612,000	825,240	50,000	35.5%	-93.9%
Transfer Out - Debt Service	95,110	98,207	98,207	98,207	96,146	96,987	-2.1%	0.9%
<b>TOTAL EXPENDITURE</b>	<b>190,546</b>	<b>657,207</b>	<b>707,207</b>	<b>710,207</b>	<b>921,386</b>	<b>146,987</b>	<b>30.3%</b>	<b>-84.0%</b>
Other Adjustments (i/f loans)	638	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>111,625</b>	<b>496</b>	<b>496</b>	<b>328,825</b>	<b>102,809</b>	<b>233,322</b>	<b>20627.6%</b>	<b>126.9%</b>

# 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.

**Function**

The City of Marysville provides water service 24 hours a day, currently supplying an average of around 3 million gallons per day of quality drinking water to more than 19,000 connections inside the City limits and within the Coordinated Water Study Plan Area (CWSP), 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 15,000 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/installs gate and specialty valves, air-vac and blow off assemblies.

The Utility Maintenance Division is responsible for maintenance of 319 miles of water main, 7 reservoirs, 5 deep wells, a Ranney Well and the Edward Springs collectors. Valve exercising, directional flushing, cross connection and sampling programs assure the City that 3 million gallons of quality drinking water is provided to our customers on a daily basis.

The Wastewater Treatment Plant Division (WWTP) is responsible for the proper collection of wastewater, which must be safely transported from approximately 15,000 homes and businesses throughout our service area to our treatment facility. This is done through our sanitary sewer collection system, which consists of approximately 230 miles of mainline sewer with pipe diameters ranging from 6" laterals to 48" interceptors. These lines are flushed/cleaned annually by the City's vactor crew. The entire collection system is currently cleaned every 14 to 16 months. The WWTP and 15 sewer lift stations are operated and maintained by the wastewater division. The wastewater division is also responsible for the monitoring and testing of local industries to ensure compliance with local discharge standards. Operators at the treatment plant perform the sampling and testing of around 5 million gallons a day of effluent assuring compliance with the City's NPDES Wastewater Discharge Permit issued by the Department of Ecology.

The Surface Water Utility Division implements the City's NPDES Phase II Stormwater Permit. Requirements in the Permit entail public outreach and education regarding stormwater impacts; fostering public involvement and participation in decision making opportunities as they relate to stormwater management; tracing and removing illicit connections to the City's stormwater system; controlling runoff from new development, redevelopment and construction sites through plan review, inspection and training; providing municipal operations and maintenance of the City's stormwater system and associated facilities; and by providing water quality monitoring of the City's stormwater system and receiving waters.



**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Public Works Director	1	1	1
Public Works Superintendent	1	1	1
Operations Manager	1	1	1
Streets/Surface Water Manager	0.5	0.5	0.5
PW Administrative Services Manager	1	1	1
Financial Analyst	0.75	0.75	0.75
GIS Administrator	1	1	1
GIS Analyst	1	1	1
Permit Coordinator (P/T)	0	0.5	0.5
Operations Engineering Tech	1	1	1
Lead Worker II	3	3	3
Lead Worker I (Formerly Heavy Equipment Operator)	2	2	2
Maintenance Worker II	18	18	18
Maintenance Worker I	3	3	3
Meter Reader/Repair	1	1	1
Water Quality/Cross Control	3	3	3
Water Quality Manager	1	1	1
Surface Water Specialists	2	2	2
Surface Water Inspector	1	1	1
WWTP Lead	3	3	3
WWTP Tech II	1	1	1
WWTP Tech I	2	2	2
WWTP Operator	2	3	3
Program Clerk	2.5	2.5	2.5
Administrative Secretary	1	1	1
<b>TOTAL - UTILITIES</b>	<b>53.75</b>	<b>55.25</b>	<b>55.25</b>

**Budget 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, seminars, 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 for both years:

Transfer to fund 101 for Surface Water Maintenance	520,000
<b>Total</b>	<b>520,000</b>

### **Approved Budget Requests**

Description	2015 Amount	2016 Amount	On-Going
Replace Cedarcrest Reservoir Roof	120,000	-	No
NH – WWTP Operator (pay code 22)	120,884	108,154	Yes
NH – Permit Coordinator (P/T) Surface Water Operations (N9)	50,883	53,832	Yes
Upgrade to the Stillaguamish Plant Particle Counters	10,000	-	No
Flail Mower Attachment for Skid Steer	8,000	-	No
Relocate 52 <sup>nd</sup> Ave PRV	50,000	-	No
Programmable Logic Controllers for WWTP	22,000	-	No
Surface Water Comprehensive Plan Update	300,000	-	No
Dry Shed Storage	60,000	-	No
Decant Area Dome Storage	35,000	-	No
General Security Improvements/Video	50,000	-	No
New – F550 w/Dump Box	63,000	-	No
New – Light Duty Vehicle for Operations Manager	30,000	-	No
Pipe Ranger	25,000	-	No
NH – Community Development Director (budget request in General Fund)	37,822	76,776	Yes
Legal Department Staffing (budget request in General Fund)	220,976	227,755	Yes
Reduce Professional Services	(220,976)	(227,755)	Yes
PW Admin Bldg – Carpet Replacement – 2 <sup>nd</sup> Floor	30,000	-	No
New – Heavy Duty Service Truck w/Steel Dump Box	-	90,000	No
New – 7 yd dump Truck w/Drop Axel	-	185,000	No
Upgrade Vehicle#502 Utility Van	-	20,000	No
Install Fiber Optic Communication @ Water Sites	-	200,000	No
New – Loader	-	100,000	No
	<b>\$ 1,012,589</b>	<b>\$ 833,762</b>	

### **Item(s) Requested But Not Approved**

None

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

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 13,329,888</b>	<b>\$ 9,040,082</b>	<b>\$ 9,040,082</b>	<b>\$ 11,183,103</b>	<b>\$ 9,256,145</b>	<b>\$ 5,866,128</b>	<b>2.4%</b>	<b>-36.6%</b>
<u>Revenue</u>								
Grants	106,460	216,276	216,276	216,276	21,000	-	-90.3%	-100.0%
Water Service Fees	8,861,418	8,725,000	8,725,000	7,700,500	8,161,000	8,161,000	-6.5%	0.0%
Storm Drainage Charges	3,930,569	4,000,000	4,000,000	4,013,247	4,030,000	4,030,000	0.8%	0.0%
Pond Recovery	39,288	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
Sewer Service Fees	10,247,733	10,539,000	10,539,000	10,536,000	10,539,000	10,539,000	0.0%	0.0%
Interest	63,201	34,000	34,000	34,000	34,000	34,000	0.0%	0.0%
Rents	78,962	75,000	75,000	85,000	75,000	75,000	0.0%	0.0%
Insurance Recovery	54,780	-	-	13,464	-	-	0.0%	0.0%
Interfund Rents	64,926	64,926	64,926	64,926	64,926	64,926	0.0%	0.0%
Miscellaneous Revenue	(36,948)	10,000	10,000	(117,728)	10,000	10,000	0.0%	0.0%
Intergovernmental Misc	11,766	10,000	10,000	14,217	10,000	10,000	0.0%	0.0%
Sale of Assets	50,000	-	-	-	-	-	0.0%	0.0%
Transfer In	-	-	-	58,195	-	-	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>23,472,155</b>	<b>23,684,202</b>	<b>23,684,202</b>	<b>22,628,097</b>	<b>22,954,926</b>	<b>22,933,926</b>	<b>-3.1%</b>	<b>-0.1%</b>
<u>Expenditures</u>								
Salaries	3,855,512	4,284,461	4,284,461	4,284,461	4,449,440	4,599,619	3.9%	3.4%
Seasonal	23,905	80,000	80,000	84,672	80,000	80,000	0.0%	0.0%
Overtime	57,741	79,500	79,500	79,783	79,500	79,500	0.0%	0.0%
Social Security	293,033	319,996	319,996	319,996	337,027	343,896	5.3%	2.0%
Retirement	311,703	387,900	387,900	387,900	436,513	496,102	12.5%	13.7%
Medical Insurance	778,032	922,622	922,622	922,622	981,225	1,041,078	6.4%	6.1%
Workmen's Compensation	70,714	88,182	88,182	88,182	119,359	142,985	35.4%	19.8%
Unemployment	15,498	17,926	17,926	17,926	14,567	18,189	-18.7%	24.9%
Uniforms	19,907	28,900	28,900	28,900	28,900	28,900	0.0%	0.0%
Office & Operating	637,432	652,469	652,469	652,469	681,059	681,469	4.4%	0.1%
Fuel	129,407	137,000	137,000	137,000	137,000	137,000	0.0%	0.0%
Purchased Water	1,581,268	1,753,000	1,753,000	1,753,000	1,926,175	2,065,940	9.9%	7.3%
Inventory Supplies	-	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
Small Tools	19,546	49,500	49,500	49,500	67,500	34,500	36.4%	-48.9%
Professional Services	658,998	1,599,290	1,599,290	1,499,290	1,741,600	1,441,600	8.9%	-17.2%
Communication	38,205	45,086	45,086	45,530	57,746	57,746	28.1%	0.0%
Travel	2,655	13,500	13,500	13,500	13,500	13,500	0.0%	0.0%
Advertising	-	1,500	1,500	2,000	1,500	1,500	0.0%	0.0%
Rents	7,910	13,000	13,000	13,000	13,000	13,000	0.0%	0.0%
Insurance	257,025	278,333	278,333	278,333	319,770	351,747	14.9%	10.0%
Public Utilities	725,081	806,200	806,200	816,200	816,200	845,200	1.2%	3.6%
Repairs & Maintenance	448,310	770,000	770,000	900,816	903,000	631,000	17.3%	-30.1%
Miscellaneous Expenses	249,091	472,650	472,650	518,170	293,650	293,350	-37.9%	-0.1%
Intergovernmental Prof	20,918	30,000	30,000	110,595	30,000	30,000	0.0%	0.0%
State Taxes	707,859	720,000	720,000	720,000	720,000	720,000	0.0%	0.0%
Operating Permits	74,870	89,000	89,000	89,000	106,000	106,000	19.1%	0.0%
City Taxes	2,415,777	2,523,502	2,523,502	2,523,502	2,523,502	2,523,502	0.0%	0.0%
Capital Outlay	4,662,222	41,530	41,530	41,530	95,000	200,000	128.8%	110.5%
Interfund Repairs	367,992	470,729	470,729	470,729	628,565	614,922	33.5%	-2.2%
Other Interfund Services	1,425,735	1,384,241	1,384,241	1,384,241	1,626,635	1,696,746	17.5%	4.3%
Transfer Out	6,346,294	7,427,208	7,427,208	6,317,208	7,112,010	6,829,938	-4.2%	-4.0%
<b>TOTAL EXPENDITURE</b>	<b>26,202,640</b>	<b>25,492,225</b>	<b>25,492,225</b>	<b>24,555,055</b>	<b>26,344,943</b>	<b>26,123,929</b>	<b>3.3%</b>	<b>-0.8%</b>
Other Adjustments	583,700	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>11,183,103</b>	<b>7,232,059</b>	<b>7,232,059</b>	<b>9,256,145</b>	<b>5,866,128</b>	<b>2,676,125</b>	<b>-18.9%</b>	<b>-54.4%</b>



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

**Function**

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.

	<u>2015</u>	<u>2016</u>
W R&R Renewals/Replacements	-	165,000
W0000 Watermain Oversizing	35,000	35,000
W1302 67 <sup>th</sup> Ave NE: 100 <sup>th</sup> – 132 <sup>nd</sup>	4,785,000	-
W1303 PRV Rate of Flow	170,000	-
W1401 Edward Springs UV Disinfection	10,000	-
W1403 PUD Relocate	75,000	75,000
W1406 Edwards Springs Well #2	85,000	-
W1407 Sunnyside Well Treatment Project	90,000	-
W1501 Marysville West Water Meter	200,000	-
W1502 Utility Relocate 67 <sup>th</sup> Ave	120,000	-
W1601 88 <sup>th</sup> & 55 <sup>th</sup> Watermain Replacement	-	500,000
<b>Subtotal Water</b>	<b>5,570,000</b>	<b>775,000</b>
SR&R Renewals & Replacement	-	300,000
S0000 Sewer Main Oversizing	30,000	30,000
S1401 Whiskey Ridge Sewer Pump Station	1,000,000	-
S1403 Reject Line Extension	100,000	-
S1404 WWTP Building Retrofit	500,000	2,000,000
S1501 Upsize Filter Reject Pump Station	600,000	-
S1503 WWTP Headworks Rehab	100,000	-
S1504 WWTP Biosolids Survey	50,000	-
S1601 Carroll's Creek Emergency Generator	-	175,000
S1602 WWTP Membrane Bioreactor Treatment	-	200,000
S1603 Sand Filter Sand Replacement	-	100,000
<b>Subtotal Sewer</b>	<b>2,380,000</b>	<b>2,805,000</b>
D R&R Renewals & Replacements	15,000	15,000
D0401 Regional Detention Pond 2	270,000	-
<b>Subtotal Surface Water</b>	<b>285,000</b>	<b>15,000</b>
<b>Total Projects</b>	<b>\$8,235,000</b>	<b>3,595,000</b>

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

Description	2013 Actual	2014 Budget	2014		2015 Budget	2016 Budget	% Change	
			Amended Budget	2014 Estimated			2014 Amended/ 2015 Budget	2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ 120,809	\$ 95,809	0.0%	-20.7%
<u>Revenue</u>								
Water Capital Improvements	1,058,593	650,000	650,000	1,200,000	2,000,000	2,000,000	207.7%	0.0%
State Grant	862,500	-	-	120,000	-	-	0.0%	0.0%
Water Recovery Fees	2,604	5,000	5,000	-	5,000	5,000	0.0%	0.0%
Sewer Capital Improvements	1,203,692	900,000	900,000	1,100,000	900,000	900,000	0.0%	0.0%
Sewer Recovery	28,520	50,000	50,000	10,000	5,000	5,000	-90.0%	0.0%
Interest	1,812	5,000	5,000	5,000	-	-	-100.0%	0.0%
Other Miscellaneous	107	-	-	107	-	-	0.0%	0.0%
Transfer In	793,888	8,110,000	8,110,000	3,000,000	5,300,000	600,000	-34.6%	-88.7%
<b>TOTAL REVENUE</b>	<b>3,951,716</b>	<b>9,720,000</b>	<b>9,720,000</b>	<b>5,435,107</b>	<b>8,210,000</b>	<b>3,510,000</b>	<b>-15.5%</b>	<b>-57.2%</b>
<u>Expenditures</u>								
Capital Outlay	3,951,890	9,718,000	9,718,000	5,314,298	8,235,000	3,595,000	-15.3%	-56.3%
<b>TOTAL EXPENDITURE</b>	<b>3,951,890</b>	<b>9,718,000</b>	<b>9,718,000</b>	<b>5,314,298</b>	<b>8,235,000</b>	<b>3,595,000</b>	<b>-15.3%</b>	<b>-56.3%</b>
Other Adjustments	174	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>120,809</b>	<b>95,809</b>	<b>10,809</b>	<b>4690.5%</b>	<b>-88.7%</b>

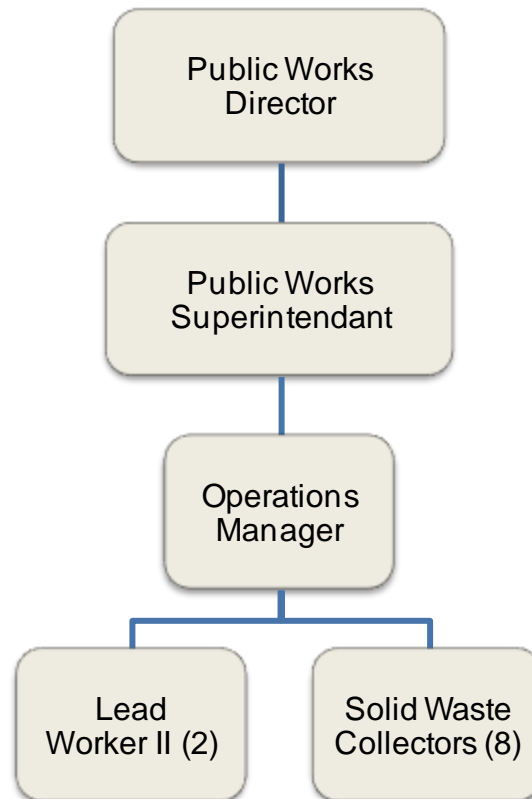
# ENTERPRISE FUNDS



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## SOLID WASTE

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## FUND 410 SOLID WASTE

### Mission/Function

Cost of collection and disposal of commercial and residential solid waste from 12,613 homes and businesses as well as curbside recycling program with addition of the Sunnyside area.

