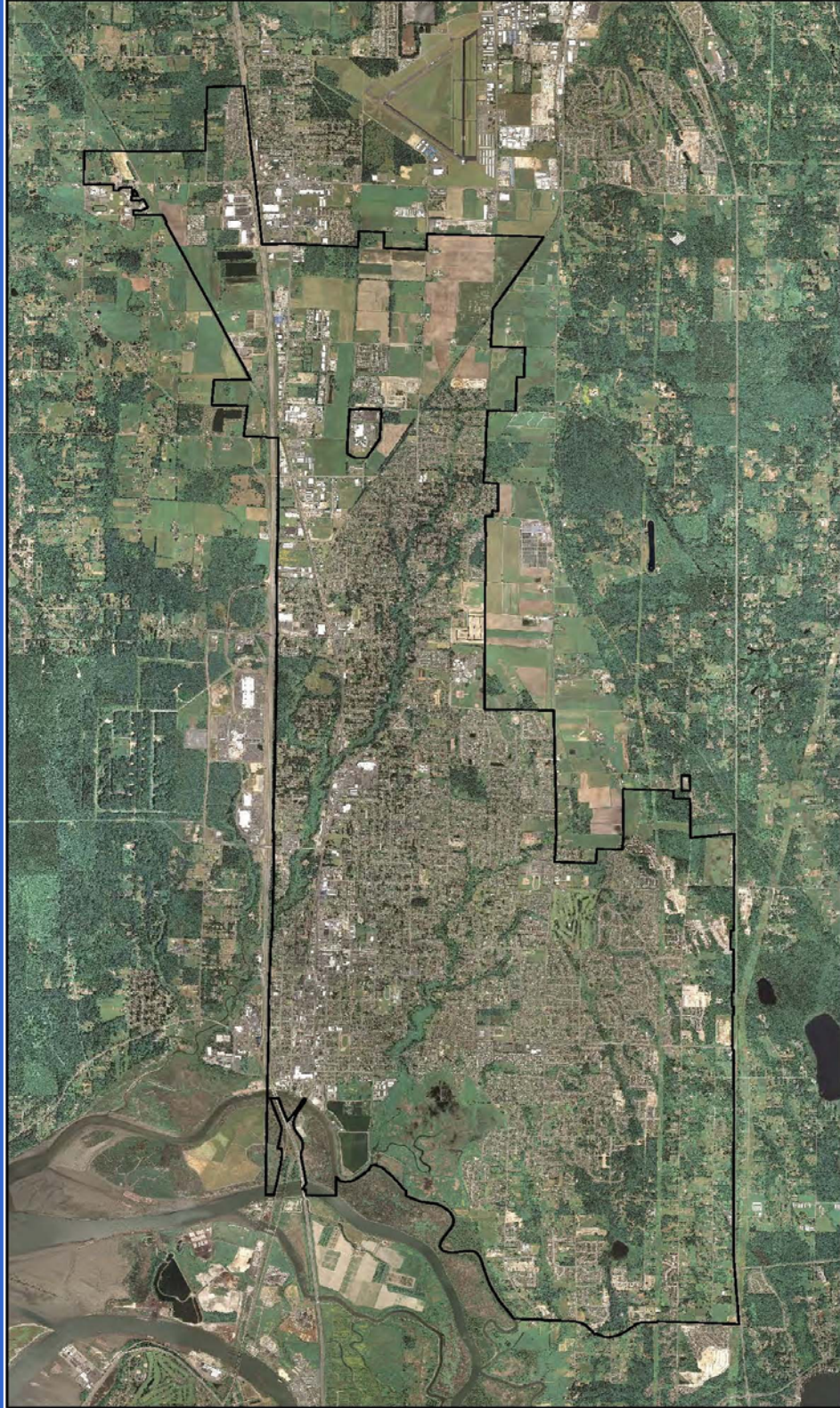


# 2011 BUDGET



City of Marysville

Prepared by:

Sandy Langdon  
Finance Director

Denise Gritton  
Financial Planning Manager

John Nield  
Financial Analyst

Allena Olson  
Public Works Financial Analyst

Assisted with the Preparation:

April O'Brien  
Deputy City Clerk

Amy Hess  
Deputy City Clerk



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

1049 State Avenue  
Marysville, Washington 98270  
Phone (360) 363-8000  
Fax (360) 651-5033  
marysvillewa.gov

**Mayor's 2011 Budget Message**

Date: November 1, 2010

To: Citizens of Marysville and City Councilmembers

From: Honorable Mayor Jon Nehring

Today I respectfully submit to you the 2011 Budget for the City of Marysville, my first budget as your Mayor.

Our nation and region continue to struggle under the financial pressures of an economy that is forecasted to see tepid growth at best and, while Marysville has fared better than many jurisdictions, the trickle-down impact the under-performing economy is having on our government services is very evident, both now and for the foreseeable future.

We need to be mindful that the job market and economy is flat for the moment, but we don't need to dwell on it. I view our present economic circumstances as a fiscal wakeup call to action, and an opportunity to rethink how we can deliver the full range of core public services to our Citizens more efficiently, using the innovative-minded employees and limited resources that we have on hand.

This budget is based on the premise that while we face challenging times ahead and recovery may not arrive as quickly as we hope, we must continue to move forward with an approach that is customer-focused and reflects the vision and priorities of our community. Moreover, this spending plan was crafted with the priority to look beyond 2011 and create financial stability for the long term through reducing expenditures, replenishing depleted reserves, and paying off our debt more aggressively in the future.

In order to balance this budget, we took the same approach that cash-strapped families everywhere are doing in their own homes today: be honest about what we can afford, focus funding on just our core priorities, and save for tomorrow's needs.

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 under the most optimal terms feasible, and providing our Citizens with the highest quality of life possible.

The 2011 Budget is \$119 million, with a General Fund budget of \$34.9 million, which is used for police and courts, contracted fire and emergency services, parks and recreation, planning and engineering, street repair and other basics required to run a city. The General Fund total represents a 4% increase above 2010 revised spending levels.

This spending plan reflects a disciplined operating philosophy and responsible maintenance of our current

and growing infrastructure. It applies not only to the General Fund budget, but to our enterprise funds supported primarily through user charges, such as water, sewer and solid waste utilities, and Cedarcrest Golf Course. Enterprise funds such as these should be solvent. We are restructuring a long-term obligation bond at a lower interest rate to generate cost savings and better manage debt for the golf course. The golf course restaurant was not economically supporting itself, and was closed as a result on Oct. 31. The City is reviewing alternative food service options for the building.

The 2011 budget anticipates no new hires. Individual departments are holding open several positions that would require Council action in order to be filled, including the Community Development Director post which will continue to be covered by the Chief Administrative Officer, and vacant positions within the Police, Executive, Finance departments and the Municipal Court.

City leaders learned in June that mid-year revenue projections showed a 2010 expense budget that was \$2.5 million in the red, and an estimated \$3 million shortfall anticipated for 2011. In order to resolve the budget gap and achieve a balanced budget for both, City departments enacted several cost-reduction measures that included operational cuts, restrictions on spending, and layoffs of 15 employees late in October. Layoffs and vacancies mean that City government will begin 2011 with 249 full-time employees, 28 fewer employees than budgeted in 2010. Staff reductions will save \$1.8 million in the budget.

At the start of 2010, Marysville had an employee-to-citizen ratio of 5.6 employees per 1,000 citizens (excluding fire personnel), attesting to the fact that Marysville government has historically run lean on staffing levels, and will continue to do so. Comparatively, it is not uncommon for like-sized cities in Washington State to maintain a level of 8-14 employees per 1,000 citizens.

Under this budget, reserves would equal about 6.5 percent of the General Fund at a level to protect against fiscal uncertainty.

Many fiscal challenges factored into this budget, in addition to cost-saving measures that would help ease the burden and continue to fund provision of basic City services at adequate levels:

- Mandated cost-of-living adjustments of 2.5% and 3% for represented employees in the Teamsters Union and Marysville Police Officers Association collective bargaining units.
- 31% rise in Fire/Sno-Pac Annexation Increase.
- Approved 2% annual rate adjustments for water, sewer and surface water services in 2011, and a one-time 4.6% additional increase on sewer.
- Employee premium health benefit rates are expected to show an 11% increase.
- Management and non-represented employees will forgo cost-of-living increases in 2011.
- Police overtime will be significantly reduced through a redeployment plan, which will shift some traffic work to other specialized units as a means to maintain officer coverage on the streets and patrol throughout the City and annexed areas; an overlap shift is also being added to provide maximum coverage at high call load times.
- Police will expand on Electronic Home Monitoring service as a cost-effective alternative sentencing option.
- Public defense costs increased sharply in 2010 under a newly issued contract, as did prosecution costs after the transition to internal Prosecutor Services from contractor services, moves sought by Police and the Municipal Court to provide a higher level of service.
- Court staffing levels were increased over the past two years based on population increases from annexed areas in unincorporated Lake Stevens and Marysville, but filings have not increased as much as anticipated.
- The City added a second full-time judge in 2010 to hear cases for Marysville and cities that contract with the court, Arlington and Lake Stevens, providing the benefit of reduced docket times.
- Cuts were minor in the Streets Division due to the expanded coverage area that includes maintenance of roads and rights-of-way in the Central Marysville Annexation area.
- Parks and Recreation staff reductions will impact facility and grounds maintenance of City parks. All programs are being reviewed that will result in some revisions to existing services and program offerings; all class and space utilization at community buildings is under review and overall cost recovery goals are being carried out through the recreation program.
- The Marysville Parks and Recreation Activities Guide/Marysville Messenger city newsletter will be printed on less-expensive paper stock, reducing the annual cost by more than 50% in 2011.

- Reduced professional services for lobbying.
- Continuation of cost controls as in prior years for training, travel and janitorial services.
- The City is seeking to acquire slightly used vehicles and equipment rather than brand new, in order to extend the life of the City fleet and to meet our near-term operational needs.

Despite difficult times ahead that will test our resolve, we must stay focused on the key community priorities and capital improvements that will serve our growing community when the economy rebounds – namely, economic development, public safety, and our transportation infrastructure.

The City Council and I are steadfastly committed to economic development as the practical solution for growing our economy, which will develop a strong, diverse tax base, increase revenues at existing levels of taxation, and broaden our local job market. Marysville is well-positioned to create a vibrant center attractive for business, employment and tourism. The slow-moving economy must not deter us from the groundwork we are already laying to meet those needs.

One of my economic development priorities as Mayor is to create a regional manufacturing, light industry job center for Marysville in the Smokey Point area. This area possesses the largest developable concentration of commercial and light industrial-zoned property along I-5 from the U.S.-Canadian border south to Lacey. The area is master planned with the potential to generate as many as 10,000 jobs in high-tech, other light industry and manufacturing. These are jobs that can support families, and reduce travel times for people who commute outside the area so that they have more time to spend with their families. Downtown and waterfront redevelopment also remain the focus of our long-term intentions to create a more park-like, pedestrian-friendly environment downtown, blending high-rise housing with a mix of new retail and office space. We are working diligently to attract public and private sector investment to make these plans a reality.

Public safety is a high priority, and a core function of government. Our Police are second to none, using integrated, innovative policing approaches that respond to community needs, while building partnerships with the public to prevent crime and solve problems together for a safer community. Budget reductions will not impact the key pro-active policing programs including the School Resource Officers (SRO) program under partnership with the Marysville School District; crime analysis; the Marysville Volunteers Program (MVP) crime prevention unit; K-9 program; Graffiti Task Force; and NITE Team, a swift-action team within the Police Department that is serving warrants, arresting suspects, taking guns and drugs off our streets, and making our neighborhoods safer. A redeployment plan in 2010 will shift traffic patrol work to other specialized units as a means to maintain officer coverage, and add an overlap shift to provide maximum coverage of the entire city limits at high call load times.

Our transportation infrastructure faces funding challenges in the current economic climate, but we are moving ahead on key projects to ease congestion and improve driver and pedestrian safety. In all, \$14 million of the City's \$119 million budget is capital outlay for arterial street construction, which would derive funding from federal and state grants, transportation mitigation fees, Real Estate Excise Taxes and other combined sources.

Road projects include Ingraham Boulevard/88th Street NE project that opened in October 2010; 51st Avenue between 84th and 88th Street to create more continuous north-south route for 51<sup>st</sup> and to reduce peak-hour traffic congestion at 88<sup>th</sup> and State; the Lakewood Triangle Access/156th Street I-5 overcrossing in Marysville's north end to connect Smokey Point Boulevard with Twin Lakes Boulevard and the growing Lakewood area; and the SR 9/SR 92 break in access project in the Sunnyside-Whiskey Ridge area, which would create a new 40<sup>th</sup> Street NE corridor between Sunnyside Boulevard and the SR 9/SR 92 intersection.

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

This budget builds on our priorities and community values.

Developing a budget is a shared effort that involves dozens of people throughout the City organization. I commend the Councilmembers, department directors and staff for the hours of hard work, meaningful

contributions and commitment they have invested during this year's challenging budget process. I encourage you to join me in thanking them for crafting a budget that establishes reasonable priorities for meeting the increasing demands on our resources.

Tough choices lie ahead, but I can assure you that we will do whatever needs to be done to continue providing quality services to our residents, even if it requires some sacrifice.

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

Respectfully,

A handwritten signature in black ink, appearing to read "Jon Nehring". The signature is fluid and cursive, with a large loop at the end of the last name.

Jon Nehring



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## CITY OFFICIALS

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### ELECTED OFFICIALS

Jon Nehring	Mayor	12/31/11
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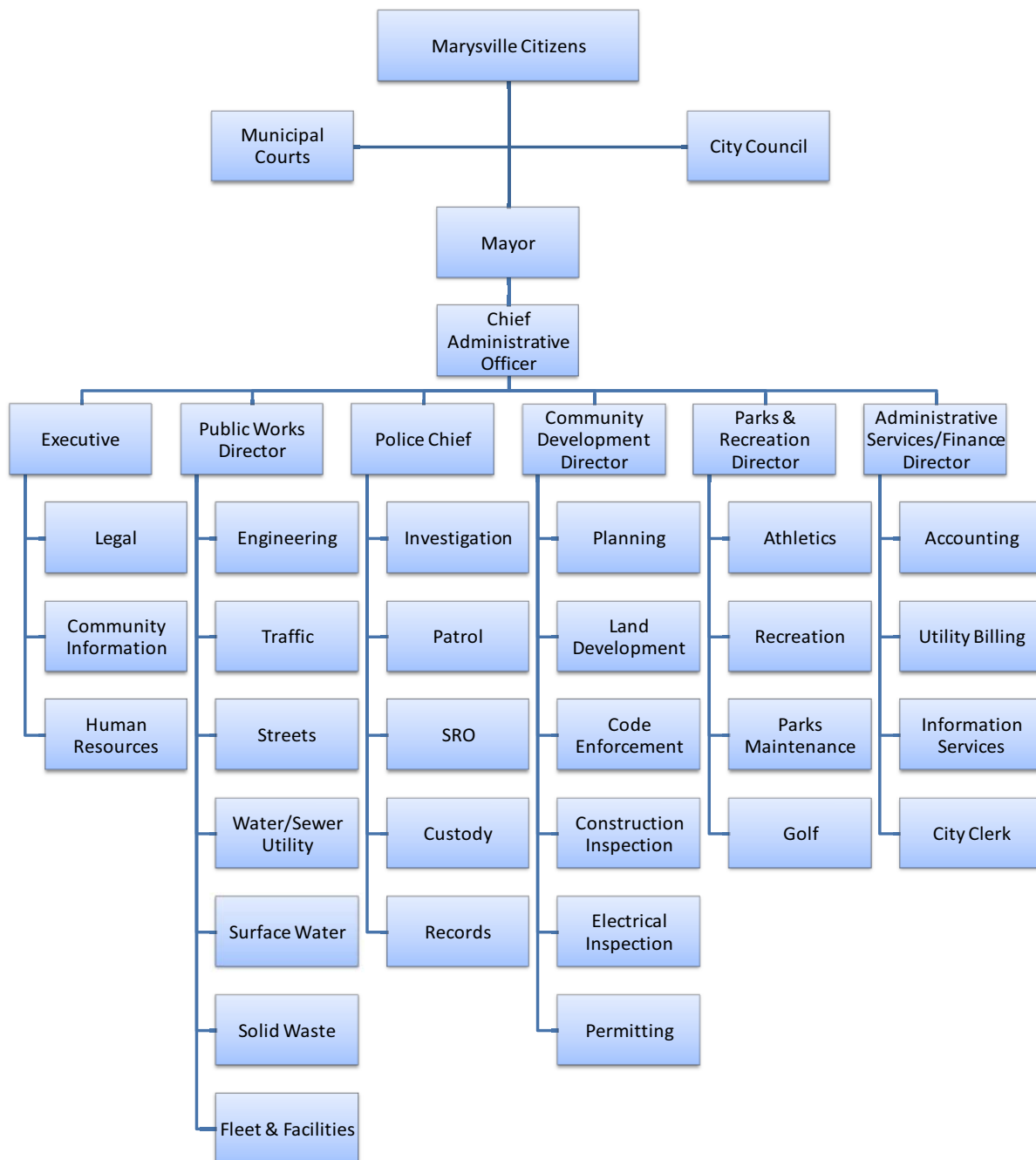
### CITY COUNCIL

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

### ADMINISTRATIVE STAFF

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

# CITY OF MARYSVILLE ORGANIZATIONAL CHART



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

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

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

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## MISSION STATEMENT

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

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

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

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## BUDGETS & BUDGETARY ACCOUNTING

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The budget document sets forth the City's financial plan for the [2011](#) 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 [2011](#) 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 budget is adopted by ordinance in accordance with the requirements and time limitations as mandated in state law Revised Code of Washington (RCW 35A.33). The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The calendar for the City of Marysville 2011 Budget was as follows:

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

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## FINANCIAL STRUCTURE

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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.



### Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the City. The **Street Fund 101** provides for road maintenance and its revenues are shared sales tax with the General Fund and shared gas tax from the State of Washington. The **Arterial Street Fund 102** provides for arterial street improvements which are funded from state shared gas tax. Due to a lack of funds, the City did not budget any activity in the Arterial Street fund. The **Drug Enforcement Fund 103** accounts for money and assets seized in illegal drug trafficking. These resources are to be spent on enhancing drug enforcement. The **Tribal Gaming Fund 104** accounts for funds provided by the Tulalip Tribes to the City for the impacts of gambling activities on local law enforcement. The **Hotel/Motel Tax Fund 105** accounts for tourism promotion funds collected by the Hotel/Motel tax. The **Marysville Technology Infrastructure Fund 108** was established in 2004 to account for the fees collected in association with the cable franchise agreement. The **Ken Baxter Community Center Appreciation Fund 106** accounts for private donations to support the Baxter Center. The **REET Funds 110 and 111** are reserved for the receipt and transfer of real estate excise taxes to the appropriate capital project funds.

### Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on certain general long-term debt. The **2011** debt service funds include the **1996 Refunded ULTGO Fund 202** for the public safety building, the **2010 Library Refunded LTGO Fund 204** which pays debt on the Library building, **LTGO Bonds and PWTF 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 projections. The **LID Guaranty Fund 299** carries reserves funded by assessments and would be used only in the case of a LID assessment default. **The City does not budget for this fund.**

### Capital Projects Funds

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

### PROPRIETARY FUND TYPES:

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

### Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges (or where the governing body has decided that periodic determination of net income is needed). **Fund 401 Water/Sewer/Surface Water Operations** accounts for billed water, sewer services and surface water. Its revenues pay for maintenance and operation of the water and sewer system. **Fund 402** accounts for major water/sewer system capital improvements and capital improvements for surface water drainage. The revenue for this fund comes from water and sewer capital improvement charges. The **Solid Waste Fund 410** provides solid waste collection services and is funded by user fees. **Fund 420, Cedarcrest Golf Course** provides golf recreation and is funded by user fees. **Fund 408 - 1977 Drought Relief** and **Fund 450 Water/Sewer Debt Service** accounts for water/sewer debt service. Both funds are funded through transfers from Fund 401.

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**Internal Service Funds**

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

**FIDUCIARY FUND TYPES:**

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

**Expendable Trust Funds**

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

**Non-expendable Trust Funds**

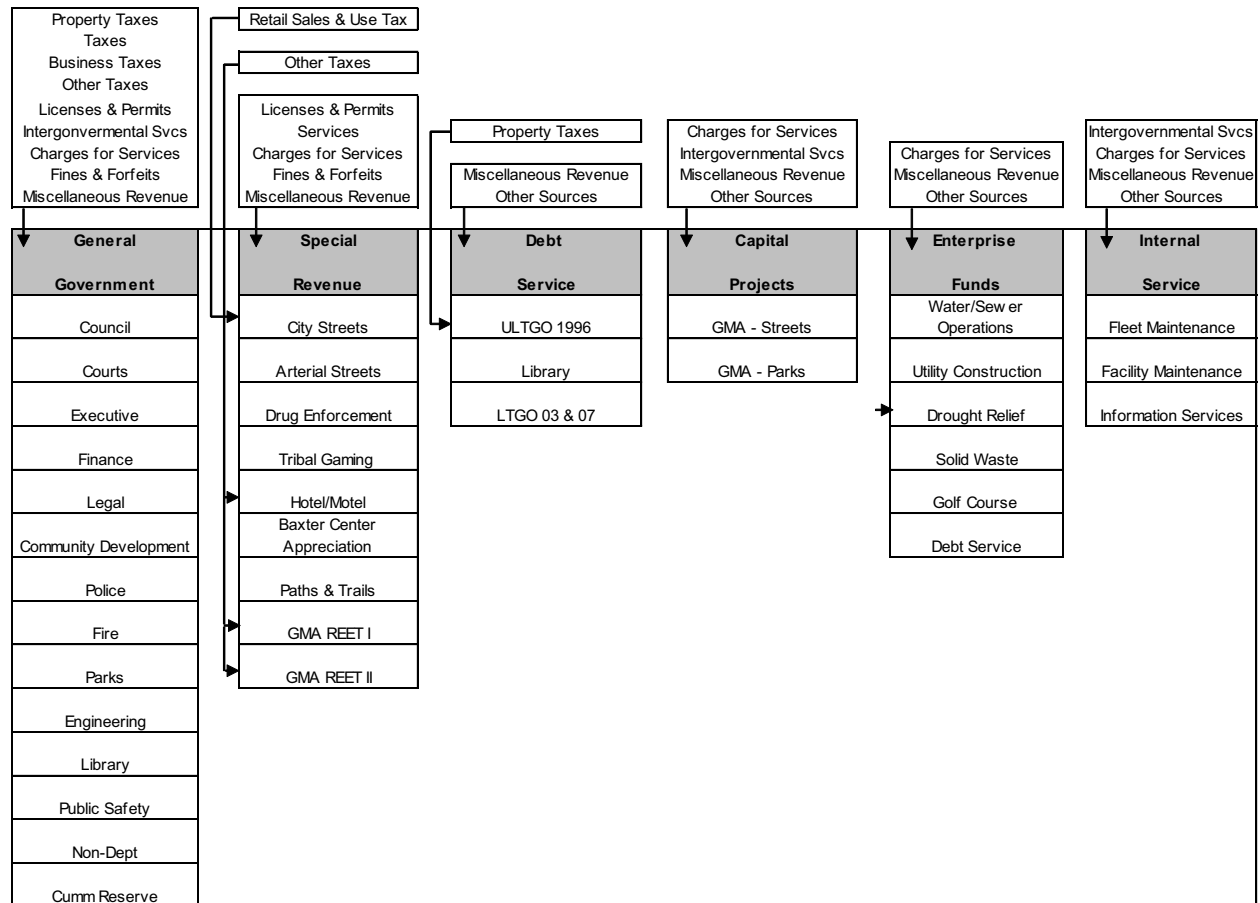
These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city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

**Agency Funds**

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

## 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	Chief Administrative Officer
001.07	Community Development	Community Development Director
001.08	Police	Police Chief
001.09	Fire	Finance Director
001.10	Parks	Parks Director
001.11	Engineering	Public Works Director
001.12	Library Facility	Public Works Director
001.13	Public Safety Building	Police Chief
001.99	Non-Departmental	Finance Director
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
110	GMA REET I	Finance Director
111	GMA REET II	Finance Director
202-206	Debt Service	Finance Director
305	GMA-Streets	Public Works Director
310	GMA-Parks	Parks Director
401	Water/Sewer Operations	Public Works Director
402	Utility Construction	Public Works Director
408	Drought Bond Debt Service	Finance Director
410	Solid Waste	Public Works Director
420	Golf Course Operations	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 2011 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

To allow for the transition to the General Fund Balance Reserve of ten percent (10%) level. As a result of the economic downturn the City adopted a 6.5% General Fund Balance Reserve for the 2011 budget.

### **Balancing the Operating Budget**

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

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

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



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

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

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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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## **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.

### **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 costed out to allow for recovery of expenses. The estimated direct costs of service will be budgeted and charged to the fund performing the service. Interfund service fees charged to recover these direct costs will be recognized as revenue to the providing fund.

### **Operating/Capital Expenditure Accountability**

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

### **Capital Improvements**

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

The following is a list of capital improvement that has been authorized in 2011 budget.