### Headcount

POSITION CLASSIFICATION	2014	2015	2016
Solid Waste Collector Lead	2	2	2
Solid Waste Collectors	6	6	8
<b>TOTAL - SOLID WASTE</b>	<b>8</b>	<b>8</b>	<b>10</b>

### Budget Narrative

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

Description	2015 Amount	2016 Amount	On-Going
New – Enclosed Step Van	80,000		No
Covered Storage	30,000		No
Route Collection/Tracking Software	100,000	-	No
Replace – Front Load Truck #J006	345,000	-	No
Replace – Front Load Truck #J007	345,000	-	No
New – Two Residential Garbage Trucks w/curotto cans	-	700,000	No
NH – MW2	-	61,038	Yes
NH – MW2	-	61,038	Yes
Roll Carts – Central Annex	-	340,000	No
Replace – Front Load Truck #J011	-	345,000	No
	<b>\$ 900,000</b>	<b>\$ 1,507,076</b>	

### Item(s) Requested But Not Approved

None

## FUND 410 SOLID WASTE

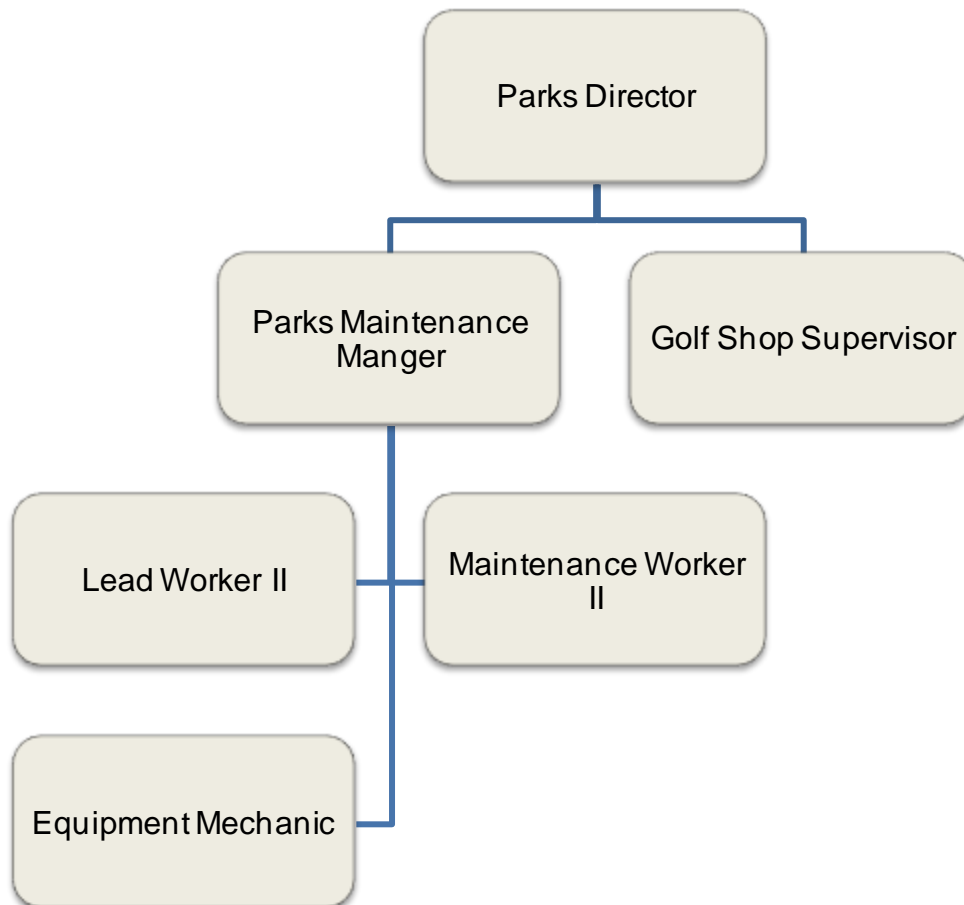
Description	2013 Actual	2014 Budget	2014		2015 Budget	2016 Budget	% Change	
			Amended Budget	2014 Estimated			2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 3,440,574</b>	<b>\$ 3,903,679</b>	<b>\$ 3,903,679</b>	<b>\$ 4,399,727</b>	<b>\$ 3,760,453</b>	<b>\$ 2,598,483</b>	<b>-3.7%</b>	<b>-30.9%</b>
<u>Revenue</u>								
DOE Grant	48,736	45,788	45,788	45,788	45,788	45,788	0.0%	0.0%
Garbage Collection Service	6,141,935	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000	0.0%	0.0%
Garbage Tags	10,089	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
Interest	18,049	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
Miscellaneous Revenue	1,289	-	-	(9,480)	-	-	0.0%	0.0%
Transfer In	2,115	6,200	6,200	6,200	-	-	-100.0%	0.0%
<b>TOTAL REVENUE</b>	<b>6,222,213</b>	<b>6,621,988</b>	<b>6,621,988</b>	<b>6,612,508</b>	<b>6,615,788</b>	<b>6,615,788</b>	<b>-0.1%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Salaries	558,127	643,051	643,051	643,051	719,761	775,766	11.9%	7.8%
Seasonal	265	9,600	9,600	9,600	9,600	9,600	0.0%	0.0%
Overtime	16,760	16,350	16,350	16,350	16,350	16,350	0.0%	0.0%
Social Security	43,557	49,106	49,106	49,106	53,771	57,984	9.5%	7.8%
Retirement	45,864	58,899	58,899	58,899	71,721	85,331	21.8%	19.0%
Medical Insurance	127,204	165,638	165,638	165,638	163,380	216,549	-1.4%	32.5%
Workmen's Compensation	11,121	15,705	15,705	15,705	22,659	27,178	44.3%	19.9%
Unemployment	2,303	2,693	2,693	2,693	2,378	2,948	-11.7%	24.0%
Uniforms	3,303	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
Office & Operating	54,488	196,000	196,000	196,000	196,000	231,214	0.0%	18.0%
Fuel	94,073	110,000	110,000	110,000	110,000	110,000	0.0%	0.0%
Small Tools	2,001	3,295	3,295	3,295	3,295	3,295	0.0%	0.0%
Professional Services	1,150,605	1,390,200	1,390,200	1,390,200	1,390,200	1,390,200	0.0%	0.0%
Communication	447	1,000	1,000	3,000	5,600	5,600	460.0%	0.0%
Travel	-	200	200	200	200	200	0.0%	0.0%
Advertising	833	800	800	800	800	800	0.0%	0.0%
Rents	-	200	200	200	200	200	0.0%	0.0%
Insurance	41,695	45,152	45,152	45,152	51,874	57,061	14.9%	10.0%
Repairs & Maintenance	-	66,500	66,500	66,500	66,500	66,500	0.0%	0.0%
Miscellaneous Expenses	832	2,000	2,000	2,000	2,000	342,000	0.0%	17000.0%
Tipping Fees	1,504,244	1,982,000	1,982,000	1,982,000	1,982,000	1,982,000	0.0%	0.0%
State Taxes	281,311	305,000	305,000	305,000	305,000	305,000	0.0%	0.0%
City Taxes	802,438	855,652	855,652	855,652	855,652	855,652	0.0%	0.0%
Capital Outlay	-	-	-	-	30,000	-	100.0%	-100.0%
Interfund Rents	10,159	10,159	10,159	10,159	10,159	10,159	0.0%	0.0%
Interfund Repairs & Maintenance	249,595	381,723	381,723	381,723	423,972	403,902	11.1%	-4.7%
Other Interfund Services	299,685	335,359	335,359	335,359	411,186	429,133	22.6%	4.4%
Transfer Out	6,190	600,000	600,000	600,000	870,000	1,045,000	45.0%	20.1%
<b>TOTAL EXPENDITURE</b>	<b>5,307,100</b>	<b>7,249,782</b>	<b>7,249,782</b>	<b>7,251,782</b>	<b>7,777,758</b>	<b>8,433,122</b>	<b>7.3%</b>	<b>8.4%</b>
Other Misc Adjustments	44,040	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>4,399,727</b>	<b>3,275,885</b>	<b>3,275,885</b>	<b>3,760,453</b>	<b>2,598,483</b>	<b>781,149</b>	<b>-20.7%</b>	<b>-69.9%</b>



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## GOLF COURSE

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## FUND 420 GOLF COURSE OPERATIONS

### Mission/Function

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 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	2014	2015	2016
Golf Pro	1	0	0
Golf Shop Supervisor	0	1	1
Lead Worker II	1	1	1
Maintenance Worker II	1	1	1
Equipment Mechanic (Formerly Sr. Mechanic)	1	1	1
<b>TOTAL - GOLF COURSE</b>	<b>4</b>	<b>4</b>	<b>4</b>

### Budget 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.

### Approved Budget Requests

Description	2015 Amount	2016 Amount	On-Going
Cart Lease	10,300	10,300	
	<b>\$ 10,300</b>	<b>\$ 10,300</b>	

### Item(s) Requested But Not Approved

None

**FUND 420**  
**BOND REDEMPTION**  
**2003 LTGO Taxable Private Placement Bond**  
**Restaurant & Pro-Shop Remodel**  
*Interest Rate: 5.250%*

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
	\$ -	\$ -	\$ -	\$ 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
<b>2015</b>	<b>142,273.46</b>	<b>26,403.10</b>	<b>168,676.56</b>	<b>418,433.84</b>
<b>2016</b>	<b>149,974.25</b>	<b>18,702.31</b>	<b>168,676.56</b>	<b>268,459.59</b>
2017	158,214.71	10,461.85	168,676.56	110,244.88
2018	110,244.88	2,205.89	112,450.77	-
<b>TOTAL</b>	<b>\$ 1,740,982.00</b>	<b>\$ 789,166.13</b>	<b>\$ 2,530,148.13</b>	

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%	\$ 57,748.80	\$ 202,748.80	\$ 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	135,000.00	5.434%	69,588.90	204,588.90	1,170,000.00
<b>2015</b>	<b>140,000.00</b>	<b>5.434%</b>	<b>62,253.00</b>	<b>202,253.00</b>	<b>1,030,000.00</b>
<b>2016</b>	<b>150,000.00</b>	<b>5.434%</b>	<b>54,645.40</b>	<b>204,645.40</b>	<b>880,000.00</b>
2017	160,000.00	5.434%	46,494.40	206,494.40	720,000.00
2018	165,000.00	5.250%	37,800.00	202,800.00	555,000.00
2019	175,000.00	5.250%	29,137.50	204,137.50	380,000.00
2020	185,000.00	5.250%	19,950.00	204,950.00	195,000.00
2021	195,000.00	5.250%	10,237.50	205,237.50	-
<b>TOTAL</b>	<b>\$ 2,120,000.00</b>		<b>\$ 944,564.50</b>	<b>\$ 3,064,564.50</b>	

## FUND 420 GOLF COURSE OPERATIONS

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ 1,204	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>								
Merchandise Sales	97,336	115,600	115,600	95,000	95,000	95,000	-17.8%	0.0%
Tournament Fees	32,519	50,000	50,000	27,000	27,000	27,000	-46.0%	0.0%
Green Fees	513,710	698,710	698,710	510,000	510,000	510,000	-27.0%	0.0%
Membership Fees	90,406	111,617	111,617	90,000	90,000	90,000	-19.4%	0.0%
Golf Cart Lease	164,686	199,573	199,573	169,637	179,937	179,937	-9.8%	0.0%
Pull Cart Lease	5,795	7,600	7,600	5,200	5,200	5,200	-31.6%	0.0%
Long Term Lease	41,888	44,846	44,846	32,487	45,047	45,047	0.4%	0.0%
Miscellaneous Revenue	1,922	-	-	-	-	-	0.0%	0.0%
Investment Interest	48	-	-	-	-	-	0.0%	0.0%
Donations - Holiday Lights	9,650	4,000	4,000	5,000	5,000	5,000	25.0%	0.0%
Transfer In	722,694	42,229	42,229	333,667	301,671	321,367	614.4%	6.5%
<b>TOTAL REVENUE</b>	<b>1,680,654</b>	<b>1,274,175</b>	<b>1,274,175</b>	<b>1,267,991</b>	<b>1,258,855</b>	<b>1,278,551</b>	<b>-1.2%</b>	<b>1.6%</b>
<u>Expenditures</u>								
Salaries	319,648	340,785	340,785	310,454	333,041	338,495	-2.3%	1.6%
Seasonal	89,888	81,300	81,300	86,800	85,300	85,300	4.9%	0.0%
Overtime	807	2,073	2,073	7,000	2,073	2,073	0.0%	0.0%
Social Security	31,111	32,280	32,280	32,280	31,352	31,773	-2.9%	1.3%
Retirement	27,583	31,291	31,291	31,291	33,508	37,875	7.1%	13.0%
Medical Insurance	45,407	47,229	47,229	47,229	49,143	51,846	4.1%	5.5%
Workmen's Compensation	11,539	12,798	12,798	12,798	14,891	16,460	16.4%	10.5%
Unemployment	1,630	1,838	1,838	1,838	1,506	1,761	-18.1%	16.9%
Uniforms	3,209	3,000	3,000	3,000	3,500	3,000	16.7%	-14.3%
Office & Operating	41,304	41,650	41,650	41,650	43,150	43,150	3.6%	0.0%
Fuel	23,737	26,000	26,000	26,000	26,000	26,000	0.0%	0.0%
Inventory Supplies	58,476	52,500	52,500	52,500	52,500	52,500	0.0%	0.0%
Small Tools	472	3,270	3,270	3,270	500	500	-84.7%	0.0%
Professional Services	2,792	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
Communication	2,127	2,700	2,700	2,700	2,700	2,700	0.0%	0.0%
Travel	-	300	300	300	300	300	0.0%	0.0%
Advertising	556	2,700	2,700	2,700	2,700	2,700	0.0%	0.0%
Operating Rents	21,283	25,360	25,360	16,860	35,660	35,660	40.6%	0.0%
Insurance	25,131	25,000	25,000	25,000	31,266	34,393	25.1%	10.0%
Public Utilities	55,235	8,000	8,000	31,424	12,000	12,000	50.0%	0.0%
Repairs & Maintenance	30,426	29,000	29,000	29,000	29,000	29,000	0.0%	0.0%
Miscellaneous Expenses	7,417	6,000	6,000	6,000	6,500	6,500	8.3%	0.0%
State Taxes	4,380	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
Debt Service - Principal	257,936	281,164	281,164	281,164	288,524	296,224	2.6%	2.7%
Debt Service - Interest	118,249	103,351	103,351	103,351	95,992	88,291	-7.1%	-8.0%
Debt Issue Cost	301	700	700	700	700	700	0.0%	0.0%
Interfund Repairs & Maintenance	2,621	7,474	7,474	7,474	11,085	11,172	48.3%	0.8%
Other Interfund Services	47,972	65,412	65,412	65,412	59,964	62,178	-8.3%	3.7%
Transfer Out	-	35,000	35,000	35,000	-	-	-100.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>1,231,237</b>	<b>1,274,175</b>	<b>1,274,175</b>	<b>1,269,195</b>	<b>1,258,855</b>	<b>1,278,551</b>	<b>-1.2%</b>	<b>1.6%</b>
Interfund Loan and Adjustments	(448,213)	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>1,204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>





**FUND 450**  
**UTILITY DEBT SERVICE**  
**Debt Service**

**Mission/Function**

The Utility Debt Service fund accounts for the debt service of revenue bonds as well as various federal and state loan programs. The fund services debt of the 2014 water/sewer refunding bonds and various federal and state loans for physical plant construction/upgrades. Fund revenues consist of transfers from the Water Works Utility Fund 401.

**FUND 450**  
**2005 W/S REVENUE BONDS**  
**UNREFUNDED**  
*(April - October Payments)*

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2014		53,018.75	53,018.75	\$ 2,240,000.00
2015	2,240,000.00	53,018.75	2,293,018.75	-
<b>TOTAL</b>	<b><u>\$ 2,240,000.00</u></b>	<b><u>\$ 106,037.50</u></b>	<b><u>\$ 2,346,037.50</u></b>	

**FUND 450**  
**2014 W/S REVENUE REFUNDING BONDS**  
**\$39,945,000**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2014	\$ -	\$ 539,985.56	\$ 539,985.56	\$39,945,000.00
<b>2015</b>	<b>470,000.00</b>	<b>1,588,700.00</b>	<b>2,058,700.00</b>	<b>39,475,000.00</b>
<b>2016</b>	<b>2,325,000.00</b>	<b>1,525,875.00</b>	<b>3,850,875.00</b>	<b>37,150,000.00</b>
2017	2,420,000.00	1,431,450.00	3,851,450.00	34,730,000.00
2018	2,505,000.00	1,345,050.00	3,850,050.00	32,225,000.00
2019	2,610,000.00	1,242,750.00	3,852,750.00	29,615,000.00
2020	2,730,000.00	1,122,300.00	3,852,300.00	26,885,000.00
2021	2,865,000.00	982,425.00	3,847,425.00	24,020,000.00
2022	3,010,000.00	835,550.00	3,845,550.00	21,010,000.00
2023	3,170,000.00	681,050.00	3,851,050.00	17,840,000.00
2024	3,330,000.00	518,550.00	3,848,550.00	14,510,000.00
2025	3,465,000.00	383,325.00	3,848,325.00	11,045,000.00
2026	3,575,000.00	277,725.00	3,852,725.00	7,470,000.00
2027	3,680,000.00	168,900.00	3,848,900.00	3,790,000.00
2028	3,790,000.00	56,850.00	3,846,850.00	-
				-
<b>TOTAL</b>	<b><u>\$ 39,945,000.00</u></b>	<b><u>\$12,700,485.56</u></b>	<b><u>\$ 52,645,485.56</u></b>	

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
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
<b>2015</b>	<b>52,631.58</b>	<b>1,842.11</b>	<b>54,473.69</b>	<b>315,789.47</b>
<b>2016</b>	<b>52,631.58</b>	<b>1,578.95</b>	<b>54,210.53</b>	<b>263,157.89</b>
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	-
<b>TOTAL</b>	<b><u>\$ 1,000,000.00</u></b>	<b><u>\$ 50,190.97</u></b>	<b><u>\$ 1,050,190.97</u></b>	

**FUND 450**  
**WWTP UPGRADE**  
**PUBLIC WORKS TRUST FUND LOAN**  
**PW-02-691-033**  
*Interest Rate: 0.5%*

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
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
<b>2015</b>	<b>529,411.77</b>	<b>21,176.46</b>	<b>550,588.23</b>	<b>3,705,882.31</b>
<b>2016</b>	<b>529,411.76</b>	<b>18,529.41</b>	<b>547,941.17</b>	<b>3,176,470.55</b>
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	-
<b>TOTAL</b>	<b><u>\$ 10,000,000.00</u></b>	<b><u>\$ 517,124.99</u></b>	<b><u>\$ 10,517,124.99</u></b>	

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
<b>2015</b>	<b>526,315.78</b>	<b>26,315.80</b>	<b>552,631.58</b>	<b>4,736,842.11</b>
<b>2016</b>	<b>526,315.79</b>	<b>23,684.20</b>	<b>549,999.99</b>	<b>4,210,526.32</b>
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	-
<b>TOTAL</b>	<b>\$ 10,000,000.00</b>	<b>\$ 545,284.73</b>	<b>\$ 10,545,284.73</b>	

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

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
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
<b>2015</b>	<b>222,397.81</b>	<b>30,023.70</b>	<b>252,421.51</b>	<b>1,779,182.52</b>
<b>2016</b>	<b>222,397.82</b>	<b>26,687.74</b>	<b>249,085.56</b>	<b>1,556,784.70</b>
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	-
<b>TOTAL</b>	<b>\$ 4,080,000.00</b>	<b>\$ 578,395.73</b>	<b>\$ 4,658,395.73</b>	



**FUND 450**  
**UTILITY DEBT SERVICE**  
**Debt Service**

Description	2013 Actual	2014 Budget	2014		2015 Budget	2016 Budget	% Change	
			Amended Budget	2014 Estimated			2014 Amended/ 2015 Budget	2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 8,847,661</b>	<b>\$ 7,265,669</b>	<b>\$ 7,265,669</b>	<b>\$ 8,120,490</b>	<b>\$ 4,912,913</b>	<b>\$ 433,663</b>	<b>-32.4%</b>	<b>-91.2%</b>
<u>Revenue</u>								
Investment Interest	26,530	25,000	25,000	36,266	25,000	25,000	0.0%	0.0%
Principal Special Assessment	392	-	-	-	-	-	0.0%	0.0%
Other Miscellaneous Revenue	32,556	-	-	-	-	-	0.0%	0.0%
Transfer In	5,789,433	5,773,818	5,773,818	5,773,818	5,699,010	5,314,938	-1.3%	-6.7%
<b>TOTAL REVENUE</b>	<b>5,848,911</b>	<b>5,798,818</b>	<b>5,798,818</b>	<b>5,810,084</b>	<b>5,724,010</b>	<b>5,339,938</b>	<b>-1.3%</b>	<b>-6.7%</b>
<u>Expenditures</u>								
Miscellaneous Expense	330	3,800	3,800	3,800	3,800	3,800	0.0%	0.0%
Debt Service - Principal	3,390,757	3,475,757	3,475,757	3,475,757	4,040,758	3,655,758	16.3%	-9.5%
Debt Service - Interest	2,391,107	2,298,061	2,298,061	2,298,061	1,658,252	1,659,180	-27.8%	0.1%
Debt Issue Cost	-	300	300	240,043	450	450	50.0%	0.0%
Transfer Out	793,888	7,000,000	7,000,000	3,000,000	4,500,000	-	-35.7%	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>6,576,082</b>	<b>12,777,918</b>	<b>12,777,918</b>	<b>9,017,661</b>	<b>10,203,260</b>	<b>5,319,188</b>	<b>-20.1%</b>	<b>-47.9%</b>
Other Adjustments	-	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>8,120,490</b>	<b>286,569</b>	<b>286,569</b>	<b>4,912,913</b>	<b>433,663</b>	<b>454,413</b>	<b>51.3%</b>	<b>4.8%</b>