## CAPITAL IMPROVEMENT BY FUND

2011 Capital Improvement Program	Special Revenue	Construction Funds	Enterprise Funds	Internal Service	Total
<b><u>Street Construction</u></b>					
Ingraham Blvd 68th Ave to 74th Dr	-	40,000	-	-	40,000
Lakewood Triangle Access	-	8,000,000	-	-	8,000,000
53rd/SR 528 Signalization	-	15,000	-	-	15,000
88th Street Improvements	-	2,000,000	-	-	2,000,000
SR9/SR92 - Break in Access	-	4,000,000	-	-	4,000,000
<b>Total Street Construction</b>	-	<b>14,055,000</b>	-	-	<b>14,055,000</b>
<b><u>Parks Construction</u></b>					
Bayview Trail	-	47,500	-	-	47,500
<b>Total Parks Construction</b>	-	<b>47,500</b>	-	-	<b>47,500</b>
<b><u>Waterworks Utility</u></b>					
Large Format Network Printer	-	-	20,000	-	20,000
Dot 6 Strobe Safety Light Assembly	-	-	12,500	-	12,500
Water Capital Projects	-	-	5,365,000	-	5,365,000
Sewer Capital Projects	-	-	2,130,000	-	2,130,000
Surface Water Capital Projects	-	-	2,535,000	-	2,535,000
<b>Total Waterworks Utility Funds</b>	-	-	<b>10,062,500</b>	-	<b>10,062,500</b>
<b><u>Solid Waste</u></b>					
Truck Storage Building	-	-	-	21,000	21,000
<b>Total Solid Waste</b>	-	-	-	<b>21,000</b>	<b>21,000</b>
<b><u>Fleet</u></b>					
Truck Mounted Electronic Message Board	-	-	-	14,980	14,980
Lift Gate and Air Bag Installation	-	-	-	4,000	4,000
185 CFM Air Compressor	-	-	-	15,000	15,000
Police Vehicles	-	-	-	52,500	52,500
<b>Total Fleet</b>	-	-	-	<b>86,480</b>	<b>86,480</b>
<b>Total CIP by Fund</b>	-	<b>14,102,500</b>	<b>10,062,500</b>	<b>107,480</b>	<b>24,272,480</b>

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

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# BUDGET SUMMARY



# REVENUE BY FUND 2011 FINAL BUDGET

DEPARTMENT	BEGINNING FUND BALANCE	GENERAL PROPERTY TAXES	OTHER TAXES	LICENSE & PERMITS	INTERGOV'T REVENUE	SERVICES	MISC REV INCLUDING FINES	TRANSFERS	TOTALS BY FUND
001 General Fund	1,055,359	14,994,382	12,457,343	1,222,892	1,871,703	4,606,086	645,241	90,000	36,943,006
101 City Street	510,756	1,000,000	65,000	-	900,000	-	13,000	510,000	2,998,756
102 Arterial Street	5,065	-	-	-	-	-	25	-	5,090
103 Drug Enforcement	52,702	-	-	-	-	-	2,500	-	55,202
104 Tribal Gaming Fund	211,161	-	-	-	-	-	2,500	-	213,661
105 Hotel/Motel Tax Fund	59,101	-	50,000	-	-	-	850	-	109,951
106 Baxter Center Apprec.	19,971	-	-	-	-	-	3,350	-	23,321
108 I/NET	27,059	-	120,000	-	-	-	700	-	147,759
110 GMA-REET I	38,924	-	390,000	-	-	-	1,500	-	430,424
111 GMA-REET II	35,387	-	390,000	-	-	-	1,500	-	426,887
202 ULTGO Bond Fd 87	73,315	226,073	-	-	-	-	500	-	299,888
204 Library LTGO 93	3,163	-	-	-	-	-	500	354,500	358,163
206 LTGO 2003	17,548	-	-	-	-	-	1,500	1,370,036	1,389,084
305 Street Capital Imprvmnts	99,317	-	-	-	2,000,000	400,000	11,845,131	735,000	15,079,448
310 Parks Capital Imprvmnts	21,164	-	-	-	-	150,000	7,200	-	178,364
401 Water/Sewer Operating	6,920,737	-	-	-	198,000	18,888,000	382,702	75,729	26,465,168
402 Utility Construction	1,419,717	-	-	-	-	1,055,000	16,356	8,000,000	10,491,073
408 Drought Relief Bond 1977	26,197	-	-	-	-	-	300	27,000	53,497
410 Garbage & Refuse	1,683,974	-	-	-	-	4,510,000	25,800	-	6,219,774
420 Golf Course Operating	-	-	-	-	-	870,000	422,258	-	1,292,258
450 Utility Debt Service Fund	8,895,827	-	-	-	-	-	155,000	5,215,492	14,266,319
501 Fleet Services	219,852	-	-	-	-	30,000	751,137	33,980	1,034,969
502 Facilities Maintenance	30,643	-	-	-	-	221,280	200	-	252,123
503 Information Services	197,370	-	-	-	7,821	678,335	1,500	-	885,026
<b>TOTAL ALL FUNDS</b>	<b>21,624,309</b>	<b>16,220,455</b>	<b>13,472,343</b>	<b>1,222,892</b>	<b>4,977,524</b>	<b>31,408,701</b>	<b>14,281,250</b>	<b>16,411,737</b>	<b>119,619,211</b>



## EXPENDITURES BY FUND 2011 FINAL BUDGET

DEPARTMENT	SALARIES & BENEFITS	SUPPLIES	OTHER SVCS & CHARGES	INTERGOV'T SERVICE	CAPITAL OUTLAYS	DEBT SERVICES	INTERFUND SERVICES	TRANSFER OUT	ENDING FUND BALANCE	TOTALS BY FUND
001 General Fund	17,533,586	681,672	2,608,758	12,237,864	-	-	824,057	731,684	2,325,385	36,943,006
101 City Street	1,531,580	386,760	595,900	-	-	-	298,966	-	185,550	2,998,756
102 Arterial Street	-	-	-	-	-	-	-	-	5,090	5,090
103 Drug Enforcement	-	31,255	-	-	-	-	-	-	23,947	55,202
104 Tribal Gaming Fund	-	176,170	10,350	-	-	-	-	-	27,141	213,661
105 Hotel/Motel Tax Fund	-	-	30,000	-	-	-	-	20,000	59,951	109,951
106 Baxter Center Apprec.	-	-	4,000	-	-	-	-	-	19,321	23,321
108 I/Net	-	-	87,000	-	-	-	-	-	60,759	147,759
110 GMA-REET I	-	-	-	-	-	94,646	-	325,000	10,778	430,424
111 GMA-REET II	-	-	-	-	-	-	-	410,000	16,887	426,887
202 ULTGO Bond Fd 87	-	-	-	-	-	226,773	-	70,000	3,115	299,888
204 Library LTGO 93	-	-	-	-	-	354,850	-	-	3,313	358,163
206 LTGO 2003	-	-	-	-	-	1,371,037	-	-	18,047	1,389,084
305 Street Capital Imprvmnts	-	-	-	-	14,055,000	-	-	1,024,448	-	15,079,448
310 Parks Capital Imprvmnts	-	-	-	-	47,500	50,000	-	44,132	36,732	178,364
401 Water/Sewer Operating	5,741,834	1,920,030	2,673,356	2,414,698	32,500	-	1,468,678	5,765,172	6,448,900	26,465,168
402 Utility Construction	-	-	-	-	10,030,000	-	-	-	461,073	10,491,073
408 Drought Relief Bond	-	-	-	-	-	27,000	-	-	26,497	53,497
410 Garbage & Refuse	736,606	221,500	928,700	2,408,261	21,000	-	470,535	-	1,433,172	6,219,774
420 Golf Course Operating	523,426	152,500	177,100	5,000	-	379,309	54,923	-	-	1,292,258
450 Utility Debt Service Fund	-	-	3,800	-	-	5,216,995	-	8,000,000	1,045,524	14,266,319
501 Fleet Services	409,341	194,590	101,100	-	86,480	-	51,943	-	191,515	1,034,969
502 Facilities Maintenance	201,404	7,000	1,900	-	-	-	27,376	-	14,443	252,123
503 Information Services	451,259	67,207	181,250	-	-	-	496	-	184,814	885,026
<b>TOTAL ALL FUNDS</b>	<b>27,129,036</b>	<b>3,838,684</b>	<b>7,403,214</b>	<b>17,065,823</b>	<b>24,272,480</b>	<b>7,720,610</b>	<b>3,196,974</b>	<b>16,390,436</b>	<b>12,601,954</b>	<b>119,619,211</b>

# GENERAL FUND



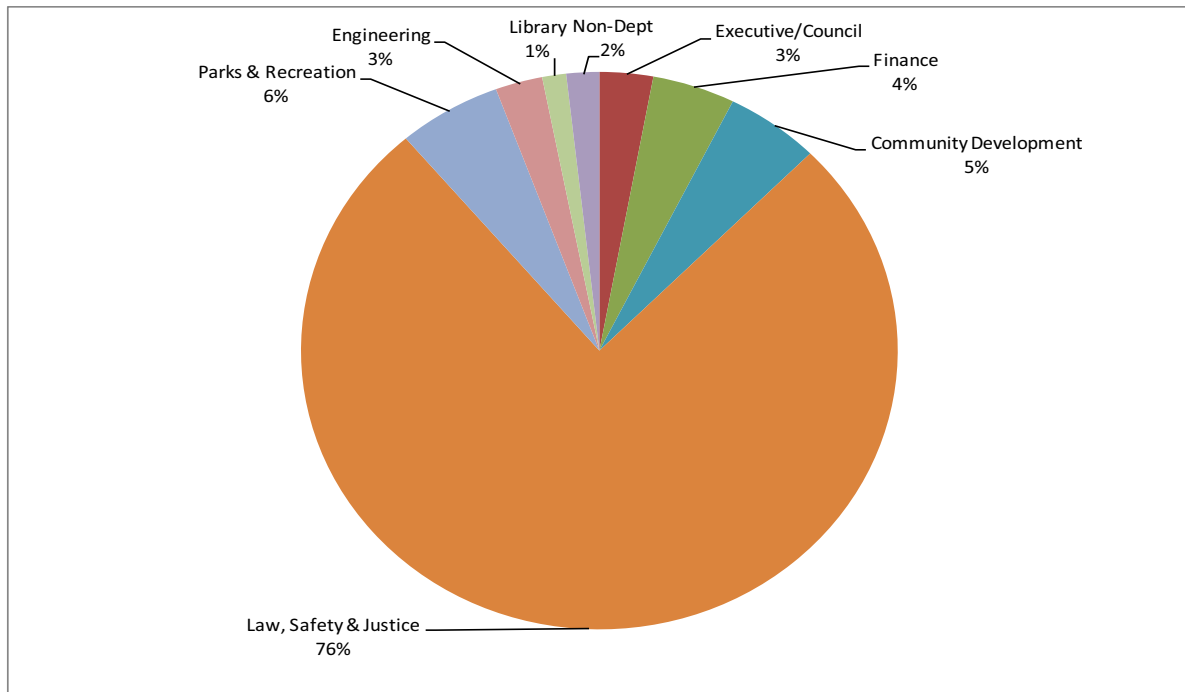
### GENERAL FUND REVENUE SUMMARY 2011 FINAL OPERATING BUDGET

001 GENERAL FUND	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010 Amended/ 2011 Budget
<b>REVENUE SOURCES:</b>						
311 General Property Taxes	11,081,576	11,208,711	11,208,711	11,091,251	14,994,382	33.8%
313 Retail Sales & Use Taxes	6,528,070	7,419,397	7,419,397	7,121,232	8,062,342	8.7%
314 Interfund Taxes	1,593,395	1,666,292	1,666,292	1,646,292	1,612,789	-3.2%
316 Business Taxes	2,264,760	3,620,932	4,364,177	2,460,000	2,512,500	-42.4%
317 Other Taxes-Pull Tabs/Punch Boards	82,464	105,821	225,821	290,821	255,149	13.0%
319 Property Tax Interest	18,415	20,000	20,000	14,563	14,563	-27.2%
<b>310 TAXES</b>	<b>21,568,680</b>	<b>24,041,153</b>	<b>24,904,398</b>	<b>22,624,159</b>	<b>27,451,725</b>	<b>10.2%</b>
321 Business Licenses & Permits	516,982	770,146	770,146	781,585	699,392	-9.2%
322 Non-Business Licenses & Permits	502,667	513,956	513,956	510,436	523,500	1.9%
<b>320 LICENSES AND PERMITS</b>	<b>1,019,649</b>	<b>1,284,102</b>	<b>1,284,102</b>	<b>1,292,021</b>	<b>1,222,892</b>	<b>-4.8%</b>
331 Federal Grants - Direct	18,487	-	-	-	-	0.0%
333 Federal Grants - Indirect	7,742	-	8,765	-	-	-100.0%
334 State Grants - Direct	63,231	76,110	46,110	46,110	186,000	303.4%
335 State Shared Revenues	169,292	180,100	180,100	180,100	180,100	0.0%
336 State Entitlements	504,409	549,079	549,079	641,122	813,187	48.1%
337 Interlocal Grants	-	-	-	-	-	0.0%
338 Intergovernmental Revenues	1,417,508	1,471,083	1,471,083	1,182,984	692,416	-52.9%
<b>330 INTERGOV'T REVENUE</b>	<b>2,180,669</b>	<b>2,276,372</b>	<b>2,255,137</b>	<b>2,050,316</b>	<b>1,871,703</b>	<b>-17.0%</b>
341 Charges for Service - General Gov't	87,248	101,864	101,864	95,651	83,731	-17.8%
342 Charges for Service - Security	484,259	735,754	735,754	555,733	573,500	-22.1%
343 Charges for Service - Environment	3,250	16,000	16,000	6,917	3,000	-81.3%
345 Charges for Service - Economic	753,699	763,985	763,985	741,394	675,000	-11.6%
347 Charges for Service - Recreation	377,344	285,822	285,822	339,776	348,600	22.0%
349 Charges for Interfund Services	2,765,266	2,758,492	2,758,492	2,799,562	2,922,255	5.9%
<b>340 CHARGES FOR SERVICES</b>	<b>4,471,066</b>	<b>4,661,917</b>	<b>4,661,917</b>	<b>4,539,033</b>	<b>4,606,086</b>	<b>-1.2%</b>
352 Mandatory Insurance Administration	3,531	5,000	5,000	3,327	3,000	-40.0%
353 Non-Parking Infractions	286,697	491,741	491,741	284,440	286,000	-41.8%
354 Parking Infraction Penalties	11,966	12,600	12,600	10,233	10,233	-18.8%
355 Criminal Traffic Misdemeanors	132,093	166,500	166,500	139,037	113,000	-32.1%
356 Non-Traffic Misdemeanors	90,125	95,000	95,000	78,108	67,300	-29.2%
357 Criminal Costs	36,977	35,882	35,882	35,791	32,093	-10.6%
<b>350 FINE &amp; FORFEITS</b>	<b>561,389</b>	<b>806,723</b>	<b>806,723</b>	<b>550,936</b>	<b>511,626</b>	<b>-36.6%</b>
361 Interest Earnings	99,096	80,000	80,000	29,955	64,000	-20.0%
362 Rents & Royalties	55,975	31,500	31,500	40,075	38,000	20.6%
363 Insurance Recoveries	-	-	-	-	-	0.0%
366 Interfund Revenues	-	-	-	-	-	0.0%
367 Contributions from Private Sources	60,667	17,000	17,000	25,976	11,500	-32.4%
369 Other Miscellaneous Revenue	58,852	20,115	20,115	36,917	20,115	0.0%
<b>360 MISCELLANEOUS REVENUE</b>	<b>274,590</b>	<b>148,615</b>	<b>148,615</b>	<b>132,923</b>	<b>133,615</b>	<b>-10.1%</b>
391 Proceeds of Long-Term Debt	-	-	5,124,624	5,124,624	-	-100.0%
395 Proceeds from Sale of Assets	-	-	-	-	-	0.0%
397 Operating Transfers	1,116,000	1,552,050	1,556,979	1,573,178	90,000	-94.2%
<b>390 TRANSFERS-IN</b>	<b>1,116,000</b>	<b>1,552,050</b>	<b>6,681,603</b>	<b>6,697,802</b>	<b>90,000</b>	<b>-98.7%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>31,192,043</b>	<b>34,770,932</b>	<b>40,742,495</b>	<b>37,887,190</b>	<b>35,887,647</b>	<b>-11.9%</b>

### GENERAL FUND EXPENDITURE SUMMARY 2011 FINAL OPERATING BUDGET

<b>001 GENERAL FUND</b>	<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>	<b>% Change</b>
<b>EXPENDITURES/USES:</b>	<b>Actual</b>	<b>Budget</b>	<b>Amended Budget</b>	<b>Estimated</b>	<b>Budget</b>	<b>2010 Amended/ 2011 Budget</b>
11 Regular Pay	12,243,628	13,476,245	13,471,245	12,987,851	12,328,827	-8.5%
12 Overtime	704,896	981,051	981,051	949,448	580,900	-40.8%
<b>10 SALARIES</b>	<b>12,948,524</b>	<b>14,457,296</b>	<b>14,452,296</b>	<b>13,937,299</b>	<b>12,909,727</b>	<b>-10.7%</b>
21 Social Security	956,596	981,069	981,069	981,069	901,273	-8.1%
22 Retirement	715,709	699,344	699,344	699,344	780,088	11.5%
23 Group Health Insurance	2,254,652	2,608,541	2,608,541	2,608,541	2,544,547	-2.5%
24 Workman's Compensation	181,400	226,266	226,266	226,266	247,695	9.5%
25 Unemployment Compensation	25,698	32,170	32,170	32,170	29,076	-9.6%
26 Uniforms and Clothing	104,035	107,600	107,600	110,031	121,180	12.6%
<b>20 BENEFITS</b>	<b>4,238,090</b>	<b>4,654,990</b>	<b>4,654,990</b>	<b>4,657,421</b>	<b>4,623,859</b>	<b>-0.7%</b>
31 Office & Operating Supplies	537,143	619,792	619,792	564,592	527,072	-15.0%
32 Fuel Consumed	133,316	161,150	161,150	146,150	144,400	-10.4%
35 Small Tools	48,254	13,700	22,465	13,700	10,200	-54.6%
<b>30 SUPPLIES</b>	<b>718,713</b>	<b>794,642</b>	<b>803,407</b>	<b>724,442</b>	<b>681,672</b>	<b>-15.2%</b>
41 Professional Services	1,383,007	1,274,058	1,244,058	1,166,946	1,228,871	-1.2%
42 Communication	121,518	142,758	142,758	131,758	126,292	-11.5%
43 Travel	59,358	37,310	37,310	44,810	45,710	22.5%
44 Advertising	33,130	27,500	27,500	22,200	22,200	-19.3%
45 Operating Rentals & Leases	463,492	297,700	297,700	260,450	117,331	-60.6%
46 Insurance	159,896	179,936	179,936	179,936	180,233	0.2%
47 Public Utility Service	219,433	216,800	216,800	216,800	216,800	0.0%
48 Repairs & Maintenance	187,525	105,620	110,620	105,620	125,002	13.0%
49 Miscellaneous	549,294	604,344	609,273	590,659	546,319	-10.3%
<b>40 OTHER SERVICES &amp; CHARGES</b>	<b>3,176,653</b>	<b>2,886,026</b>	<b>2,865,955</b>	<b>2,719,179</b>	<b>2,608,758</b>	<b>-9.0%</b>
55 Inter-Governmental Service	9,450,017	9,728,006	9,728,006	9,315,646	12,237,864	25.8%
<b>50 INTERGOVERNMENTAL SERVICES</b>	<b>9,450,017</b>	<b>9,728,006</b>	<b>9,728,006</b>	<b>9,315,646</b>	<b>12,237,864</b>	<b>25.8%</b>
61 Land	24,419	-	5,115,312	5,115,312	-	-100.0%
64 Machinery & Equipment	11,000	-	-	-	-	0.0%
<b>60 CAPITAL OUTLAYS</b>	<b>35,419</b>	<b>-</b>	<b>5,115,312</b>	<b>5,115,312</b>	<b>-</b>	<b>-100.0%</b>
95 Interfund Rents	13,562	13,562	13,562	13,562	13,562	0.0%
98 Interfund Repairs & Maintenance	252,554	327,622	327,622	326,980	322,657	-1.5%
99 Other Interfund Services	570,185	571,825	571,825	503,537	487,838	-14.7%
<b>90 INTERFUND</b>	<b>836,301</b>	<b>913,009</b>	<b>913,009</b>	<b>844,079</b>	<b>824,057</b>	<b>-9.7%</b>
<b>0 Operating Transfers</b>	<b>841,749</b>	<b>711,806</b>	<b>1,995,051</b>	<b>1,072,903</b>	<b>731,684</b>	<b>-63.3%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>32,245,466</b>	<b>34,145,775</b>	<b>40,528,026</b>	<b>38,386,281</b>	<b>34,617,621</b>	<b>-14.6%</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT

GENERAL FUND BY DEPARTMENT SUMMARY  
2011 OPERATING BUDGET

001 GENERAL FUND	2009	2010	2010	2010	2011	% Change
EXPENDITURES/USES:	Actual	Budget	Amended Budget	Estimated	Budget	2010 Amended/ 2011 Budget
01 Council	64,097	69,108	69,108	56,522	63,374	-8.3%
02 Municipal Court	1,904,514	1,929,225	1,929,225	1,787,093	1,600,208	-17.1%
03 Executive	1,712,402	1,428,001	1,492,661	1,463,929	928,427	-37.8%
04 Finance	1,591,982	1,577,031	1,577,031	1,564,586	1,531,859	-2.9%
05 Legal	680,283	802,309	802,309	781,401	817,616	1.9%
06 Human Resources	608,278	580,585	615,585	568,819	443,413	-28.0%
07 Community Development	2,032,214	2,210,607	2,110,947	1,914,732	1,745,416	-17.3%
08 Police	12,115,383	13,791,413	13,805,107	13,549,282	13,314,537	-3.6%
09 Fire	7,355,779	7,673,656	7,673,656	7,471,229	10,160,000	32.4%
10 Parks & Recreation	2,217,882	2,352,961	2,357,961	2,225,607	1,913,334	-18.9%
11 Engineering	1,095,257	949,876	949,876	894,096	873,865	-8.0%
12 Library	583,208	614,977	1,034,977	967,653	443,117	-57.2%
13 Public Safety Building	236,516	169,143	169,143	161,731	174,303	3.1%
99 Non-Departmental	655,947	577,468	6,556,025	5,755,413	608,152	-90.7%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$32,853,742</b>	<b>\$34,726,360</b>	<b>\$41,143,611</b>	<b>\$39,162,092</b>	<b>\$34,617,621</b>	<b>-15.9%</b>

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

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**Fund 001  
City Council**

**Mission Statement**

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

**Purpose**

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

**Budget Narrative**

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

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

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

**Approved Budget Requests**

None

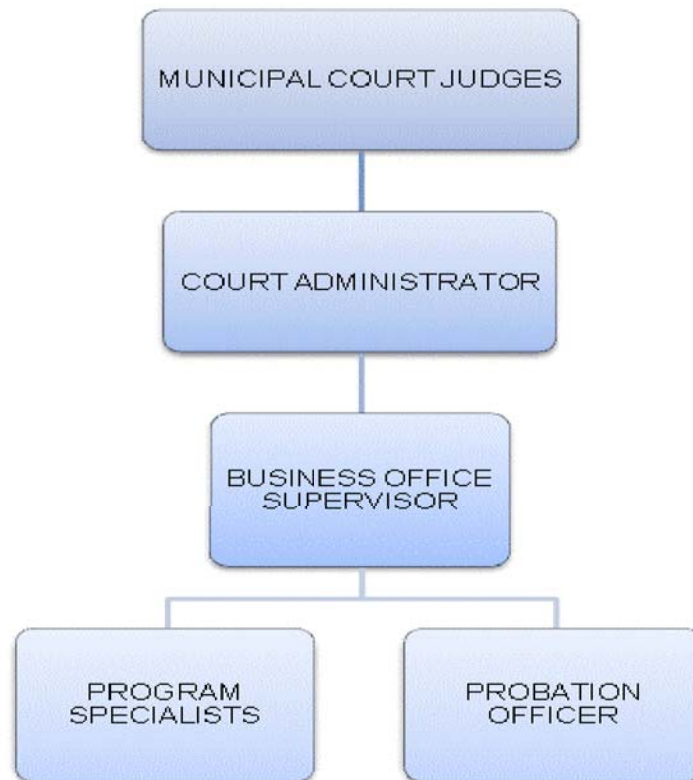
**Fund 001  
City Council**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010-2011 Budget
11 REGULAR PAY	\$ 42,077	\$ 47,250	\$ 47,250	\$ 41,800	\$ 47,250	0.0%
21 SOCIAL SECURITY	3,218	3,612	3,612	3,197	3,878	7.4%
24 WORKMAN'S COMPENSATION	1,146	2,046	2,046	1,230	2,046	0.0%
31 OFFICE & OPERATING SUPPLIES	859	1,000	1,000	843	1,000	0.0%
41 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
42 COMMUNICATION	-	-	-	-	-	0.0%
43 TRAVEL	13,519	6,000	6,000	5,879	6,000	0.0%
44 ADVERTISING	-	200	200	-	200	0.0%
48 REPAIRS & MAINTENANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	3,278	9,000	9,000	3,573	3,000	-66.7%
<b>TOTAL CITY COUNCIL</b>	<b>\$ 64,097</b>	<b>\$ 69,108</b>	<b>\$ 69,108</b>	<b>\$ 56,522</b>	<b>\$ 63,374</b>	<b>-8.3%</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	2009	2010	2011
Judge	1	2	2
Court Administrator	1	1	1
Business Office Supervisor	1	1	1
Program Lead	1	1	0
Program Specialist	8	8	6
Bailiff (2 part time)	1	1	0
Probation Officer	1	2	1
<b>TOTAL - COURTS</b>	<b>14</b>	<b>16</b>	<b>11</b>

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

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

None

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

None

**Fund 001  
Municipal Court**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 868,591	\$ 1,031,682	\$ 1,031,682	\$ 981,908	\$ 834,270	-19.1%
12 OVERTIME	57	500	500	54	500	0.0%
21 SOCIAL SECURITY	63,513	72,283	72,283	70,843	59,698	-17.4%
22 PENSION	58,625	51,827	51,827	51,088	55,684	7.4%
23 HEALTH INSURANCE	220,756	255,588	255,588	241,249	200,644	-21.5%
24 WORKMAN'S COMPENSATION	6,219	11,647	11,647	5,146	4,239	-63.6%
25 UNEMPLOYMENT COMPENSATION	1,737	2,390	2,390	1,960	2,013	-15.8%
31 OFFICE & OPERATING SUPPLIES	25,108	26,000	26,000	26,451	26,000	0.0%
35 SMALL TOOLS	15,198	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	109,043	111,400	111,400	78,144	83,800	-24.8%
42 COMMUNICATION	15,828	20,000	20,000	18,981	20,000	0.0%
43 TRAVEL	3,357	2,500	2,500	1,865	2,500	0.0%
44 ADVERTISING	373	500	500	-	500	0.0%
45 OPERATING RENTALS & LEASES	342,432	175,750	175,750	148,084	7,750	-95.6%
46 INSURANCE	955	1,074	1,074	1,097	1,074	0.0%
47 PUBLIC UTILITIES	18,345	22,000	22,000	18,239	22,000	0.0%
48 REPAIRS & MAINTENANCE	19,387	7,800	7,800	3,812	7,800	0.0%
49 MISCELLANEOUS	58,404	41,800	41,800	52,662	27,300	-34.7%
51 INTER-GOVERNMENTAL SERVICES	10,475	10,200	10,200	8,262	10,200	0.0%
98 INTERFUND REPAIRS & MAINT.	21,159	12,020	12,020	14,229	20,346	69.3%
99 OTHER INTERFUND SERVICES	44,954	72,264	72,264	63,020	43,596	-39.7%
00 OPERATING TRANSFER	-	-	-	-	170,294	100.0%
<b>TOTAL COURTS</b>	<b>\$ 1,904,514</b>	<b>\$ 1,929,225</b>	<b>\$ 1,929,225</b>	<b>\$ 1,787,093</b>	<b>\$ 1,600,208</b>	<b>-17.1%</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.

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Mayor	1	1	1
Chief Administrative Officer	1	1	1
Executive Assistant	1	1	1
Risk Management Officer	0	0	1
Community Information Officer	0	0	1
Program Clerk	1	2	0
<b>TOTAL</b>	<b>4</b>	<b>5</b>	<b>5</b>

**Changes:**

The Risk Management Officer reported through HR in previous years. The Community Information Officer's salary and expenses were previously tracked in a separate section of the budget. For 2011, these costs have now been incorporated into the Administration section of the Executive Budget.

**Budget Narrative**

Supplies include general office and copier supplies.

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

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

**Approved Budget Requests**

None

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

None



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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	368,417	423,813	453,473	451,496	531,670	17.2%
111 SEASONAL PAY	168	-	-	-	-	0.0%
21 SOCIAL SECURITY	23,621	25,503	25,503	29,280	35,118	37.7%
22 PENSION	25,032	21,809	21,809	84,339	40,363	85.1%
23 HEALTH INSURANCE	43,526	50,090	50,090	42,675	63,076	25.9%
24 WORKMAN'S COMPENSATION	1,013	1,200	1,200	1,066	1,745	45.4%
25 UNEMPLOYMENT COMPENSATION	505	691	691	672	982	42.1%
31 OFFICE & OPERATING SUPPLIES	3,397	2,500	2,500	3,445	34,259	1270.4%
41 PROFESSIONAL SERVICES	154,751	25,000	25,000	19,960	48,000	92.0%
42 COMMUNICATION	3,606	2,500	2,500	4,796	13,538	441.5%
43 TRAVEL	6,376	8,000	8,000	6,344	9,000	12.5%
44 ADVERTISING	-	-	-	51	-	0.0%
45 OPERATING RENTS	5,524	4,750	4,750	5,412	6,850	44.2%
46 INSURANCE	9,069	10,205	10,205	10,423	10,205	0.0%
48 REPAIRS & MAINTENANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	199,673	40,000	40,000	10,826	42,000	5.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	-	0.0%
99 OTHER INTERFUND SERVICES/CHGS	21,570	8,844	8,844	7,695	16,268	83.9%
00 TRANSFER OUT	-	-	-	-	-	0.0%
<b>TOTAL EXECUTIVE ADMINISTRATION</b>	<b>\$ 866,248</b>	<b>\$ 624,905</b>	<b>\$ 654,565</b>	<b>\$ 678,480</b>	<b>\$ 853,074</b>	<b>30.3%</b>

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

**Purpose**

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

**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)***

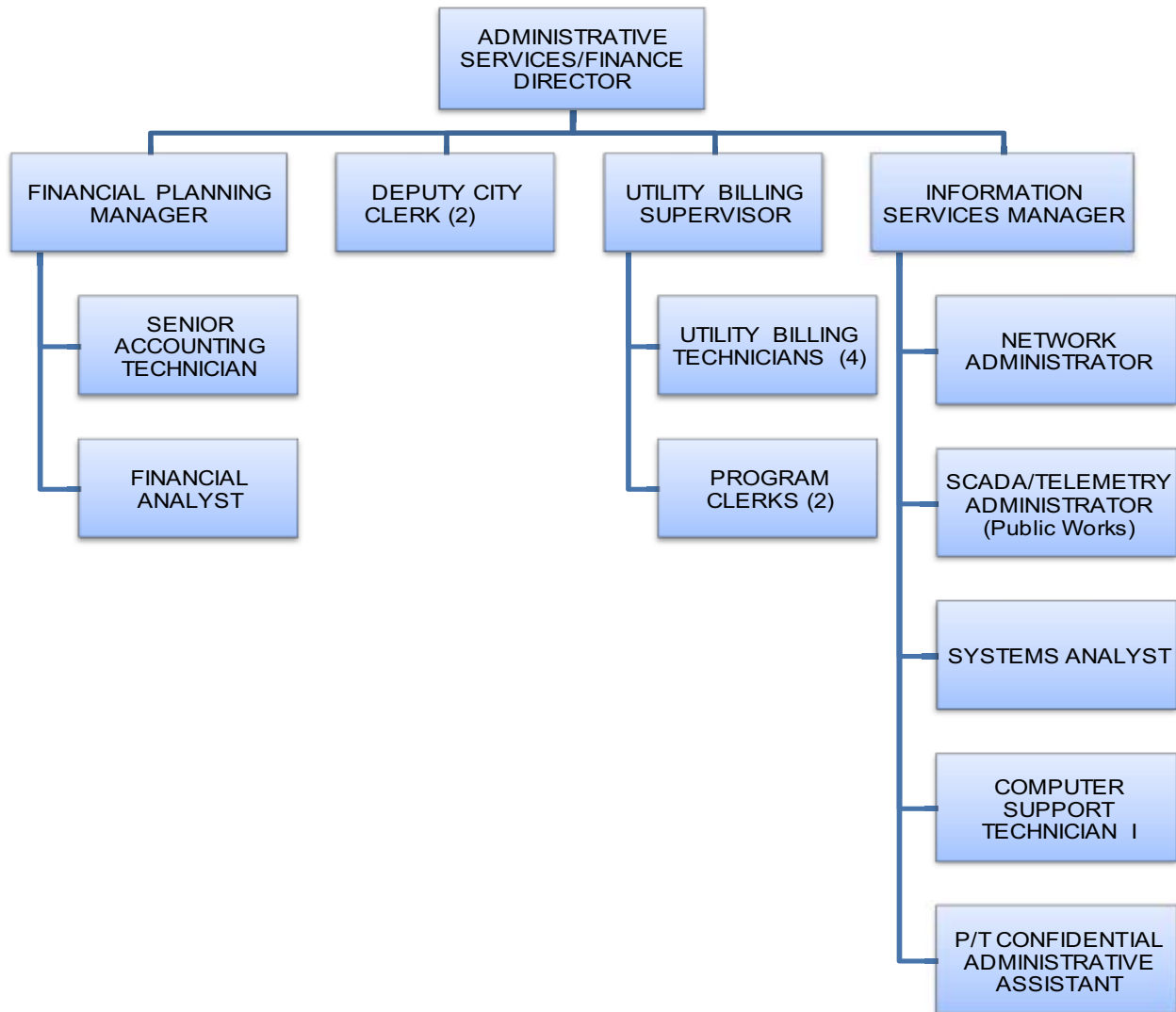
Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
31 OFFICE & OPERATING SUPPLIES	5,737	6,000	6,000	4,673	6,000	0.0%
41 PROFESSIONAL SERVICES	16,526	17,500	17,500	13,044	15,500	-11.4%
42 COMMUNICATION	3,334	2,600	2,600	3,756	3,500	34.6%
47 PUBLIC UTILITY SERVICE	22,435	24,000	24,000	21,390	24,000	0.0%
48 REPAIRS & MAINTENANCE	9,419	4,000	4,000	8,690	4,000	0.0%
49 MISCELLANEOUS	110	250	250	21	250	0.0%
63 OTHER IMPROVEMENTS	-	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	22,986	22,362	22,362	20,535	22,103	-1.2%
<b>TOTAL ADMINISTRATION FACILITIES</b>	<b>\$ 80,547</b>	<b>\$ 76,712</b>	<b>\$ 76,712</b>	<b>\$ 72,109</b>	<b>\$ 75,353</b>	<b>-1.8%</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**  
***Finance***

**Mission**

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

**Function**

The Finance department coordinates and prepares the City's annual budget. In addition, this department is responsible for annual financial reporting and audit support, cash management, accounts payable, payroll, 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-four percent of the department's budget is allocated out to benefiting departments based on percent of total city budget. The allocation breakdown for 2011 is: Streets 9%, Utilities 68%, Solid Waste 15%, Golf 5%, Fleet Maintenance 2% and Facilities Maintenance 1%.

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Finance Director	1	1	1
Financial Planning Manager	1	1	1
Accountant	0	0	0
Sr Accounting Technician	2	1	1
Accounting Technician (Accounts Payable)	1	1	0
Financial Analyst	1	1	1
<b>TOTAL - FINANCE/ACCOUNTING</b>	<b>6</b>	<b>5</b>	<b>4</b>

**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.

**Approved Budget Requests**

None

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 445,277	\$ 437,575	\$ 437,575	\$ 429,174	\$ 392,856	-10.2%
12 OVERTIME	-	100	100	-	100	0.0%
21 SOCIAL SECURITY	31,583	30,355	30,355	29,689	27,116	-10.7%
22 PENSION	30,470	23,676	23,676	22,752	27,852	17.6%
23 HEALTH INSURANCE	69,991	67,611	67,611	65,359	56,093	-17.0%
24 WORKMAN'S COMPENSATION	1,428	1,500	1,500	1,447	1,396	-6.9%
25 UNEMPLOYMENT COMPENSATION	892	1,050	1,050	859	943	-10.2%
31 OFFICE & OPERATING SUPPLIES	6,100	7,500	7,500	3,725	7,500	0.0%
35 SMALL TOOLS	360	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	8,120	-	-	3,014	-	0.0%
42 COMMUNICATION	5,742	7,769	7,769	5,330	7,769	0.0%
43 TRAVEL	1,022	2,000	2,000	866	2,000	0.0%
44 ADVERTISING	-	-	-	-	-	0.0%
45 OPERATING RENTALS & LEASES	4,491	4,000	4,000	4,019	2,000	-50.0%
46 INSURANCE	13,364	15,040	15,040	15,361	6,016	-60.0%
48 REPAIRS & MAINTENANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	3,724	5,000	5,000	2,612	4,500	-10.0%
99 OTHER INTERFUND SERVICES/CHGS	17,029	13,421	13,421	11,761	12,054	-10.2%
00 OPERATING TRANSFERS	-	-	-	-	-	0.0%
<b>TOTAL FINANCE</b>	<b>\$ 639,592</b>	<b>\$ 616,597</b>	<b>\$ 616,597</b>	<b>\$ 595,968</b>	<b>\$ 548,195</b>	<b>-11.1%</b>

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

**Function**

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

Nineteen percent of the department's budget is allocated out as follows: Streets 32%, Utilities 39%, Solid Waste 10%, Golf 3%, Fleet Maintenance 8% and Facilities Maintenance 8%.

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Assistant Director Administrative Services	0.5	0.5	0
Deputy City Clerk	2	2	2
<b>TOTAL - CITY CLERK</b>	<b>2.5</b>	<b>2.5</b>	<b>2</b>

**Budget Narrative**

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

Other services include phones, copy machine lease payments, minute taking services, training, and travel reimbursement. The 2011 budget also includes \$8,500 annual fee for Icompass.

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

**Approved Budget Requests**

None

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

None



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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	152,770	163,761	163,761	163,037	111,891	-31.7%
111 SEASONAL PAY	180	-	-	-	-	0.0%
12 OVERTIME	62	-	-	-	-	0.0%
21 SOCIAL SECURITY	11,477	12,107	12,107	11,821	8,285	-31.6%
22 PENSION	10,358	8,664	8,664	8,170	7,788	-10.1%
23 HEALTH INSURANCE	31,863	34,560	34,560	33,767	32,257	-6.7%
24 WORKMAN'S COMPENSATION	692	750	750	739	698	-6.9%
25 UNEMPLOYMENT COMPENSATION	306	394	394	326	269	-31.7%
31 OFFICE & OPERATING SUPPLIES	15,963	2,800	2,800	2,141	2,800	0.0%
35 SMALL TOOLS	13,500	-	-	8,500	-	0.0%
41 PROFESSIONAL SERVICES	5,772	17,100	17,100	11,310	15,400	-9.9%
42 COMMUNICATION	475	700	700	454	700	0.0%
43 TRAVEL	946	2,000	2,000	752	2,000	0.0%
44 ADVERTISING	1,407	1,500	1,500	1,596	1,200	-20.0%
45 RENTS	4,491	4,500	4,500	4,019	4,500	0.0%
46 INSURANCE	-	-	-	-	2,507	100.0%
48 REPAIRS & MAINTENANCE	-	250	250	-	250	0.0%
49 MISCELLANEOUS	4,027	1,000	1,000	1,278	1,000	0.0%
99 OTHER INTERFUND SERVICES/CHGS	11,639	8,355	8,355	7,270	6,225	-25.5%
<b>TOTAL CITY CLERK</b>	<b>\$ 265,928</b>	<b>\$ 258,441</b>	<b>\$ 258,441</b>	<b>\$ 255,179</b>	<b>\$ 197,770</b>	<b>-23.5%</b>

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

**Function**

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

One hundred percent of the department's budget is allocated out as follows: Utilities 76% and Solid Waste 24%.

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Assistant Director Administrative Services	0.5	0.5	0
Business Office Supervisor (Utility Billing)	1	1	1
Accounting Technician (Utility Billing)	3	3	4
Program Clerk	2	2	2
<b>TOTAL - UTILITY BILLING</b>	<b>6.5</b>	<b>6.5</b>	<b>7</b>

**Changes**

The headcount increase is due to the reassignment of the Solid Waste Customer service representative from the Public Works Department to the Utility Billing Department. This reassignment was done to better serve the utility customer.

**Budget Narrative**

Supplies include general office supplies, forms and envelopes.

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

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

**Approved Budget Requests**

None

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

None

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

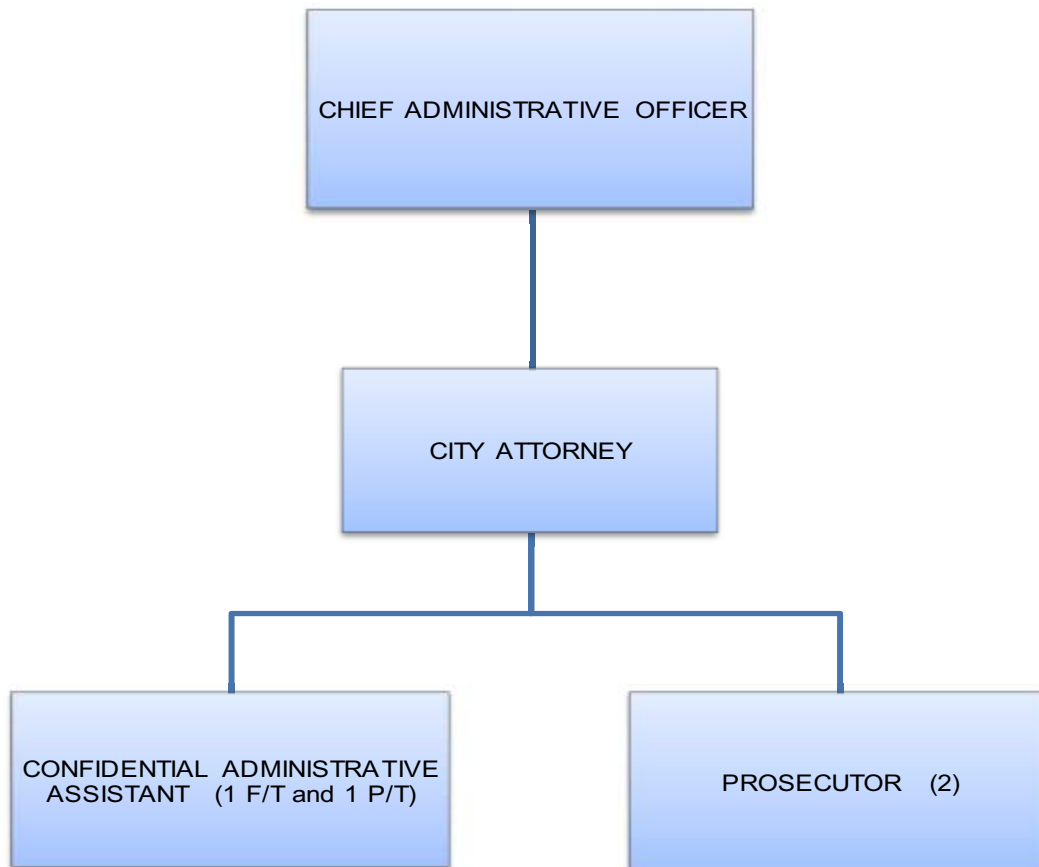
Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	349,809	372,324	372,324	370,180	389,373	4.6%
12 OVERTIME	-	-	-	392	-	0.0%
21 SOCIAL SECURITY	26,134	27,667	27,667	27,313	29,233	5.7%
22 PENSION	23,731	19,694	19,694	18,425	27,319	38.7%
23 HEALTH INSURANCE	79,008	84,940	84,940	83,122	107,652	26.7%
24 WORKMAN'S COMPENSATION	1,805	1,950	1,950	1,859	2,443	25.3%
25 UNEMPLOYMENT COMPENSATION	700	894	894	740	943	5.5%
31 OFFICE & OPERATING SUPPLIES	5,305	3,500	3,500	2,172	2,800	-20.0%
35 SMALL TOOLS	344	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	173,053	161,500	161,500	192,159	187,500	16.1%
42 COMMUNICATION	2,918	4,500	4,500	(3,081)	4,500	0.0%
43 TRAVEL	-	1,000	1,000	5	500	-50.0%
44 ADVERTISING	-	-	-	-	-	0.0%
45 RENTS	4,043	4,500	4,500	3,642	4,500	0.0%
46 INSURANCE	-	-	-	-	6,517	100.0%
48 REPAIRS & MAINTENANCE	-	250	250	-	250	0.0%
49 MISCELLANEOUS	206	500	500	33	200	-60.0%
99 OTHER INTERFUND SERVICES/CHGS	19,406	18,774	18,774	16,476	22,164	18.1%
<b>TOTAL UTILITY BILLING</b>	<b>\$ 686,462</b>	<b>\$ 701,993</b>	<b>\$ 701,993</b>	<b>\$ 713,439</b>	<b>\$ 785,894</b>	<b>12.0%</b>

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**LEGAL DEPARTMENT**

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**Fund 001  
Legal Services****Purpose**

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

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

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

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Prosecutor	2	2	2
Administrative Assistant	1	2	1.5
<b>TOTAL - LEGAL DEPARTMENT</b>	<b>3</b>	<b>4</b>	<b>3.5</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**

None

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

None

**Fund 001  
Legal Services**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 236,378	\$ 265,091	\$ 265,091	\$ 270,946	\$ 264,639	-0.2%
111 SEASONAL PAY	-	-	-	2,228	-	0.0%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	18,067	20,274	20,274	20,606	19,940	-1.6%
22 PENSION	16,013	13,952	13,952	14,150	17,328	24.2%
23 HEALTH INSURANCE	27,774	33,665	33,665	44,993	44,889	33.3%
24 WORKMAN'S COMPENSATION	939	1,464	1,464	1,177	1,222	-16.5%
25 UNEMPLOYMENT COMPENSATION	473	660	660	546	634	-3.9%
31 OFFICE AND OPERATING SUPPLIES	4,291	1,700	1,700	677	1,700	0.0%
41 PROFESSIONAL SERVICES	-	14,000	14,000	3,136	4,000	-71.4%
42 COMMUNICATION	3,464	5,040	5,040	1,974	5,040	0.0%
43 TRAVEL	390	500	500	155	500	0.0%
45 OPERATING RENTS	3,213	2,900	2,900	2,949	2,900	0.0%
46 INSURANCE	10,501	11,817	11,817	12,069	11,817	0.0%
49 MISCELLANEOUS	11,189	6,500	6,500	6,120	4,000	-38.5%
99 OTHER INTERFUND SERVICES	-	9,832	9,832	8,555	12,449	26.6%
<b>TOTAL LEGAL - PROSECUTION</b>	<b>\$ 332,691</b>	<b>\$ 387,395</b>	<b>\$ 387,395</b>	<b>\$ 390,279</b>	<b>\$ 391,058</b>	<b>0.9%</b>

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
41 PROFESSIONAL SERVICES	122,008	150,000	150,000	193,543	180,000	20.0%
<b>TOTAL LEGAL - PUBLIC DEFENSE</b>	<b>\$ 122,008</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 193,543</b>	<b>\$ 180,000</b>	<b>20.0%</b>

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
31 OFFICE AND OPERATING SUPPLIES	-	-	-	1,741	-	0.0%
41 PROFESSIONAL SERVICES	225,584	260,000	260,000	190,382	241,371	-7.2%
42 COMMUNICATION	-	-	-	726	-	0.0%
43 TRAVEL	-	-	-	301	-	0.0%
45 OPERATING RENTS	-	-	-	28	-	0.0%
46 INSURANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	-	-	-	125	-	0.0%
99 OTHER INTERFUND SERVICES	-	4,914	4,914	4,276	5,187	5.6%
<b>TOTAL LEGAL - GENERAL</b>	<b>\$ 225,584</b>	<b>\$ 264,914</b>	<b>\$ 264,914</b>	<b>\$ 197,578</b>	<b>\$ 246,558</b>	<b>-6.9%</b>

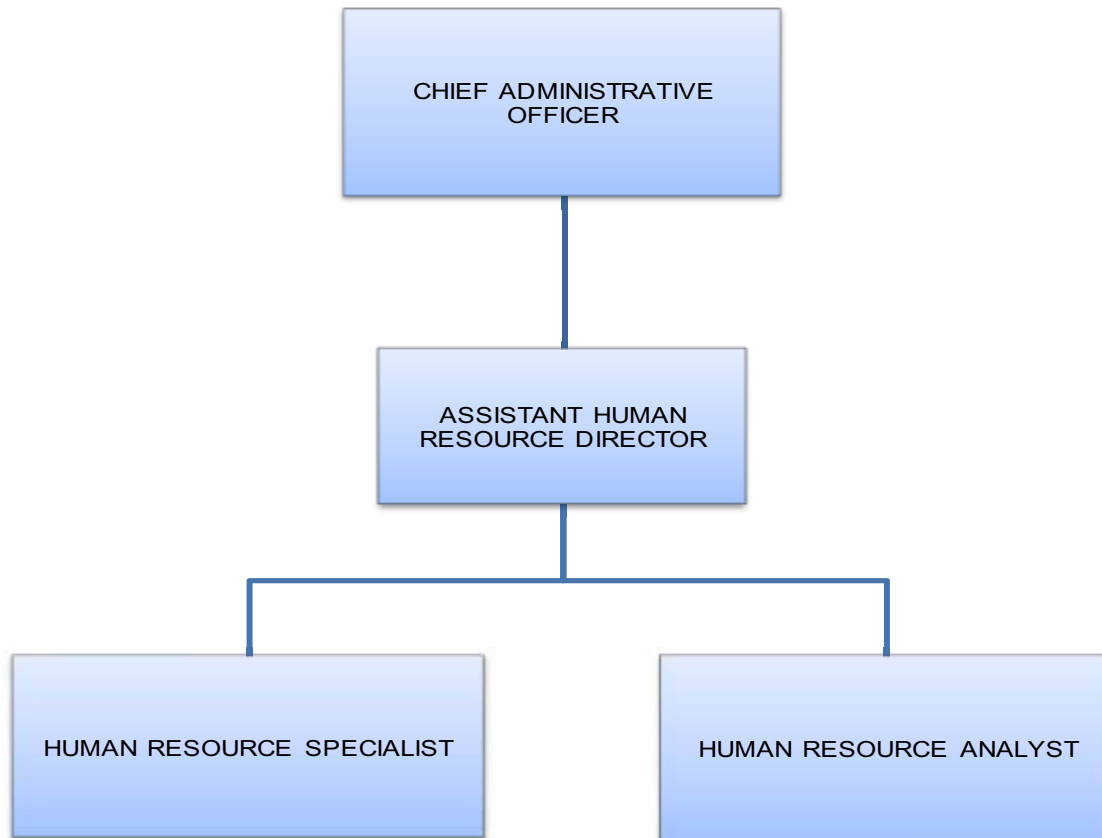
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## HUMAN RESOURCE DEPARTMENT

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**Function**

The mission 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	2009	2010	2011
Human Resources Assistant Director	1	1	1
Human Resources Specialist II	2	1	1
Human Resources Analyst	1	1	1
Risk Management Officer	1	1	0
<b>TOTAL</b>	<b>5</b>	<b>4</b>	<b>3</b>

**Changes**

In previous years, the Human Resource department budget was part of the Executive department. For 2011, the Human Resource department has been assigned a separate department number, and the budgets will no longer roll up into the Executive department.

**Budget Narrative**

Office and operating supplies include general office supplies and form printing.

Professional services include the monthly retainer fee to Allied Employers 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 the Nextel phone charges.

**Approved Budget Requests**

None

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

None

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

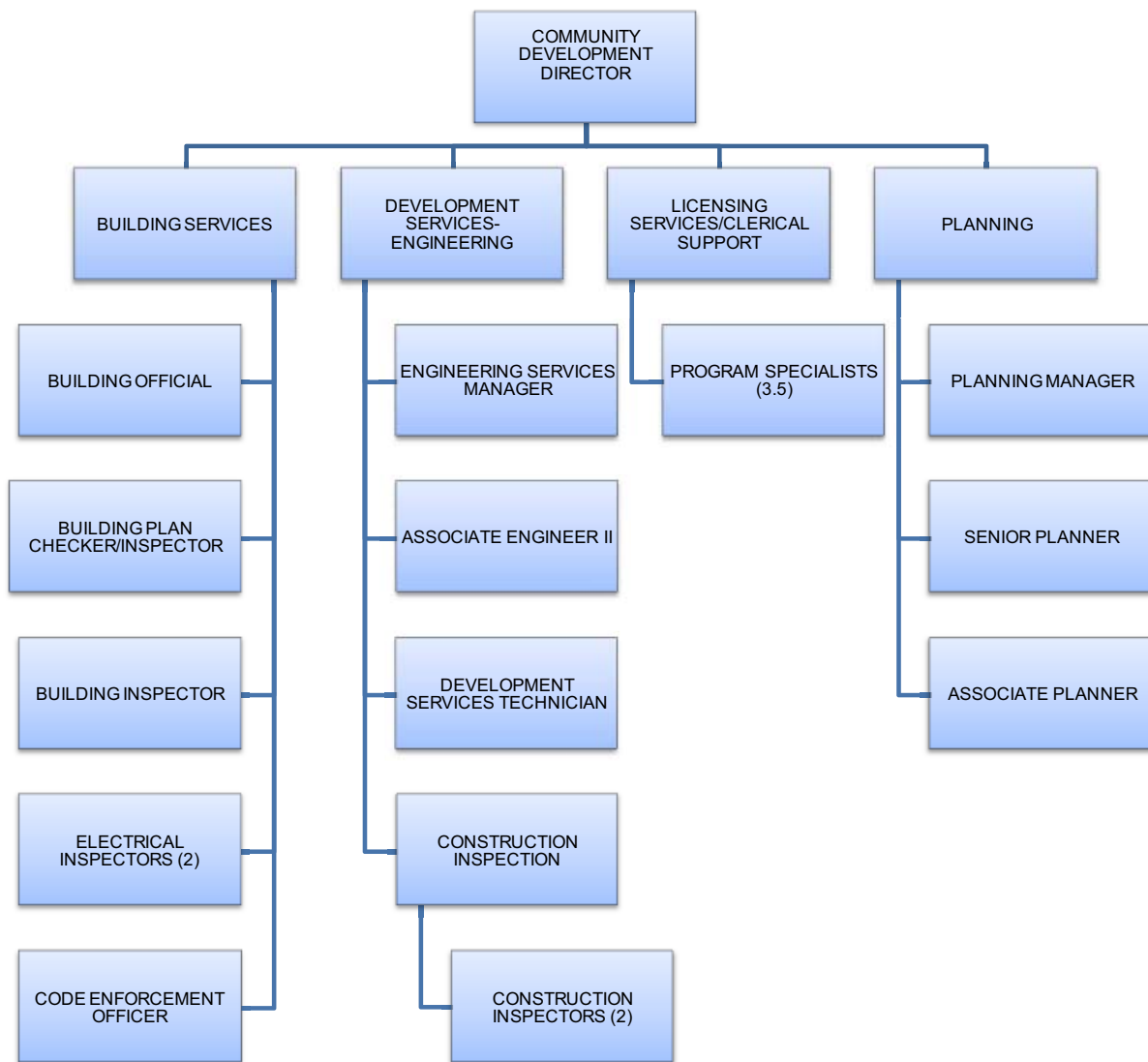
Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	371,811	353,766	388,766	354,981	273,241	-29.7%
12 OVERTIME	192	500	500	-	500	0.0%
21 SOCIAL SECURITY	28,107	26,556	26,556	26,508	20,306	-23.5%
22 PENSION	25,273	18,714	18,714	18,397	18,993	1.5%
23 HEALTH INSURANCE	39,234	36,358	36,358	37,097	25,015	-31.2%
24 WORKMAN'S COMPENSATION	1,225	1,200	1,200	1,226	1,047	-12.8%
25 UNEMPLOYMENT COMPENSATION	744	850	850	710	656	-22.8%
31 OFFICE & OPERATING SUPPLIES	34,034	37,259	37,259	21,029	7,500	-79.9%
35 SMALL TOOLS	-	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	66,642	52,000	52,000	63,628	52,000	0.0%
42 COMMUNICATION	3,212	2,086	2,086	3,024	2,086	0.0%
43 TRAVEL	111	1,250	1,250	2,048	1,250	0.0%
44 ADVERTISING	-	-	-	-	-	0.0%
45 RENTS	4,025	5,000	5,000	3,545	5,000	0.0%
46 INSURANCE	3,818	4,297	4,297	4,389	4,297	0.0%
49 MISCELLANEOUS	14,678	27,610	27,610	20,758	20,110	-27.2%
99 OTHER INTERFUND SERVICES/CHGS	15,172	13,139	13,139	11,479	11,412	-13.1%
<b>TOTAL HUMAN RESOURCES</b>	<b>\$ 608,278</b>	<b>\$ 580,585</b>	<b>\$ 615,585</b>	<b>\$ 568,819</b>	<b>\$ 443,413</b>	<b>-28.0%</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	2009	2010	2011
Community Development Director	1	1	0
Engineering Services Manager	1	1	1
Development Services Technician	1	1	1
Planning Manager	1	1	1
Senior Planner	1	1	1
Associate Planner	2	2	1
Building Official	1	1	1
Plans Examiner/Sr Building Inspector	1	1	1
Building Inspector	2	1	1
Code Enforcement Officer	1	1	1
GIS Coordinator	1	1	0
GIS/CAD Technician	1	1	0
Program Specialist	4	4	3.5
Program Clerks	1	0	0
Associate Engineer III	1	1	1
Construction Inspector Supervisor	1	0	0
Construction Inspector	1	2	2
Business Office Manager	1	1	0
Bldg/Construction Inspector	1	1	0
Electrical Inspector	1	2	2
<b>TOTAL</b>	<b>25</b>	<b>24</b>	<b>17.5</b>
Total Funded By Community Development	18.7	18.7	14.3
Total Funded by Street Dept	0.2	0.2	0.2
Total Funded by Utility Dept	6.0	5.0	3.0
Total Funded by Solid Waste	0.1	0.1	0.1

### Budget Narrative

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

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

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

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

**Approved Budget Requests**

None

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

None

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

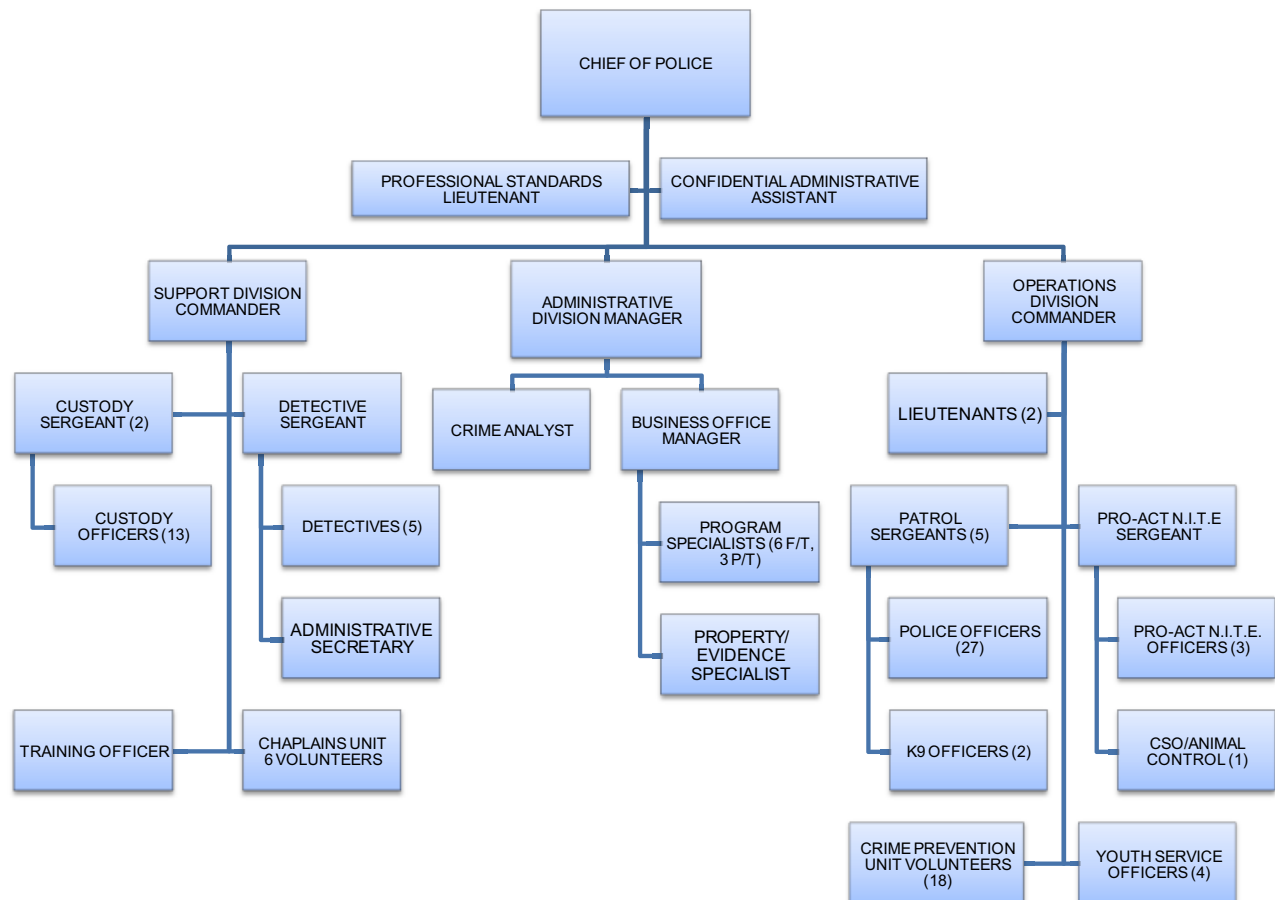
Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 1,300,027	\$ 1,336,354	\$ 1,266,694	\$ 1,219,663	\$ 1,067,809	-15.7%
111 SEASONAL PAY	-	20,000	20,000	2,240	-	-100.0%
12 OVERTIME	3,793	2,500	2,500	1,135	2,500	0.0%
21 SOCIAL SECURITY	97,726	99,859	99,859	91,992	80,474	-19.4%
22 PENSION	106,588	70,420	70,420	63,961	73,429	4.3%
23 HEALTH INSURANCE	202,357	222,874	222,874	212,927	190,465	-14.5%
24 WORKMAN'S COMPENSATION	13,940	13,902	13,902	16,438	15,582	12.1%
25 UNEMPLOYMENT COMPENSATION	2,611	3,294	3,294	2,445	2,563	-22.2%
26 UNIFORMS	1,403	1,400	1,400	1,514	1,400	0.0%
31 OFFICE & OPERATING SUPPLIES	10,460	20,000	20,000	15,222	20,000	0.0%
32 FUEL	8,589	9,000	9,000	9,924	9,000	0.0%
35 SMALL TOOLS	-	3,500	3,500	-	-	-100.0%
41 PROFESSIONAL SERVICES	96,853	160,000	130,000	130,324	30,000	-76.9%
42 COMMUNICATION	18,394	18,000	18,000	11,730	12,000	-33.3%
43 TRAVEL	2,904	6,000	6,000	3,073	6,000	0.0%
44 ADVERTISING	8,647	5,500	5,500	3,561	3,500	-36.4%
45 OPERATING RENTALS & LEASES	8,628	11,500	11,500	10,167	7,750	-32.6%
46 INSURANCE	19,569	22,022	22,022	22,492	22,022	0.0%
48 REPAIRS & MAINTENANCE	-	2,000	2,000	4,996	2,000	0.0%
49 MISCELLANEOUS	47,264	99,900	99,900	18,930	130,000	30.1%
95 INTERFUND RENTS	8,316	8,316	8,316	8,316	8,316	0.0%
98 INTERFUND REPAIRS & MAINT.	4,938	9,589	9,589	6,984	9,838	2.6%
99 OTHER INTERFUND SERVICES/CHGS	69,209	64,677	64,677	56,699	50,768	-21.5%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 2,032,214</b>	<b>\$ 2,210,607</b>	<b>\$ 2,110,947</b>	<b>\$ 1,914,732</b>	<b>\$ 1,745,416</b>	<b>-17.3%</b>



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**POLICE DEPARTMENT**

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

**Police Department Mission**

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

**Headcount – Total Department**

POSITION CLASSIFICATION	2009	2010	2011
Chief of Police	1	1	1
Commander	2	2	2
Lieutenant	2	3	3
Administrative Division Manager	1	1	1
Sergeants (Detective/Patrol)	7	7	7
Patrol Officers & Detectives	41	45	42
Custody Sergeant	2	2	2
Custody Officers	10	13	13
Community Service Officer (CSO)	1	2	1
Crime Analyst	1	1	1
Business Office Manager	1	1	1
Confidential Administrative Assistant	1	1	1
Administrative Secretary	1	1	1
Program Lead	1	1	0
Program Specialist	7.5	7.5	7.5
Property/Evidence Specialist	1	1	1
<b>TOTAL POLICE DEPARTMENT</b>	<b>80.5</b>	<b>89.5</b>	<b>84.5</b>

Headcount breakdown by department is included on the following pages.