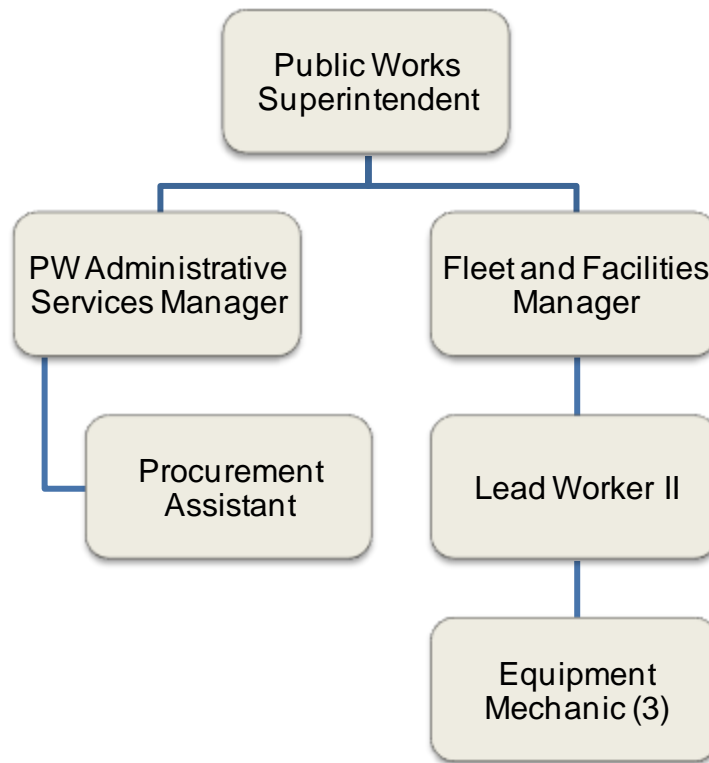
# INTERNAL SERVICE FUNDS



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**FLEET SERVICES**

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**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**

<b>POSITION CLASSIFICATION</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Fleet/Facilities Manager	0.5	0.5	0.5
Lead Worker II	1	1	1
Equipment Mechanic	3	3	3
Procurement Assistant	1	1	1
<b>TOTAL - FLEET SERVICES</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>

**Budget 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. Since both requests are for replacement vehicles, no operating transfer is required. 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**

Description	2015 Amount	2016 Amount	On-Going
New – Mobile Heavy Lift	50,000	-	No
New – Twin Post Lift	15,000	-	No
Diagnostic Software Upgrades	15,000	-	No
Faster Transition Support	5,000	-	No
New – Enclosed Step Van (transfer from 410)	80,000	-	No
New – Skid Steer Grinder Attachment (transfer from 101)	22,000	-	No
New – Light Duty Vehicle for Operations Manager (transfer from 401)	30,000	-	No
New – F550 with Dump Box (transfer from 401)	63,000	-	No
New – Utility Van – Signal Technician/Electrician (transfer from 101)	50,000	-	No
Replace – Water Quality Vehicle #103	40,000	-	No
Replace – CD Vehicle #336 – 4WD Chev Colorado PU	30,000	-	No
Replace – Engineering Van #504	25,000	-	No
Replace – Operations Service Truck #531	70,000	-	No
Replace – Operations Forklift #540	40,000	-	No
Replace – Operations 1-1/2 Ton Step Van #556	100,000	-	No
Replace – Water Quality Service Truck #561	80,000	-	No
Replace – Parks Equipment Trailer #811	10,000	-	No
Replace – Parks Mulching Mower	19,000	-	No
Replace – Police Detective Car #920	25,000	-	No
Replace – Police Detective Car #922	25,000	-	No
Replace – Police Detective Car #925	40,000	-	No
Replace – Police Detective Car #955	62,000	-	No
Replace – Street Sweeper #H002	280,000	-	No
Replace – Solid Waste Front Load Truck #J006	345,000	-	No
Replace – Solid Waste Front Load Truck #J007	345,000	-	No
Replace – Police Patrol Car #P102	60,000	-	No
Replace – Police Patrol Car #P109	62,000	-	No
Replace – Police Patrol Car #P110	62,000	-	No
Replace – Police Patrol Car #P115	62,000	-	No
Replace – Police Patrol Car #P121	62,000	-	No
Replace – Police Patrol Car #P138	62,000	-	No
Replace – Operations Pick Up #V001	30,000	-	No
New – Tire Balancing Machine	-	10,000	No
Replace – Transmission Flush Machine	-	8,000	No
New – Two Residential Garbage Trucks w/curottos can (transfer from 410)	-	700,000	No
New – Heavy Duty Service Truck w/Steel Dump Box (transfer from 401)	-	90,000	No
New – Upgrade Vehicle #502 to Utility Van (transfer from 401)	-	20,000	No
New – 7 yd Dump Truck w/Drop Axel (transfer from 401)	-	185,000	No
New – Loader (transfer from 401)	-	100,000	No
Replace – Operation Ford Taurus Sedan #102	-	30,000	No
Replace – Operation 3/4 Ton Truck #220	-	52,000	No
Replace – Streets 1-1/2 Ton Ford Flatbed Truck #249	-	70,000	No
Replace – Streets Boom Mower #253	-	150,000	No
Replace – CD Pick up #436	-	30,000	No
Replace – Engineering Car #438	-	25,000	No
Replace – Operations 1 Ton Service Truck #502	-	75,000	No
Replace – Water Quality Pick Up #517	-	30,000	No
Replace – Police CSO Pick Up #914	-	35,000	No

**Approved Budget Requests (cont'd)**

<b>Description</b>	<b>2015 Amount</b>	<b>2016 Amount</b>	<b>On-Going</b>
Replace – Police NITE Vehicle #964	-	62,000	No
Replace – Police Detective Car #A002	-	25,000	No
Replace – Freightliner Vactor Truck #H003	-	515,000	No
Replace – Operations Ford Service Truck #J008	-	75,000	No
Replace – Solid Waste Front Load Truck #J011	-	345,000	No
Replace – Police Patrol Car #P119	-	62,000	No
Replace – Police Patrol Car #P124	-	62,000	No
Replace – Police Patrol Car #P131	-	62,000	No
Replace – Police Patrol Car #P137	-	62,000	No
Replace – Police Patrol Car #P141	-	62,000	No
Replace – Police Patrol Car #P142	-	62,000	No
Replace – Police Patrol Car #P144	-	62,000	No
New – Detective Vehicle	35,000	-	No
	<b>\$ 2,301,000</b>	<b>\$3,066,000</b>	

**Item(s) Requested But Not Approved**

None

### FUND 501 FLEET SERVICES

Description	2013 Actual	2014 Budget	2014		2015 Budget	2016 Budget	% Change	
			Amended Budget	2014 Estimated			2014 Amended/ 2015 Budget	2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 376,785</b>	<b>\$ 338,922</b>	<b>\$ 338,922</b>	<b>\$ 358,627</b>	<b>\$ 385,382</b>	<b>\$ 416,506</b>	<b>13.7%</b>	<b>8.1%</b>
<u>Revenue</u>								
Investment Interest	1,928	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
Insurance Recovery	13,573	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
Disposition of Capital Assets	1,706	-	-	-	-	-	0.0%	0.0%
Equipment Rental	800,211	953,809	953,809	953,809	1,115,855	1,015,306	17.0%	-9.0%
Equipment Replacement	533,000	533,000	533,000	533,000	1,219,418	1,209,418	128.8%	-0.8%
Sales - Central Stores	27,356	30,000	30,000	30,000	30,000	30,000	0.0%	0.0%
Miscellaneous	16,226	-	-	-	-	-	0.0%	0.0%
Transfer-In	121,643	788,181	788,181	788,181	970,000	1,440,000	23.1%	48.5%
<b>TOTAL REVENUE</b>	<b>1,515,643</b>	<b>2,316,490</b>	<b>2,316,490</b>	<b>2,316,490</b>	<b>3,346,773</b>	<b>3,706,224</b>	<b>44.5%</b>	<b>10.7%</b>
<u>Expenditures</u>								
Salaries	297,390	336,310	336,310	336,982	343,014	353,498	2.0%	3.1%
Overtime	5,352	5,000	5,000	5,000	6,000	5,000	20.0%	-16.7%
Social Security	22,625	25,159	25,159	25,159	25,564	26,319	1.6%	3.0%
Retirement	24,330	30,851	30,851	30,851	34,521	39,567	11.9%	14.6%
Medical Insurance	75,559	86,336	86,336	86,336	89,926	96,370	4.2%	7.2%
Workmen's Compensation	6,337	6,972	6,972	6,972	10,461	12,546	50.0%	19.9%
Unemployment	1,200	1,498	1,498	1,498	1,133	1,413	-24.4%	24.7%
Uniforms	3,183	5,800	5,800	5,800	5,800	5,800	0.0%	0.0%
Office & Operating	17,135	10,500	10,500	11,500	10,500	10,500	0.0%	0.0%
Fuel Consumed	1,284	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
Inventory Supplies	199,424	220,000	220,000	220,000	220,000	220,000	0.0%	0.0%
Small Tools	8,050	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
Professional Services	5,852	500	500	250	500	500	0.0%	0.0%
Communication	1,078	1,500	1,500	1,700	1,500	1,500	0.0%	0.0%
Travel	1,065	800	800	800	800	800	0.0%	0.0%
Advertising	-	800	800	200	800	800	0.0%	0.0%
Insurance	3,998	4,330	4,330	4,330	4,974	5,472	14.9%	10.0%
Public Utilities	4,732	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
Repairs & Maintenance	128,779	135,000	135,000	135,000	135,000	135,000	0.0%	0.0%
Miscellaneous	10,292	12,800	12,800	13,500	12,800	12,800	0.0%	0.0%
Training	736	4,300	4,300	2,300	4,300	4,300	0.0%	0.0%
Capital Outlay	649,379	1,320,181	1,320,181	1,320,181	2,301,000	3,066,000	74.3%	33.2%
Interfund Rent	13,717	13,717	13,717	13,717	13,717	13,717	0.0%	0.0%
Other Interfund	32,584	46,659	46,659	46,659	72,339	75,057	55.0%	3.8%
<b>TOTAL EXPENDITURE</b>	<b>1,514,081</b>	<b>2,290,013</b>	<b>2,290,013</b>	<b>2,289,735</b>	<b>3,315,649</b>	<b>4,107,959</b>	<b>44.8%</b>	<b>23.9%</b>
Other Adjustments (accruals)	(19,720)	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>358,627</b>	<b>365,399</b>	<b>365,399</b>	<b>385,382</b>	<b>416,506</b>	<b>14,771</b>	<b>14.0%</b>	<b>-96.5%</b>

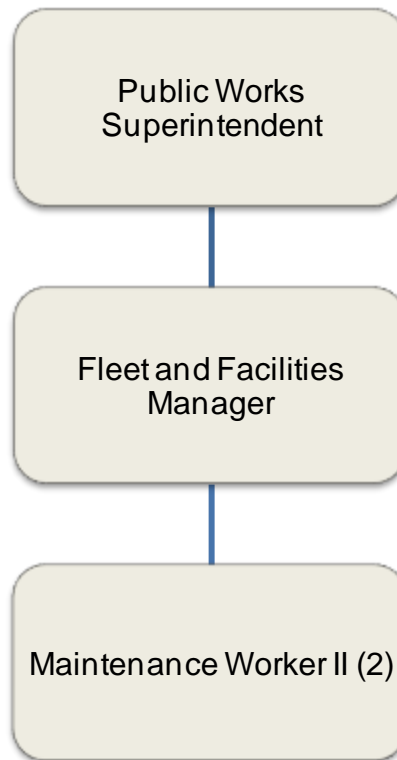




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## FACILITIES MAINTENANCE

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**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 a cost allocation based off of the work performed in the prior budget year.

**Headcount**

POSITION CLASSIFICATION	2014	2015	2016
Fleet/Facilities Manager	0.5	0.5	0.5
Maintenance Worker II	2	2	2
<b>TOTAL - FACILITY MAINTENANCE</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

**Budget Narrative**

Department salaries include two maintenance workers.

This budget includes costs associated with the general maintenance of the various city facilities.

**Approved Budget Requests**

None

**Item(s) Requested But Not Approved**

None

## FUND 502 FACILITIES MAINTENANCE

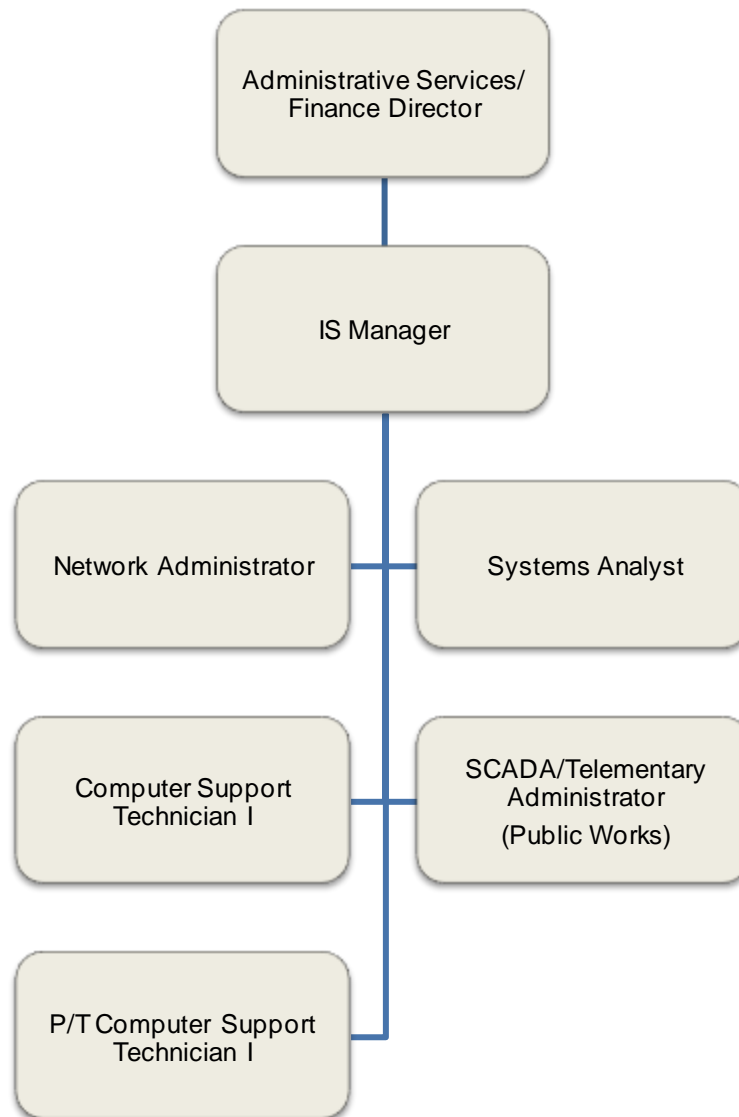
Description	2013 Actual	2014 Budget	2014		2015 Budget	2016 Budget	% Change	
			Amended Budget	2014 Estimated			2014 Amended/ 2015 Budget	2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 15,391</b>	<b>\$ 11,615</b>	<b>\$ 11,615</b>	<b>\$ 22,899</b>	<b>\$ 36,128</b>	<b>\$ 45,661</b>	<b>211.0%</b>	<b>26.4%</b>
<u>Revenue</u>								
Investment Interest	68	75	75	75	75	75	0.0%	0.0%
Miscellaneous	9,901	-	-	2,581	-	-	0.0%	0.0%
Building Maintenance	238,303	330,704	330,704	330,704	328,722	343,663	-0.6%	4.5%
<b>TOTAL REVENUE</b>	<b>248,272</b>	<b>330,779</b>	<b>330,779</b>	<b>333,360</b>	<b>328,797</b>	<b>343,738</b>	<b>-0.6%</b>	<b>4.5%</b>
<u>Expenditures</u>								
Salaries	142,739	185,895	185,895	185,895	189,848	196,082	2.1%	3.3%
Overtime	9,744	7,000	7,000	10,000	7,000	7,000	0.0%	0.0%
Social Security	11,479	13,993	13,993	13,993	14,199	14,657	1.5%	3.2%
Retirement	12,528	17,050	17,050	17,050	19,123	21,966	12.2%	14.9%
Medical Insurance	26,916	41,751	41,751	41,751	42,988	46,102	3.0%	7.2%
Workmen's Compensation	2,993	3,550	3,550	3,550	5,795	6,948	63.2%	19.9%
Unemployment	604	869	869	869	628	785	-27.7%	25.0%
Uniforms	1,116	800	800	800	800	800	0.0%	0.0%
Office & Operating	1,926	1,000	1,000	800	1,000	1,000	0.0%	0.0%
Fuel Consumed	4,970	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
Small Tools	3,035	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
Professional Services	-	-	-	95	-	-	0.0%	0.0%
Communication	733	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
Travel	-	250	250	-	250	250	0.0%	0.0%
Operating Rental	-	250	250	50	250	250	0.0%	0.0%
Miscellaneous	86	500	500	250	500	500	0.0%	0.0%
Interfund Rent	1,957	1,957	1,957	1,957	1,957	1,957	0.0%	0.0%
Interfund Repairs & Maintenance	4,044	6,339	6,339	6,339	4,778	4,552	-24.6%	-4.7%
Other Interfund	15,894	29,732	29,732	29,732	23,148	24,024	-22.1%	3.8%
<b>TOTAL EXPENDITURE</b>	<b>240,764</b>	<b>317,936</b>	<b>317,936</b>	<b>320,131</b>	<b>319,264</b>	<b>333,873</b>	<b>0.4%</b>	<b>4.6%</b>
Other Adjustments	-	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>22,899</b>	<b>24,458</b>	<b>24,458</b>	<b>36,128</b>	<b>45,661</b>	<b>55,526</b>	<b>86.7%</b>	<b>21.6%</b>



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## INFORMATION SERVICES

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## FUND 503 INFORMATION SERVICES

### Vision

Information Services – Collaborate, Innovate, Create

### Mission

Working together with city departments to provide timely and cost-effective access to information systems, including data and communications. Advising on, assisting with, and developing innovative solutions appropriate to the mission and goals of the City, while maintaining infrastructure integrity and data security.

### Headcount

POSITION CLASSIFICATION	2014	2015	2016
Information Services Manager	1	1	1
System Analyst	1	2	2
Network Administrator	1	1	1
SCADA/Telemetry Administrator (Public Works)	1	1	1
Computer Support Tech I	1.75	1.75	1.75
<b>TOTAL - INFORMATION SERVICES</b>	<b>5.75</b>	<b>6.75</b>	<b>6.75</b>

The SCADA/Telemetry Administrator position is funded 100% by the Waterworks Utility department.

### Budget 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.

### Approved Budget Request

Description	2015 Amount	2016 Amount	On-Going
Increase Computer Replacement Funding	34,246	34,246	Yes
NH – Systems Analyst Position	108,450	112,851	Yes
Communication Cost Increase – addition of new internet services	9,185	9,185	Yes
	<b>\$ 151,881</b>	<b>\$ 156,282</b>	

### Items(s) Requested But Not Approved

None

### FUND 503 INFORMATION SERVICES

Description	2013 Actual	2014 Budget	2014 Amended Budget	2014 Estimated	2015 Budget	2016 Budget	% Change 2014 Amended/ 2015 Budget	% Change 2015 Budget/ 2016 Budget
<b>Beginning Cash</b>	<b>\$ 237,627</b>	<b>\$ 203,786</b>	<b>\$ 203,786</b>	<b>\$ 209,757</b>	<b>\$ 173,475</b>	<b>\$ 155,701</b>	<b>-14.9%</b>	<b>-10.2%</b>
<u>Revenue</u>								
Investment Interest	904	500	500	1,035	800	800	60.0%	0.0%
Intergovernmental Revenue	18,811	18,993	18,993	18,993	18,993	18,993	0.0%	0.0%
Computer Services	676,988	695,023	695,023	695,023	866,699	892,553	24.7%	3.0%
Computer Replacement	75,000	75,000	75,000	75,000	100,000	125,000	33.3%	25.0%
Miscellaneous Revenue	661	-	-	135	-	-	0.0%	0.0%
Transfer In	-	-	31,745	31,745	-	-	-100.0%	0.0%
<b>TOTAL REVENUE</b>	<b>772,364</b>	<b>789,516</b>	<b>821,261</b>	<b>821,931</b>	<b>986,492</b>	<b>1,037,346</b>	<b>20.1%</b>	<b>5.2%</b>
<u>Expenditures</u>								
Salaries	365,428	381,979	381,979	381,979	460,733	473,243	20.6%	2.7%
Seasonal	-	-	15,375	15,375	-	-	-100.0%	0.0%
Overtime	1,626	2,000	16,468	16,468	2,000	2,000	-87.9%	0.0%
Social Security	27,505	28,575	29,901	29,901	34,617	35,604	15.8%	2.9%
Retirement	30,136	35,103	35,679	35,679	45,731	51,460	28.2%	12.5%
Medical Insurance	68,904	70,117	70,117	70,117	94,983	101,316	35.5%	6.7%
Workmen's Compensation	1,120	1,202	1,202	1,202	1,674	1,759	39.3%	5.1%
Unemployment	1,456	1,605	1,605	1,605	1,522	1,837	-5.2%	20.7%
Office & Operating	17,251	17,500	17,500	17,500	16,500	16,500	-5.7%	0.0%
Fuel Consumed	222	500	500	500	500	500	0.0%	0.0%
Small Tools	132,987	27,330	27,330	27,330	29,830	27,330	9.1%	-8.4%
Computer Replacement	-	114,000	114,000	114,000	148,246	148,246	30.0%	0.0%
Professional Services	127,461	135,150	135,150	135,150	140,750	149,450	4.1%	6.2%
Communication	4,465	4,600	4,600	4,600	20,285	20,285	341.0%	0.0%
Travel	712	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
Miscellaneous	1,456	1,800	1,800	1,800	4,800	4,800	166.7%	0.0%
Interfund Repairs and Maint	3,506	3,507	3,507	3,507	595	568	-83.0%	-4.5%
<b>TOTAL EXPENDITURE</b>	<b>784,235</b>	<b>826,468</b>	<b>858,213</b>	<b>858,213</b>	<b>1,004,266</b>	<b>1,036,398</b>	<b>17.0%</b>	<b>3.2%</b>
Other Adjustments	(15,999)	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>209,757</b>	<b>166,834</b>	<b>166,834</b>	<b>173,475</b>	<b>155,701</b>	<b>156,649</b>	<b>-6.7%</b>	<b>0.6%</b>

# FINANCIAL SUMMARY



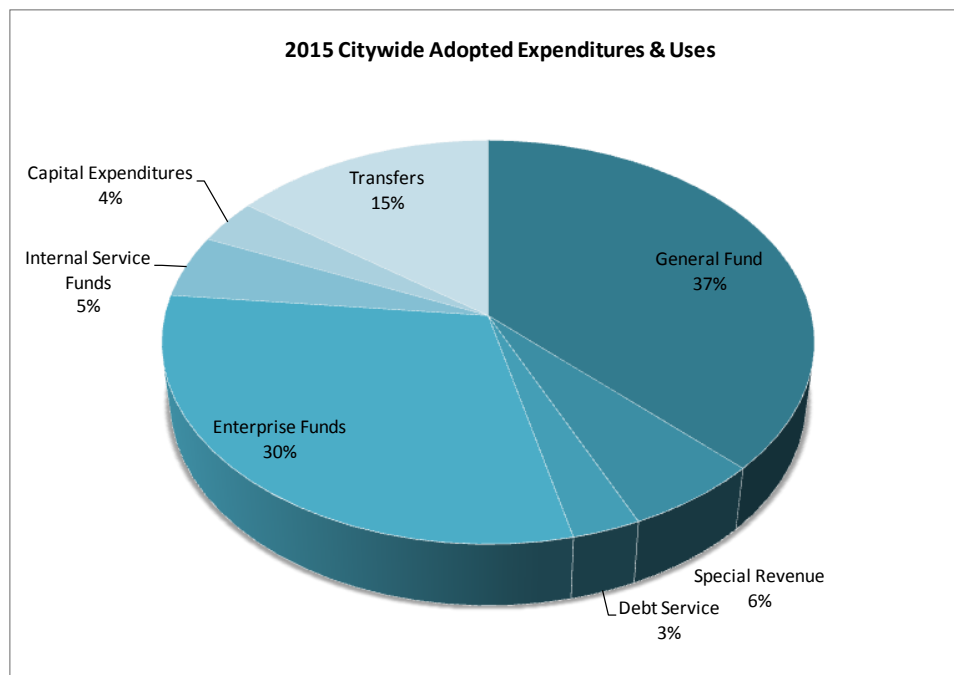
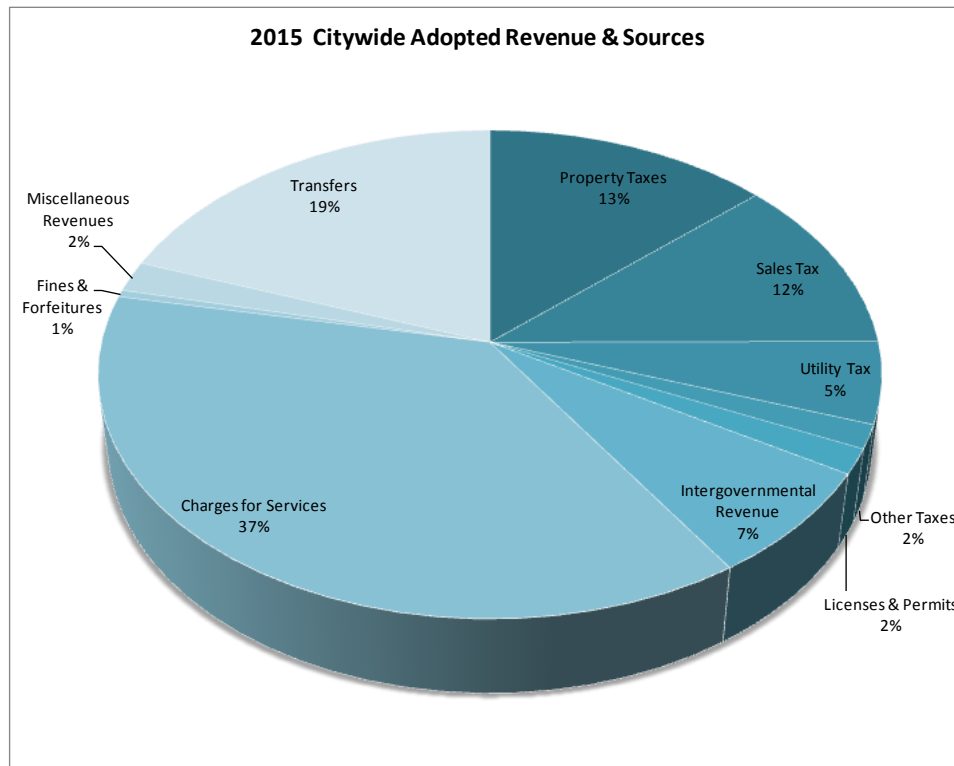


# 2015-2016 BUDGET SUMMARY

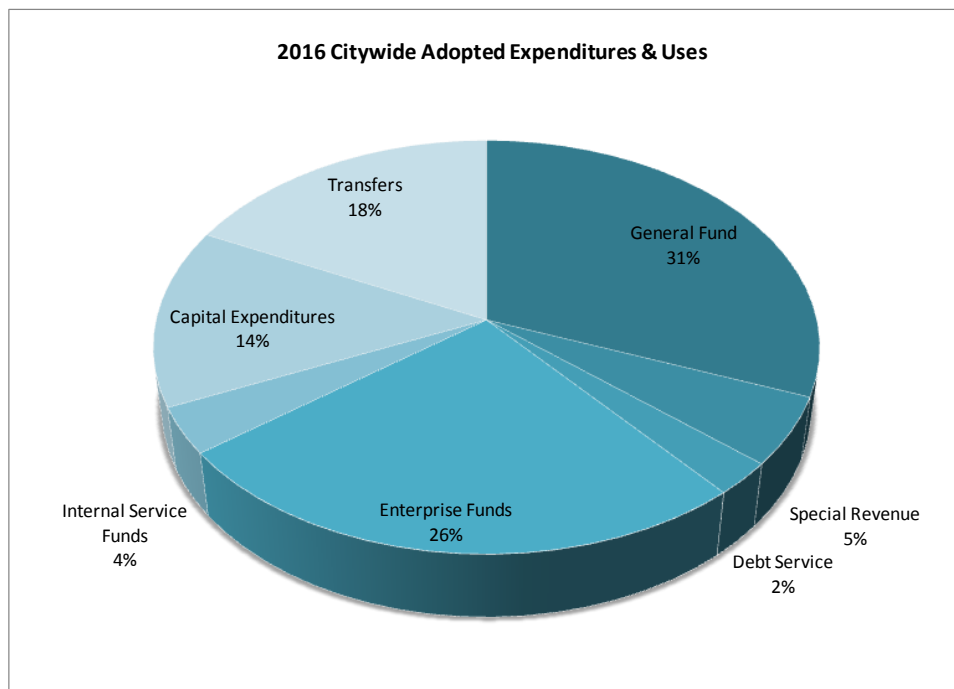
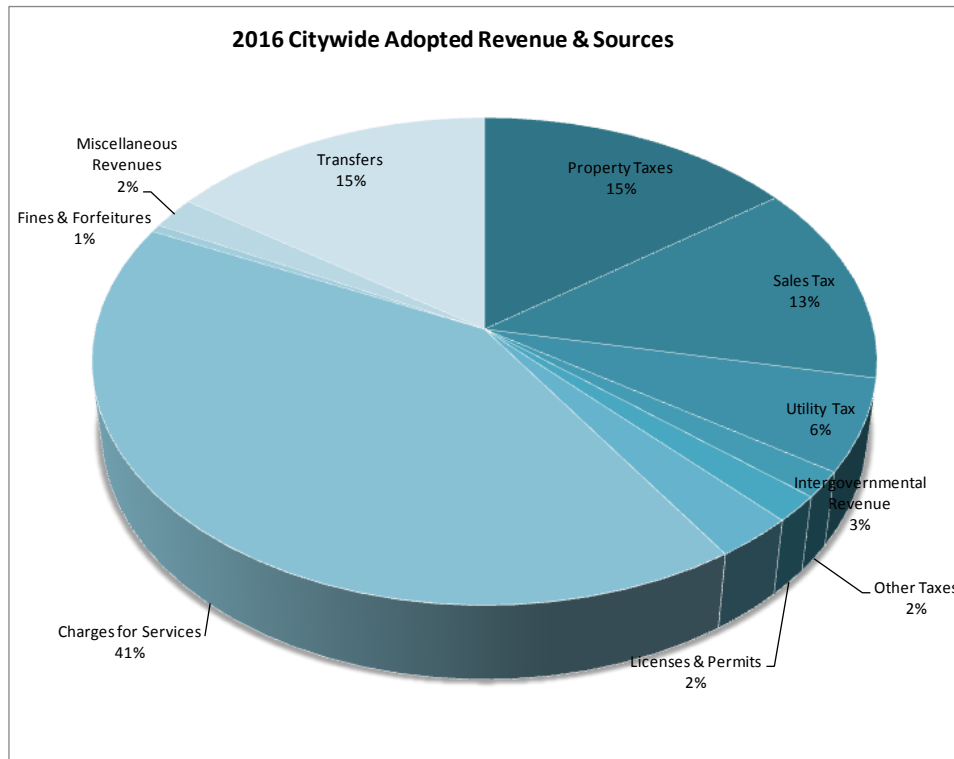
## Sources and Uses - All Funds

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Adjusted	Year-end		
<b>Beginning Fund Balance</b>	\$ 23,789,622	\$ 29,902,445	\$ 32,752,530	\$ 35,079,609	\$ 32,057,553	\$ 35,078,364	\$ 24,113,159
<b>Revenues</b>							
Property Taxes	\$ 15,359,407	\$ 15,253,574	\$ 15,178,214	\$ 15,178,214	\$ 15,643,563	\$ 15,682,495	15,848,063
Sales Tax	8,811,666	9,783,742	9,244,690	9,392,690	10,969,729	13,543,662	14,059,309
Utility Tax	5,673,761	5,723,719	5,977,012	5,977,012	6,135,106	6,304,050	6,516,356
Other Taxes	1,483,144	1,719,869	1,428,500	1,728,500	1,678,166	1,838,500	1,838,500
Licenses & Permits	1,710,162	2,202,024	1,985,558	1,985,558	2,251,750	1,942,789	1,880,554
Intergovernmental Revenue	3,136,112	3,751,179	5,590,925	5,590,925	4,259,950	8,419,463	3,063,402
Charges for Services	38,791,496	41,217,889	41,918,241	41,918,241	43,855,942	43,773,385	43,898,665
Fines & Forfeitures	661,102	538,081	558,784	558,784	585,865	537,190	534,837
Miscellaneous Revenues	1,012,895	1,031,356	885,869	2,625,669	2,861,535	2,340,113	2,224,514
<b>Total Revenues</b>	<b>\$ 76,639,745</b>	<b>\$ 81,221,433</b>	<b>\$ 82,767,793</b>	<b>\$ 84,955,593</b>	<b>\$ 88,241,606</b>	<b>\$ 94,381,647</b>	<b>\$ 89,864,200</b>
<b>Other Sources</b>							
Proceeds Long Term Debt	-	9,310,094	1,500,000	1,500,000	6,022,846	-	-
Insurance Recoveries	190,037	68,354	10,000	134,000	44,896	10,000	10,000
Disposition of Capital Assets	157,365	54,741	-	-	16,287	-	-
<b>Total Other Sources</b>	<b>\$ 347,402</b>	<b>\$ 9,433,189</b>	<b>\$ 1,510,000</b>	<b>\$ 1,634,000</b>	<b>\$ 6,084,029</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Subtotal Revenues</b>	<b>\$ 76,987,147</b>	<b>\$ 90,654,622</b>	<b>\$ 84,277,793</b>	<b>\$ 86,589,593</b>	<b>\$ 94,325,635</b>	<b>\$ 94,391,647</b>	<b>\$ 89,874,200</b>
<b>Interfund Transactions</b>							
Interfund Transfers	9,421,069	14,497,904	22,153,327	23,345,473	24,879,379	22,739,155	16,219,831
<b>Total Interfund</b>	<b>\$ 9,421,069</b>	<b>\$ 14,497,904</b>	<b>\$ 22,153,327</b>	<b>\$ 23,345,473</b>	<b>\$ 24,879,379</b>	<b>\$ 22,739,155</b>	<b>\$ 16,219,831</b>
<b>Total Sources</b>	<b>\$ 86,408,216</b>	<b>\$ 105,152,526</b>	<b>\$ 106,431,120</b>	<b>\$ 109,935,066</b>	<b>\$ 119,205,014</b>	<b>\$ 117,130,802</b>	<b>\$ 106,094,031</b>
<b>Expenditures</b>							
City Council	\$ 57,019	\$ 60,933	\$ 71,624	\$ 71,624	\$ 80,285	\$ 92,737	\$ 98,983
Municipal Court	1,509,771	1,463,335	1,519,525	1,519,525	1,512,345	1,574,765	1,676,663
Executive	864,608	902,206	1,064,994	1,064,994	1,045,402	1,022,223	1,053,703
Finance	1,537,875	1,581,599	1,764,362	1,769,362	1,750,910	1,973,698	2,075,201
Legal	790,303	817,011	928,946	928,946	971,337	1,291,811	1,351,392
Human Resources	431,839	478,161	501,842	501,842	486,170	519,897	544,129
Community Development	1,747,821	1,804,146	2,189,551	2,189,551	1,920,680	2,355,835	2,378,713
Police	13,456,060	14,069,892	14,576,705	14,705,204	15,070,760	15,796,139	16,375,576
Fire	9,538,951	8,953,050	9,258,552	9,258,552	9,224,313	9,381,127	9,540,605
Parks & Recreation	1,975,945	2,123,663	2,227,377	2,182,377	2,224,711	2,412,786	2,490,598
Engineering	856,400	929,159	977,182	977,182	857,823	983,532	1,030,983
Library	92,865	89,849	94,158	94,158	98,283	93,796	95,078
Public Safety Building	234,713	216,275	182,553	182,553	208,370	353,162	1,045,506
Non-Departmental	435,661	716,215	1,651,728	1,647,484	943,695	1,729,790	1,179,881
Special Revenues							
Streets	3,207,528	3,537,324	4,268,541	4,268,541	3,779,058	4,140,114	4,362,965
Arterial Streets	-	-	-	-	-	2,100,000	1,600,000
Drug Enforcement	40,113	21,826	20,000	20,000	425	25,000	25,000
Tribal Gaming Fund	49,971	17,698	20,000	20,000	16,382	25,000	25,000
Hotel/Motel Tax Fund	89,648	39,645	23,949	23,949	22,209	96,846	96,846
Baxter Center Apprec.	3,990	3,783	4,000	4,000	3,993	4,000	4,000
INet	113,762	90,346	85,432	85,432	26,650	74,000	85,000
CDBG Program	-	71,696	226,400	226,400	164,001	256,400	256,400
GMA - REET 1	94,258	94,190	94,418	94,418	94,418	94,008	93,894
TBD	-	-	-	68,758	65,074	4,008	4,008
Debt Service	1,676,216	1,596,791	2,288,495	2,294,495	2,291,922	3,348,315	3,296,889
Public Works							
Water/Sewer Operations	14,768,216	19,856,348	18,065,017	18,065,017	16,796,017	19,232,933	19,293,991
Utility Revenue Debt Service	4,569,241	5,782,194	5,777,918	5,777,918	5,524,105	5,703,260	5,319,188
Solid Waste	5,154,959	5,300,910	6,649,782	6,649,782	6,191,977	6,907,758	7,388,122
Golf Course	1,231,229	1,231,237	1,239,175	1,288,868	1,251,905	1,258,855	1,278,551
Fleet Services	1,259,607	1,514,081	2,290,013	2,497,670	2,033,484	3,315,649	4,107,959
Facilities	238,911	240,764	317,936	317,936	297,358	319,264	333,873
Information Services	694,521	784,235	826,468	863,213	859,423	1,004,266	1,036,398
<b>Total Expenditures</b>	<b>\$ 66,722,001</b>	<b>\$ 74,388,562</b>	<b>\$ 79,206,643</b>	<b>\$ 79,659,751</b>	<b>\$ 75,813,485</b>	<b>\$ 87,490,974</b>	<b>\$ 89,545,095</b>
<b>Other Uses</b>							
305,10 4 Capital Improvements	13,871,899	5,742,112	14,477,000	15,312,541	8,666,785	17,936,240	3,895,000
<b>Total Other Uses</b>	<b>\$ 13,871,899</b>	<b>\$ 5,742,112</b>	<b>\$ 14,477,000</b>	<b>\$ 15,312,541</b>	<b>\$ 8,666,785</b>	<b>\$ 17,936,240</b>	<b>\$ 3,895,000</b>
<b>Interfund Transactions</b>							
Interfund Transfers	9,421,069	14,497,904	22,551,327	32,555,479	25,089,888	22,668,793	16,234,831
<b>Total Interfund</b>	<b>\$ 9,421,069</b>	<b>\$ 14,497,904</b>	<b>\$ 22,551,327</b>	<b>\$ 32,555,479</b>	<b>\$ 25,089,888</b>	<b>\$ 22,668,793</b>	<b>\$ 16,234,831</b>
<b>Total Uses</b>	<b>\$ 90,014,969</b>	<b>\$ 94,628,578</b>	<b>\$ 116,234,970</b>	<b>\$ 127,527,771</b>	<b>\$ 109,570,158</b>	<b>\$ 128,096,007</b>	<b>\$ 109,674,926</b>
<b>Changes in Fund Balance</b>	<b>\$ (3,606,753)</b>	<b>\$ 10,523,948</b>	<b>\$ (9,803,850)</b>	<b>\$ (17,592,705)</b>	<b>\$ 9,634,856</b>	<b>\$ (10,965,205)</b>	<b>\$ (3,580,895)</b>
<b>Other Adjustments</b>	<b>\$ 9,744,046</b>	<b>\$ (8,368,840)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (514,462)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 29,926,915</b>	<b>\$ 32,057,553</b>	<b>\$ 22,948,680</b>	<b>\$ 17,486,904</b>	<b>\$ 41,177,947</b>	<b>\$ 24,113,159</b>	<b>\$ 20,532,264</b>