**Fund 001  
Police Department**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 6,091,197	\$ 7,015,333	\$ 7,015,333	\$ 6,517,615	\$ 6,868,972	-2.1%
12 OVERTIME	694,300	971,851	971,851	1,254,565	571,700	-41.2%
21 SOCIAL SECURITY	501,146	522,434	522,434	561,359	510,398	-2.3%
22 PENSION	288,243	370,972	370,972	423,783	410,305	10.6%
23 HEALTH INSURANCE	1,202,302	1,466,339	1,466,339	1,345,301	1,513,920	3.2%
24 WORKMAN'S COMPENSATION	118,198	167,983	167,983	142,085	187,731	11.8%
25 UNEMPLOYMENT COMPENSATION	13,674	17,392	17,392	15,692	16,590	-4.6%
26 UNIFORMS	95,337	101,300	101,300	157,826	114,880	13.4%
31 OFFICE & OPERATING SUPPLIES	168,100	191,870	191,870	170,542	180,650	-5.8%
32 FUEL CONSUMED	102,756	126,000	126,000	119,349	111,000	0.0%
35 SMALL TOOLS	8,646	600	9,365	11,945	600	0.0%
41 PROFESSIONAL SERVICES	169,800	142,800	142,800	219,690	200,800	40.6%
42 COMMUNICATION	33,916	48,725	48,725	33,277	36,725	-24.6%
43 TRAVEL	28,602	4,960	4,960	24,191	13,860	179.4%
44 ADVERTISING	-	1,000	1,000	710	1,000	0.0%
45 OPERATING RENTAL	54,034	54,000	54,000	44,593	47,400	0.0%
46 INSURANCE	73,027	82,178	82,178	83,935	82,178	0.0%
48 REPAIRS/MAINTENANCE	38,612	29,320	29,320	12,163	24,320	-17.1%
49 MISCELLANEOUS	40,192	25,500	30,429	18,959	15,500	0.0%
55 INTERGOVERNMENTAL	1,993,039	1,963,650	1,963,650	1,939,606	1,982,164	0.9%
98 INTERFUND REPAIRS	105,806	189,831	189,831	189,831	168,702	-11.1%
99 OTHER INTERFUND SERVICES/CHGS	294,456	297,375	297,375	262,263	255,142	-14.2%
00 OPERATING TRANSFER	-	-	-	-	-	0.0%
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 12,115,383</b>	<b>\$ 13,791,413</b>	<b>\$ 13,805,107</b>	<b>\$ 13,549,282</b>	<b>\$ 13,314,537</b>	<b>-3.6%</b>

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

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

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Chief of Police	1	1	1
Commander	2	2	2
Lieutenant	2	3	3
Administrative Division Manager	1	1	1
Crime Analyst	1	1	1
Business Office Manager	1	1	1
Confidential Administrative Assistant	1	1	1
<b>TOTAL - ADMINISTRATION</b>	<b>9</b>	<b>10</b>	<b>10</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 as well as Nextel services.

**Approved Budget Requests**

None

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 936,931	\$ 1,128,693	\$ 1,128,693	\$ 1,097,880	\$ 1,076,194	-4.7%
12 OVERTIME	1,189	13,750	13,750	1,957	2,500	-81.8%
21 SOCIAL SECURITY	65,388	77,879	77,879	75,133	75,880	-2.6%
22 PENSION	54,729	59,303	59,303	59,455	66,251	11.7%
23 HEALTH INSURANCE	242,793	290,893	290,893	284,913	288,117	-1.0%
24 WORKMAN'S COMPENSATION	8,027	13,236	13,236	10,786	16,744	26.5%
25 UNEMPLOYMENT COMPENSATION	1,885	2,836	2,836	2,217	2,679	-5.5%
26 UNIFORMS	8,455	7,000	7,000	11,051	11,900	70.0%
31 OFFICE & OPERATING SUPPLIES	3,152	3,000	3,000	4,178	3,000	0.0%
41 PROFESSIONAL SERVICES	54,996	57,000	57,000	61,285	55,000	-3.5%
42 COMMUNICATION	6,449	13,600	13,600	8,117	6,600	-51.5%
43 TRAVEL	3,634	1,000	1,000	4,226	1,000	0.0%
44 ADVERTISING	-	1,000	1,000	710	1,000	0.0%
45 OPERATING RENTALS & LEASES	-	2,000	2,000	-	2,000	0.0%
46 INSURANCE	6,682	7,520	7,520	7,680	7,520	0.0%
48 REPAIRS & MAINTENANCE	259	800	800	5	800	0.0%
49 MISCELLANEOUS	7,182	4,000	4,000	4,423	4,000	0.0%
55 INTERGOVERNMENTAL	-	4,800	4,800	419	4,800	0.0%
98 INTERFUND REPAIRS & MAINT.	3,462	10,798	10,798	10,798	3,186	-70.5%
99 OTHER INTERFUND SERVICES/CHGS	29,051	98,738	98,738	86,477	42,990	-56.5%
<b>TOTAL POLICE ADMINISTRATION</b>	<b>\$ 1,434,264</b>	<b>\$ 1,797,846</b>	<b>\$ 1,797,846</b>	<b>\$ 1,732,902</b>	<b>\$ 1,672,161</b>	<b>-7.0%</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.

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Sergeant (Detective)	1	1	1
Detectives (Commissioned Officers)	6	6	5
Administrative Secretary	1	1	1
<b>TOTAL - DETECTIVES</b>	<b>8</b>	<b>8</b>	<b>7</b>

**Changes**

One detective was moved back to Patrol.

**Budget Narrative**

Office and operating supplies include general office supplies.

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

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

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

Operating Rental includes copy machine lease payments.

Miscellaneous expenses include costs incurred during criminal investigations.

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

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

**Approved Budget Requests**

None

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 632,501	\$ 682,021	\$ 682,021	\$ 696,865	\$ 629,982	-7.6%
12 OVERTIME	72,342	140,000	140,000	99,900	80,000	-42.9%
21 SOCIAL SECURITY	52,932	50,897	50,897	58,372	47,062	-7.5%
22 PENSION	38,867	35,351	35,351	41,519	33,948	-4.0%
23 HEALTH INSURANCE	118,927	137,903	137,903	133,465	122,437	-11.2%
24 WORKMAN'S COMPENSATION	12,512	16,027	16,027	13,940	15,697	-2.1%
25 UNEMPLOYMENT COMPENSATION	1,434	1,622	1,622	1,604	1,513	-6.7%
26 UNIFORMS	11,307	7,500	7,500	9,850	12,525	67.0%
31 OFFICE & OPERATING SUPPLIES	2,722	5,000	5,000	2,570	5,000	0.0%
35 SMALL TOOLS	816	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	7,966	6,000	6,000	6,799	6,000	0.0%
42 COMMUNICATION	2,577	4,000	4,000	2,381	4,000	0.0%
43 TRAVEL	7,626	1,000	1,000	7,006	1,000	0.0%
45 OPERATING RENTALS & LEASES	5,827	3,500	3,500	5,382	3,500	0.0%
46 INSURANCE	4,773	5,371	5,371	5,486	5,371	0.0%
48 REPAIRS & MAINTENANCE	59	1,000	1,000	330	1,000	0.0%
49 MISCELLANEOUS	5,063	500	500	440	500	0.0%
55 INTERGOVERNMENTAL	835	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	3,820	13,539	13,539	13,539	17,064	26.0%
99 OTHER INTERFUND SERVICES/CHGS	23,895	24,636	24,636	21,764	29,640	20.3%
<b>TOTAL POLICE INVESTIGATION</b>	<b>\$ 1,006,798</b>	<b>\$ 1,135,867</b>	<b>\$ 1,135,867</b>	<b>\$ 1,121,212</b>	<b>\$ 1,016,239</b>	<b>-10.5%</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 five sergeants and 27 officers, which are divided into four squads. Marysville city limits are currently divided into five beats. Officers are assigned to one of five beats daily. The Patrol Division responds to crimes in progress, calls for service and proactive law enforcement.

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Sergeant (5 -Patrol)	6	6	5
Patrol Officers	32	36	27
<b>TOTAL - PATROL</b>	<b>38</b>	<b>42</b>	<b>32</b>

**Changes**

Two of the Patrol Officers have been moved to the K9 section of the budget, four officers were moved to the Pro-Act section of the budget, one to the Training section and with the opening of the new high school, two additional officers were moved from Patrol to Youth Services.

**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 and long distance phone charges.

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

Operating rental includes copy machine and motorcycle lease payments.

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

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

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

**Approved Budget Requests**

None

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

None



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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 3,100,541	\$ 3,487,548	\$ 3,487,548	\$ 3,121,095	\$ 2,700,413	-22.6%
12 OVERTIME	445,426	554,001	554,001	895,016	181,550	-67.2%
21 SOCIAL SECURITY	261,659	262,409	262,409	286,307	203,529	-22.4%
22 PENSION	84,217	174,955	174,955	208,098	143,117	-18.2%
23 HEALTH INSURANCE	541,606	657,411	657,411	574,278	553,544	-15.8%
24 WORKMAN'S COMPENSATION	69,601	93,223	93,223	80,982	83,256	-10.7%
25 UNEMPLOYMENT COMPENSATION	7,142	8,596	8,596	8,089	6,512	-24.2%
26 UNIFORMS	53,369	72,000	72,000	108,482	51,900	-27.9%
31 OFFICE & OPERATING SUPPLIES	27,952	30,000	30,000	28,900	29,100	-3.0%
32 FUEL	102,756	126,000	126,000	119,349	111,000	-11.9%
35 SMALL TOOLS	6,586	-	8,765	10,603	-	-100.0%
41 PROFESSIONAL SERVICES	8,693	12,000	12,000	11,864	12,000	0.0%
42 COMMUNICATION	11,461	15,000	15,000	7,396	9,100	-39.3%
43 TRAVEL	16,565	2,000	2,000	10,610	10,000	400.0%
45 OPERATING RENTALS & LEASES	10,990	9,600	9,600	19,564	3,500	-63.5%
46 INSURANCE	37,707	42,433	42,433	43,339	42,433	0.0%
48 REPAIRS & MAINTENANCE	35,063	22,000	22,000	10,999	17,000	-22.7%
49 MISCELLANEOUS	24,922	20,500	25,429	5,438	10,500	-58.7%
51 INTERGOVERNMENTAL	259	-	-	200	-	0.0%
98 INTERFUND REPAIRS & MAINT.	98,525	159,149	159,149	159,149	141,633	-11.0%
99 OTHER INTERFUND SERVICES/CHGS	198,664	130,623	130,623	115,623	135,540	3.8%
<b>TOTAL POLICE PATROL</b>	<b>\$ 5,143,702</b>	<b>\$ 5,879,448</b>	<b>\$ 5,893,142</b>	<b>\$ 5,825,381</b>	<b>\$ 4,445,627</b>	<b>-24.6%</b>

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
12 OVERTIME	-	-	-	-	30,000	100.0%
<b>TOTAL TACTICAL TEAM</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>100.0%</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	2009	2010	2011
Patrol Officer	0	0	2
<b>TOTAL - K9</b>	<b>0</b>	<b>0</b>	<b>2</b>

*Previously included in the Patrol headcount*

**Changes**

The K9 headcount was previously reported in Patrol. However, to better track the expenses associated with this program a new sub-department was established.

**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  
Drug Task Force**

**Purpose**

Currently, no one is assigned to the Drug Task Force. 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.

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Detective	1	1	0
<b>TOTAL - DRUG ENFORCEMENT</b>	<b>1</b>	<b>1</b>	<b>0</b>

**Budget Narrative**

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

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

**Approved Budget Requests**

None

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 80,324	\$ 94,000	\$ 94,000	\$ 32,175	\$ -	-100.0%
12 OVERTIME	5,560	19,000	19,000	4,027	-	-100.0%
21 SOCIAL SECURITY	6,549	8,250	8,250	3,926	-	-100.0%
22 PENSION	4,458	5,720	5,720	2,629	-	-100.0%
23 HEALTH INSURANCE	11,658	12,216	12,216	6,110	-	-100.0%
24 WORKMAN'S COMPENSATION	1,266	2,500	2,500	783	-	-100.0%
25 UNEMPLOYMENT COMPENSATION	174	257	257	105	-	-100.0%
26 UNIFORMS	850	950	950	850	-	-100.0%
46 INSURANCE	1,909	2,148	2,148	2,194	2,148	0.0%
49 MISCELLANEOUS	-	-	-	-	-	0.0%
51 INTERGOVERNMENTAL	8,717	8,500	8,500	13,730	9,400	10.6%
99 OTHER INTERFUND SERVICES/CHGS	-	-	-	-	-	0.0%
<b>TOTAL DRUG ENFORCEMENT</b>	<b>\$ 121,465</b>	<b>\$ 153,541</b>	<b>\$ 153,541</b>	<b>\$ 66,530</b>	<b>\$ 11,548</b>	<b>-92.5%</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 a liaison between the Police Department, the School District and the Citizens of Marysville, Washington. The SRO's first duty is that of a sworn police officer, investigating crimes and activities associated with criminal behavior. SRO's are not "campus police," but rather "police on campus" who promote a positive image through interaction with students, parents, teachers and administrators. The intent of the SRO program is to establish a positive problem-solving partnership by working very closely with school officials, students and citizens.

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

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

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

For the 2010-2011 school year, the Marysville School District has agreed to fund half of four officers.

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Patrol Officer - SRO	2	2	4
<b>TOTAL - YOUTH SERVICES</b>	<b>2</b>	<b>2</b>	<b>4</b>

**Budget Narrative**

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

**Approved Budget Requests**

None

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

None

**Fund 001  
Police Department  
Youth Services**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 156,368	\$ 173,828	\$ 173,828	\$ 207,531	\$ 359,181	106.6%
12 OVERTIME	17,975	12,000	12,000	37,649	24,000	100.0%
21 SOCIAL SECURITY	13,196	13,555	13,555	17,967	27,025	99.4%
22 PENSION	9,277	9,405	9,405	12,839	18,785	99.7%
23 HEALTH INSURANCE	24,603	29,657	29,657	36,696	60,745	104.8%
24 WORKMAN'S COMPENSATION	3,242	4,667	4,667	4,707	10,232	119.2%
25 UNEMPLOYMENT COMPENSATION	350	429	429	493	862	100.9%
26 UNIFORMS	1,745	1,900	1,900	1,700	6,600	247.4%
31 OFFICE & OPERATING SUPPLIES	154	400	400	221	800	100.0%
35 SMALL TOOLS	-	600	600	150	600	0.0%
42 COMMUNICATION	270	-	-	329	900	100.0%
43 TRAVEL	-	-	-	858	900	100.0%
46 INSURANCE	1,909	2,148	2,148	2,194	2,148	0.0%
49 MISCELLANEOUS	618	-	-	40	-	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	-	0.0%
99 OTHER INTERFUND SERVICES/CHGS	3,820	7,601	7,601	6,707	9,526	25.3%
<b>TOTAL YOUTH SERVICES</b>	<b>\$ 233,528</b>	<b>\$ 256,190</b>	<b>\$ 256,190</b>	<b>\$ 330,080</b>	<b>\$ 522,304</b>	<b>103.9%</b>

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

**Purpose**

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

**Budget Narrative**

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

**Approved Budget Requests**

None

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
26 UNIFORMS	236	400	400	126	400	0.0%
31 OFFICE & OPERATING SUPPLIES	861	18,000	18,000	4,295	15,000	-16.7%
35 SMALL TOOLS	-	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	-	6,300	6,300	-	6,300	0.0%
42 COMMUNICATION	137	300	300	140	300	0.0%
48 REPAIRS/MAINTENANCE	54	600	600	5	600	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	-	0.0%
99 OTHER INTERFUND SERVICES/CHGS	828	720	720	720	708	-1.7%
<b>TOTAL CRIME PREVENTION</b>	<b>\$ 2,116</b>	<b>\$ 26,320</b>	<b>\$ 26,320</b>	<b>\$ 5,286</b>	<b>\$ 23,308</b>	<b>-11.4%</b>



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

**Purpose**

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

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Patrol Officer	0	0	1
<b>TOTAL - TRAINING UNIT</b>	<b>0</b>	<b>0</b>	<b>1</b>

**Changes**

In 2011, the Training Officer was moved from Patrol budget to the Training budget.

**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	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ -	\$ -	\$ -	\$ -	\$ 94,638	100.0%
12 OVERTIME	-	-	-	-	5,000	100.0%
21 SOCIAL SECURITY	-	-	-	-	7,129	100.0%
22 PENSION	-	-	-	-	4,950	100.0%
23 HEALTH INSURANCE	-	-	-	-	8,772	100.0%
24 WORKMAN'S COMPENSATION	-	-	-	-	2,558	100.0%
25 UNEMPLOYMENT COMPENSATION	-	-	-	-	227	100.0%
26 UNIFORMS	-	-	-	-	2,850	100.0%
31 OFFICE & OPERATING SUPPLIES	15,239	20,000	20,000	20,381	20,000	0.0%
35 SMALL TOOLS	-	-	-	-	-	0.0%
42 COMMUNICATION	-	-	-	-	-	0.0%
43 TRAVEL	611	700	700	538	700	0.0%
45 RENTAL/LEASE	6,932	9,000	9,000	7,198	9,000	0.0%
49 MISCELLANEOUS	1,078	-	-	-	-	0.0%
<b>TOTAL POLICE TRAINING-FIREARMS</b>	<b>\$ 23,861</b>	<b>\$ 29,700</b>	<b>\$ 29,700</b>	<b>\$ 28,117</b>	<b>\$ 155,824</b>	<b>424.7%</b>

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

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Custody Sergeant	2	2	2
Custody Officers	10	13	13
<b>TOTAL - CUSTODY</b>	<b>12</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 Nextel services costs.

**Approved Budget Requests**

None

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 647,515	\$ 876,997	\$ 876,997	\$ 815,015	\$ 912,295	4.0%
12 OVERTIME	108,268	155,250	155,250	151,196	120,000	-22.7%
21 SOCIAL SECURITY	57,690	66,466	66,466	73,230	68,374	2.9%
22 PENSION	57,406	56,054	56,054	67,046	77,153	37.6%
23 HEALTH INSURANCE	147,413	207,116	207,116	196,792	230,525	11.3%
24 WORKMAN'S COMPENSATION	19,134	30,620	30,620	26,197	38,370	25.3%
25 UNEMPLOYMENT COMPENSATION	1,526	2,250	2,250	1,948	2,187	-2.8%
26 UNIFORMS	15,589	9,500	9,500	22,361	15,900	67.4%
31 OFFICE & OPERATING SUPPLIES	108,329	108,720	108,720	106,530	100,000	-8.0%
35 SMALL TOOLS	-	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	84,682	60,000	60,000	125,758	120,000	100.0%
42 COMMUNICATION	3,375	4,000	4,000	3,281	4,000	0.0%
43 TRAVEL	-	-	-	929	-	0.0%
45 RENTAL/LEASE	8,417	11,000	11,000	8,266	10,500	-4.5%
46 INSURANCE	5,728	6,445	6,445	6,583	6,445	0.0%
48 REPAIRS/MAINTENANCE	2,323	3,600	3,600	762	3,600	0.0%
49 MISCELLANEOUS	5	300	300	458	300	0.0%
55 INTERGOVERNMENTAL	1,017,516	812,050	812,050	935,598	815,000	0.4%
98 INTERFUND REPAIRS	-	2,286	2,286	2,286	2,617	14.5%
99 OTHER INTERFUND SERVICES/CHGS	11,152	12,120	12,120	10,780	12,663	4.5%
<b>TOTAL DETENTION &amp; CORRECTIONS</b>	<b>\$ 2,296,067</b>	<b>\$ 2,424,774</b>	<b>\$ 2,424,774</b>	<b>\$ 2,555,016</b>	<b>\$ 2,539,929</b>	<b>4.7%</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	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
42 COMMUNICATION	\$ 4,729	\$ 7,500	\$ 7,500	\$ 2,297	\$ 7,500	0.0%
55 INTERGOVERNMENTAL	866,130	1,050,500	1,050,500	855,959	1,024,964	-2.4%
<b>TOTAL COMMUNICATIONS</b>	<b>\$ 870,859</b>	<b>\$ 1,058,000</b>	<b>\$ 1,058,000</b>	<b>\$ 858,257</b>	<b>\$ 1,032,464</b>	<b>-2.4%</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	2009	2010	2011
Program Lead	1	1	0
Program Specialist	7.5	7.5	7.5
Property/Evidence Specialist	1	1	1
<b>TOTAL - RECORDS</b>	<b>9.5</b>	<b>9.5</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.

**Approved Budget Requests**

None

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

None

**Fund 001  
Police Department  
Office Operations**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 477,001	\$ 480,826	\$ 480,826	\$ 491,227	\$ 472,448	-1.7%
12 OVERTIME	40,498	65,850	65,850	60,272	50,000	-24.1%
21 SOCIAL SECURITY	38,927	36,044	36,044	41,432	34,780	-3.5%
22 PENSION	34,976	25,435	25,435	28,690	32,294	27.0%
23 HEALTH INSURANCE	102,230	111,463	111,463	98,768	116,952	4.9%
24 WORKMAN'S COMPENSATION	2,843	2,850	2,850	3,040	2,968	4.1%
25 UNEMPLOYMENT COMPENSATION	1,037	1,154	1,154	1,102	1,113	-3.6%
26 UNIFORMS	2,795	1,200	1,200	1,866	1,855	54.6%
31 OFFICE & OPERATING SUPPLIES	2,811	6,500	6,500	2,012	6,500	0.0%
35 SMALL TOOLS	1,245	-	-	-	-	0.0%
42 COMMUNICATION	4,762	4,000	4,000	9,057	4,000	0.0%
43 TRAVEL	166	260	260	24	260	0.0%
45 OPERATING RENTAL	21,867	18,900	18,900	21,794	18,900	0.0%
46 INSURANCE	12,410	13,965	13,965	14,264	13,965	0.0%
48 REPAIRS/MAINTENANCE	266	1,000	1,000	-	1,000	0.0%
49 MISCELLANEOUS	771	200	200	(170)	200	0.0%
55 INTERGOVERNMENTAL	18,076	35,000	35,000	17,742	20,000	-42.9%
99 OTHER INTERFUND SERVICES/CHGS	19,406	20,117	20,117	17,692	21,127	5.0%
<b>TOTAL OFFICE OPERATIONS</b>	<b>\$ 782,086</b>	<b>\$ 824,764</b>	<b>\$ 824,764</b>	<b>\$ 808,809</b>	<b>\$ 798,362</b>	<b>-3.2%</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	2009	2010	2011
Community Service Officer (CSO)	1	2	1
<b>TOTAL - COMMUNITY SERVICE OFFICER</b>	<b>1</b>	<b>2</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	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 60,016	\$ 91,420	\$ 91,420	\$ 55,828	\$ 68,227	-25.4%
12 OVERTIME	3,040	12,000	12,000	4,549	4,500	-62.5%
21 SOCIAL SECURITY	4,806	6,934	6,934	4,993	5,110	-26.3%
22 PENSION	4,314	4,749	4,749	3,507	4,749	0.0%
23 HEALTH INSURANCE	13,073	19,680	19,680	14,279	15,463	-21.4%
24 WORKMAN'S COMPENSATION	1,573	4,860	4,860	1,649	2,558	-47.4%
25 UNEMPLOYMENT COMPENSATION	127	248	248	133	164	-33.9%
26 UNIFORMS	991	850	850	1,541	850	0.0%
31 OFFICE & OPERATING SUPPLIES	-	250	250	40	250	0.0%
41 PROFESSIONAL SERVICES	13,464	1,500	1,500	13,984	1,500	0.0%
42 COMMUNICATION	158	325	325	158	325	0.0%
43 TRAVEL	-	-	-	-	-	0.0%
46 INSURANCE	1,909	2,148	2,148	2,194	2,148	0.0%
48 REPAIRS/MAINTENANCE	588	320	320	63	320	0.0%
49 MISCELLANEOUS	-	-	-	-	-	0.0%
55 INTERGOVERNMENTAL	81,506	52,800	52,800	115,958	108,000	104.5%
98 INTERFUND REPAIRS	-	4,059	4,059	4,059	4,202	3.5%
99 OTHER INTERFUND SERVICES/CHGS	7,640	2,820	2,820	2,501	2,948	4.5%
<b>TOTAL ANIMAL CONTROL</b>	<b>\$ 193,204</b>	<b>\$ 204,963</b>	<b>\$ 204,963</b>	<b>\$ 225,437</b>	<b>\$ 221,314</b>	<b>8.0%</b>

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

**Function**

The NITE Team consists of one sergeant and three 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	2009	2010	2011
Sergeant	0	0	1
Patrol Officers	0	0	3
<b>TOTAL - PRO ACT</b>	<b>0</b>	<b>0</b>	<b>4</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	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ -	\$ -	\$ -	\$ -	\$ 373,430	100.0%
12 OVERTIME	-	-	-	-	40,000	100.0%
21 SOCIAL SECURITY	-	-	-	-	27,902	100.0%
22 PENSION	-	-	-	-	19,531	100.0%
23 HEALTH INSURANCE	-	-	-	-	78,307	100.0%
24 WORKMAN'S COMPENSATION	-	-	-	-	10,232	100.0%
25 UNEMPLOYMENT COMPENSATION	-	-	-	-	896	100.0%
26 UNIFORMS	-	-	-	-	6,400	100.0%
31 OFFICE & OPERATING SUPPLIES	-	-	-	-	500	100.0%
<b>TOTAL PRO ACT TEAM</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 557,198</b>	<b>100.0%</b>

**Fund 001  
Fire Services**

**Purpose**

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

**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

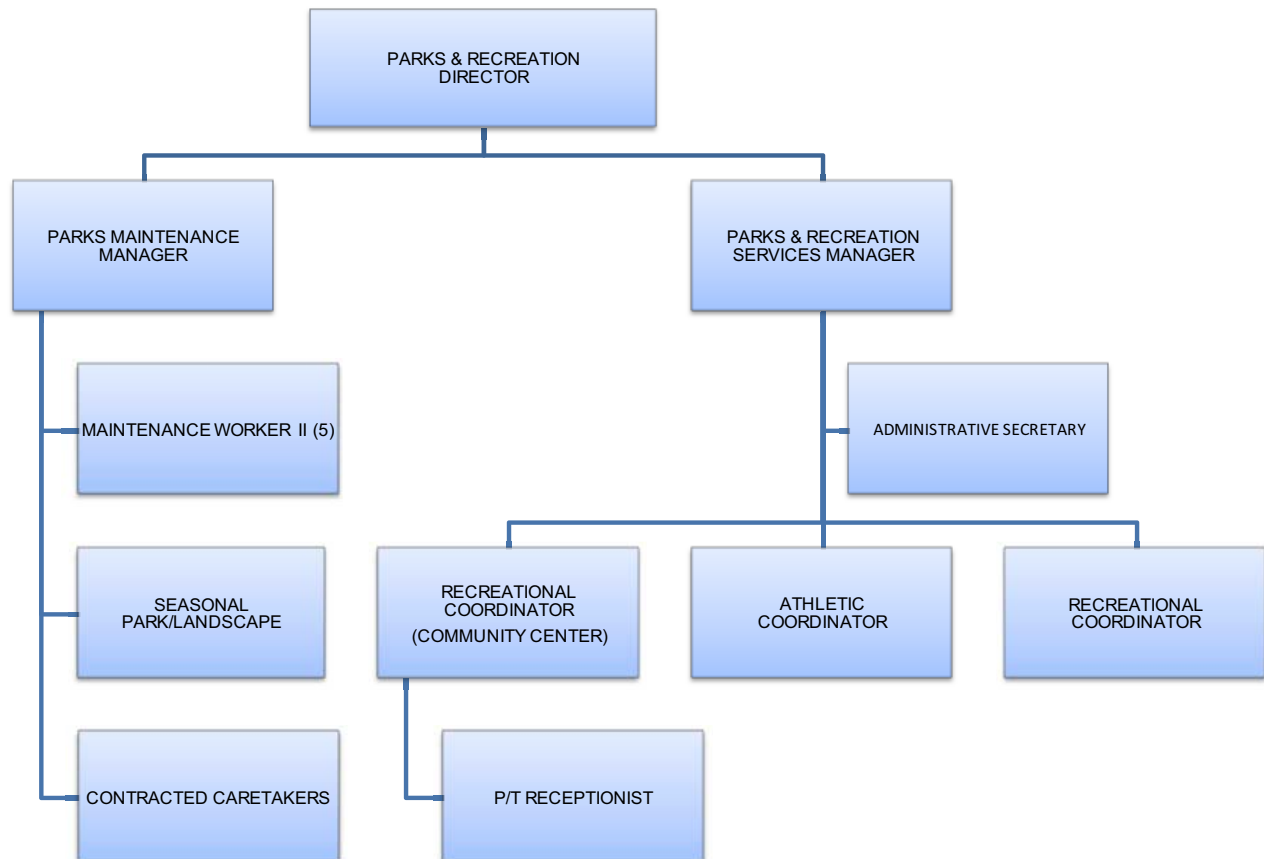
**Fund 001  
Fire Services**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
55 INTERGOVERNMENTAL - FIRE SERVICE	\$ 4,976,126	\$ 5,366,205	\$ 5,366,205	\$ 5,252,596	\$ 7,474,250	39.3%
55 INTERGOVERNMENTAL - EMS	2,379,653	2,307,451	2,307,451	2,218,633	2,685,750	16.4%
<b>TOTAL FIRE</b>	<b>\$ 7,355,779</b>	<b>\$ 7,673,656</b>	<b>\$ 7,673,656</b>	<b>\$ 7,471,229</b>	<b>\$10,160,000</b>	<b>32.4%</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 424 acres of publicly owned land, parks, trails, public facilities and 152.8 acres of undeveloped land. Additionally, the department is charged with developing new park sites as well as maintaining all public building utility sites, landscapes and several miles of right-of-way streetscapes and habitat conservation areas. The department also supports a very comprehensive Recreation Services program within a service area exceeding 60,000 including senior services offered within the Ken Baxter 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 Community 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	2009	2010	2011
Parks and Recreation Services Manager	1	1	1
Recreation Coordinator	1	1	1
Athletic Coordinator	1	1	1
Administrative Secretary	1	1	1
Program Clerk	0.5	0.5	0
<b>TOTAL - PARKS &amp; RECREATION</b>	<b>4.5</b>	<b>4.5</b>	<b>4</b>

**Budget Narrative**

Office and operating supplies purchased for the following programs which are partially or entirely funded by fees or contributions: Marysville for the Holidays, softball leagues and tournaments, youth 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 classes such as Kindermusik, art classes, dog training, fitness classes, CPR/First Aid, cooking classes, and specialty lecture series).