## 2015 BUDGET SUMMARY ALL FUNDS



## 2016 BUDGET SUMMARY ALL FUNDS



## GENERAL TAXING AUTHORITY

Taxes make up approximately 69% of the General Government revenue budget. Most of the tax revenue is in the form of property, sales and utility taxes.

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. The remaining taxing capacity, if the City elected to impose the state statutory maximum would generate approximately \$8.7 million in additional annual revenue.

Major Tax Source		2015 Rate	2015 Budget	Maximum Rate Allow ed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax	- Regular (A)**	\$ 2.43	\$ 13,342,870	\$ 3.60	\$ 1.17	\$ 6,284,655
	- Special	\$ 0.43	2,339,625	\$ 0.50	\$ 0.07	376,005
	1% or IPD (total)					132,292
	Banked Capacity (total)					718,515
Sales Tax	- Regular	0.85%	8,732,186	0.85%	0.00%	-
	- Criminal Justice (B)	0.10%	936,233	0.10%	0.00%	-
	- Public Safety (V)	0.00%	-	0.10%	0.10%	-
	- Transit*	0.00%	-	0.30%	0.30%	-
	-Transportation Benefit Dist. (V)	0.20%	1,768,719	0.20%	0.20%	-
Use Tax	- Natural Gas	6.00%	2,000	6.00%	0.00%	-
Business & Occupation Tax*						
	- Regular	0.00%	-	0.20%	0.20%	-
Utility Tax	Natural Gas	5.00%	600,000	6.00%	1.00%	120,000
	Telephone	6.00%	885,000	6.00%	0.00%	-
	Electric	5.00%	1,794,500	6.00%	1.00%	358,900
Leasehold Tax		4.00%	8,500	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%	110,000	5.00%	0.00%	-
	- Card Rooms*	20.00%		20.00%	0.00%	-
PILOT	Water/Sew er	8.50%	1,589,500	(A)	(A)	(A)
	Surface Water	8.50%	342,550	(A)	(A)	(A)
	Solid Waste	15.00%	982,500	(A)	(A)	(A)
Cable TV/Franchise Fee		5.00%	890,441	5.00%	0.00%	-
Admissions Tax	- Other Amusement	5.00%	230,000	5.00%	0.00%	-
Transportation Benefit District***		\$ 20.00	-	\$ 20.00	\$ 20.00	694,000
Hotel/Motel Tax		2.00%	85,150	2.00%	0.00%	-
Real Estate Excise Tax						
	- 1st Quarter	0.25%	800,500	0.25%	0.00%	-
	- 2nd Quarter	0.25%	800,500	0.25%	0.00%	-

(A) PILOT determined by City Council (V) Requires Voter Approval

\* Authorized by state - some cities do not participate.

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

\*\*\*Council can authorize up to \$20 w ithout the vote of the people-formation of a TBD is required

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

<b>TAXING DISTRICT</b>	<b>YEAR 2015 - Per \$1,000 AV</b>		<b>YEAR 2015 - Average Tax Bill</b>	
	<b>CITY</b>	<b>COUNTY</b>	<b>CITY</b>	<b>COUNTY</b>
City of Marysville				
General Levy	\$ 2.4369	\$ -	\$ 487.39	\$ -
Fire Dist. 12		1.4010	-	280.21
EMS Levy	0.4278	0.4678	85.56	93.56
GO Bonds			-	0.00
Public Safety Building			-	0.00
County Taxes	0.9985	0.9985	199.69	199.69
County Roads		1.6118	-	322.36
Marysville School District	6.0184	6.0184	1,203.67	1203.67
State School	2.2788	2.2788	455.76	455.76
Library District	0.4680	0.4680	93.60	93.60
<b>TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE</b>	<b>\$ 12.6283</b>	<b>\$ 13.2443</b>	<b>\$ 2,525.67</b>	<b>\$ 2,648.85</b>
<b>Tax on Avg. Residence</b>				
Value of				
\$200,000	\$2,525.67	\$2,648.85	\$2,525.67	\$2,648.85
\$300,000	\$3,788.50	\$3,973.28	\$3,788.50	\$3,973.28

Lake Stevens School district 2015 levy rate \$4.9913

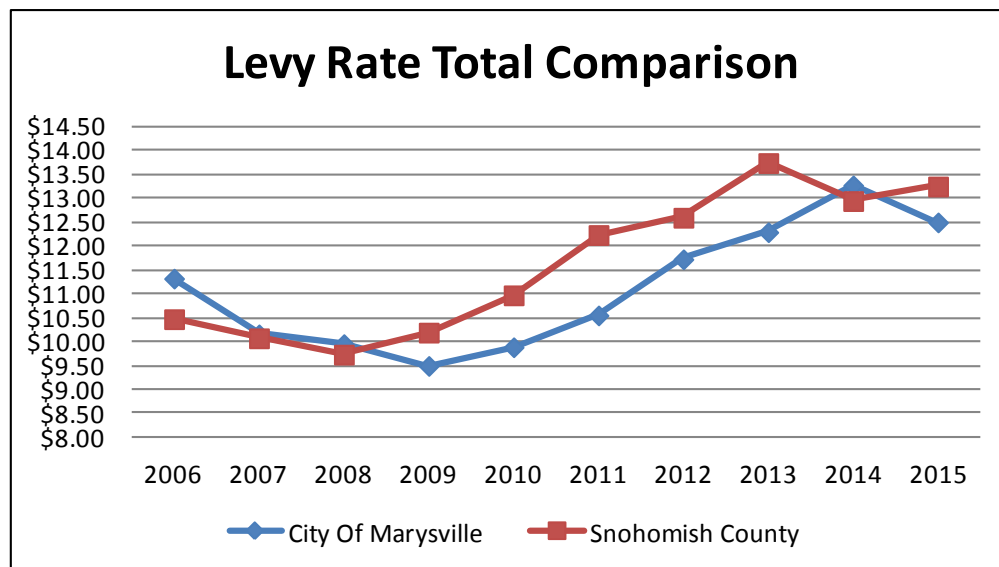
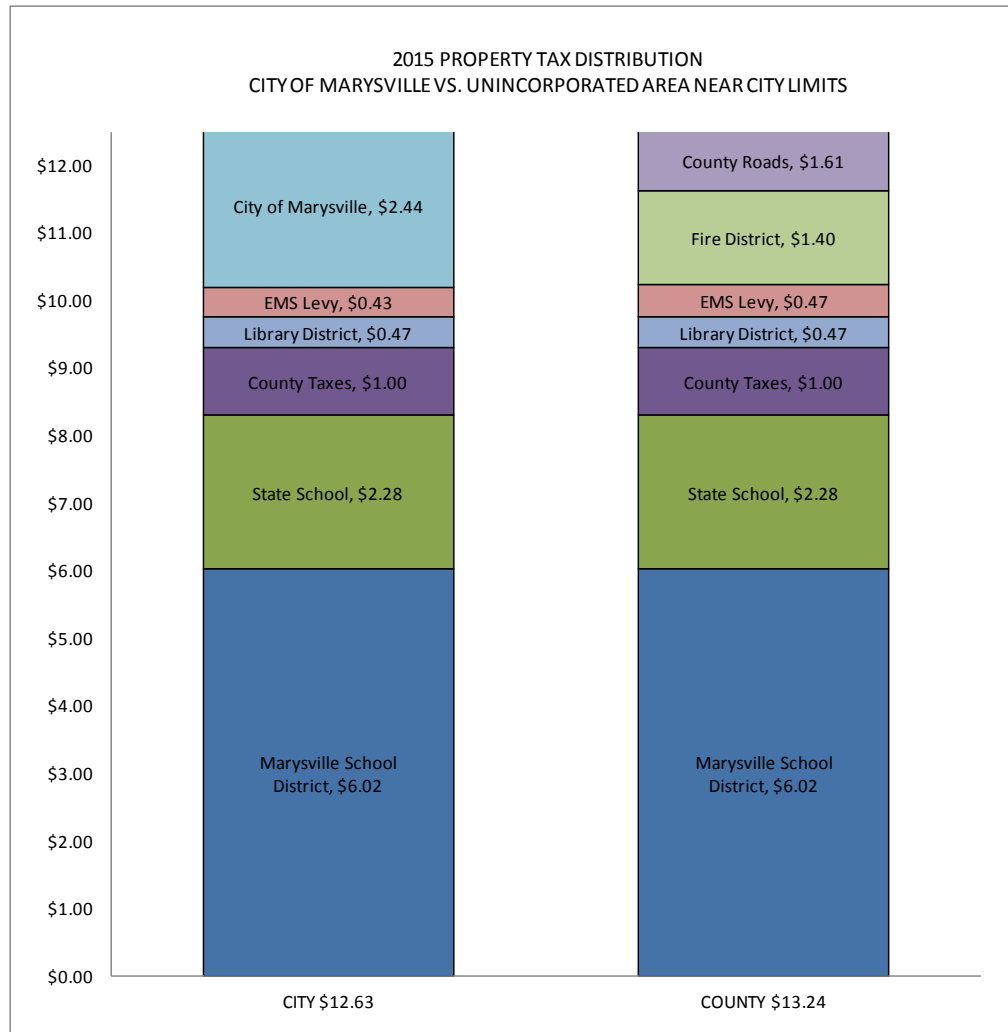
Lakewood School district 2015 levy rate \$5.4022

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

<b>01/23/2014 Estimate</b>	<b>YEAR 2014 - Per \$1,000 AV</b>		<b>YEAR 2014 - Average Tax Bill</b>	
<b>TAXING DISTRICT</b>	<b>CITY</b>	<b>COUNTY</b>	<b>CITY</b>	<b>COUNTY</b>
City of Marysville				
General Levy	\$ 2.7168	\$ -	\$ 543.37	\$ -
Fire Dist. 12		1.4204	-	284.08
EMS Levy	0.4722	0.4740	94.45	94.80
GO Bonds			-	0.00
Public Safety Building			-	0.00
County Taxes	1.0787	1.0787	215.74	215.74
County Roads		1.7405	-	348.11
Marysville School District	5.3420	5.3420	1,068.40	1068.40
State School	2.3844	2.3844	476.87	476.87
Library District	0.5000	0.5000	99.99	99.99
<b>TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE</b>	<b>\$ 12.4941</b>	<b>\$ 12.9399</b>	<b>\$ 2,498.81</b>	<b>\$ 2,587.98</b>
<b>Tax on Avg. Residence</b>				
Value of				
\$200,000	\$2,498.81	\$2,587.98	\$2,498.81	\$2,587.98
\$300,000	\$3,748.22	\$3,881.98	\$3,748.22	\$3,881.98

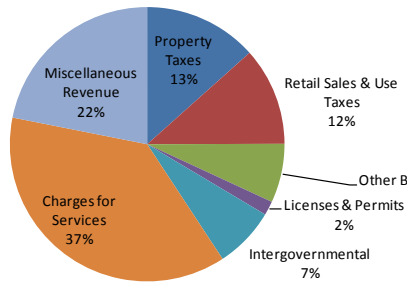
Lake Stevens School district 2014 levy rate \$5.60360773

Lakewood School district 2014 levy rate \$5.26495962

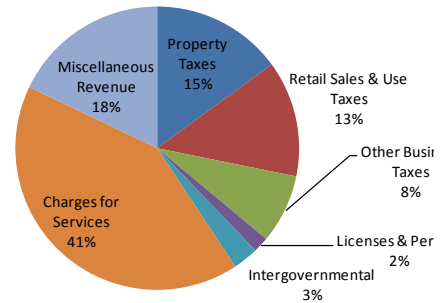


## ANALYSIS OF SOURCES

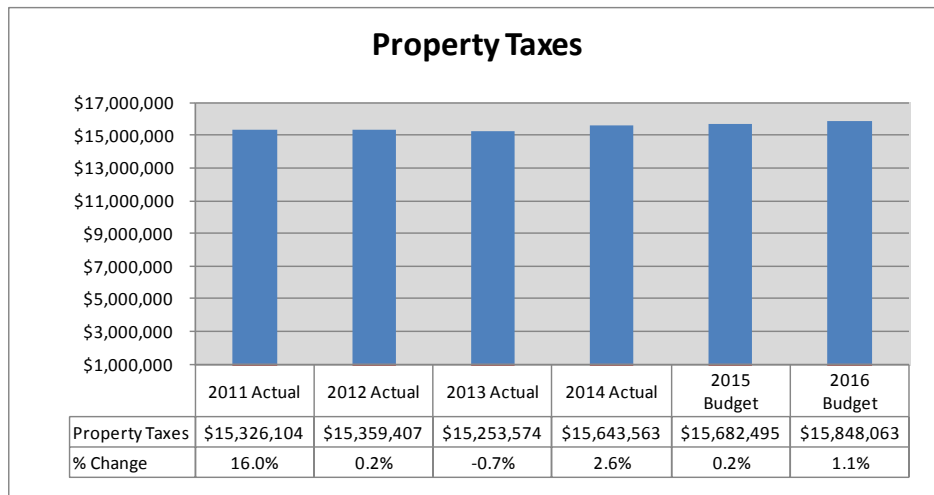
2015 Budgeted Financial Sources - All funds



2016 Budgeted Financial Sources - All Funds



### Property Taxes



Property tax receipts represent 13% of the City's total income for the 2015 budget year and 15% for the 2016 budget year, within the same range as prior year's at 14%. The property tax table shown above includes regular and Emergency Medical Services (EMS). The different changes from each year are a result of increases in assessed values from new construction, annexations and state utilities.

The Central Annexation that occurred in December 2009 was an area with a population of over 20,000. The assessed values of the Central Annexation were delayed from inclusion to the City's assessed value until the following year which resulted in the increase of 16.0% for 2011. The 2013 decrease of 3.4% or \$523,384 is directly related to the decrease in assessed values as the housing market continued to fall as a result of the housing crisis.

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 1<sup>st</sup> half payment due on April 30<sup>th</sup> and the 2<sup>nd</sup> half due on October 30<sup>th</sup>. 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 \$3.375 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.

#### 2015 Levy

The City of Marysville council voted not to exercise the additional 1% allowed under Initiative 747 for 2015 regular property tax receipts. Assessed values (AV) for 2015 are estimated to increase, which is the second year since 2010, prior to this AV was falling at an average rate of 9% per year. The 2015 levy rate is \$2.4369 per \$1,000 of assessed valuation, a decrease of 7.0% from the prior year of \$2.7168. The 2015 EMS levy rate decreased from \$0.4722 per \$1,000 of AV to \$0.4278.

The levy rate is a product of the amount of the total 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 establishes whether to take the 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.

#### 2016 Levy

The 2016 levy will not be set until November of 2016 when the city is required to notify the County Assessor. The 2016 budget forecasts an increase of 1.1% from 2015 receipts based new construction and assessed values.

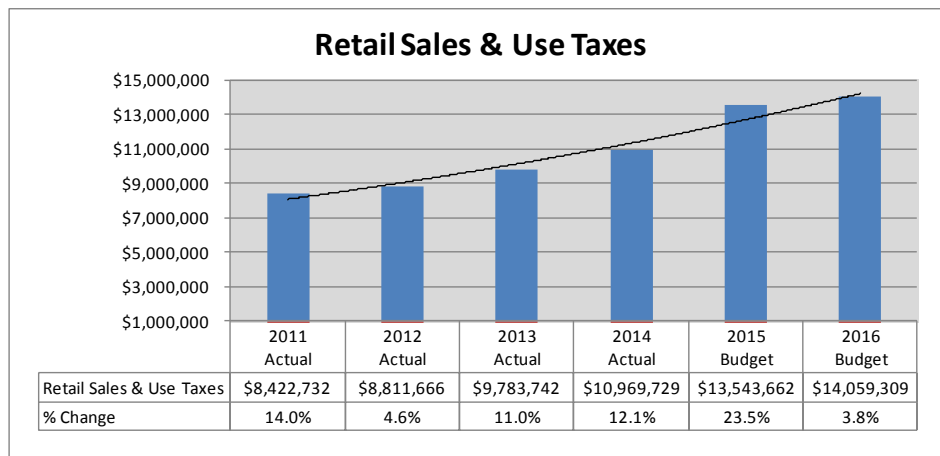


The table below provides a history of levy rates.

Property Tax Levy	2010	2011	2012	2013	2014	2015
Regular	\$2.0248	\$2.3400	\$2.6899	\$2.9056	\$2.7168	\$2.4369
EMS	.5000	.5000	.5000	.5000	.4722	.4278
Public Safety	.0514	.0426	.0000	.0000	.0000	.0000
<b>Total</b>	<b>\$2.5762</b>	<b>\$2.8826</b>	<b>\$3.1899</b>	<b>\$3.4056</b>	<b>\$3.1890</b>	<b>\$2.8647</b>

The fluctuation in the levy rates are a product of the formula, even if the council elects no increase under I-747 new construction and annexations increase the total assessed value for the City and also the total property taxes assessed based upon the added value. The levy rate is then calculated based upon the total property tax base.

### **Retail Sales and Use Taxes**



Retail sales and use tax receipts represent approximately 12% to 13% of the City's total income. Marysville's economic goal of an annual 8% growth in property and sales tax receipts had been achievable since its establishment in 2003. For 2008 this goal hit a roadblock, with the economic down turn in 2008, 2009 receipts declined. The 14% increase in 2011 is mostly based upon a combination of activity; the ever changing retail market, the continuing mitigation for Streamlined Sales Tax or Destination-based Sales Tax, and the inclusion of the annexation sales tax credit (ASTC). The 2012 increase of 4.6% demonstrates signs of the economy stabilizing and the slow growth in sales that reflects purchases of large items such as vehicles and furniture. The growth in sales for 2013 was mostly attributable to construction. New retail, such as Walmart and O'Brien Honda, is attributable to the 12.1% growth in 2014. The new retail and unfinished construction are the bases for the 2015 sales and use tax estimate at an increase of \$2,573,933 or 23%. Sales tax from construction needs great consideration and is not usually included in the estimate. It is for this reason that the 2016 estimate of \$14,059,309, a 3.8% or \$515,647 increase over 2015 is a conservative outlook.

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 was 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.

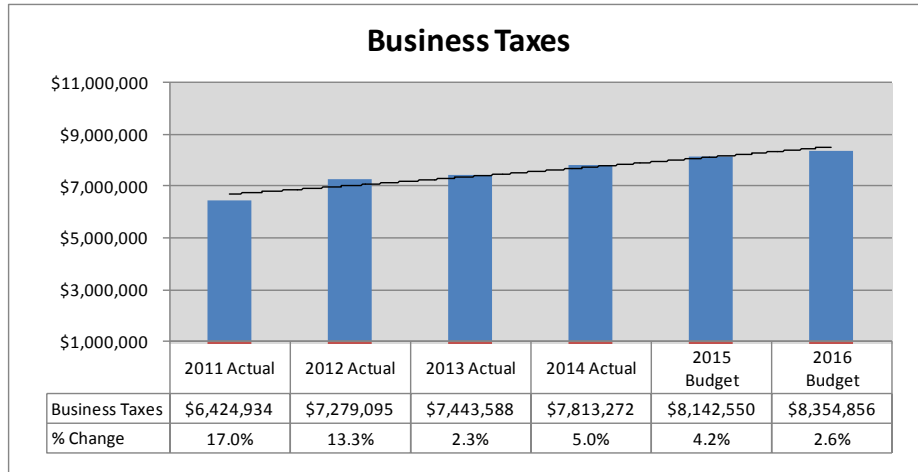
In November 2009 the City of Marysville adopted Ordinance No. 2799 setting the threshold and tax rates in accordance with RCW 82.14.415 with respect to the Central Marysville Annexation. This action allows the City to receive a portion of the State's sales tax share, 0.1% if the annexation area population 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 Central Marysville annexation when completed added 20,048 to the City's population, which resulted in the 0.2% ASTC. The major growth in the sales tax estimate from 2009 to 2011 is due to this action.

The City of Marysville's current sales tax rate is 8.8%, previously at 8.6%, the additional tax was added October 1, 2014 for the voter approved Marysville Transportation District (TBD). The following table provides a breakdown of the tax rate into individual benefactors. The bolded benefactors are those that the City of Marysville receives from sales within the city limits. The State collects the sales tax revenue and distributes it back to the local entities net of administration fees.

**Sales Tax Rate Breakdown**

State		6.300%
<b>City of Marysville</b>	<b>ASTC</b>	<b>0.200%</b>
<b>City of Marysville</b>	<b>Regular</b>	<b>0.425%</b>
Snohomish County	Regular	0.075%
<b>City of Marysville</b>	<b>Optional</b>	<b>0.425%</b>
Snohomish County	Optional	0.075%
Community Transit		0.900%
<b>City Criminal Justice</b>		<b>0.100%</b>
County Mental Health		0.100%
<b>Marysville TBD</b>	<b>Voted</b>	<b>0.200%</b>
Total		8.800%

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 an annual grant process.

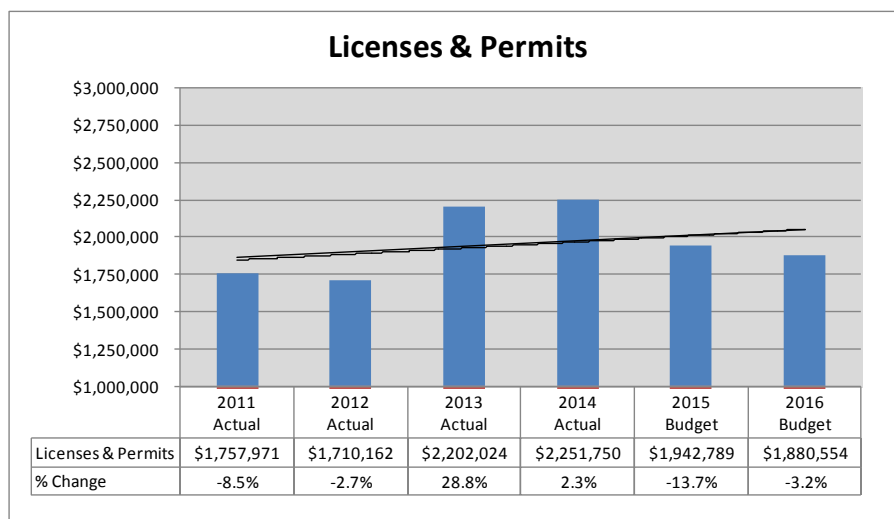
**Business Taxes**

Business taxes represent approximately 7% to 8% of the City's total revenue. This category represents utility taxes, both internal and external, real estate excise tax (REET), leasehold tax, gambling tax, and admissions tax. The majority of the category is utility tax (77.4%) and REET (22.5%).

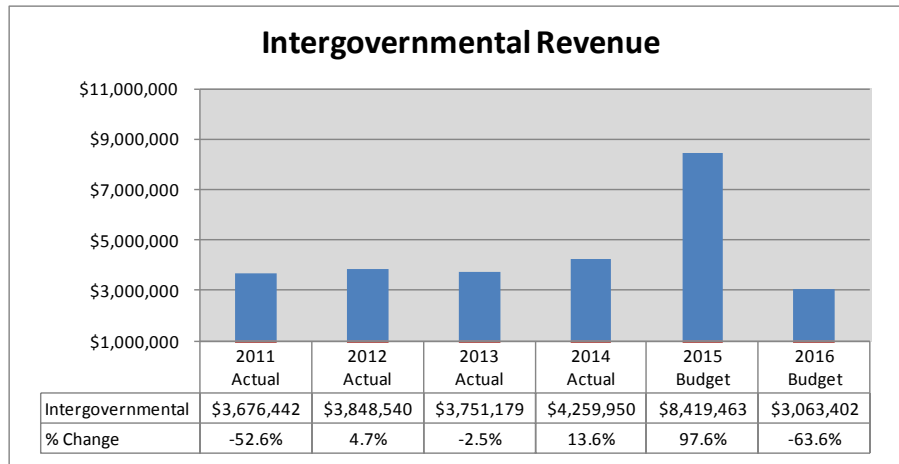
Utility tax is a 5% tax assessed on utilities (such as telephone, electric, and natural gas) for services sold within the city limits. During the formation of the 2010 budget the 5% utility tax for telephone services was increased to 6% for one year and renewed in each subsequent year. The council voted to renew the additional 1% for the 2015/2016 biennial budget. The majority of the 2011 17% increase in City receipts of business taxes is due to changes in utility rates for sewer and solid waste. An 8.5% tax is assessed upon city utilities such as water, sewer, and surface water; an increase in 2012 is attributable to the overall 13.3% increase of business taxes. Solid waste is assessed a 15% tax that went into effect in 2009, an increase from 6%. Utility tax for electric and natural gas becomes dependent on the weather – usually colder weather results in more use – which makes estimating difficult therefore the 2015 estimate of \$8,142,550, a increase of 4.2% or \$329,278 from the prior year and the 2016 estimate of \$8,354,856, an increase of 2.6% or \$212,306, is based on the average of the prior three years, attempting to smooth any fluctuations.

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. The housing market crisis has had a direct effect on REET revenue in earlier years and increased in force for 2012 and 2013. Construction and sales calmed in 2014 therefore to be conservative a three-year average was used for 2015 and 2016.

An admissions tax of \$0.01 for each \$0.20 (equivalent to 5%) became effective in 2010 which contributed to the increase in business taxes.

**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 are related to the building industry, fluctuations in the housing market become very apparent. In 2010 the city experienced an increase in building permits from previously foreclosed developments, similar to prior 2006 receipts which continued at a lesser scale in 2011. Permit activity for 2012 did not continue this trend and 2010 and 2011 were considered abnormalities as appears to be the case with 2012 receipts of 2.7%, lower than 2011. With the economy showing signs of increasing and Boeing hiring ramp-up, construction permit activity in 2013 increased greatly, resulting in the 28% increase over 2012. This activity ramped down in 2014 and estimates for 2015 and 2016 are based on current permit activity which is down; therefore the estimate for 2015 of \$1,942,789, a 13.7% decrease and for 2016 of \$1,880,554, a 3.2% decrease.

**Intergovernmental Revenue**

Intergovernmental revenue receipts represent 7% of the City's total revenue in 2015 and 3% in 2016. This revenue category consists mostly of grants, state shared revenue, and entitlements. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 68% for 2015. The fluctuations visible in the table above are a reflection of this grant activity. The 2011 decrease of 52.6% or \$4 million is mostly a result of a decrease in grant activity.

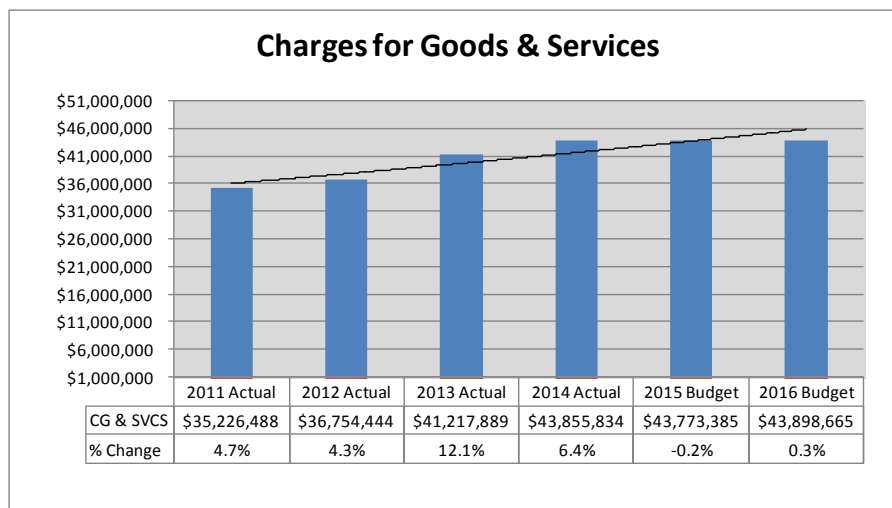
The City of Marysville regularly seeks state and federal grants to aid in funding various projects or services. Because of the unpredictability associated with grant availability year to year, the budget only includes grant funds that are known with some certainty. 2012 had a slight increase and 2013 a slight decrease due to grant activity. Grant activity rose in 2014 with new grants from inter-local sources and intergovernmental service revenues.

The 2015 estimate for intergovernmental revenue is an increase of \$5,774,058 or 97.6%. Grant activity, the majority of this source of revenue, for transportation projects. This grant activity is also the reason for the 2016 estimated decrease of 63.6% to an estimate of \$3,063,402.

State entitlement 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 per-capita rate and are approximately \$2,000,000 of the total intergovernmental revenues.

Intergovernmental service fees consist of court and jail services to neighboring cities. The estimate for 2015 and 2016 for court and jail services reflects a little change over the 2014 receipts.

**Charges for Goods and Services**

Charges for goods and services represent 37% of the City's total revenue for the 2015 budget and 41% for the 2016 budget. This revenue source is comprised of fees charged for providing services that are distinct from general services which are 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 to meet obligations. This review, along with several other reviews (an average of five year increments) for the utilities of water and solid waste have resulted in the following rate increases:

Utility Rate Increases	2011	2012	2013	2014	2015	2016
Water	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Sewer	6.5%	2.0%	2.0%	2.0%	2.0%	2.0%
Surface Water	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Solid Waste	9.0%	5.0%	0.0%	0.0%	0.0%	0.0%

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 was estimated to be neutral for the water utility. Eighty percent of the sewer increases are due to new state and federal regulations through construction, improvements and monitoring.

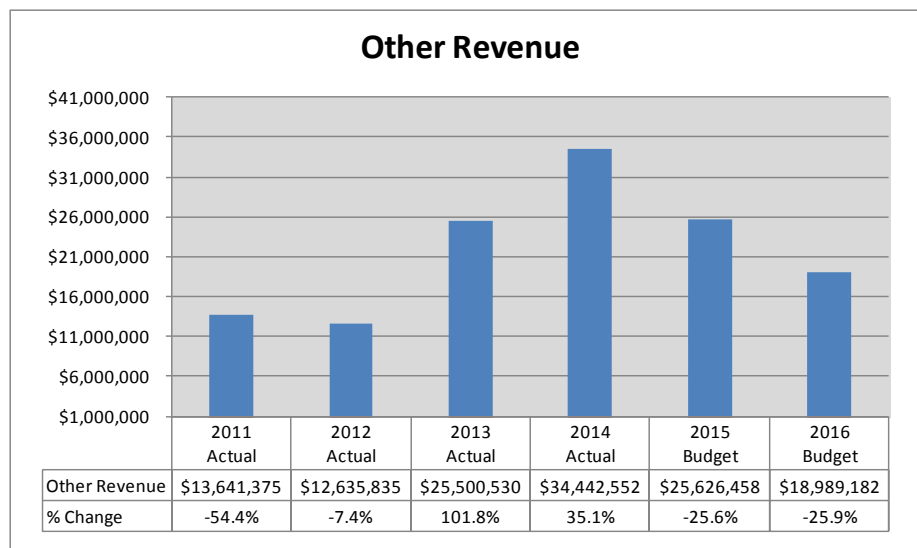
Rate studies are used to provide adequate funding for the improvements as well as initiating a moderate level of increase to keep pace with inflation, currently set at 2%, and provide the ability to cash fund projects in the future and hence reduce the project cost due to borrowing as a burden to users.

Utility rates for water, sewer, surface water, and solid waste are established by council approval. The five year history of base bi-monthly rates for a household is reflected in the table below:

<b>Household Base Rates (bi-monthly)</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Water	\$26.60	\$27.19	\$27.72	\$28.26	\$28.87	\$29.42
Sewer	75.02	76.52	78.05	79.61	81.20	82.83
Surface Water	20.40	20.80	21.22	21.64	22.07	22.52
Solid Waste	46.88	49.22	49.22	49.22	49.22	49.22
<b>Total</b>	<b>\$168.90</b>	<b>\$173.73</b>	<b>\$176.21</b>	<b>\$178.73</b>	<b>\$181.36</b>	<b>\$183.99</b>

*For comparison purposes the base water rate displayed includes 6,000 gallons of consumption*

The 2011 revenue rose 4.7% due to transportation mitigation fees, as well as some housing starts and the increases in rates, as well as a similar increase in 2012 of 4.3%. In 2013 inter-fund service charges were reclassified from intergovernmental to charges for services, which are reflected in the 12.1% increase along with a jump in utility capital improvement charges. Utility capital improvement charges were also high in 2014, a 6.4% increase, as these are one time charges that cannot always be predicted. The 2015/2016 biennial budgets reflect a very conservative estimate with a decrease of 0.2% in 2015 and an increase of 0.3% in 2016. The utility rate increases are considered in the estimation with a weight consideration for usage, weather, and new connections.

**Miscellaneous/Other Revenue**

The Other Revenue category represents 22% of total City revenues for 2015 budget year and 18% for the 2016 budget year. This category's significant revenues are classified as operating transfers, which represents transfer of funds from other Funds to use for debt service, capital expenditure, or internal service. Bond proceeds received in 2010 attributed to the 2011 decrease of 54.5% since this source of funds has a very limited occurrence. The decrease of 7.4% in 2012 was attributable to a sale of property by the Utility Fund.

For 2013 increased by 101.8% was attributed to utility and road construction. The major construction was the 156<sup>th</sup> Street Overpass, the Sunnyside Area water improvements, and the Regional Detention Pond in the north end. The 2014 increase of 35.1% is attributable to transfer of bond proceed to compete the 156<sup>th</sup> Street Overpass project, transfers for utility construction, transportation construction and vehicle & equipment replacement.

The decreases for the 2015/2016 biennial budget are due to the completion of large construction projects. In 2015 transfers are planned to provide funding for projects at a reduced level than 2014 as reflected in the decrease of 25.6%. Included in these transfers are projects for city wide transportation improvements and the Sunnyside Well Treatment project. The additional decrease in 2016 of 25.9% is in the reduction of utility improvement projects.