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

**Approved Budget Requests**

None

**Item Requested But Not Approved**

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 292,239	\$ 303,783	\$ 303,783	\$ 288,276	\$ 288,523	-5.0%
111 SEASONAL PAY	63,855	83,000	83,000	56,915	80,700	-2.8%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	26,731	22,766	22,766	25,747	21,479	-5.7%
22 PENSION	19,860	16,070	16,070	15,192	20,071	24.9%
23 HEALTH INSURANCE	63,606	68,651	68,651	72,167	68,751	0.1%
24 WORKMAN'S COMPENSATION	7,506	1,350	1,350	7,835	2,196	62.7%
25 UNEMPLOYMENT COMPENSATION	712	730	730	690	692	-5.2%
26 UNIFORMS	258	-	-	51	-	0.0%
31 OFFICE & OPERATING SUPPLIES	132,822	157,463	157,463	132,143	119,963	-23.8%
41 PROFESSIONAL SERVICES	87,857	61,500	61,500	89,028	61,500	0.0%
42 COMMUNICATION	3,535	-	-	1,883	2,134	100.0%
43 TRAVEL	643	500	500	576	500	0.0%
44 ADVERTISE	14,202	15,000	15,000	15,232	12,000	-20.0%
46 INSURANCE	2,864	3,223	3,223	3,292	3,223	0.0%
49 MISCELLANEOUS	448	500	500	488	500	0.0%
99 OTHER INTERFUND SERVICES/CHGS	26,111	22,116	22,116	19,244	22,823	3.2%
00 INTERFUND TRANSFERS	-	-	-	-	-	0.0%
<b>TOTAL RECREATION SERVICES</b>	<b>\$ 743,248</b>	<b>\$ 756,652</b>	<b>\$ 756,652</b>	<b>\$ 728,761</b>	<b>\$ 705,055</b>	<b>-6.8%</b>

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
31 OFFICE & OPERATING SUPPLIES	16,775	12,500	12,500	10,595	4,500	-64.0%
35 SMALL TOOLS	2,142	2,500	2,500	1,880	2,500	0.0%
47 PUBLIC UTILITY	387	300	300	367	300	0.0%
49 MISCELLANEOUS	20	-	-	-	-	0.0%
<b>TOTAL COMMUNITY EVENT</b>	<b>\$ 19,324</b>	<b>\$ 15,300</b>	<b>\$ 15,300</b>	<b>\$ 12,842</b>	<b>\$ 7,300</b>	<b>-52.3%</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	2009	2010	2011
Community Center Manager	1	1	0
Recreation Coordinator (Community Center)	0	0	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	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 95,233	\$ 97,835	\$ 97,835	\$ 97,100	\$ 91,860	-6.1%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	7,227	7,426	7,426	7,318	6,922	-6.8%
22 PENSION	6,457	5,176	5,176	5,149	6,393	23.5%
23 HEALTH INSURANCE	13,879	14,919	14,919	14,399	15,999	7.2%
24 WORKMAN'S COMPENSATION	1,633	600	600	2,159	2,098	249.7%
25 UNEMPLOYMENT COMPENSATION	191	235	235	194	220	-6.4%
26 UNIFORMS	-	150	150	-	150	0.0%
31 OFFICE & OPERATING SUPPLIES	8,520	9,200	9,200	4,569	9,200	0.0%
32 FUEL	-	-	-	-	-	0.0%
35 SMALL TOOLS	-	100	100	-	100	0.0%
41 PROFESSIONAL SERVICES	27,060	26,000	26,000	21,113	7,000	-73.1%
42 COMMUNICATION	3,031	2,800	2,800	2,557	2,800	0.0%
43 TRAVEL	-	100	100	-	100	0.0%
44 ADVERTISE	7,958	2,500	2,500	1,948	2,500	0.0%
45 RENTAL/LEASE	628	1,000	1,000	609	1,000	0.0%
47 PUBLIC UTILITIES	8,099	8,500	8,500	8,209	8,500	0.0%
48 REPAIRS & MAINTENANCE	4,108	1,500	1,500	2,505	1,500	0.0%
49 MISCELLANEOUS	-	500	500	252	500	0.0%
98 INTERFUND REPAIRS & MAINT.	1,268	1,565	1,565	1,173	1,219	-22.1%
<b>TOTAL COMMUNITY CENTER</b>	<b>\$ 185,291</b>	<b>\$ 180,106</b>	<b>\$ 180,106</b>	<b>\$ 169,253</b>	<b>\$ 158,061</b>	<b>-12.2%</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	2009	2010	2011
Director	1	1	1
Parks Maintenance Manager	1	1	1
Maintenance Worker II	7	7	5
Maintenance Worker I	0	1	0
Maintenance Lead Worker II	1	1	0
<b>TOTAL - PARKS MAINTENANCE</b>	<b>10</b>	<b>11</b>	<b>7</b>
Total Funded by Utilities	0.8	0.8	0.75

**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	Amount	On-Going
John Deere Wide Area Mower – Lease	12,381	No
Strawberry Fields Irrigation	27,382	No
<b>Total</b>	<b>39,763</b>	

**Item Requested But Not Approved**

None

**Fund 001**

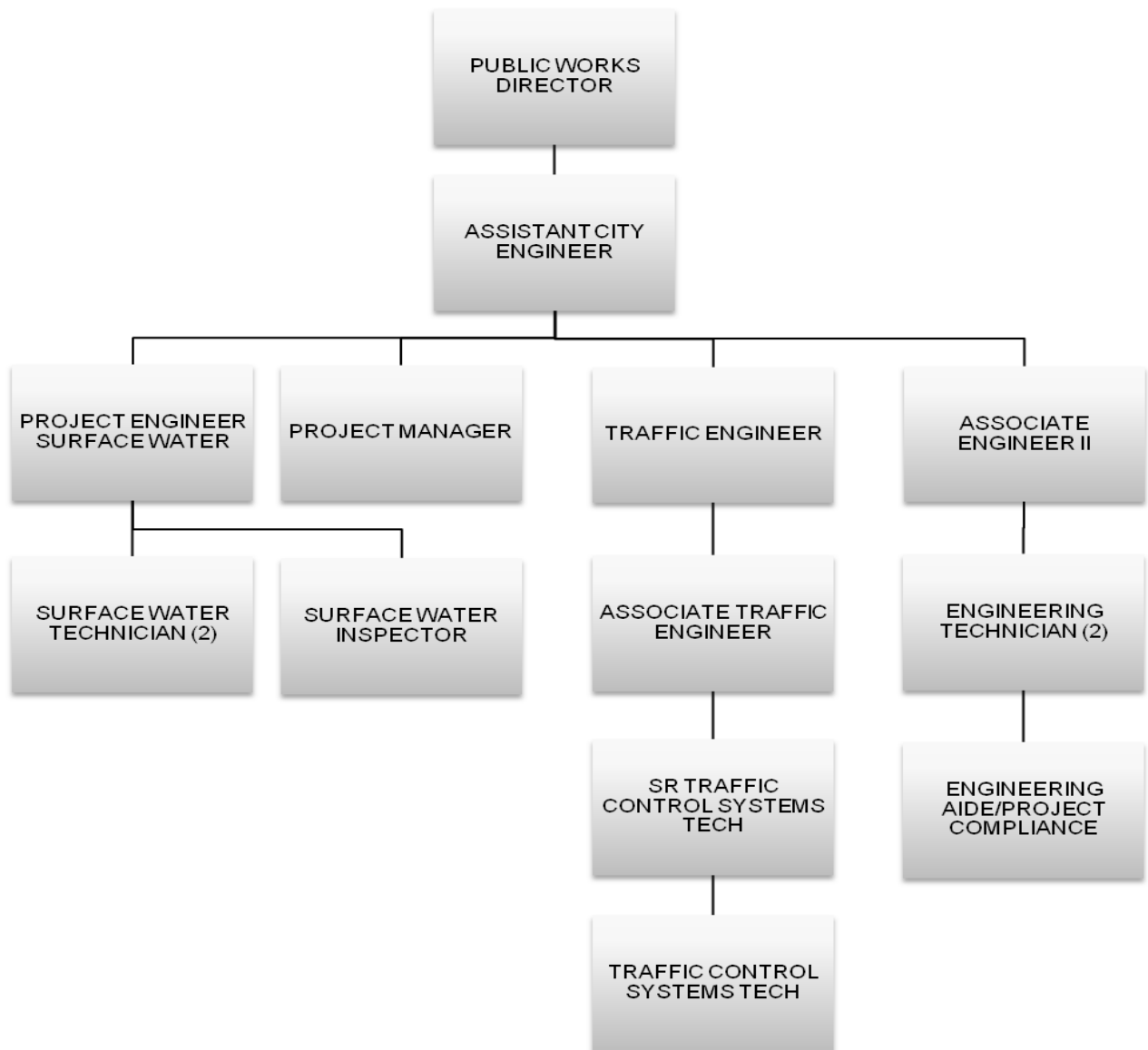
**Parks & Recreation Department**  
**Park & Recreation Facilities**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 678,985	\$ 742,480	\$ 742,480	\$ 712,669	\$ 490,209	-34.0%
111 SEASONAL PAY	20,164	42,450	42,450	20,215	22,600	-46.8%
12 OVERTIME	6,405	5,500	5,500	5,651	5,500	0.0%
21 SOCIAL SECURITY	52,287	54,175	54,175	53,691	35,177	-35.1%
22 PENSION	46,870	39,189	39,189	37,687	34,679	-11.5%
23 HEALTH INSURANCE	146,455	163,137	163,137	157,582	120,482	-26.1%
24 WORKMAN'S COMPENSATION	16,937	17,869	17,869	18,509	11,635	-34.9%
25 UNEMPLOYMENT COMPENSATION	1,420	1,814	1,814	1,480	1,196	-34.1%
26 UNIFORMS	7,037	4,500	4,500	4,358	4,500	0.0%
31 OFFICE & OPERATING SUPPLIES	73,191	116,000	116,000	87,300	82,700	-28.7%
32 FUEL	20,144	24,000	24,000	21,474	22,400	0.0%
35 SMALL TOOLS	7,856	6,000	6,000	2,642	6,000	0.0%
41 PROFESSIONAL SERVICES	26,707	20,000	20,000	22,410	20,000	0.0%
42 COMMUNICATION	6,172	9,000	9,000	7,196	7,500	0.0%
43 TRAVEL	945	1,000	1,000	710	1,000	0.0%
44 ADVERTISE	75	800	800	500	800	0.0%
45 RENTAL/LEASE	22,344	22,200	22,200	21,354	22,181	0.0%
46 INSURANCE	13,842	15,577	15,577	15,909	15,577	0.0%
47 PUBLIC UTILITIES	61,647	46,500	46,500	56,729	46,500	0.0%
48 REPAIRS & MAINTENANCE	17,820	14,000	19,000	22,103	41,382	0.0%
49 MISCELLANEOUS	16,579	26,597	26,597	17,255	26,597	0.0%
64 MACHINERY & EQUIPMENT	11,000	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	10,169	23,795	23,795	23,005	19,701	-17.2%
99 OTHER INTERFUND SERVICES/CHGS	4,968	4,320	4,320	4,320	4,602	6.5%
<b>TOTAL PARKS &amp; REC FACILITIES</b>	<b>\$ 1,270,019</b>	<b>\$1,400,903</b>	<b>\$1,405,903</b>	<b>\$ 1,314,750</b>	<b>\$1,042,918</b>	<b>-25.8%</b>

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## ENGINEERING DEPARTMENT

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## 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	2009	2010	2011
Public Works Director	1	1	1
City Engineer/Assistant PW Director	1	0	0
Assistant City Engineer	0	1	1
Project Manager I	2	1	1
Program Engineer-Surface Water Supervisor	1	1	1
Project Engineer	1	1	1
Engineering Aide	1	0	0
Engineering Technician	2	2	2
Engineering Project Aide	1	1	1
PW Administrative Services Manager	1	1	1
Surface Water Specialists	2	2	2
Surface Water Inspector	0	1	1
Traffic Engineer	1	1	1
Associate Traffic Engineer (Project Engineer)	1	1	1
Sr Traffic Control Systems Tech	1	1	1
Maintenance Worker II - Traffic	0	0	1
Traffic Control Systems Tech	1	1	1
<b>TOTAL</b>	<b>17</b>	<b>16</b>	<b>17</b>

Total Funded By Engineering	10.4	8.0	7.0
Total Funded by Streets	2.3	2.0	4.0
Total Funded by Utilities	4.1	5.7	5.7
Total Funded by Solid Waste	0.2	0.2	0.2
Total Funded by Fleet/Facilities	0	0.1	0.1



**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 as well as Nextel service fees.

**Approved Budget Requests**

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 784,283	\$ 660,755	\$ 660,755	\$ 621,821	\$ 572,964	-13.3%
12 OVERTIME	47	100	100	164	100	0.0%
21 SOCIAL SECURITY	59,520	50,055	50,055	46,720	43,249	-13.6%
22 PENSION	52,847	35,002	35,002	50,435	39,884	13.9%
23 HEALTH INSURANCE	100,272	95,611	95,611	94,214	105,304	10.1%
24 WORKMAN'S COMPENSATION	8,345	2,505	2,505	11,101	13,617	443.6%
25 UNEMPLOYMENT COMPENSATION	1,569	1,586	1,586	1,243	1,375	-13.3%
26 UNIFORMS	-	250	250	242	250	0.0%
31 OFFICE & OPERATING SUPPLIES	7,386	12,000	12,000	3,383	10,000	-16.7%
32 FUEL	1,827	2,150	2,150	1,462	2,000	-7.0%
35 SMALL TOOLS	208	1,000	1,000	-	1,000	0.0%
41 PROFESSIONAL SERVICES	9,564	20,000	20,000	2,958	20,000	0.0%
42 COMMUNICATION	3,073	4,000	4,000	4,538	4,000	0.0%
43 TRAVEL	49	500	500	-	500	0.0%
44 ADVERTISING	468	500	500	152	500	0.0%
45 OPERATING RENTALS & LEASES	6,596	5,500	5,500	5,513	5,500	0.0%
46 INSURANCE	10,023	11,280	11,280	11,521	11,500	2.0%
48 REPAIRS & MAINTENANCE	-	1,000	1,000	-	1,000	0.0%
49 MISCELLANEOUS	2,995	5,000	5,000	2,059	5,000	0.0%
95 INTERFUND RENTS	5,246	5,246	5,246	5,246	5,246	0.0%
98 INTERFUND REPAIRS & MAINT.	1,641	5,204	5,204	4,204	5,086	0.0%
99 OTHER INTERFUND SERVICES/CHGS	39,300	30,632	30,632	27,121	25,790	-15.8%
<b>TOTAL ENGINEERING</b>	<b>\$1,095,257</b>	<b>\$ 949,876</b>	<b>\$ 949,876</b>	<b>\$ 894,096</b>	<b>\$ 873,865</b>	<b>-8.0%</b>

**Fund 001  
Library Department**

**Purpose**

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

**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.

Operating transfers account for the transfer to fund 204 for the debt service payments on the 1993 LTGO bond issue. The proceeds from the bond were used in the construction of the existing library facility. This bond was refunded in 2010 resulting in a lower annual debt service payment.

**Approved Budget Requests**

None

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 987	\$ -	\$ -	\$ 1,109	\$ -	0.0%
21 SOCIAL SECURITY	74	-	-	84	-	0.0%
22 PENSION	65	-	-	59	-	0.0%
23 HEALTH INSURANCE	245	-	-	207	-	0.0%
24 WORKMAN'S COMPENSATION	27	-	-	30	-	0.0%
25 UNEMPLOYMENT COMPENSATION	2	-	-	2	-	0.0%
31 OFFICE & OPERATING SUPPLIES	1,860	2,000	2,000	1,011	2,000	0.0%
41 PROFESSIONAL SERVICES	-	100	100	2,257	100	0.0%
42 COMMUNICATION	1,987	1,900	1,900	1,879	1,900	0.0%
45 OPERATING RENTAL	-	-	-	-	-	0.0%
47 UTILITIES	45,822	49,500	49,500	44,062	49,500	0.0%
48 REPAIRS & MAINTENANCE	13,761	15,000	15,000	15,130	12,000	-20.0%
49 MISCELLANEOUS	-	100	100	41	100	0.0%
62 OTHER IMPROVEMENTS	-	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	23,937	18,952	18,952	14,070	23,017	21.4%
00 INTERFUND TRANSFERS	494,440	527,425	947,425	887,711	354,500	-62.6%
<b>TOTAL LIBRARY</b>	<b>\$ 583,208</b>	<b>\$ 614,977</b>	<b>\$1,034,977</b>	<b>\$ 967,653</b>	<b>\$ 443,117</b>	<b>-57.2%</b>

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

**Purpose**

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**

None

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
11 REGULAR PAY	\$ 1,015	\$ -	\$ -	\$ 136	\$ -	0.0%
12 OVERTIME	42	-	-	-	-	0.0%
21 SOCIAL SECURITY	79	-	-	10	-	0.0%
22 PENSION	58	-	-	7	-	0.0%
23 HEALTH INSURANCE	312	-	-	29	-	0.0%
24 WORKMAN'S COMPENSATION	36	-	-	4	-	0.0%
25 UNEMPLOYMENT COMPENSATION	2	-	-	0	-	0.0%
31 OFFICE & OPERATING SUPPLIES	14,573	8,500	8,500	6,558	8,500	0.0%
41 PROFESSIONAL SERVICES	13,395	15,158	15,158	12,771	11,900	-21.5%
42 COMMUNICATION	1,748	2,100	2,100	1,532	2,100	0.0%
46 INSURANCE	2,864	3,223	3,223	3,292	3,300	2.4%
47 PUBLIC UTILITIES	62,698	66,000	66,000	57,620	66,000	0.0%
48 REPAIRS & MAINTENANCE	84,419	30,000	30,000	39,814	30,000	0.0%
49 MISCELLANEOUS	-	500	500	91	500	0.0%
60 OTHER IMPROVEMENTS	-	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	55,275	43,662	43,662	39,866	52,003	19.1%
<b>TOTAL PUBLIC SAFETY BUILDING</b>	<b>\$ 236,516</b>	<b>\$ 169,143</b>	<b>\$ 169,143</b>	<b>\$ 161,731</b>	<b>\$ 174,303</b>	<b>3.1%</b>

## Fund 001 Non-Departmental

### Purpose

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

### 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. The following is a breakdown of the dues included in the 2011 budget:

<b>2011 Dues</b>	
AWC Service Fees	39,263
Chamber Membership Dues (Tulalip)	1,250
Chamber Payment (agreement)*	40,000
DEM	61,474
National League of Cities	1,861
Puget Sound Clean Air Agency	18,738
Puget Sound Regional	16,020
Snohomish County EDC	10,000
Snohomish County Tomorrow	9,569
Everett Chamber	5,000
Subtotal Dues	203,175
Senior Rebate	8,000
LID Administration Fees	1,100
Bank Fees	42,987
Subtotal Other Miscellaneous	52,087
<b>Total Miscellaneous</b>	<b>255,262</b>

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

Operating transfer includes:

Transfer to Fund 206 for D/S on City Hall Purchase	\$ 93,781
Transfer to Fund 206 for D/S on Williams & Peak Building Purchase	37,381
Transfer to Fund 401 for Fire Hydrants	75,728
<b>Total Transfers</b>	<b>\$ 206,890</b>

### Approved Budget Requests

None

### Item(s) Requested But Not Approved

None

**Fund 001  
Non-Departmental**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
31 OFFICE & OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
41 PROFESSIONAL SERVICES	42,338	-	-	27,316	50,000	100.0%
47 PUBLIC UTILITIES	-	-	-	573	-	0.0%
48 REPAIRS & MAINTENANCE	-	500	500	-	500	0.0%
49 MISCELLANEOUS	145,783	312,087	312,087	396,311	265,262	-15.0%
55 INTERGOVERNMENTAL	90,724	80,500	80,500	90,478	85,500	6.2%
60 OTHER IMPROVEMENTS	24,419	-	5,115,312	5,115,486	-	-100.0%
82 INTEREST ON INTERFUND LOAN	5,374	-	-	4,167	-	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	697	-	0.0%
00 OPERATING TRANSFER	347,309	184,381	1,047,626	161,464	206,890	-80.3%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$ 655,947</b>	<b>\$ 577,468</b>	<b>\$6,556,025</b>	<b>\$5,796,492</b>	<b>\$ 608,152</b>	<b>-90.7%</b>



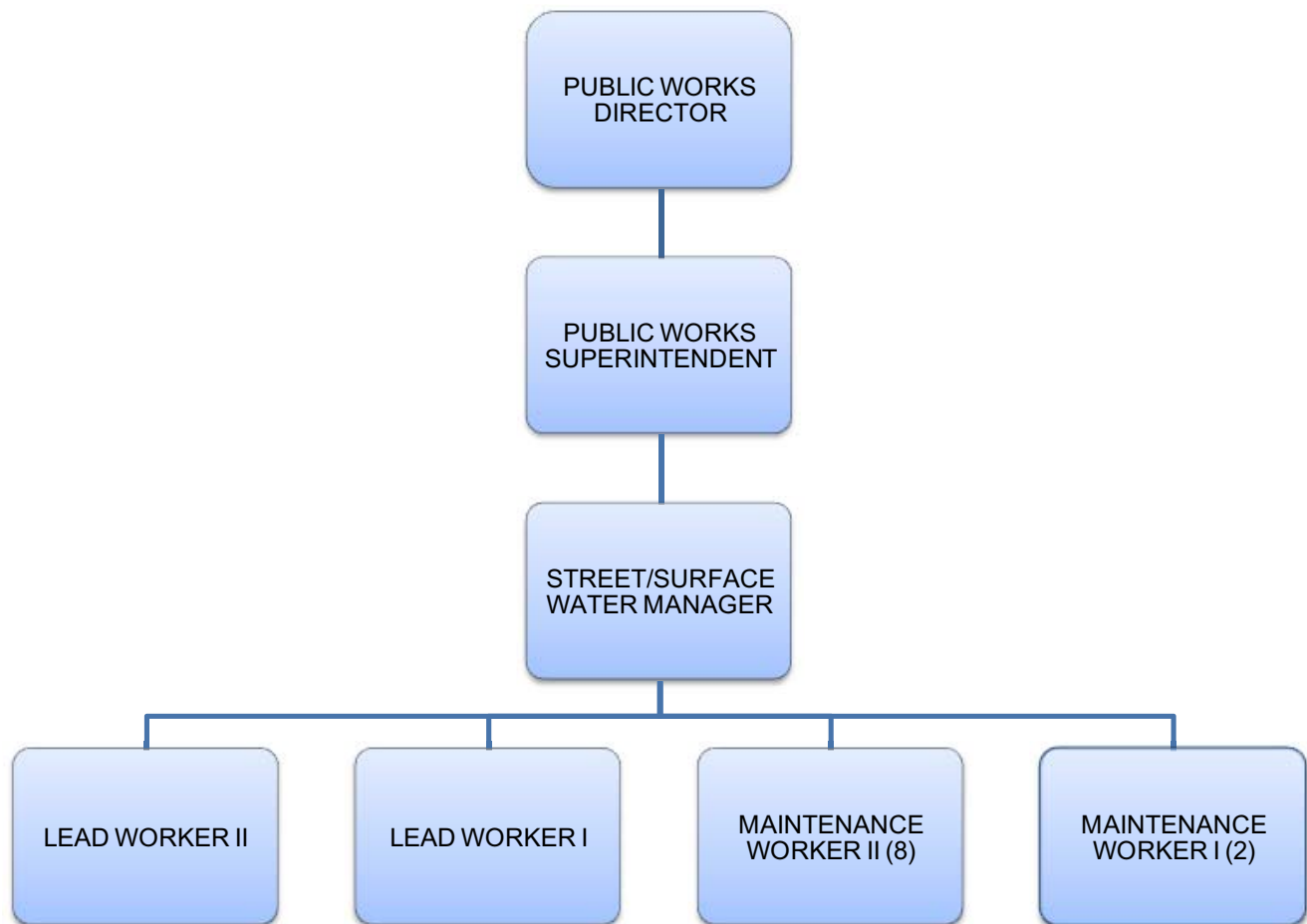
# **SPECIAL REVENUE FUNDS**



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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	2009	2010	2011
Streets/Surface Water Manager	0	0.5	0.5
Supervisor	1	0	0
Lead Worker II (Formerly Heavy Equipment Operator/Lead Worker II)	1	1	1
Lead Worker I (Formerly Heavy Equipment Operator)	2	2	1
Maintenance Worker II	6	8	8
Maintenance Worker I	2	3	2
<b>TOTAL - STREETS</b>	<b>12</b>	<b>14.5</b>	<b>12.5</b>

**Changes to Headcount**

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

In 2010, one Maintenance Worker I position was dissolved.

**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**

Description	Amount	On-Going
LED Signal Display	9,400	Yes
WECO Arrow Board	4,250	No
Laptop for Signal/Lighting MWII	4,510	No
Seasonal Labor	10,000	No
<b>Total</b>	<b>28,160</b>	

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

None

**FUND 101  
CITY STREETS  
Street Division**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 843,633</b>	<b>\$ 530,027</b>	<b>\$ 594,682</b>	<b>\$ 645,740</b>	<b>\$ 510,756</b>	<b>-14.1%</b>
<u>Revenue</u>						
Sales Tax	443,205	743,245	-	1,972,084	1,000,000	100.0%
Franchise Fees	41,575	43,113	43,113	41,947	40,000	-7.2%
Storm Drainage Permits	23,550	25,000	25,000	35,528	25,000	0.0%
Federal Grant	69,675	-	-	7,378	-	0.0%
MV Fuel Tax	806,225	797,165	797,165	1,144,091	900,000	12.9%
Interfund Services Charges	-	-	-	11,523	-	0.0%
Intergovernmental Fees	198,092	-	-	-	-	0.0%
Interest	11,149	10,000	10,000	5,596	8,000	-20.0%
Rents	50	300	300	-	-	-100.0%
Insurance Recoveries	28,698	-	-	17,825	-	0.0%
Miscellaneous Revenue	39,346	15,000	121,169	85,178	5,000	-95.9%
Interfund Loan Receipts	-	106,169	-	-	-	0.0%
Transfer In	421,800	412,297	1,299,387	563,156	510,000	-60.8%
<b>TOTAL REVENUE</b>	<b>2,083,365</b>	<b>2,152,289</b>	<b>2,296,134</b>	<b>3,884,307</b>	<b>2,488,000</b>	<b>8.4%</b>
						<b>0.00%</b>
<u>Expenditures</u>						
Salaries	882,726	859,435	859,434	884,155	1,083,480	26.1%
Overtime	6,930	11,968	11,968	13,765	18,768	56.8%
Social Security	67,423	63,207	63,207	67,605	80,464	27.3%
Retirement	60,886	43,918	43,918	46,372	74,721	70.1%
Medical Insurance	173,926	189,558	189,558	188,712	228,560	20.6%
Workman's Compensation	23,317	24,501	24,501	25,659	33,211	35.5%
Unemployment	1,805	2,088	2,088	1,799	2,576	23.4%
Uniforms	7,568	5,700	5,700	9,203	9,800	71.9%
Office & Operating	186,331	335,550	335,550	215,554	304,000	-9.4%
Fuel	35,028	75,000	75,000	42,456	65,000	-13.3%
Small Tools	3,015	7,500	7,500	1,699	17,760	136.8%
Professional Services	61,226	96,750	96,750	105,025	72,500	-25.1%
Communication	1,351	2,000	2,000	1,885	2,000	0.0%
Travel	43	500	500	-	500	0.0%
Advertising	-	500	500	-	500	0.0%
Rents	1,471	2,000	2,000	1,262	2,000	0.0%
Insurance	43,434	48,878	48,878	49,922	50,000	2.3%
Public Utilities	251,170	372,500	372,500	335,435	373,000	0.1%
Repairs & Maintenance	41,802	45,000	65,000	51,711	54,400	-16.3%
Miscellaneous	53,551	78,500	78,500	94,777	41,000	-47.8%
Capital Outlay	12,453	17,000	17,000	-	-	-100.0%
Interfund Rents	25,531	25,531	25,531	25,531	25,531	0.0%
Interfund Repairs	129,993	112,027	112,027	111,133	141,386	26.2%
Other Interfund Services	130,054	107,705	107,706	105,790	132,049	22.6%
Transfer Out	6,555	155,000	343,500	327,863	-	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>2,207,588</b>	<b>2,682,316</b>	<b>2,890,816</b>	<b>2,707,313</b>	<b>2,813,206</b>	<b>-2.7%</b>
Other adjustments	(73,671)			(53,430)		
<b>Ending Cash</b>	<b>645,740</b>	<b>-</b>	<b>-</b>	<b>1,769,305</b>	<b>185,550</b>	<b>1.0%</b>

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

The Arterial Street Fund is for the purpose of construction, improvement or repair of arterial highways and city streets. In 2005, effective 2006 there was a change in the City Motor Vehicle Fuel Tax Distribution (SSB 5969, Ch 89, Laws of 2005). Cities had been receiving their gas tax in two separate distributions, "restricted" and "unrestricted". Cities with a population over 15,000 were required to deposit the restricted portion in an arterial city street fund to be used for capital purposes, while the unrestricted portion was deposited in the city street fund for maintenance. With the change in this law cities can now choose to deposit some of the receipts in an arterial street fund, but they are not required to do so. The City has chosen not to deposit MV Fuel Tax into the arterial street fund for the 2011 budget cycle.

**Budget Narrative**

There are currently no overlay projects scheduled during calendar year 2011.

**Approved Budget Requests**

None

**FUND 102  
ARTERIAL STREETS**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 833,594</b>	<b>\$ 847</b>	<b>\$ 847</b>	<b>\$ 34,292</b>	<b>\$ 5,065</b>	<b>498.0%</b>
<u>Revenue</u>						
MV Fuel Tax	-	-	-	-	-	0.0%
Grant Proceeds	428,490	-	-	-	-	0.0%
Interest	1,462	-	-	160	25	100.0%
Transfer In	-	-	100,000	53,500	-	-100.0%
<b>TOTAL REVENUE</b>	<b>429,951</b>	<b>-</b>	<b>100,000</b>	<b>53,660</b>	<b>25</b>	<b>-100.0%</b>
<u>Expenditures</u>						
Repairs & Maintenance	450,581	-	-	-	-	
Professional Services	10,080	-	100,000	87,511	-	-100.0%
Transfer Out	221,800	-	-	-	-	0.0%
<b>TOTAL EXPENDITURE</b>	<b>682,460</b>	<b>-</b>	<b>100,000</b>	<b>87,511</b>	<b>-</b>	<b>-100.0%</b>
Other adjustments (accruals)	(546,794)					
<b>Ending Cash</b>	<b>34,292</b>	<b>847</b>	<b>847</b>	<b>441</b>	<b>5,090</b>	<b>100.0%</b>

**FUND 103  
DRUG ENFORCEMENT FUND  
Police**

**Purpose**

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

**Approved Budget Requests**

Description	Amount	On-Going
Digital Prism LCD Monitor (Qty 2)	285	No
Firearm Replacement	2,800	No
Type II Explosive Storage	2,150	No
Pole Camera	2,995	No
Tac Team Ballistic Vest Replacement	23,025	No
<b>Total</b>	<b>31,255</b>	

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

None



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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 49,775</b>	<b>\$ 30,099</b>	<b>\$ 30,099</b>	<b>\$ 32,732</b>	<b>\$ 52,702</b>	<b>75.1%</b>
<u>Revenue</u>						
Forfeited Property	26,444	2,000	2,000	34,059	2,000	0.0%
Interest	717	500	500	421	500	0.0%
<b>TOTAL REVENUE</b>	<b>27,161</b>	<b>2,500</b>	<b>2,500</b>	<b>34,480</b>	<b>2,500</b>	<b>0.0%</b>
<u>Expenditures</u>						
Small Tools	44,592	17,500	17,500	13,450	31,255	78.6%
<b>TOTAL EXPENDITURE</b>	<b>44,592</b>	<b>17,500</b>	<b>17,500</b>	<b>13,450</b>	<b>31,255</b>	<b>78.6%</b>
Other adjustments (accruals)	387			(387)		
<b>Ending Cash</b>	<b>32,732</b>	<b>15,099</b>	<b>15,099</b>	<b>53,375</b>	<b>23,947</b>	<b>100.0%</b>

**FUND 104  
TRIBAL GAMING FUND  
Police**

**Purpose**

The Tribal Gaming Fund was established in 1994 by Ordinance 1981 pursuant to MMC 3.90.020. The sources of funds include deposits pursuant to section 14C of the Tribal Compact for Class III Gaming between the Tulalip Tribes of Washington and the State of Washington. Such source of funds constitutes a percentage of the 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.

**Budget Narrative**

This budget includes \$165,000 which will be used to support the report writing conversion

**Approved Budget Requests**

Requests included in this budget:

Description	Amount	On-Going
AR Professional Collision Investigation	170	No
Awards Ceremony	4,000	No
Collision Investigation Kit	350	No
Computer – Laptops (Qty 2)	4,200	No
Custody Freezer	2,000	No
Custody Washer and Dryer (Qty 2)	4,000	No
Facility Gun Storage Locker	800	No
Facility Remodel	6,000	No
<b>Total</b>	<b>21,520</b>	

**FUND 104  
TRIBAL GAMING FUND  
Police**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 174,460</b>	<b>\$ 179,830</b>	<b>\$ 195,530</b>	<b>\$ 234,903</b>	<b>\$ 211,161</b>	<b>8.0%</b>
<u>Revenue</u>						
Tribal Gaming	70,000	-	-	35,000	-	0.0%
Interest	2,900	-	2,500	1,769	2,500	0.0%
Other Misc Revenue	-	-	-	2,000	-	0.0%
<b>TOTAL REVENUE</b>	<b>72,900</b>	<b>-</b>	<b>2,500</b>	<b>38,769</b>	<b>2,500</b>	<b>0.0%</b>
<u>Expenditures</u>						
Office and Operating	405	-	-	-	-	0.0%
Small Tools	-	70,000	-	25,582	176,170	100.0%
Communication	-	-	-	149	-	0.0%
Miscellaneous	12,052	-	85,700	56,202	10,350	-87.9%
Transfer Out	-	100,000	100,000	-	-	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>12,457</b>	<b>170,000</b>	<b>185,700</b>	<b>81,933</b>	<b>186,520</b>	<b>0.4%</b>
Other adjustments		-	-	646	-	
<b>Ending Cash</b>	<b>234,903</b>	<b>9,830</b>	<b>12,330</b>	<b>192,385</b>	<b>27,141</b>	<b>100.0%</b>

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

**Purpose**

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

**Budget Narrative**

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

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 101,720</b>	<b>\$ 71,720</b>	<b>\$ 71,720</b>	<b>\$ 88,251</b>	<b>\$ 59,101</b>	<b>-17.6%</b>
<u>Revenue</u>						
Hotel/Motel Tax	57,300	50,000	50,000	64,173	50,000	0.0%
Interest	1,458	850	850	694	850	0.0%
<b>TOTAL REVENUE</b>	<b>58,758</b>	<b>50,850</b>	<b>50,850</b>	<b>64,867</b>	<b>50,850</b>	<b>0.0%</b>
<u>Expenditures</u>						
Miscellaneous	72,227	80,000	80,000	17,463	30,000	-62.5%
Transfer out	-	-	-	29,957	20,000	100.0%
<b>TOTAL EXPENDITURE</b>	<b>72,227</b>	<b>80,000</b>	<b>80,000</b>	<b>47,420</b>	<b>50,000</b>	<b>-37.5%</b>
<b>Ending Cash</b>	<b>88,251</b>	<b>42,570</b>	<b>42,570</b>	<b>105,698</b>	<b>59,951</b>	<b>100.0%</b>

**FUND 106  
BAXTER CENTER APPRECIATION  
Parks**

**Purpose**

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

**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	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 30,636</b>	<b>\$ 30,386</b>	<b>\$ 30,386</b>	<b>\$ 33,621</b>	<b>\$ 19,971</b>	<b>-34.3%</b>
<u>Revenue</u>						
Contributions	5,204	3,000	3,000	2,383	3,000	0.0%
Interest	454	350	300	270	350	16.7%
<b>TOTAL REVENUE</b>	<b>5,658</b>	<b>3,350</b>	<b>3,300</b>	<b>2,653</b>	<b>3,350</b>	<b>1.5%</b>
<u>Expenditures</u>						
Miscellaneous	2,673	4,000	17,000	14,322	4,000	-76.5%
<b>TOTAL EXPENDITURE</b>	<b>2,673</b>	<b>4,000</b>	<b>17,000</b>	<b>14,322</b>	<b>4,000</b>	<b>-76.5%</b>
<b>Ending Cash</b>	<b>33,621</b>	<b>29,736</b>	<b>16,686</b>	<b>21,952</b>	<b>19,321</b>	<b>100.0%</b>

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

**Purpose**

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	Amount	On-Going
Disaster Recovery Project Phase 3 (of 6)	67,000	No
<b>Total</b>	<b>67,000</b>	

The total cost of Phase 3 is \$85,000, the project is being split between the I/Net fund and the Waterworks Utility Fund.

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

None



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

Description	2009 Actual	2009 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 114,666</b>	<b>\$ 55,358</b>	<b>\$ 55,358</b>	<b>\$ 27,659</b>	<b>\$ 27,059</b>	<b>-51.1%</b>
<u>Revenue</u>						
Fee	88,940	110,000	110,000	67,548	120,000	9.1%
Interest	622	700	700	621	700	0.0%
<b>TOTAL REVENUE</b>	<b>89,562</b>	<b>110,700</b>	<b>110,700</b>	<b>68,169</b>	<b>120,700</b>	<b>9.0%</b>
<u>Expenditures</u>						
Professional Services	12,459	15,000	15,000	17,932	87,000	480.0%
Miscellaneous	13,774	96,300	96,300	16,231	-	-100.0%
Transfer Out	150,000	-	-	-	-	0.0%
<b>TOTAL EXPENDITURE</b>	<b>176,233</b>	<b>111,300</b>	<b>111,300</b>	<b>34,163</b>	<b>87,000</b>	<b>-21.8%</b>
Other adjustments	(336)	-	-	-	-	
<b>Ending Cash</b>	<b>27,659</b>	<b>54,758</b>	<b>54,758</b>	<b>61,665</b>	<b>60,759</b>	<b>100.0%</b>

**FUND 110  
GROWTH MANAGEMENT – REET 1**

**Purpose**

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 \$325,000 transfer to fund 305 for street construction projects.

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
				1,013,003.23
2005	49,192.60	22,873.76	72,066.36	963,810.63
2006	52,381.01	46,402.28	98,783.29	911,429.62
2007	54,658.45	43,874.34	98,532.79	856,771.17
2008	57,391.37	41,207.46	98,598.83	799,379.80
2009	60,124.29	38,349.74	98,474.03	739,255.51
2010	59,213.32	35,204.60	94,417.92	680,042.19
<b>2011</b>	<b>62,401.73</b>	<b>32,243.92</b>	<b>94,645.65</b>	<b>617,640.46</b>
2012	65,134.65	29,123.84	94,258.49	552,505.81
2013	68,323.06	25,867.12	94,190.18	484,182.75
2014	71,966.96	22,450.96	94,417.92	412,215.79
2015	75,155.37	18,852.60	94,007.97	337,060.42
2016	78,799.26	15,094.84	93,894.10	258,261.16
2017	82,443.16	11,154.88	93,598.04	175,818.00
2018	86,087.05	7,032.72	93,119.77	89,730.95
2019	89,730.95	3,589.24	93,320.19	-
<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	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 138,742</b>	<b>\$ 53,208</b>	<b>\$ 53,208</b>	<b>\$ 121,843</b>	<b>\$ 38,924</b>	<b>-26.8%</b>
<u>Revenue</u>						
Real Estate Excise Taxes	477,327	480,000	480,000	389,226	390,000	-18.8%
Interest	4,248	1,500	1,500	1,734	1,500	0.0%
<b>TOTAL REVENUE</b>	<b>481,575</b>	<b>481,500</b>	<b>481,500</b>	<b>390,960</b>	<b>391,500</b>	<b>-18.7%</b>
<u>Expenditures</u>						
Debt Service - Principal	60,124	59,214	59,214	59,213	62,402	5.4%
Debt Service - Interest	38,350	35,205	35,205	35,205	32,244	-8.4%
Transfer Out	400,000	380,000	380,000	380,000	325,000	-14.5%
<b>TOTAL EXPENDITURE</b>	<b>498,474</b>	<b>474,419</b>	<b>474,419</b>	<b>474,418</b>	<b>419,646</b>	<b>-11.5%</b>
Other Adjustments	-	-	-	-	-	
<b>Ending Cash</b>	<b>121,843</b>	<b>60,289</b>	<b>60,289</b>	<b>38,384</b>	<b>10,778</b>	<b>100.0%</b>

**FUND 111  
GROWTH MANAGEMENT – REET 2**

**Purpose**

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 \$410,000 transfer to fund 305 for street construction projects.

**FUND 111  
GROWTH MANAGEMENT – REET 2**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 578,074</b>	<b>\$ 56,702</b>	<b>\$ 56,702</b>	<b>\$ 123,887</b>	<b>\$ 35,387</b>	<b>-37.6%</b>
<u>Revenue</u>						
Real Estate Excise Taxes	486,354	480,000	480,000	389,226	390,000	-18.8%
Interest	9,458	1,500	1,500	1,624	1,500	0.0%
<b>TOTAL REVENUE</b>	<b>495,813</b>	<b>481,500</b>	<b>481,500</b>	<b>390,850</b>	<b>391,500</b>	<b>-18.7%</b>
<u>Expenditures</u>						
Transfer Out	950,000	480,000	480,000	480,000	410,000	-14.6%
<b>TOTAL EXPENDITURE</b>	<b>950,000</b>	<b>480,000</b>	<b>480,000</b>	<b>480,000</b>	<b>410,000</b>	<b>-14.6%</b>
<b>Ending Cash</b>	<b>123,887</b>	<b>58,202</b>	<b>58,202</b>	<b>34,737</b>	<b>16,887</b>	<b>100.0%</b>

# DEBT SERVICE FUNDS



**FUND 202**  
**ULTGO REFUNDED BOND FUND 1996**  
**Public Safety**

**Purpose**

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

**Budget Narrative**

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

**FUND 202**  
**Unlimited Tax GO Bond Fund 87**  
**Public Safety Building**

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

**FUND 202**  
**ULTGO REFUNDED BOND FUND 1996**  
**Public Safety**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 74,569</b>	<b>\$ 74,069</b>	<b>\$ 74,069</b>	<b>\$ 72,665</b>	<b>\$ 73,315</b>	<b>-1.0%</b>
<u>Revenue</u>						
General Property Taxes	223,015	226,673	226,673	223,590	226,073	-0.3%
Interest & Other Earnings	2,059	500	500	1,157	500	0.0%
<b>TOTAL REVENUE</b>	<b>225,073</b>	<b>227,173</b>	<b>227,173</b>	<b>224,747</b>	<b>226,573</b>	<b>-0.3%</b>
<u>Expenditures</u>						
Debt Principal	195,000	205,000	205,000	205,000	215,000	4.9%
Debt Interest	31,978	22,330	22,330	21,934	11,773	-47.3%
Operating Transfer	-	-	-	-	70,000	100.0%
<b>TOTAL EXPENDITURE</b>	<b>226,978</b>	<b>227,330</b>	<b>227,330</b>	<b>226,934</b>	<b>296,773</b>	<b>30.5%</b>
<b>Ending Cash</b>	<b>72,665</b>	<b>73,912</b>	<b>73,912</b>	<b>70,478</b>	<b>3,115</b>	<b>-95.8%</b>



**FUND 204**  
**LTGO REFUNDED BOND 2010**  
**Library**

**Purpose**

This fund accounts for the non-voted bonds to finance the construction of a new library building for the City of Marysville. The bonds were originally issued in 1993 in the amount of \$3.7 million dollars. The bonds were refinanced by Ordinance number 2212 in 1998 and refinanced again in 2010.

The debt service fund receives contributions from the Library Department.

**BOND REDEMPTION**  
**FUND 204**  
**LIBRARY CONSTRUCTION**  
**2010 Limited Tax General Obligation Refunding Bonds**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
					\$ 1,190,000.00
2010	\$ 465,000.00	2.000%	\$ 3,710.56	\$ 468,710.56	725,000.00
<b>2011</b>	<b>340,000.00</b>	<b>2.000%</b>	<b>14,500.00</b>	<b>354,500.00</b>	<b>385,000.00</b>
2012	385,000.00	2.000%	7,700.00	392,700.00	-
<b>TOTAL</b>	<b>\$ 1,190,000.00</b>		<b>\$ 25,910.56</b>	<b>\$ 1,215,910.56</b>	

**FUND 204**  
**LTGO REFUNDED BOND 2010**  
**Library**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 27,324</b>	<b>\$ 27,324</b>	<b>\$ 27,324</b>	<b>\$ 30,226</b>	<b>\$ 3,163</b>	<b>-88.4%</b>
<u>Revenue</u>						
Interest & Other Earnings	3,205	1,000	1,000	1,975	500	-50.0%
Transfers In	494,440	527,425	947,425	887,711	354,500	-62.6%
<b>TOTAL REVENUE</b>	<b>497,645</b>	<b>528,425</b>	<b>948,425</b>	<b>889,686</b>	<b>355,000</b>	<b>-62.6%</b>
<u>Expenditures</u>						
Debt Principal	410,000	460,000	880,000	858,335	340,000	-61.4%
Debt Interest	84,744	68,425	68,425	60,378	14,850	-78.3%
<b>TOTAL EXPENDITURE</b>	<b>494,744</b>	<b>528,425</b>	<b>948,425</b>	<b>918,713</b>	<b>354,850</b>	<b>-62.6%</b>
Ending Cash	30,226	27,324	27,324	1,198	3,313	-87.9%

**FUND 206**  
**LTGO BOND ISSUE 2003, 2007, and 2010**

**Purpose**

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

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

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

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.

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

**FUND 206**  
**2003 LTGO BOND ISSUE**  
**ALLSTATE BUILDING PURCHASE/REMODEL**

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

*Note: Funded by the General Fund*

**FUND 206  
2003 LTGO BOND ISSUE  
WATERFRONT PARK**

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

*Note: Funded by the Parks Construction fund*

**FUND 206**  
**2003 LTGO BOND ISSUE**  
**STATE AVENUE PROJECT**

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

*Note: Funded by the Street Construction Fund*

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

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

*Note: Funded by the Street Construction 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	\$ -		\$ 23,651.88	\$ 23,651.88	\$ 4,990,000.00
<b>2011</b>	-		<b>207,675.00</b>	<b>207,675.00</b>	<b>4,990,000.00</b>
2012	-		207,675.00	207,675.00	4,990,000.00
2013	-		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
2015	155,000.00	2.00%	204,775.00	359,775.00	4,690,000.00
2016	155,000.00	2.00%	201,675.00	356,675.00	4,535,000.00
2017	155,000.00	2.00%	198,575.00	353,575.00	4,380,000.00
2018	-		195,475.00	195,475.00	4,380,000.00
2019	-		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>\$ 3,711,501.88</b>	<b>\$ 8,701,501.88</b>	

*Note: Funded by the General Fund*



**FUND 206**  
**Public Works Trust Fund Loan**  
**2008 - Lakewood Triangle Access Project**

*Interest Rate: 0.5%*

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
	\$ -	\$ -	\$ -	\$ 750,000.00
2009	-	4,375.00	4,375.00	750,000.00
2010	187,500.00	3,750.00	191,250.00	812,500.00
<b>2011</b>	<b>270,833.33</b>	<b>4,062.50</b>	<b>274,895.83</b>	<b>541,666.67</b>
2012	270,833.33	2,708.33	273,541.67	270,833.33
2013	270,833.33	1,354.17	272,187.50	-
<b>TOTAL</b>	<b><u>\$ 1,000,000.00</u></b>	<b><u>\$ 16,250.00</u></b>	<b><u>\$ 1,016,250.00</u></b>	

*Note: Funded by the Street Construction Fund*

**FUND 206**  
**LTGO BOND ISSUE 2003, 2007 and 2010**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 13,432</b>	<b>\$ 13,932</b>	<b>\$ 13,932</b>	<b>\$ 16,248</b>	<b>\$ 17,548</b>	<b>26.0%</b>
<u>Revenue</u>						
Interest & Other Earnings	3,221	1,500	1,500	2,097	1,500	0.0%
Transfers In	884,465	1,143,148	1,143,148	1,079,915	1,370,036	19.8%
<b>TOTAL REVENUE</b>	<b>887,686</b>	<b>1,144,648</b>	<b>1,144,648</b>	<b>1,082,011</b>	<b>1,371,536</b>	<b>19.8%</b>
<u>Expenditures</u>						
Debt Principal	265,000	530,000	530,000	467,500	560,834	5.8%
Debt Interest	619,870	614,148	614,148	612,714	810,203	31.9%
<b>TOTAL EXPENDITURE</b>	<b>884,870</b>	<b>1,144,148</b>	<b>1,144,148</b>	<b>1,080,214</b>	<b>1,371,037</b>	<b>19.8%</b>
Ending Cash	16,248	14,432	14,432	18,046	18,047	25.0%

# CAPITAL PROJECT FUNDS



**FUND 305  
STREETS CAPITAL IMPROVEMENTS**

**Purpose**

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

**Budget Narrative**

Capital projects for 2011 include:

R0502	Ingraham Blvd	40,000
R0604	Lakewood Triangle Access	8,000,000
R0902	SR 528/53 <sup>rd</sup> Street Signal	15,000
R0904	SR9/SR92	4,000,000
R1101	88 <sup>TH</sup> Street Improvements	2,000,000
<b>TOTAL</b>		<b>14,055,000</b>

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

**FUND 305**  
**STREETS CAPITAL IMPROVEMENTS**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 5,754,443</b>	<b>\$ 4,708,646</b>	<b>\$ 4,708,646</b>	<b>\$ 2,592,144</b>	<b>\$ 99,317</b>	<b>-97.9%</b>
<u>Revenue</u>						
Indirect Federal Grants	1,410,206	-	-	-	-	0.0%
State Grants	1,644,741	507,887	507,887	1,386,067	-	-100.0%
Interlocal Grants	-	-	-	3,145,000	2,000,000	100.0%
Transportation Mitigation Fees	521,989	600,000	600,000	325,456	400,000	-33.3%
Investment Interest	46,848	40,000	29,016	29,016	15,000	-48.3%
Other Miscellaneous	252,404	-	-	47,795	-	0.0%
Proceeds from Long Term Debt	-	-	1,000,000	-	11,830,131	1083.0%
Transfers In - REET	1,350,000	620,000	620,000	860,000	735,000	18.5%
<b>TOTAL REVENUE</b>	<b>5,226,188</b>	<b>1,767,887</b>	<b>2,756,903</b>	<b>5,793,334</b>	<b>14,980,131</b>	<b>443.4%</b>
<u>Expenditures</u>						
Professional Services	-	-	-	-	-	0.0%
Capital Outlay	6,703,153	5,469,000	6,469,000	4,846,718	14,055,000	117.3%
Debt Service Interest	4,385	-	-	-	-	0.0%
Transfer Out - Debt Service	746,552	1,005,235	1,005,235	942,002	1,024,448	1.9%
<b>TOTAL EXPENDITURE</b>	<b>7,454,090</b>	<b>6,474,235</b>	<b>7,474,235</b>	<b>5,788,719</b>	<b>15,079,448</b>	<b>101.8%</b>
Other Adjustments (Accruals)	(934,397)			4,424		
<b>Ending Cash</b>	<b>2,592,144</b>	<b>2,298</b>	<b>(8,686)</b>	<b>2,601,183</b>	<b>-</b>	<b>0.0%</b>

**FUND 310  
PARKS CAPITAL IMPROVEMENT**

**Purpose**

This fund is used for the design and construction of City parks and recreational facilities. Revenues are generated through grants, loans, donations, collection of real estate excise taxes (REET) and park mitigation fees. The REET funds are receipted into funds 110 and 111 and then transferred into the 310 fund. A transfer of REET funds is not scheduled in 2011.

**Project(s) Approved**

P0708	Bayview Trail Construction	47,500
	<b>TOTAL</b>	<b>47,500</b>

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

**FUND 310**  
**PARKS CAPITAL IMPROVEMENT**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 606,305</b>	<b>\$ 140,010</b>	<b>\$ 140,010</b>	<b>\$ 82,387</b>	<b>\$ 21,164</b>	<b>-84.9%</b>
<u>Revenue</u>						
Interlocal	7,562	-	-	-	-	0.0%
State Grant	50,000	-	-	-	-	0.0%
Park Mitigation Fees	176,184	150,000	150,000	189,216	150,000	0.0%
Investment Interest	2,478	2,000	2,000	1,613	1,200	-40.0%
Contributions	-	-	-	-	-	0.0%
Other Miscellaneous	13,638	-	-	-	6,000	100.0%
Interfund Loan Receipts	-	-	-	-	-	0.0%
Sale of Capital Assets	-	-	-	487,500	-	0.0%
Transfers In	-	-	-	-	-	0.0%
<b>TOTAL REVENUE</b>	<b>249,862</b>	<b>152,000</b>	<b>152,000</b>	<b>678,329</b>	<b>157,200</b>	<b>3.4%</b>
<u>Expenditures</u>						
Office and Operating Supplies	621	-	-	-	-	0.0%
Professional Services	6,226	-	-	-	-	0.0%
Other Services	3,547	-	-	-	-	0.0%
Repair & Maintenance	9,952	-	-	-	-	0.0%
Miscellaneous	264	-	10,000	7,929	-	-100.0%
Capital Outlay	1,890,573	-	50,000	1,274	47,500	-5.0%
Interfund Interest	3,493	-	-	-	-	0.0%
Interfund Loan Payment*	-	-	-	-	50,000	100.0%
Interfund Repairs	17,822	-	-	380	-	0.0%
Transfer Out - Debt Service	44,132	44,132	44,132	44,132	44,132	0.0%
<b>TOTAL EXPENDITURE</b>	<b>1,976,630</b>	<b>44,132</b>	<b>104,132</b>	<b>53,715</b>	<b>141,632</b>	<b>36.0%</b>
Other Adjustments (i/f loans)	1,202,851			(662,800)		
<b>Ending Cash</b>	<b>82,387</b>	<b>247,878</b>	<b>187,878</b>	<b>44,201</b>	<b>36,732</b>	<b>-80.4%</b>

# ENTERPRISE FUNDS

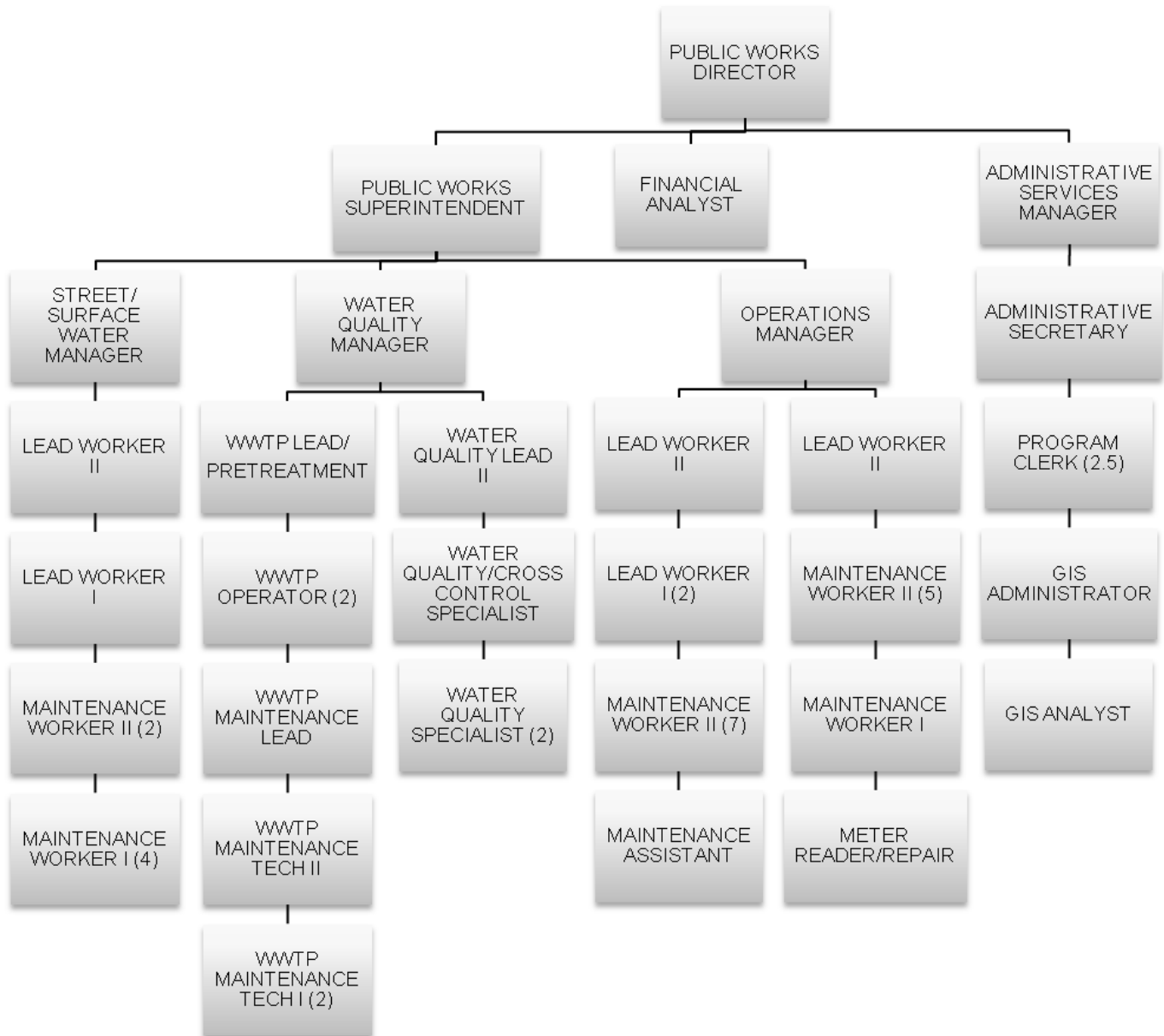




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**PUBLIC WORKS UTILITIES**

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

**Mission**

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

**Purpose**

The City of Marysville provides water service 24 hours a day, currently supplying an average of 4.4 million gallons per day of quality drinking water to more than 19,000 connections inside the City limits (pop. 58,040) 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 292 miles of water main, 7 reservoirs, 5 deep wells, Ranney Well and Edward Springs collectors. Valve exercising, directional flushing, cross connection and sampling programs assure the City that 4.4 million gallons of quality drinking water is provided to our customers on a daily average.

The Wastewater Treatment Plant Division (WWTP) is responsible for the proper collection of wastewater, which must be safely transported from 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 227 miles of mainline sewer with pipe diameters ranging from 6" laterals to 48" interceptors. These lines are flushed/cleaned annually by the City's vacator crew. The entire collection system is currently cleaned every 14 to 16 months. The WWTP and 14 sewer lift stations are operated and maintained by the wastewater division. 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 5 million gallons a day of effluent assuring compliance with the City's NPDES permit issued by the Department of Ecology.

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

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Public Works Superintendent	1	1	1
Operations Manager	1	1	1
Streets/Surface Water Manager	0	0.5	0.5
Financial Analyst	1	1	1
GIS Administrator	0	0	1
GIS Analyst	0	0	1
Lead Worker II	3	4	3
Lead Worker I (Formerly Heavy Equipment Operator)	2	3	2
Maintenance Worker II	15	14	14
Maintenance Worker I	3	3	5
Maintenance Assistant	0	1	1
Meter Reader/Repair	1	1	1
Meter Reader	2	2	0
Water Quality Specialist	1	1	2
Cross Connection Specialist	0	0	0
Water Quality Assistant	2	2	0
Water Quality Manager	1	1	1
WWTP Lead	2	2	3
WWTP Tech II	1	1	1
WWTP Tech I	2	2	2
WWTP Operator	3	2	2
Program Clerk	0	1	2.5
Program Specialist	2	2	0
Administrative Secretary	1	1	1
<b>TOTAL - UTILITIES</b>	<b>44</b>	<b>46.5</b>	<b>46.0</b>

**Changes to Headcount**

In 2010, one Full-Time Program Clerk position and one Part-Time Program Clerk position were added to the Public Works Utilities Department.

One FTE was reclassified from Meter Reader to Maintenance Worker I.

In 2010, one Meter Reader position was dissolved.

In 2010, one Program Specialist position moved to Finance Department.

One Program Specialist position was dissolved.

Two FTEs were reclassified from Water Quality Assistant to Water Quality Specialist.

**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:

Transfer to fund 101 for Surface Water Maintenance	510,000
VPN & Remote Laptop Wireless	5,700
Truck Mounted Electronic Message Board	14,900
185 CFM Air Compressor	15,000
Lift Gate and Air Bag Installation	4,000
<b>Total</b>	<b><u>549,600</u></b>

**Approved Budget Requests**

Description	Amount	On-Going
EPA Brownsfield Grant	198,000	No
Council Directed Emergency Projects	25,000	No
Large Format Network Printer	20,000	No
DOT 6 Strobe Safety Light Assembly	12,500	No
Backup Monitoring & Alarm for Stilly Plant	15,700	Yes
Track One Distribution Software	3,100	No
Mapping Grade GPS Receiver/Data Collector	12,000	No
Security Fencing – Edward Springs Reservoir	15,000	No
Truck Mounted Electronic Message Board	14,980	No
Quick Attach Utility Trench Paver	4,500	No
185 CFM Air Compressor	15,000	No
Seasonal Labor	30,000	No
Lift Gate & Air Bag Installation	4,000	No
Convert Record Drawing Mylars to Microfiche	4,700	No
SCADA PC's – Wastewater & Fresh Water	3,430	No
Disaster Recovery Project Phase 3	18,000	No
<b>Total</b>	<b>395,910</b>	

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

None

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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 7,183,344</b>	<b>\$ 6,688,618</b>	<b>\$ 6,688,618</b>	<b>\$ 6,456,467</b>	<b>\$ 6,920,737</b>	<b>3.5%</b>
<u>Revenue</u>						
Grants	2,166	-	-	50,000	198,000	100.0%
Intergovernmental Revenue	-	200,000	200,000	-	9,500	-95.3%
Water Service Fees	7,867,130	6,860,000	6,860,000	7,943,838	7,238,000	5.5%
Storm Drainage Charges	2,325,295	2,800,000	2,800,000	3,367,511	2,900,000	3.6%
Pond Recovery	435,652	10,000	10,000	-	10,000	0.0%
Sewer Service Fees	9,148,974	8,553,000	8,553,000	9,119,259	8,740,000	2.2%
Interest	89,196	80,000	80,000	47,056	60,000	-25.0%
Rents	14,548	15,870	15,870	108,338	15,870	0.0%
Insurance Recovery	64,455	-	-	136,225	-	0.0%
Interfund Rents	64,926	64,926	64,926	64,926	64,926	0.0%
Miscellaneous Revenue	73,205	30,000	30,000	15,103	232,406	674.7%
Intergovernmental Misc	9,611	5,000	5,000	9,824	-	-100.0%
Other Interfund Services	29,971	-	-	71,958	-	0.0%
Sale of Assets	337,711	-	-	230,467	-	0.0%
Transfer In	53,528	90,600	90,600	67,683	75,729	-16.4%
<b>TOTAL REVENUE</b>	<b>20,516,366</b>	<b>18,709,396</b>	<b>18,709,396</b>	<b>21,232,188</b>	<b>19,544,431</b>	<b>4.5%</b>
<u>Expenditures</u>						
Salaries	3,601,995	4,142,931	4,142,931	3,879,074	4,065,772	-1.9%
Overtime	73,540	72,400	72,400	72,646	72,400	0.0%
Social Security	276,704	303,075	303,075	295,595	302,527	-0.2%
Retirement	245,292	212,358	212,358	234,850	276,221	30.1%
Medical Insurance	666,462	783,732	783,732	771,761	879,588	12.2%
Workmen's Compensation	85,269	98,223	98,223	97,426	113,821	15.9%
Unemployment	7,212	9,795	9,795	7,846	9,605	-1.9%
Uniforms	24,179	16,900	16,900	24,635	21,900	29.6%
Office & Operating	561,047	572,035	572,035	468,180	496,100	-13.3%
Fuel	88,818	91,500	91,500	112,087	100,000	9.3%
Purchased Water	1,224,534	1,080,000	1,080,000	1,287,915	1,260,000	16.7%
Inventory Supplies	4,467	6,000	6,000	4,996	6,000	0.0%
Small Tools	24,354	58,500	58,500	21,318	57,930	-1.0%
Professional Services	703,823	863,150	863,150	515,384	828,100	-4.1%
Communication	21,116	36,600	36,600	20,333	25,700	-29.8%
Travel	4,532	8,500	8,500	3,578	8,500	0.0%
Advertising	-	2,500	2,500	528	1,500	-40.0%
Rents	14,543	15,500	15,500	9,181	13,000	-16.1%
Insurance	214,786	260,706	260,706	246,868	260,706	0.0%
Public Utilities	617,933	675,800	675,800	638,165	690,800	2.2%
Repairs & Maintenance	345,391	753,500	753,500	352,878	538,500	-28.5%
Miscellaneous Expenses	437,516	185,920	185,920	611,454	306,550	64.9%
Intergovernmental Prof	19,138	-	-	21,206	-	0.0%
State Taxes	568,299	565,000	565,000	624,267	585,000	3.5%
Operating Permits	56,665	85,000	85,000	53,052	80,000	-5.9%
City Taxes	1,710,477	1,743,397	1,743,397	1,807,536	1,749,698	0.4%
Capital Outlay	258,723	-	-	9,903	32,500	100.0%
Interfund Repairs	236,045	344,767	344,767	350,558	308,918	-10.4%
Other Interfund Services	1,038,958	1,060,883	1,060,883	1,046,713	1,159,760	9.3%
Transfer Out	6,294,446	6,717,215	6,717,215	8,851,987	5,765,172	-14.2%
<b>TOTAL EXPENDITURE</b>	<b>19,426,263</b>	<b>20,765,887</b>	<b>20,765,887</b>	<b>22,441,921</b>	<b>20,016,268</b>	<b>-3.6%</b>
Other Adjustments	(1,816,980)			(518,527)		
<b>Ending Cash</b>	<b>6,456,467</b>	<b>4,632,127</b>	<b>4,632,127</b>	<b>4,728,207</b>	<b>6,448,900</b>	<b>39.2%</b>

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

**Purpose**

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

**2011 CAPITAL PROJECTS**

W R&R Renewals & Replacements	165,000
W0000 Water Main Over-sizing	35,000
W0402 67 <sup>th</sup> Ave NE: 100 <sup>th</sup> – 132 <sup>nd</sup>	500,000
W0603 PRV Rate of Flow	200,000
W0604 Spring/Collector Improvements	65,000
W0804 Ebey Slough Water Main Extension	400,000
W0901 Whiskey Ridge	800,000
W0903 SR9 Reservoir	1,500,000
W1101 Edward Springs UV Disinfection	250,000
W1102 PUD Relocate	1,400,000
W1103 Sitting Analysis	50,000
<b>Subtotal Water</b>	<b>5,365,000</b>
S0000 Sewer Main Over-sizing	30,000
S0901 WWTP Generator	400,000
S0903 Whiskey Ridge Sewer Extension	1,400,000
S1110 Sewer Comprehensive Plan	300,000
<b>Subtotal Sewer</b>	<b>2,130,000</b>
D R&R Renewals & Replacements	35,000
D0401 Regional Detention Pond	2,500,000
<b>Subtotal Surface Water</b>	<b>2,535,000</b>
<b>Total Program Requests</b>	<b>\$10,030,000</b>



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

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 1,018,967</b>	<b>\$ 2,099,305</b>	<b>\$ 2,099,305</b>	<b>\$ 1,199,817</b>	<b>\$ 1,419,717</b>	<b>-32.4%</b>
<u>Revenue</u>						
Water Capital Improvements	497,580	700,000	700,000	688,035	400,000	-42.9%
Water Recovery Fees	24,770	5,000	5,000	-	5,000	0.0%
Sewer Capital Improvements	475,351	900,000	900,000	823,918	600,000	-33.3%
Sewer Recovery	72,012	100,000	100,000	40,057	50,000	-50.0%
Interest	74,084	16,567	16,567	9,578	16,356	-1.3%
Other Miscellaneous	-	-	-	400,000	-	0.0%
Transfer In	9,000,000	10,000,000	10,000,000	7,000,000	8,000,000	-20.0%
<b>TOTAL REVENUE</b>	<b>10,143,798</b>	<b>11,721,567</b>	<b>11,721,567</b>	<b>8,961,588</b>	<b>9,071,356</b>	<b>-22.6%</b>
						<b>0.00%</b>
<u>Expenditures</u>						
Capital Outlay	10,033,300	12,414,000	12,414,000	8,545,882	10,030,000	-19.2%
<b>TOTAL EXPENDITURE</b>	<b>10,033,300</b>	<b>12,414,000</b>	<b>12,414,000</b>	<b>8,545,882</b>	<b>10,030,000</b>	<b>-19.2%</b>
Other Adjustments	70,353			(18,922)		
<b>Ending Cash</b>	<b>1,199,817</b>	<b>1,406,872</b>	<b>1,406,872</b>	<b>1,596,601</b>	<b>461,073</b>	<b>100.0%</b>

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

**Purpose**

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

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

**Budget Narrative**

This budget includes the annual principal and interest payments.

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

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

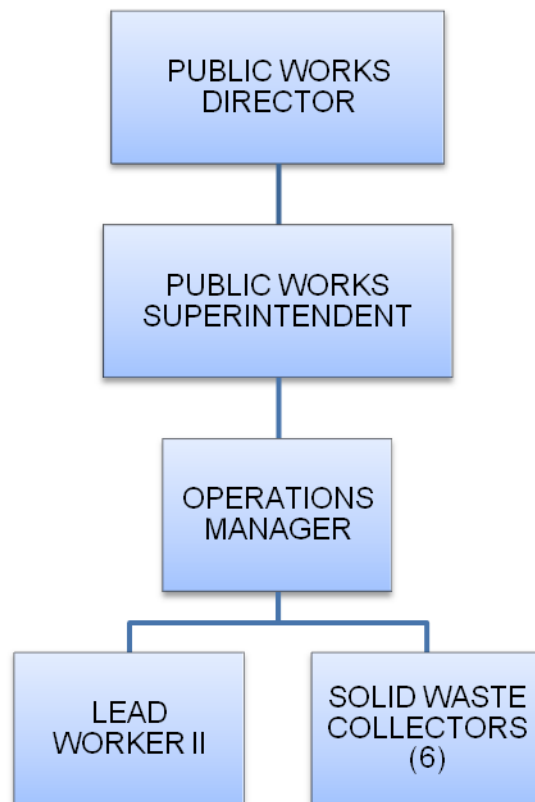
**FUND 408  
DROUGHT RELIEF BOND 1977  
Debt Service**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 25,422</b>	<b>\$ 25,822</b>	<b>\$ 25,822</b>	<b>\$ 25,897</b>	<b>\$ 26,197</b>	<b>1.5%</b>
<u>Revenue</u>						
Interest	475	800	800	270	300	-62.5%
Transfer In	29,000	28,000	28,000	28,000	27,000	-3.6%
<b>TOTAL REVENUE</b>	<b>29,475</b>	<b>28,800</b>	<b>28,800</b>	<b>28,270</b>	<b>27,300</b>	<b>-5.2%</b>
<u>Expenditures</u>						
Debt Service - Principal	20,000	20,000	20,000	20,000	20,000	0.0%
Debt Service - Interest	8,875	8,000	8,000	8,000	7,000	-12.5%
<b>TOTAL EXPENDITURE</b>	<b>28,875</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>27,000</b>	<b>-3.6%</b>
Other Adjustments	(125)					
<b>Ending Cash</b>	<b>25,897</b>	<b>26,622</b>	<b>26,622</b>	<b>26,167</b>	<b>26,497</b>	<b>-0.5%</b>

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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 7,500 homes and businesses as well as curbside recycling program within City limits.

### Headcount

POSITION CLASSIFICATION	2009	2010	2011
Solid Waste Collector Lead	1	1	1
Solid Waste Collectors	6	6	6
<b>TOTAL - SOLID WASTE</b>	<b>7</b>	<b>7</b>	<b>7</b>

### Budget Narrative

Salaries in this fund include wages for Public Works staff.

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

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

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

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

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

### Approved Budget Requests

None

# FUND 410 SOLID WASTE

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 2,050,701</b>	<b>\$ 1,656,320</b>	<b>\$ 1,656,320</b>	<b>\$ 2,239,294</b>	<b>\$ 1,683,974</b>	<b>1.7%</b>
<u>Revenue</u>						
DOE Grant	9,241	-	-	-	-	0.0%
Garbage Collection Service	4,384,550	4,500,000	4,500,000	4,865,201	4,500,000	0.0%
Garbage Tags	11,471	10,000	10,000	12,546	10,000	0.0%
Interest	30,346	30,000	30,000	19,901	25,000	-16.7%
Interest on Interfund Loans	3,858	8,000	8,000	716	800	-90.0%
Miscellaneous Revenue	335	-	-	1,225	-	0.0%
<b>TOTAL REVENUE</b>	<b>4,439,801</b>	<b>4,548,000</b>	<b>4,548,000</b>	<b>4,899,589</b>	<b>4,535,800</b>	<b>-0.3%</b>
<u>Expenditures</u>						
Salaries	495,390	535,594	535,594	562,554	497,643	-7.1%
Overtime	16,933	8,300	8,300	19,465	8,300	0.0%
Social Security	37,919	39,740	39,740	43,196	37,206	-6.4%
Retirement	34,541	28,406	28,406	37,083	34,540	21.6%
Medical Insurance	122,897	135,271	135,271	134,881	138,644	2.5%
Workmen's Compensation	13,353	15,226	15,226	14,871	16,079	5.6%
Unemployment	1,038	1,159	1,159	1,165	1,194	3.0%
Uniforms	3,558	2,500	2,500	2,770	3,000	20.0%
Office & Operating	73,816	121,000	121,000	66,172	121,000	0.0%
Fuel	62,654	100,000	100,000	71,125	100,000	0.0%
Small Tools	-	500	500	-	500	0.0%
Professional Services	927,617	815,000	815,000	926,446	830,000	1.8%
Communication	163	500	500	141	500	0.0%
Travel	-	200	200	-	200	0.0%
Advertising	-	800	800	-	800	0.0%
Rents	-	200	200	-	200	0.0%
Insurance	34,843	39,210	39,210	40,048	41,000	4.6%
Repairs & Maintenance	26,767	53,000	53,000	28,032	53,000	0.0%
Miscellaneous Expenses	1,482	3,000	3,000	971	3,000	0.0%
Tipping Fees	1,352,560	1,650,000	1,650,000	1,369,763	1,650,000	0.0%
State Taxes	178,243	170,000	170,000	211,945	170,000	0.0%
City Taxes	567,439	588,913	588,913	636,228	588,261	-0.1%
Capital Outlay	-	-	-	-	21,000	100.0%
Interfund Rents	10,159	10,159	10,159	10,159	10,159	0.0%
Interfund Repairs & Maintenance	121,429	157,118	157,118	157,118	180,277	14.7%
Other Interfund Services	296,405	306,099	306,099	306,099	280,099	-8.5%
Transfer Out	-	-	472,000	542,078	-	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>4,379,206</b>	<b>4,781,895</b>	<b>5,253,895</b>	<b>5,182,310</b>	<b>4,786,602</b>	<b>-8.9%</b>
Interfund Loan Payoff and Other Misc Adjustments	127,998			243,768		
<b>Ending Cash</b>	<b>2,239,294</b>	<b>1,422,425</b>	<b>950,425</b>	<b>2,200,341</b>	<b>1,433,172</b>	<b>50.8%</b>

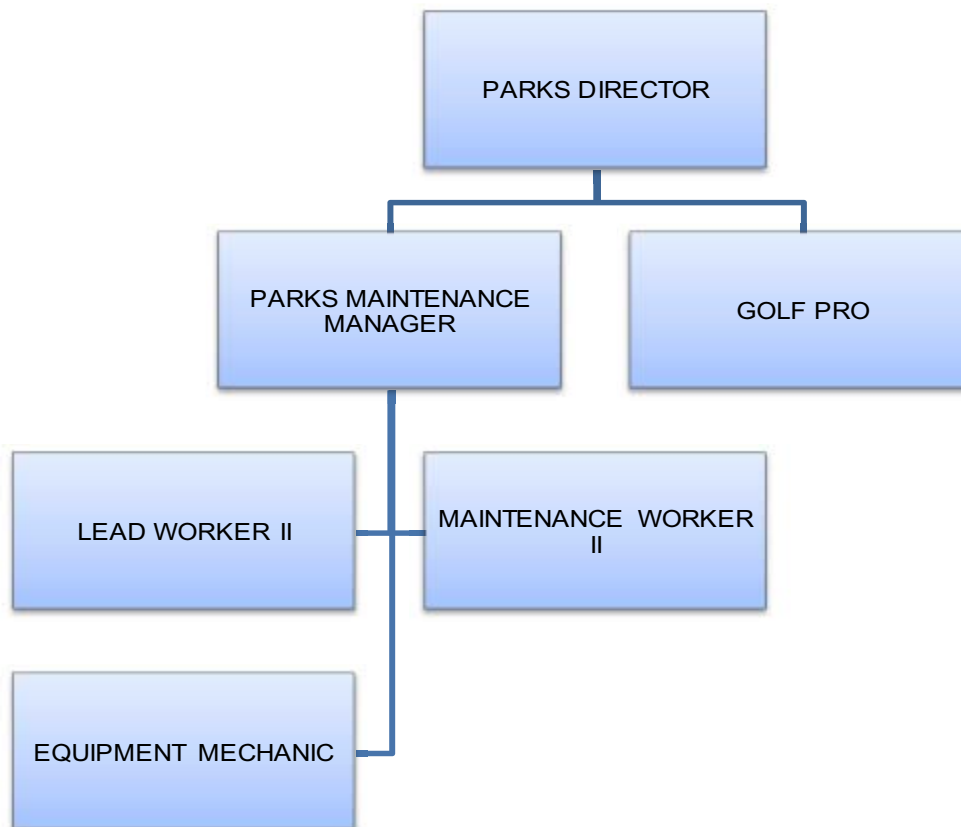
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## GOLF COURSE

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## FUND 420 GOLF COURSE OPERATIONS

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

The 2011 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	2009	2010	2011
Golf Pro	1	1	1
Golf Course Superintendent	1	1	0
Lead Worker II	1	1	1
Maintenance Worker II	2	2	1
Equipment Mechanic (Formerly Sr. Mechanic)	1	1	1
<b>TOTAL - GOLF COURSE</b>	<b>6</b>	<b>6</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 and the annual payment on LID 12.

### Approved Budget Requests

Description	Amount	On-Going
Purchase of Pre-Owned Mower	15,000	No
<b>Total</b>	<b>15,000</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%*

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

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

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

### FUND 420 GOLF COURSE OPERATIONS

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>Revenue</u>						
Merchandise Sales	103,377	105,000	105,000	104,620	100,000	-4.8%
Tournament Fees	39,643	30,000	30,000	30,134	30,000	0.0%
Green Fees	711,380	650,000	650,000	635,993	660,000	1.5%
Membership Fees	103,074	90,000	90,000	106,829	80,000	-11.1%
Interest	84	-	-	-	-	0.0%
Golf Cart Lease	200,313	198,000	198,000	172,900	185,000	-6.6%
Pull Cart Lease	8,077	10,000	10,000	7,859	7,800	-22.0%
Long Term Lease	17,520	65,000	65,000	4,500	65,000	0.0%
Insurance Recoveries	-	-	-	60,299	105,000	100.0%
Miscellaneous Revenue	(1,809)	-	-	1,507	-	0.0%
Restaurant Reimbursement	(146)	-	-	1,062	-	0.0%
Interfund Loan Receipts	-	288,585	288,585	-	59,458	-79.4%
Concession Proceeds	527	-	-	620	-	0.0%
Transfer In	200,000	-	-	-	-	0.0%
<b>TOTAL REVENUE</b>	<b>1,382,039</b>	<b>1,436,585</b>	<b>1,436,585</b>	<b>1,126,322</b>	<b>1,292,258</b>	<b>-10.0%</b>
<u>Expenditures</u>						
Salaries	505,911	500,175	500,175	528,663	425,682	-14.9%
Overtime	3,294	2,500	2,500	2,222	2,500	0.0%
Social Security	38,902	37,971	37,971	40,260	23,189	-38.9%
Retirement	28,560	20,777	20,777	23,709	21,257	2.3%
Medical Insurance	58,294	61,912	61,912	60,743	37,871	-38.8%
Workmen's Compensation	17,699	16,522	16,522	19,679	6,993	-57.7%
Unemployment	1,007	1,157	1,157	1,062	734	-36.6%
Uniforms	5,213	5,200	5,200	4,508	5,200	0.0%
Office & Operating	64,853	60,000	60,000	64,531	59,500	-0.8%
Fuel	23,936	25,000	25,000	26,087	27,000	8.0%
Inventory Supplies	58,026	41,000	41,000	87,416	50,000	22.0%
Small Tools	805	1,000	1,000	3,183	1,000	0.0%
Professional Services	2,811	4,000	4,000	10,716	6,000	50.0%
Communication	4,153	4,100	4,100	2,629	4,100	0.0%
Travel	-	500	500	-	500	0.0%
Advertising	11,062	11,000	11,000	3,918	7,000	-36.4%
Operating Rents	28,884	33,500	33,500	15,963	23,500	-29.9%
Insurance	21,001	23,633	23,633	24,138	25,000	5.8%
Public Utilities	53,665	35,500	35,500	46,504	40,500	14.1%
Repairs & Maintenance	36,649	28,000	28,000	39,988	36,000	28.6%
Miscellaneous Expenses	161,157	60,500	60,500	259,457	34,500	-43.0%
State Taxes	5,745	4,500	4,500	5,134	5,000	11.1%
Capital Outlay	-	-	-	-	15,000	100.0%
Debt Service - Principal	205,008	219,099	219,099	220,652	230,050	5.0%
Debt Service - Interest	171,135	176,610	176,610	158,930	148,559	-15.9%
Debt Issue Cost	2,286	304	304	-	700	130.3%
Interfund Repairs & Maintenance	21,551	7,612	7,612	11,733	6,046	-20.6%
Other Interfund Services	55,456	54,513	54,513	53,109	48,877	-10.3%
Transfer Out	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURE</b>	<b>1,587,066</b>	<b>1,436,585</b>	<b>1,436,585</b>	<b>1,714,934</b>	<b>1,292,258</b>	<b>-10.0%</b>
Interfund Loan and Adjustments	125,481	-	-	588,612	-	
<b>Ending Cash</b>	<b>(79,546)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**FUND 450**  
**UTILITY REVENUE & ULID DEBT SERVICE**  
**Debt Service**

**Purpose**

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

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

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

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

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



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

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
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
<b>2011</b>	<b>52,631.58</b>	<b>2,894.73</b>	<b>55,526.31</b>	<b>526,315.79</b>
2012	52,631.58	2,631.57	55,263.15	473,684.21
2013	52,631.58	2,368.43	55,000.01	421,052.63
2014	52,631.58	2,105.27	54,736.85	368,421.05
2015	52,631.58	1,842.11	54,473.69	315,789.47
2016	52,631.58	1,578.95	54,210.53	263,157.89
2017	52,631.57	1,315.79	53,947.36	210,526.32
2018	52,631.58	1,052.63	53,684.21	157,894.74
2019	52,631.58	789.48	53,421.06	105,263.16
2020	52,631.58	526.32	53,157.90	52,631.58
2021	52,631.58	263.16	52,894.74	(0.00)
<b>TOTAL</b>	<b>\$ 1,000,000.00</b>	<b>\$ 50,190.97</b>	<b>\$ 1,050,190.97</b>	

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

*Interest Rate: 0.5%*

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2003	\$ -	\$ 24,868.05	\$ 24,868.05	\$ 9,500,000.00
2004	500,000.01	43,000.00	543,000.01	8,999,999.99
2005	500,000.01	45,000.00	545,000.01	8,999,999.98
2006	529,411.77	44,256.95	573,668.72	8,470,588.21
2007	529,411.77	42,352.95	571,764.72	7,941,176.44
2008	529,411.77	39,705.87	569,117.64	7,411,764.67
2009	529,411.77	37,058.82	566,470.59	6,882,352.90
2010	529,411.76	34,411.76	563,823.52	6,352,941.14
<b>2011</b>	<b>529,411.77</b>	<b>31,764.71</b>	<b>561,176.48</b>	<b>5,823,529.37</b>
2012	529,411.76	29,117.66	558,529.42	5,294,117.61
2013	529,411.77	26,470.60	555,882.37	4,764,705.84
2014	529,411.76	23,823.52	553,235.28	4,235,294.08
2015	529,411.77	21,176.46	550,588.23	3,705,882.31
2016	529,411.76	18,529.41	547,941.17	3,176,470.55
2017	529,411.77	15,882.35	545,294.12	2,647,058.78
2018	529,411.76	13,235.29	542,647.05	2,117,647.02
2019	529,411.77	10,588.25	540,000.02	1,588,235.25
2020	529,411.76	7,941.17	537,352.93	1,058,823.49
2021	529,411.77	5,294.11	534,705.88	529,411.72
2022	529,411.72	2,647.06	532,058.78	0.00
<b>TOTAL</b>	<b>\$10,000,000.00</b>	<b>\$ 517,124.99</b>	<b>\$10,517,124.99</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
<b>2011</b>	<b>526,315.79</b>	<b>36,842.12</b>	<b>563,157.91</b>	<b>6,842,105.26</b>
2012	526,315.79	34,210.53	560,526.32	6,315,789.47
2013	526,315.79	31,578.96	557,894.75	5,789,473.68
2014	526,315.79	28,947.36	555,263.15	5,263,157.89
2015	526,315.78	26,315.80	552,631.58	4,736,842.11
2016	526,315.79	23,684.20	549,999.99	4,210,526.32
2017	526,315.79	21,052.64	547,368.43	3,684,210.53
2018	526,315.79	18,421.04	544,736.83	3,157,894.74
2019	526,315.79	15,789.47	542,105.26	2,631,578.95
2020	526,315.79	13,157.88	539,473.67	2,105,263.16
2021	526,315.79	10,526.32	536,842.11	1,578,947.37
2022	526,315.79	7,894.73	534,210.52	1,052,631.58
2023	526,315.79	5,263.16	531,578.95	526,315.79
2024	526,315.79	2,631.57	528,947.36	(0.00)
<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
<b>2011</b>	<b>222,397.81</b>	<b>43,367.57</b>	<b>265,765.38</b>	<b>2,668,773.78</b>
2012	222,397.82	40,031.61	262,429.43	2,446,375.96
2013	222,397.81	36,695.64	259,093.45	2,223,978.15
2014	222,397.82	33,359.67	255,757.49	2,001,580.33
2015	222,397.81	30,023.70	252,421.51	1,779,182.52
2016	222,397.82	26,687.74	249,085.56	1,556,784.70
2017	222,397.81	23,351.78	245,749.59	1,334,386.89
2018	222,397.82	20,015.79	242,413.61	1,111,989.07
2019	222,397.81	16,679.84	239,077.65	889,591.26
2020	222,397.82	13,343.87	235,741.69	667,193.44
2021	222,397.81	10,007.89	232,405.70	444,795.63
2022	222,397.82	6,671.92	229,069.74	222,397.81
2023	222,397.81	3,335.98	225,733.79	0.00
<b>TOTAL</b>	<b>\$ 4,080,000.00</b>	<b>\$ 578,395.73</b>	<b>\$ 4,658,395.73</b>	

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

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

**FUND 450**  
**UTILITY REVENUE & ULID DEBT SERVICE**  
**Debt Service**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 756,600</b>	<b>\$ 13,823,063</b>	<b>\$ 13,823,063</b>	<b>\$ 15,744,130</b>	<b>\$ 8,895,827</b>	<b>-35.6%</b>
<u>Revenue</u>						
Investment Interest	259,864	500,000	500,000	114,712	150,000	-70.0%
Interest & Penalties	3,417	-	-	-	-	0.0%
Principal Special Assessment	13,697	5,000	5,000	19,853	5,000	0.0%
Transfer In	6,059,677	5,194,124	5,194,124	8,219,015	5,215,492	0.4%
<b>TOTAL REVENUE</b>	<b>6,336,655</b>	<b>5,699,124</b>	<b>5,699,124</b>	<b>8,353,579</b>	<b>5,370,492</b>	<b>-5.8%</b>
<u>Expenditures</u>						
Miscellaneous Expense	35,268	3,800	3,800	3,722	3,800	0.0%
Debt Service - Principal	3,254,545	2,555,332	2,555,332	5,494,045	2,679,047	4.8%
Debt Service - Interest	2,782,336	2,638,792	2,638,792	2,724,969	2,536,448	-3.9%
Debt Issue Cost	(81,831)	1,500	1,500	607	1,500	0.0%
Transfer Out	9,000,000	10,000,000	10,000,000	7,000,000	8,000,000	-20.0%
<b>TOTAL EXPENDITURE</b>	<b>14,990,318</b>	<b>15,199,424</b>	<b>15,199,424</b>	<b>15,223,343</b>	<b>13,220,795</b>	<b>-13.0%</b>
Other Adjustments	10,241,753					
<b>Ending Cash</b>	<b>2,344,690</b>	<b>4,322,763</b>	<b>4,322,763</b>	<b>8,874,366</b>	<b>1,045,524</b>	<b>-75.8%</b>

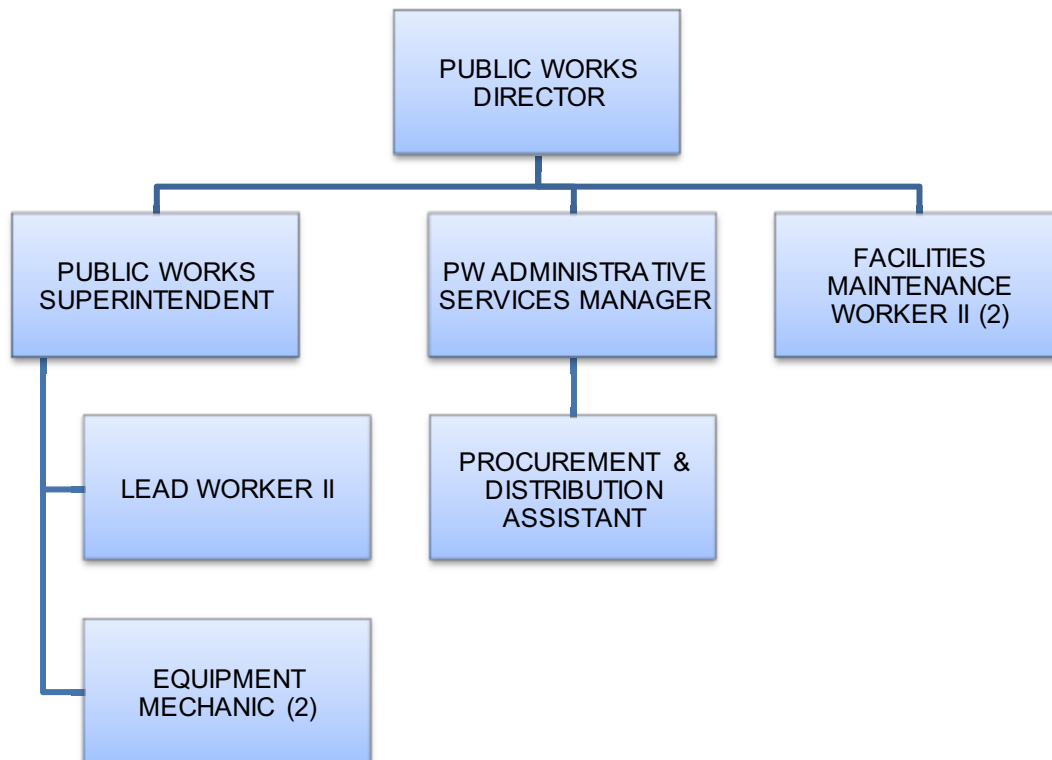
# INTERNAL SERVICE FUNDS



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**FLEET & FACILITIES 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

POSITION CLASSIFICATION	2009	2010	2011
Fleet/Facilities Manager	0.5	0	0
Lead Worker II	1	1	1
Equipment Mechanic	2	2	2
Procurement Assistant	1	1	1
<b>TOTAL - FLEET SERVICES</b>	<b>4.5</b>	<b>4</b>	<b>4</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. These purchases are funded by operating transfers from each of the requesting departments. Items to be purchased are listed below under Approved Budget Requests.

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

### Approved Budget Requests

Description	Amount	Transfer In From	On-Going
Truck Mounted Electronic Message Board	14,980	Fund 401	No
Lift Gate and Air Bag Installation	4,000	Fund 401	No
185 CFM Air Compressor	15,000	Fund 401	No
Replace Fleet Office Computer	2,090	None	No
Police Vehicles	52,500	None	No
<b>Total</b>	<b>88,570</b>		

### Item(s) Requested But Not Approved

None

**FUND 501  
FLEET SERVICES**

Description	2010						% Change 2010:2011 Budget
	2009 Actual	2010 Budget	Amended Budget	2010 Estimated	2011 Budget		
<b>Beginning Cash</b>	<b>\$ 964,242</b>	<b>\$ 109,889</b>	<b>\$ 109,889</b>	<b>\$ 183,885</b>	<b>\$ 219,852</b>		<b>100.1%</b>
<u>Revenue</u>							
Investment Interest	5,785	30,000	30,000	1,294	1,500		-95.0%
Insurance Recovery	20,031	5,000	5,000	3,393	5,000		0.0%
Indirect Federal Grants	548	-	-	-	-		0.0%
State Grants	91	-	-	-	-		0.0%
Disposition of Capital Assets	4,933	-	-	1,583	-		0.0%
Equipment Rental	-	-	-	-	-		0.0%
Equipment Replacement	452,751	723,610	723,610	726,254	744,637		2.9%
Sales - Central Stores	31,383	40,000	40,000	31,589	30,000		-25.0%
Miscellaneous	2,731	-	-	17,175	-		0.0%
Transfer-In	5,769	-	709,500	899,384	33,980		-95.2%
<b>TOTAL REVENUE</b>	<b>524,020</b>	<b>798,610</b>	<b>1,508,110</b>	<b>1,680,672</b>	<b>815,117</b>		<b>-46.0%</b>
<u>Expenditures</u>							
Salaries	284,627	263,881	263,881	268,006	282,438		7.0%
Overtime	880	3,000	3,000	552	3,000		0.0%
Social Security	21,639	19,943	19,943	18,190	21,252		6.6%
Retirement	19,337	13,958	13,958	13,888	19,650		40.8%
Medical Insurance	55,463	56,635	56,635	63,081	69,125		22.1%
Workmen's Compensation	7,658	7,921	7,921	7,485	8,900		12.4%
Unemployment	569	634	634	535	676		6.6%
Uniforms	3,908	4,300	4,300	3,417	4,300		0.0%
Office & Operating	10,876	10,500	10,500	11,900	10,500		0.0%
Fuel Consumed	1,011	2,000	2,000	1,114	2,000		0.0%
Inventory Supplies	180,265	160,000	160,000	171,193	170,000		6.3%
Small Tools	12,514	20,000	20,000	7,588	12,090		-39.6%
Professional Services	201	500	500	174	500		0.0%
Communication	1,143	1,300	1,300	1,201	1,300		0.0%
Travel	588	800	800	333	800		0.0%
Advertising	216	500	500	-	500		0.0%
Operating Rental	1,071	3,500	3,500	153	3,500		0.0%
Insurance	3,341	3,760	3,760	3,840	4,000		6.4%
Public Utilities	3,004	3,800	3,800	4,128	4,200		10.5%
Repairs & Maintenance	53,938	70,000	70,000	52,044	70,000		0.0%
Miscellaneous	607,682	16,300	16,300	11,091	16,300		0.0%
Capital Outlay	196,493	-	709,500	926,255	86,480		-87.8%
Interfund Rent	13,717	13,717	13,717	13,717	13,717		0.0%
Interfund Repairs & Maintenance	-	-	-	-	-		0.0%
Other Interfund	52,465	49,295	49,295	47,955	38,226		-22.5%
Transfer-Out	440,000	-	-	-	-		0.0%
<b>TOTAL EXPENDITURE</b>	<b>1,972,605</b>	<b>726,244</b>	<b>1,435,744</b>	<b>1,627,840</b>	<b>843,454</b>		<b>-41.3%</b>
Other Adjustments (accruals)	668,227			550			
<b>Ending Cash</b>	<b>183,885</b>	<b>182,255</b>	<b>182,255</b>	<b>237,267</b>	<b>191,515</b>		<b>5.1%</b>

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

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

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

**Headcount**

POSITION CLASSIFICATION	2009	2010	2011
Fleet/Facilities Manager	0.5	0	0
Maintenance Worker II	2	2	2
<b>TOTAL - FACILITY MAINTENANCE</b>	<b>2.5</b>	<b>2</b>	<b>2</b>

**Budget Narrative**

Department salaries include two maintenance workers.

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

**Approved Budget Requests**

None

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

None

**FUND 502**  
**FACILITIES MAINTENANCE**

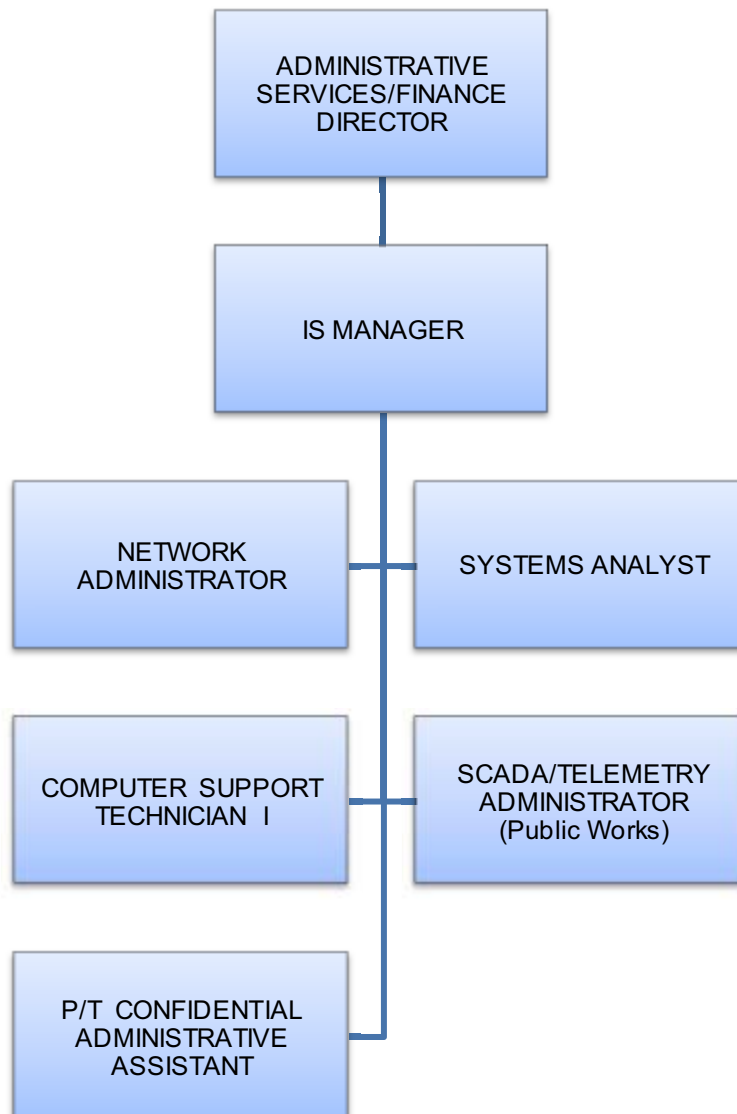
Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 5,152</b>	<b>\$ 12,050</b>	<b>\$ 12,050</b>	<b>\$ 24,266</b>	<b>\$ 30,643</b>	<b>154.3%</b>
<u>Revenue</u>						
Investment Interest	252	200	200	218	200	0.0%
Building Maintenance	270,149	224,626	224,626	221,466	221,280	-1.5%
<b>TOTAL REVENUE</b>	<b>270,401</b>	<b>224,826</b>	<b>224,826</b>	<b>221,684</b>	<b>221,480</b>	<b>-1.5%</b>
<u>Expenditures</u>						
Salaries	157,549	133,939	133,939	137,646	138,822	3.6%
Overtime	7,872	5,000	5,000	8,440	5,000	0.0%
Social Security	12,376	10,112	10,112	8,627	10,457	3.4%
Retirement	11,312	7,085	7,085	7,623	9,666	36.4%
Medical Insurance	26,887	29,495	29,495	27,201	31,885	8.1%
Workmen's Compensation	4,028	3,983	3,983	3,791	4,440	11.5%
Unemployment	333	322	322	289	334	3.7%
Uniforms	1,107	800	800	1,274	800	0.0%
Office & Operating	1,731	5,000	5,000	3,817	2,000	-60.0%
Fuel Consumed	3,956	4,000	4,000	3,751	4,000	0.0%
Small Tools	1,100	2,000	2,000	555	1,000	-50.0%
Professional Services	-	-	-	140	-	0.0%
Communication	118	400	400	286	400	0.0%
Travel	-	500	500	-	500	0.0%
Operating Rental	408	2,000	2,000	153	500	-75.0%
Miscellaneous	109	900	900	18	500	-44.4%
Capital Outlay	-	-	-	-	-	0.0%
Interfund Rent	1,957	1,957	1,957	1,957	1,957	0.0%
Interfund Repairs & Maintenance	2,439	1,734	1,734	1,734	5,164	197.8%
Other Interfund	17,122	16,796	16,796	16,286	20,255	20.6%
<b>TOTAL EXPENDITURE</b>	<b>250,405</b>	<b>226,023</b>	<b>226,023</b>	<b>223,588</b>	<b>237,680</b>	<b>5.2%</b>
Other Adjustments	(882)			(441)		
<b>Ending Cash</b>	<b>24,266</b>	<b>10,853</b>	<b>10,853</b>	<b>21,921</b>	<b>14,443</b>	<b>33.1%</b>

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## INFORMATION SERVICES

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## FUND 503 INFORMATION SERVICES

### Mission/Function

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

### Headcount

POSITION CLASSIFICATION	2009	2010	2011
Information Services Manager	1	1	1
System Administrator	0	1	1
Network Administrator	1	1	1
SCADA/Telemetry Administrator (Public Works)	1	1	1
Computer Support Tech II	1	1	0
Computer Support Tech I	1	1	1
Confidential Administrative Assistant	0.5	0.5	0.5
Computer Technician	0	0	0
<b>TOTAL - INFORMATION SERVICES</b>	<b>5.5</b>	<b>6.5</b>	<b>5.5</b>

### 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.

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

### Approved Budget Request

Description	Amount	Transfer In From	On-Going
MDT's for Police Vehicles	7,500	None	No
Endpoint Encryption for Portable Devices	14,377	None	No
<b>Total</b>	<b>21,877</b>		

**FUND 503  
INFORMATION SERVICES**

Description	2009 Actual	2010 Budget	2010 Amended Budget	2010 Estimated	2011 Budget	% Change 2010:2011 Budget
<b>Beginning Cash</b>	<b>\$ 91,215</b>	<b>\$ 106,991</b>	<b>\$ 106,991</b>	<b>\$ 219,885</b>	<b>\$ 197,370</b>	<b>84.5%</b>
<u>Revenue</u>						
Investment Interest	2,667	1,500	1,500	2,404	1,500	0.0%
Intergovernmental Revenue	6,140	5,000	5,000	13,150	7,821	0.0%
Computer Services	558,634	585,868	679,708	591,438	619,335	-8.9%
Computer Replacement	118,019	-	-	-	-	0.0%
Nextel Phone	70,794	61,560	61,560	61,560	59,000	-4.2%
Miscellaneous Revenue	2,410	-	-	293	-	0.0%
Transfer In	-	-	-	-	-	0.0%
<b>TOTAL REVENUE</b>	<b>758,664</b>	<b>653,928</b>	<b>747,768</b>	<b>668,845</b>	<b>687,656</b>	<b>-8.0%</b>
						<b>0.00%</b>
<u>Expenditures</u>						
Salaries	309,723	324,556	389,515	349,488	344,453	-11.6%
Overtime	53	2,000	2,000	598	2,000	0.0%
Social Security	23,305	24,694	29,666	23,988	26,416	-11.0%
Retirement	20,942	17,168	20,567	18,543	24,480	19.0%
Medical Insurance	50,315	53,767	73,900	52,981	51,321	-30.6%
Workmen's Compensation	1,287	1,350	1,597	1,581	1,745	9.3%
Unemployment	617	778	908	698	844	-7.0%
Office & Operating	18,427	21,000	21,000	16,127	17,500	-16.7%
Fuel Consumed	162	250	250	434	500	100.0%
Small Tools	50,091	58,330	58,330	31,148	49,207	-15.6%
Professional Services	93,986	106,375	106,375	105,810	113,850	7.0%
Communication	59,682	64,860	64,860	62,155	64,100	-1.2%
Travel	1,985	1,500	1,500	533	1,500	0.0%
Miscellaneous	905	1,800	1,800	632	2,296	27.6%
<b>TOTAL EXPENDITURE</b>	<b>631,479</b>	<b>678,428</b>	<b>772,268</b>	<b>664,718</b>	<b>700,212</b>	<b>-9.3%</b>
Other Adjustments	1,485					
<b>Ending Cash</b>	<b>219,885</b>	<b>82,491</b>	<b>82,491</b>	<b>224,012</b>	<b>184,814</b>	<b>124.0%</b>



# FINANCIAL SUMMARY

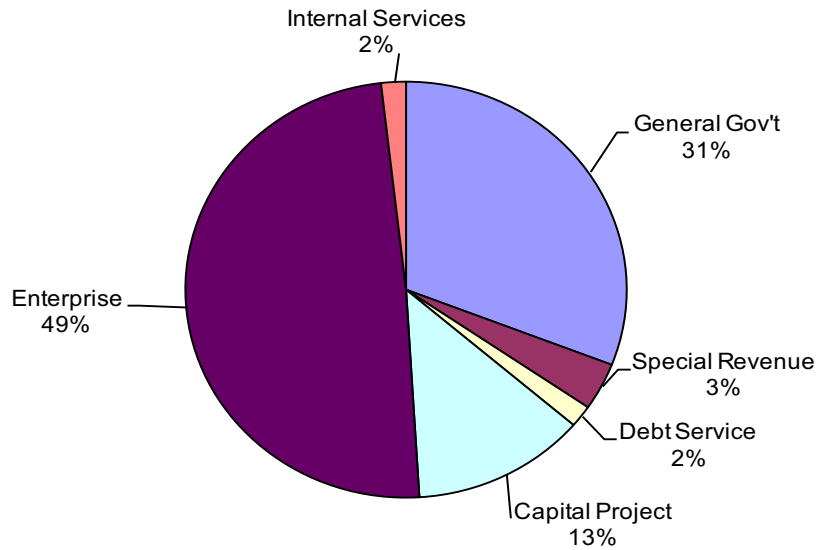


## 2011 BUDGET SUMMARY BY FUND TYPE ALL FUNDS

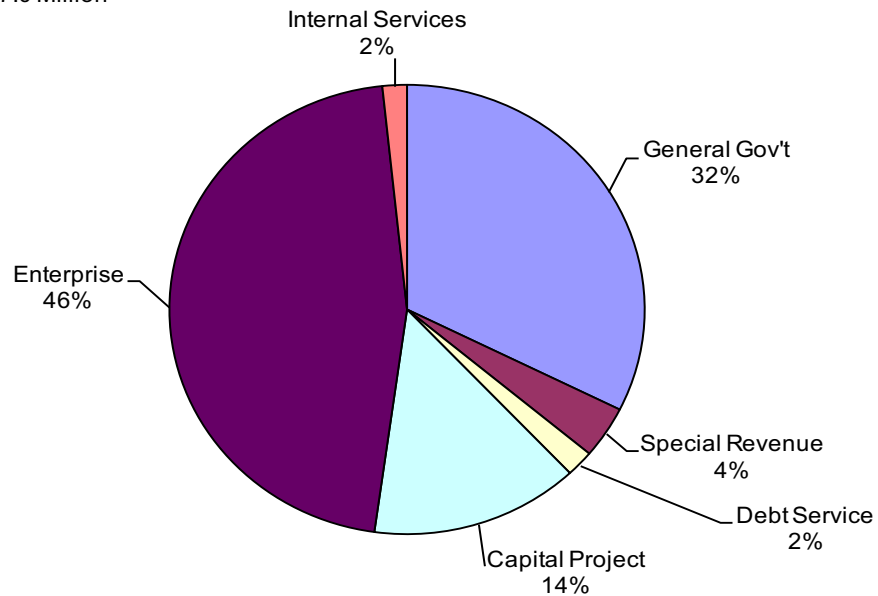
	General Fund 0xx	Special Revenue 1xx	Debt Service 2xx	Capital Project 3xx	Enterprise Fund 4xx	Internal Service 5xx	Total
<b>Funding Sources</b>							
Beginning Fund Balance	1,055,359	960,126	94,026	120,481	18,946,452	447,865	21,624,309
Taxes	27,451,725	1,950,000	226,073	-	-	-	29,627,798
Licenses & Permits	1,222,892	65,000	-	-	-	-	1,287,892
Intergovernmental Service Rev	1,871,703	900,000	-	2,000,000	207,500	7,821	4,987,024
Charges for Services	4,606,086	-	-	550,000	25,323,000	929,615	31,408,701
Fines & Forfeits	511,626	2,000	-	-	-	-	513,626
Miscellaneous Revenue	133,615	23,925	2,500	22,200	933,458	752,837	1,868,535
Other Financing Sources	90,000	510,000	1,724,536	12,565,131	13,377,679	33,980	28,301,326
<b>Total Funding Sources</b>	<b>\$ 36,943,006</b>	<b>\$ 4,411,051</b>	<b>\$ 2,047,135</b>	<b>\$ 15,257,812</b>	<b>\$ 58,788,089</b>	<b>\$ 2,172,118</b>	<b>\$ 119,619,211</b>
<b>Uses of Funding Sources</b>							
General Government Services	5,486,413	128,931	-	-	55,853	787,899	6,459,096
Security of Persons & Property	23,547,378	217,775	-	-	-	-	23,765,153
Utilities & Environment	1,095,179	-	-	-	17,749,219	237,680	19,082,078
Transportation	-	2,628,311	-	-	1,191,626	669,287	4,489,224
Economic Environment	1,745,416	30,000	-	-	-	-	1,775,416
Mental & Physical Health	8,500	-	-	-	-	-	8,500
Culture & Recreation	2,001,951	4,000	-	-	912,949	-	2,918,900
Debt Service	-	94,646	2,022,660	-	5,627,104	-	7,744,410
Capitalized Expenditures	-	-	-	-	10,071,000	86,480	10,157,480
Road & Street Construction	-	142,964	-	15,171,080	-	-	15,314,044
Other Financing Uses	732,784	755,000	-	50,000	13,765,172	-	15,302,956
<b>Total Expenditures</b>	<b>\$ 34,617,621</b>	<b>\$ 4,001,627</b>	<b>\$ 2,022,660</b>	<b>\$ 15,221,080</b>	<b>\$ 49,372,923</b>	<b>\$ 1,781,346</b>	<b>\$ 107,017,257</b>
<b>Ending Fund Balance</b>	<b>\$ 2,325,385</b>	<b>\$ 409,424</b>	<b>\$ 24,475</b>	<b>\$ 36,732</b>	<b>\$ 9,415,166</b>	<b>\$ 390,772</b>	<b>\$ 12,601,954</b>
<b>Total Appropriation</b>	<b>\$ 36,943,006</b>	<b>\$ 4,411,051</b>	<b>\$ 2,047,135</b>	<b>\$ 15,257,812</b>	<b>\$ 58,788,089</b>	<b>\$ 2,172,118</b>	<b>\$ 119,619,211</b>

**2011 BUDGET SUMMARY BY FUND TYPE  
ALL FUNDS****2011 Budgeted Total Revenues by Fund Type**

**Total Revenues**  
\$97.9 Million

**2011 Budgeted Total Expenses by Fund Type**

**Total Expenses**  
\$107.0 Million



## SUMMARY OF FINANCIAL SOURCES AND USES GENERAL GOVERNMENT FUNDS

	GENERAL GOVERNMENT OPERATIONS			SPECIAL REVENUE FUNDS		
	2009 Actuals	2010 Amended Budget	2011 Adopted Budget	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
<b>Financial Sources</b>						
Taxes	21,568,680	24,904,398	27,451,725	1,553,126	1,120,000	1,950,000
Licenses & Permits	1,019,649	1,284,102	1,222,892	65,125	68,113	65,000
Intergovernmental Service Rev	2,188,170	2,255,137	1,871,703	1,374,390	797,165	900,000
Charges for Services	4,471,066	4,661,917	4,606,086	198,092	-	-
Fines & Forfeits	561,388	806,723	511,626	26,444	2,000	2,000
Miscellaneous Revenue	274,590	148,615	133,615	105,979	142,369	23,925
Other Financing