The Miscellaneous/Other Revenue category is comprised mostly of operating transfers. These transfers are providing funding from reserves or operations to meet construction/improvement needs and debt obligations. If operating transfers were not considered this category would only represent 3% of the financial sources of all Funds.



## 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 = \$5,483,698,785**

### 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.

<b>Statutory Debt Limit</b>		<b>\$ 82,255,482</b>
City Hall Purchase & Remodel	2.45%	2,016,700
State Ave Improvements	3.66%	3,010,000
Waterfront Park	1.21%	993,300
Golf Course Renovation	1.42%	1,170,000
Pro Shop Remodel	0.68%	560,707
Street Construction	7.30%	6,005,000
Courthouse & Other Properties	5.89%	4,845,000
800 MHZ Radio	0.50%	412,216
156th Overcrossing & BIA	10.53%	8,660,000
Debt Outstanding		33.64% 27,672,923
<b>Available Capacity</b>	<b>66.36%</b>	<b>\$ 54,582,559</b>

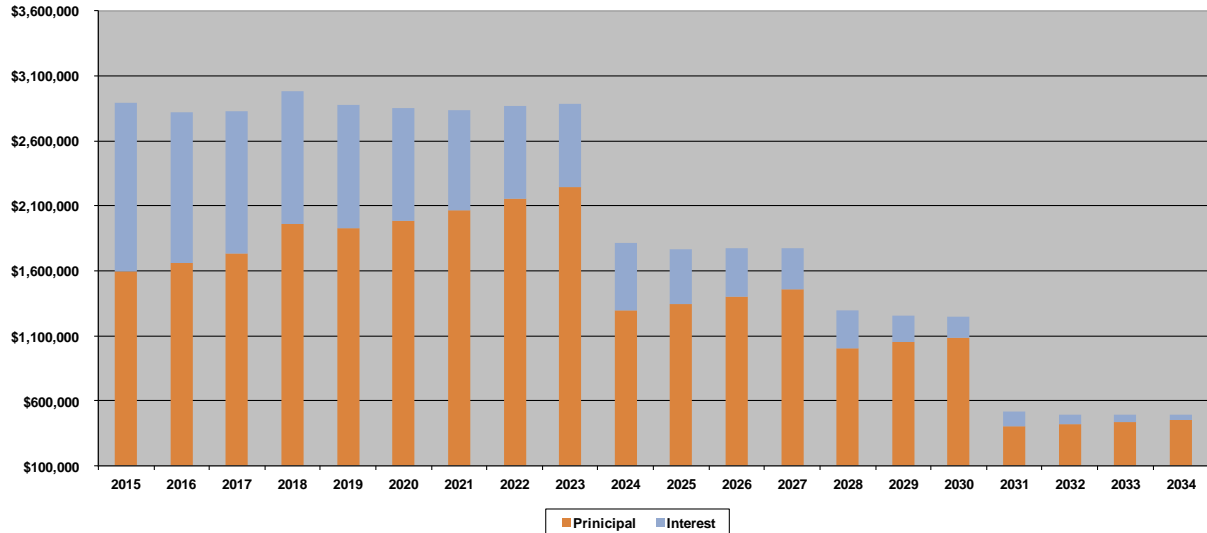
### VOTED BONDS 1.00% OF ASSESSED VALUATION

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

<b>Statutory Debt Limit</b>		<b>\$ 54,836,988</b>
<b>Available Capacity</b>	<b>100.00%</b>	<b>\$ 54,836,988</b>

### 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.



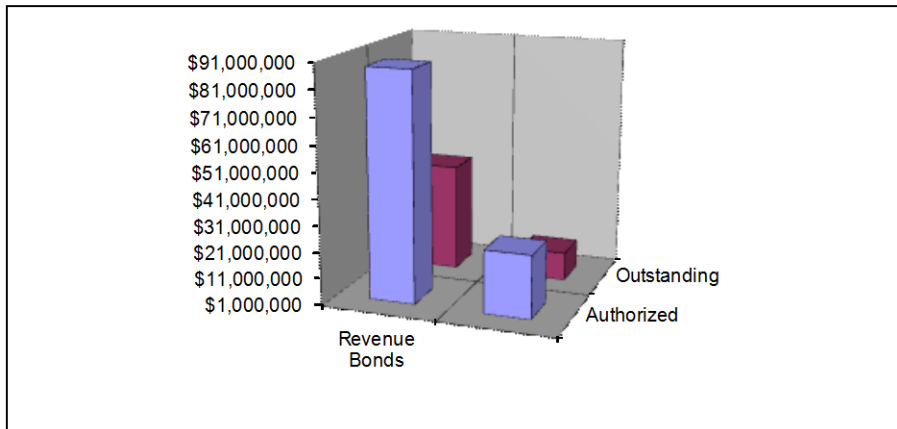
Fund	001	310	305	305	001	001	110	420	420	Total
Issue	2013	2013	2013	2007	2010	2013	1999	2007	2003	
	City Hall	Waterfront	State Ave	Street	Court House/	156th & BIA	800 Mhz	Golf Course	Golf Course	
	Refunding	Park Refunding	Imprvmnts	Construction	Properties		Radio	Refunding	Pro Shop	
**Debt Outstanding	\$ 2,016,700	\$ 993,300	\$ 3,010,000	\$ 6,005,000	\$ 4,845,000	\$ 8,660,000	\$ 412,216	\$ 1,170,000	\$ 560,707	\$ 27,672,923
2015	195,205	96,146	291,350	612,789	359,775	735,750	94,008	202,253	168,677	2,755,951
2016	196,913	96,987	293,900	613,264	356,675	733,750	93,894	204,645	168,677	2,758,705
2017	197,315	97,185	294,500	613,264	353,575	732,350	93,598	206,494	168,677	2,756,958
2018	321,466	158,334	479,800	612,664	195,475	735,350	93,120	202,800	112,451	2,911,459
2019	319,037	157,138	476,175	611,464	195,475	733,100	93,320	204,138		2,789,846
2020	319,456	157,344	476,800	609,664	255,475	734,850		204,950		2,758,539
2021	320,260	157,740	478,000	629,664	248,675	735,250		205,238		2,774,826
2022	320,595	157,905	478,500	649,664	456,200	734,850				2,797,714
2023	318,786	157,014	475,800	610,969	459,275	733,650				2,755,494
2024				609,931	376,675	731,650				1,718,256
2025				613,044	372,225	733,125				1,718,394
2026				610,094	377,550	733,950				1,721,594
2027				635,094	376,050	732,600				1,743,744
2028					474,050	734,763				1,208,813
2029					476,550	735,200				1,211,750
2030					473,050	728,000				1,201,050
2031					473,800					473,800
2032					472,600					472,600
2033					475,800					475,800
2034					473,200					473,200
Total Prin/Int	\$ 2,509,033	\$ 1,235,792	\$ 3,744,825	\$ 8,031,566	\$ 7,702,150	\$ 11,738,188	\$ 467,940	\$ 1,430,518	\$ 618,480	\$ 37,478,492

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

\*\*Principal only

**DEBT SECURED BY UTILITY REVENUES**

**Total "Revenue Debt" Authorized and  
Outstanding as of December 31, 2014**

**Schedule of Revenue Debt**

	Authorized	Issued	Retire	Outstanding
<b>Revenue Bonds</b>				
2014 Water/Sewer Refunded	39,945,000	2014	2028	39,945,000
2005 Water/Sewer	48,355,000	2005	2028	2,240,000
<b>Total</b>	<b>\$ 88,300,000</b>			<b>\$ 42,185,000</b>
<b>Public Works Trust Fund Loans</b>				
Stilliquamish Filtration System (DWRFL)	4,080,000	2004	2023	2,001,580
WWTP Pre-Construction	1,000,000	2002	2021	368,421
WWTP Construction Loan	10,000,000	2002	2022	4,235,294
WWTP Phase II Construction	10,000,000	2004	2024	5,263,158
<b>Total</b>	<b>\$ 25,080,000</b>			<b>\$ 11,868,453</b>



# PERSONNEL



**2015/2016 BUDGET  
PERSONNEL SUMMARY  
FULL TIME EQUIVALENTS EMPLOYEES**

<b>Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
GENERAL FUND - 001			
02 Municipal Court	11.0	11.0	12.0
03 Executive	5.0	5.0	5.0
04 Finance	13.0	14.0	15.0
05 Legal	4.5	7.0	7.0
06 Human Resources	3.0	3.0	3.0
07 Community Development	18.5	20.5	20.5
08 Police	87.5	89.5	89.5
10 Parks/Recreation	12.5	13.5	13.5
11 Engineering	11.0	12.0	12.0
<b>Total General Fund</b>	<b>166.0</b>	<b>175.5</b>	<b>177.5</b>
Streets	12.5	12.5	14.5
Water/Sewer Utility (a)	53.75	55.25	55.25
Solid Waste	8.0	8.0	10.0
Golf Course	4.0	4.0	4.0
Fleet Services	5.5	5.5	5.5
Facility Maintenance	2.5	2.5	2.5
Computer Services	5.75	6.75	6.75
<b>CITY TOTAL</b>	<b>258.0</b>	<b>270.0</b>	<b>276.0</b>

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2015 BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
<b>COUNCIL</b>	Council Members - 7		
<b>MUNICIPAL COURT</b>	Judge	2.00	Elected
	Court Administrator	1.00	Management
	Business Officer Supervisor	1.00	Management
	Program Specialist	6.00	Teamsters
	Probation Officer	1.00	Non-represented
	<b>MUNICIPAL COURT</b>	<b>11.00</b>	
<b>EXECUTIVE</b>	Mayor	1.00	Elected
	Chief Administrative Office	1.00	Management
	Executive Assistant	1.00	Non-represented
	Risk Management Officer	1.00	Non-represented
	Communication Information Officer	1.00	Non-represented
	<b>EXECUTIVE</b>	<b>5.00</b>	
<b>FINANCE</b>	Finance Director	1.00	Management
	Assistant Finance Director	1.00	Management
	Financial Planning/Operations Manager	2.00	Management
	Sr Accounting Technician	1.00	Teamsters
	Accounting Technician	1.00	Teamsters
	Accounting Technician (Utility)	5.00	Teamsters
	Program Clerk	1.00	Teamsters
	Deputy City Clerk	2.00	Non-represented
	<b>FINANCE</b>	<b>14.00</b>	
<b>LEGAL</b>	City Attorney	1.00	Management
	Deputy City Attorney	1.00	Non-represented
	Prosecutor	2.00	Non-represented
	Confidential Administrative Assistant	3.00	Non-represented
	<b>LEGAL</b>	<b>7.00</b>	
<b>HUMAN RESOURCES</b>	Human Resources Director	1.00	Management
	Human Resources Analyst	1.00	Non-represented
	Human Resources Specialist II	1.00	Non-represented
	<b>HUMAN RESOURCES</b>	<b>3.00</b>	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2015 BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
<b>COMMUNITY DEVELOPMENT</b>	Community Development Director	1.00	Management
	Engineering Services Manager	1.00	Management
	Development Services Tech	1.00	Non-represented
	Planning Manager	1.00	Management
	Senior Planner	1.00	Non-represented
	Associate Planner	1.00	Non-represented
	Planning Assistant	1.00	Non-represented
	Code Enforcement Officer	1.00	Non-represented
	Plans Examiner	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	3.00	Non-represented
	Electrical Inspector	2.00	Non-represented
	Program Specialist	3.50	Teamsters
<b>COMMUNITY DEVELOPMENT</b>		<b>20.50</b>	
<b>POLICE</b>	Police Chief	1.00	Management
	Commander	3.00	Management
	Lieutenant	3.00	Management
	Crime Analyst	1.00	Non-represented
	Confidential Administrative Assistant	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	Program Specialist	8.50	Teamsters
	Property/Evidence Specialist	1.00	Teamsters
	Community Service Officer	1.00	MPOA
	Sergeant (Detectives & Patrol)	8.00	MPOA
	Police Officer (Including Detectives)	46.00	MPOA
	Custody Sergeant	2.00	MPOA
	Custody Officer	13.00	MPOA
<b>POLICE</b>		<b>89.50</b>	
<b>PARKS</b>	Parks & Recreation Director	1.00	Management
	Parks & Recreation Services Manager	1.00	Management
	Parks Maintenance Manager	1.00	Management
	KBCC Manager	1.00	Management
	Recreation Coordinator	2.00	Non-represented
	Athletic Coordinator	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	P/T Parks Program Clerks (1 - PT)	0.50	Teamsters
	Maintenance Worker II	5.00	Teamsters
<b>PARKS</b>		<b>13.50</b>	



**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2015 BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
<b>ENGINEERING</b>	City Engineer	1.00	Management
	Project Managers	2.00	Management
	Project Engineer	1.00	Non-represented
	Engineering Project Aide	1.00	Non-represented
	Engineering Technician	2.00	Non-represented
	Traffic Engineer	1.00	Non-represented
	Signal Technician/Electrician	1.00	Non-represented
	Sr Traffic Control Systems Tech	1.00	Teamsters
	Traffic Control Systems Tech	1.00	Teamsters
	Maintenance Worker II - Traffic	1.00	Teamsters
	<b>ENGINEERING</b>	<b>12.00</b>	
<b>STREET</b>	Streets/Surface Water Manager	0.50	Management
	Lead Worker II	1.00	Teamsters
	Lead Worker I ( <i>formerly Heavy Equipment Operator</i> )	1.00	Teamsters
	Maintenance Worker II	8.00	Teamsters
	Maintenance Worker I	2.00	Teamsters
	<b>STREET</b>	<b>12.50</b>	
<b>UTILITIES</b>	Public Works Director	1.00	Management
	Public Works Superintendant	1.00	Management
	Operations Manager	1.00	Management
	Streets/Surface Water Manager	0.50	Management
	Financial Analyst	0.75	Non-represented
	GIS Administrator	1.00	Non-represented
	GIS Analyst	1.00	Non-represented
	Operations Engineering Technician	1.00	Non-represented
	Lead Worker II	3.00	Teamsters
	Lead Worker I ( <i>formerly Heavy Equipment Operators</i> )	2.00	Teamsters
	Maintenance Worker II	18.00	Teamsters
	Maintenance Worker I	3.00	Teamsters
	Meter Reader/Repair	1.00	Teamsters
	Water Quality Specialist	3.00	Teamsters
	Water Quality Manager	1.00	Management
	Surface Water Specialists	2.00	Non-represented
	Surface Water Inspector	1.00	Non-represented
	Permit Coordinator	0.50	Non-represented
	WWTP Lead	3.00	Teamsters
	WWTP Operator	3.00	Teamsters
	WWTP Tech II	1.00	Teamsters
	WWTP Tech I	2.00	Teamsters
	PW Administrative Services Manager	1.00	Management
	Administrative Secretary	1.00	Teamsters
	Program Clerk	2.50	Teamsters
	<b>UTILITIES</b>	<b>55.25</b>	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2015 BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
<b>SOLID WASTE</b>	Solid Waste Collector/Lead	2.00	Teamsters
	Solid Waste Collectors	6.00	Teamsters
	<b>SOLID WASTE</b>	<b>8.00</b>	
<b>GOLF</b>	Golf Pro/Manager	1.00	Management
	Lead Worker II	1.00	Teamsters
	Equipment Mechanic	1.00	Teamsters
	Maintenance Worker II	1.00	Teamsters
	<b>GOLF</b>	<b>4.00</b>	
<b>FLEET SERVICES</b>	Fleet/Facilities Manager	0.50	Management
	Lead Worker II	1.00	Teamsters
	Procurement/Dist Assistant	1.00	Teamsters
	Equipment Mechanic	3.00	Teamsters
	<b>FLEET SERVICES</b>	<b>5.50</b>	
<b>FACILITY MAINTENANCE</b>	Fleet/Facilities Manager	0.50	Management
	Facilities Maintenance Worker II	2.00	Teamsters
	<b>FACILITY MAINTENANCE</b>	<b>2.50</b>	
<b>COMPUTER SERVICES</b>	IS Manager	1.00	Management
	Network Administrator	1.00	Non-represented
	System Analyst	2.00	Non-represented
	SCADA/Telemetry Administor	1.00	Non-represented
	Computer Support Technician I	1.00	Non-represented
	Confidential Administrative Assistant	0.75	Non-represented
	<b>COMPUTER SERVICES</b>	<b>6.75</b>	
<b>TOTAL</b>		<b><u>270.00</u></b>	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2016 BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
<b>COUNCIL</b>	Council Members - 7		
<b>MUNICIPAL COURT</b>	Judge	2.00	Elected
	Court Administrator	1.00	Management
	Business Officer Supervisor	1.00	Management
	Program Specialist	7.00	Teamsters
	Probation Officer	1.00	Non-represented
	<b>MUNICIPAL COURT</b>	<b>12.00</b>	
<b>EXECUTIVE</b>	Mayor	1.00	Elected
	Chief Administrative Office	1.00	Management
	Executive Assistant	1.00	Non-represented
	Risk Management Officer	1.00	Non-represented
	Communication Information Officer	1.00	Non-represented
	<b>EXECUTIVE</b>	<b>5.00</b>	
<b>FINANCE</b>	Finance Director	1.00	Management
	Assistant Finance Director	1.00	Management
	Financial Planning/Operations Manager	2.00	Management
	Sr Accounting Technician	1.00	Teamsters
	Accounting Technician	1.00	Teamsters
	Accounting Technician (Utility)	6.00	Teamsters
	Program Clerk	1.00	Teamsters
	Deputy City Clerk	2.00	Non-represented
	<b>FINANCE</b>	<b>15.00</b>	
<b>LEGAL</b>	City Attorney	1.00	Management
	Deputy City Attorney	1.00	Non-represented
	Prosecutor	2.00	Non-represented
	Confidential Administrative Assistant	3.00	Non-represented
	<b>LEGAL</b>	<b>7.00</b>	
<b>HUMAN RESOURCES</b>	Human Resources Director	1.00	Management
	Human Resources Analyst	1.00	Non-represented
	Human Resources Specialist II	1.00	Non-represented
	<b>HUMAN RESOURCES</b>	<b>3.00</b>	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2016 BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
<b>COMMUNITY DEVELOPMENT</b>	Community Development Director	1.00	Management
	Engineering Services Manager	1.00	Management
	Development Services Tech	1.00	Non-represented
	Planning Manager	1.00	Management
	Senior Planner	1.00	Non-represented
	Associate Planner	1.00	Non-represented
	Planning Assistant	1.00	Non-represented
	Code Enforcement Officer	1.00	Non-represented
	Plans Examiner	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	3.00	Non-represented
	Electrical Inspector	2.00	Non-represented
	Program Specialist	3.50	Teamsters
<b>COMMUNITY DEVELOPMENT</b>		<b>20.50</b>	
<b>POLICE</b>	Police Chief	1.00	Management
	Commander	3.00	Management
	Lieutenant	3.00	Management
	Crime Analyst	1.00	Non-represented
	Confidential Administrative Assistant	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	Program Specialist	8.50	Teamsters
	Property/Evidence Specialist	1.00	Teamsters
	Community Service Officer	1.00	MPOA
	Sergeant (Detectives & Patrol)	8.00	MPOA
	Police Officer (Including Detectives)	46.00	MPOA
	Custody Sergeant	2.00	MPOA
	Custody Officer	13.00	MPOA
<b>POLICE</b>		<b>89.50</b>	
<b>PARKS</b>	Parks & Recreation Director	1.00	Management
	Parks & Recreation Services Manager	1.00	Management
	Parks Maintenance Manager	1.00	Management
	KBCC Manager	1.00	Management
	Recreation Coordinator	2.00	Non-represented
	Athletic Coordinator	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	P/T Parks Program Clerks (1 - PT)	0.50	Teamsters
	Maintenance Worker II	5.00	Teamsters
<b>PARKS</b>		<b>13.50</b>	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2016 BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
<b>ENGINEERING</b>	City Engineer	1.00	Management
	Project Managers	2.00	Management
	Project Engineer	1.00	Non-represented
	Engineering Project Aide	1.00	Non-represented
	Engineering Technician	2.00	Non-represented
	Traffic Engineer	1.00	Non-represented
	Signal Technician/Electrician	1.00	Non-represented
	Sr Traffic Control Systems Tech	1.00	Teamsters
	Traffic Control Systems Tech	1.00	Teamsters
	Maintenance Worker II - Traffic	1.00	Teamsters
	<b>ENGINEERING</b>	<b>12.00</b>	
<b>STREET</b>	Streets/Surface Water Manager	0.50	Management
	Lead Worker II	1.00	Teamsters
	Lead Worker I ( <i>formerly Heavy Equipment Operator</i> )	1.00	Teamsters
	Maintenance Worker II	8.00	Teamsters
	Maintenance Worker I	4.00	Teamsters
	<b>STREET</b>	<b>14.50</b>	
<b>UTILITIES</b>	Public Works Director	1.00	Management
	Public Works Superintendant	1.00	Management
	Operations Manager	1.00	Management
	Streets/Surface Water Manager	0.50	Management
	Financial Analyst	0.75	Non-represented
	GIS Administrator	1.00	Non-represented
	GIS Analyst	1.00	Non-represented
	Operations Engineering Technician	1.00	Non-represented
	Lead Worker II	3.00	Teamsters
	Lead Worker I ( <i>formerly Heavy Equipment Operators</i> )	2.00	Teamsters
	Maintenance Worker II	18.00	Teamsters
	Maintenance Worker I	3.00	Teamsters
	Meter Reader/Repair	1.00	Teamsters
	Water Quality Specialist	3.00	Teamsters
	Water Quality Manager	1.00	Management
	Surface Water Specialists	2.00	Non-represented
	Surface Water Inspector	1.00	Non-represented
	Permit Coordinator	0.50	Non-represented
	WWTP Lead	3.00	Teamsters
	WWTP Operator	3.00	Teamsters
	WWTP Tech II	1.00	Teamsters
	WWTP Tech I	2.00	Teamsters
	PW Administrative Services Manager	1.00	Management
	Administrative Secretary	1.00	Teamsters
	Program Clerk	2.50	Teamsters
	<b>UTILITIES</b>	<b>55.25</b>	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2016 BUDGET**

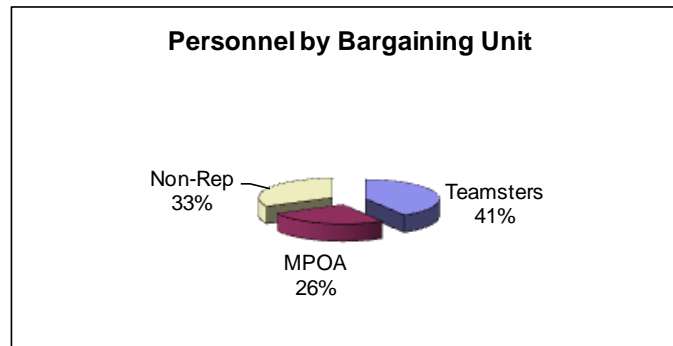
DEPARTMENT	POSITION	FTE	SCHEDULE
<b>SOLID WASTE</b>	Solid Waste Collector/Lead	2.00	Teamsters
	Solid Waste Collectors	8.00	Teamsters
	<b>SOLID WASTE</b>	<b>10.00</b>	
<b>GOLF</b>	Golf Pro/Manager	1.00	Management
	Lead Worker II	1.00	Teamsters
	Equipment Mechanic	1.00	Teamsters
	Maintenance Worker II	1.00	Teamsters
	<b>GOLF</b>	<b>4.00</b>	
<b>FLEET SERVICES</b>	Fleet/Facilities Manager	0.50	Management
	Lead Worker II	1.00	Teamsters
	Procurement/Dist Assistant	1.00	Teamsters
	Equipment Mechanic	3.00	Teamsters
	<b>FLEET SERVICES</b>	<b>5.50</b>	
<b>FACILITY MAINTENANCE</b>	Fleet/Facilities Manager	0.50	Management
	Facilities Maintenance Worker II	2.00	Teamsters
	<b>FACILITY MAINTENANCE</b>	<b>2.50</b>	
<b>COMPUTER SERVICES</b>	IS Manager	1.00	Management
	Network Administrator	1.00	Non-represented
	System Analyst	2.00	Non-represented
	SCADA/Telemetry Administor	1.00	Non-represented
	Computer Support Technician I	1.00	Non-represented
	Confidential Administrative Assistant	0.75	Non-represented
	<b>COMPUTER SERVICES</b>	<b>6.75</b>	
<b>TOTAL</b>		<b><u>276.00</u></b>	

**LABOR RELATIONS**

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

- Teamsters Local Union No. 763 represents about 33 clerical and 77 non-clerical employees. The Teamsters contract expired on December 31, 2014.
- Marysville Police Officers Association (MPOA) represents about 8 sergeants, 46 commissioned law enforcement officers and 15 custody officers/community service officer. The MPOA contract expires December 31, 2016.

The City also employs approximately 87 non-represented/managers/directors employees; and up to 60 seasonal/day laborers at different peak seasons of the year.

**Labor Agreement Expiration**

Union	2014	2016
Teamsters Local Union No. 763	X	
Marysville Police Officers Association (MPOA)		X

**2015-2016 Salary Increases:**

MPOA	2.0%
Teamsters	Contract not yet ratified
Non-Represented	2.0%
Management/Directors	2.0%

## CITY OF MARYSVILLE

## DIRECTOR PAY GRID – 2015

2% increase

PAY CODE	TITLE	MONTHLY PAY RANGE	
D-1	POLICE CHIEF & PUBLIC WORKS DIRECTOR	9,865	13,274
D-2	FINANCE DIRECTOR COMMUNITY DEVELOPMENT DIRECTOR PARKS & RECREATION DIRECTOR CITY ATTORNEY	9,348	12,783
D-3	HUMAN RESOURCES DIRECTOR	9,089	12,290

## MANAGEMENT PAY GRID – 2015

2% increase

PAY CODE	TITLE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
M1		4,951	5,223	5,511	5,814	6,135	6,472
M2	Community Center Manager, Assistant Court Administrator	5,196	5,483	5,784	6,103	6,438	6,792
M3	PW Administrative Services Manager	5,460	5,759	6,075	6,410	6,762	7,135
M4		5,731	6,047	6,379	6,730	7,101	7,492
M5	Park Maint Manager, Prosecutor	6,018	6,349	6,698	7,068	7,456	7,865
M6	Project Manager I, Parks & Recreation Services Manager	6,320	6,667	7,034	7,421	7,829	8,259
M7	Building Official, Traffic Engineer, Fleet/Facility Maintenance Manager	6,636	7,000	7,385	7,791	8,220	8,673
M8	Assistant City Engineer, IS Manager, PW Operations Manager, Court Administrator, Financial Planning Manager, Financial Operations Manager, Planning Manager - Land Use, Water Resources Manager, Streets/Solid Waste Manager	6,967	7,351	7,754	8,181	8,630	9,105
M9	Engineering Services Manager - Land Development	7,316	7,718	8,143	8,589	9,063	9,560
M10	Assistant Finance Director, City Engineer, PW Superintendent	7,681	8,104	8,549	9,019	9,516	10,039
M11	Police Lieutenant	8,065	8,508	8,976	9,471	9,991	10,541
M12	Police Commander	8,468	8,934	9,425	9,944	10,490	11,068



## CITY OF MARYSVILLE

## NON-REPRESENTED PAY GRID – 2015

2% increase

PAY CODE	TITLE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
N1		3,511	3,687	3,872	4,066	4,268	4,482	4,707
N2	Confidential Administrative Assistant	3,687	3,872	4,066	4,268	4,482	4,707	4,941
N3	Computer Support Tech I	3,872	4,066	4,268	4,482	4,707	4,941	5,189
N4	Planning Assistant	4,066	4,268	4,482	4,707	4,941	5,189	5,447
N5	Deputy City Clerk	4,268	4,482	4,707	4,941	5,189	5,447	5,720
N6	Engineering Project Aide, Probation Officer, Police/Legal Confidential Administrative Assistant	4,482	4,707	4,941	5,189	5,447	5,720	6,007
N7	Engineering Tech, Associate Planner, Development Services Tech., Code Enforcement Officer, Bldg Inspector, HR Specialist II, Executive Assistant/Analyst, Surface Water Specialist, Surface Water Inspector	4,707	4,941	5,189	5,447	5,720	6,007	6,306
N8	Athletic Coordinator, Recreation Coordinator, Electrical Inspector, Sr. Construction Inspector	4,941	5,189	5,447	5,720	6,007	6,306	6,622
N9	Financial Analyst, HR Analyst, Computer Network Administrator, GIS Analyst, Plan Exam/Senior Bldg Inspector, Crime Analyst, Information Systems Analyst	5,189	5,447	5,720	6,007	6,306	6,622	6,952
N10	Assoc Engineer III/CD, GIS Administrator, SCADA/Telemetry Administrator, Project Engineer, Community/Media Relations Officer	5,447	5,720	6,007	6,306	6,622	6,952	7,301
N11	Senior Planner, Risk/Emergency Management Officer	5,720	6,007	6,306	6,622	6,952	7,301	7,665

**CITY OF MARYSVILLE**  
**TEAMSTERS PAY GRID – 2014**

0.00%

Pay Code	Job Classification	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
2	Program Clerk	3,243	3,376	3,514	3,657	3,810	3,965	4,120
3	Procurement & Distribution Asst/Program Asst	3,462	3,603	3,755	3,908	4,068	4,233	4,399
5	Program Specialist	3,685	3,836	3,994	4,157	4,329	4,505	4,679
6	Accounting Technician	3,711	3,865	4,023	4,187	4,362	4,540	4,713
6-1	Maintenance Worker I	3,694	3,847	4,004	4,169	4,342	4,519	4,691
7	Property/Evidence Specialist	3,841	3,998	4,162	4,331	4,508	4,695	4,877
8	Meter Reader/Repair	3,869	4,026	4,193	4,367	4,544	4,731	4,914
9	Administrative Secretary	3,847	4,006	4,169	4,340	4,518	4,704	4,886
10	Senior Accounting Technician	3,985	4,148	4,319	4,494	4,676	4,871	5,060
13-1	Solid Waste Collector	3,963	4,123	4,297	4,472	4,653	4,843	5,033
14	Traffic Control Systems Tech	4,470	4,655	4,846	5,044	5,250	5,466	5,679
16-1	Facilities/Maintenance Worker II	4,301	4,476	4,658	4,853	5,049	5,258	5,461
17	WWTP Maint Technician I	4,361	4,544	4,727	4,920	5,123	5,332	5,538
18	Wtr Qual Splst/Cross Connect Cntrl Splst	4,531	4,717	4,911	5,111	5,321	5,541	5,755
20	Lead Worker I	4,596	4,788	4,983	5,186	5,400	5,621	5,840
21	Equipment Mechanic	4,576	4,760	4,955	5,160	5,371	5,589	5,806
22	WWTP Operator	4,765	4,961	5,164	5,376	5,597	5,826	6,052
23	WWTP Maint Technician II	4,787	4,983	5,186	5,399	5,621	5,850	6,078
24	Lead Worker II	4,973	5,178	5,390	5,611	5,841	6,081	6,319
25	Water Quality/WWTP Lead	5,144	5,354	5,574	5,801	6,039	6,287	6,531
26	Sr Traffic Control Systems Tech	5,250	5,466	5,689	5,923	6,165	6,420	6,666

*Teamster salary tables will be updated once contract has been ratified*

**CITY OF MARYSVILLE****MPOA - (OFFICERS & SERGEANTS)****January 1, 2015 Through December 31, 2015***2% increase*

PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
Police Officers	5,258	5,459	5,655	5,963	6,306	6,556
Police Sergeant	7,413	7,705				
Entry Police	4,732					

**MPOA - (CUSTODY & COMMUNITY SERVICE OFFICERS)****January 1, 2015 - December 31, 2015***2% increase*

PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
<i>*steps as reflected in Munis Financial System</i>							
Community Service Officer	4,181	4,352	4,530	4,716	4,909	5,111	5,309
Custody Sergeant	5,806	5,979					
Custody Officer	4,286	4,469	4,625	4,788	4,975	5,184	5,338

# SUPPLEMENTAL



**POPULATION**

<b>Year</b>	<b>City of Marysville</b>	<b>Snohomish County</b>
2014	62,600	741,000
2013	62,100	730,500
2012	61,360	722,900
2011	60,660	717,000
2010	60,020	713,335
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

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

Source: Washington State Office of Financial Management

April 1st population estimates

**ASSESSED PROPERTY VALUE**

<b>Year</b>	<b>City of Marysville</b>	<b>Snohomish County</b>
2014	5,483,698,785	88,260,207,637
2013	4,476,525,057	72,621,622,520
2012	4,769,475,472	76,647,037,592
2011*	5,357,774,475	85,710,607,564
2010	4,437,265,961	94,125,212,678
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

Source: Snohomish County Assessor's Office

\* 2011 is the first year that the Central Marysville Annexation is computed in total Assessed Value

**2014 LARGEST PRIVATE EMPLOYERS - SNOHOMISH COUNTY**

<b>Private Employers</b>	<b>Product Service</b>	<b>Employees <sup>(1)</sup></b>
Boeing	Aircraft manufacturing	40,000
Providence Regional Medical Center	Medical services	3,500
Tulalip Tribes Enterprises	Real estate, Retail, Gaming	3,500
Everett Clinic	Health care	2,500
Premiera Blue Cross	Health Insurer	2,400
Philips Medical Systems	Ultrasound technology	2,000
Swedish Edmonds Hospital	Health care	1,700
Fluke Corp. (Danaher)	Electronic test & measurement	1,200
Aviation Technical Services	Aircraft repair/maintenance/parts	1,000
CEMEX	Sand/gravel mining operations	1,000
Esterline Control Systems	Aerospace electronics	935
Crane Aerospace	Aerospace electronics	900
Zodiac	Aerospace supplier	620
Intermec Technologies	Wireless Data Collection	400
Sonosite	Medical Devices	400
Panasonic Avionics	Aircraft Equipment	400

<sup>(1)</sup> Full Time Equivalent

Source: *Economic Alliance Snohomish County as of April 2014*

**2014 LARGEST PUBLIC EMPLOYERS - SNOHOMISH COUNTY**

Public Employers	Employees <sup>(1)</sup>
Naval Station Everett	U.S. Navy Base 6,350
Washington State (includes colleges)	State Government 5,400
Snohomish County Government	County Government 2,700
Edmonds School District	School District 1,865
Everett School District	School District 2,025
Mukilteo School District	School District 1,600
City of Everett	City Government 1,136
Marysville School District	School District 1,200
Monroe Correctional Complex	State Department of Corrections 1,000
Snohomish PUD (electric utility)	Electric Utility 976
Community Transit	Public Transit 650
Edmonds Community College	Higher Education 615
Everett Community College	Higher Education 600
Cascade Valley Hospital	Medical 430

<sup>(1)</sup> Full Time Equivalent

Source: *Economic Alliance Snohomish County as of April 2014*

## MAJOR EMPLOYERS WITHIN THE CITY OF MARYSVILLE

Employers	Product Service	Employees <sup>(1)</sup>
Marysville School District <sup>(2)</sup>	Education	1,200
Zodiac	Aerospace supplier; composites	679
City of Marysville	City Government	257
Fred Meyer	Retail - Variety	215
Marysville Care Center	Health Care Center	160
Target	Retail - Variety	160
Winco Foods	Grocery/Pharmacy	141
Gale Contractor Services	Contractor's Services and Produc	130
Wal-Mart	Retail - Variety	126
Costco	Retail-Warehouse Club	126
The Everett Clinic	Health Care	120
Kmart	Retail - Variety	115
Madeline Villa Health Care	Health Care Center	85
Albertson's	Grocery/Pharmacy	80
Red Robin	Restaurant	70
Grace Academy	Education	50
Parr Lumber	Building Material Supplier	21

<sup>(1)</sup> Full Time Equivalent

<sup>(2)</sup> Includes all certified and classified employees

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

## Resident Civilian Labor Force and Employment Data

	Average Annual									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<b>Snohomish County</b>										
Civilian Labor Force	390,210	386,900	383,130	382,550	379,880	382,090	380,710	373,100	356,500	344,800
Employment	367,430	363,650	357,530	356,233	341,770	342,860	353,580	357,590	340,500	327,100
Unemployment	22,780	23,250	25,650	30,650	38,110	39,220	27,170	15,520	16,000	17,700
<b>Seattle-Bellevue-Everett</b>										
<b>PMSA</b>										
<b>(King, Snohomish)</b>										
Civilian Labor Force	1,529,820	1,512,150	1,489,170	1,492,080	1,482,360	1,497,000	1,478,100	1,461,880	1,408,600	1,362,100
Employment	1,447,380	1,427,830	1,396,420	1,383,080	1,348,090	1,372,800	1,388,410	1,407,030	1,348,800	1,295,400
Unemployment	82,440	84,320	92,750	109,000	134,270	124,300	89,700	54,860	59,800	66,700
<b>Unemployment as a Percent of Labor Force</b>										
Snohomish County	5.80%	6.00%	6.70%	8.20%	10.00%	10.10%	7.10%	4.20%	4.50%	5.10%
Seattle-Bellevue-Everett PMSA	5.40%	5.60%	6.20%	7.50%	9.10%	8.30%	6.10%	3.80%	4.20%	4.90%
Washington State	7.00%	6.40%	7.60%	8.60%	9.20%	8.80%	7.10%	4.80%	4.90%	5.50%
United States	6.70%	7.30%	7.80%	8.50%	9.80%	9.80%	7.20%	4.60%	5.10%	5.10%

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



# GLOSSARY



## BUDGET GLOSSARY

**Accountability (Accountable):** The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry to justify the raising of public resources and the purposes for which they are used.

**Accounting Period:** A period at the end of which and for which financial statements are prepared.

**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:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

**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.



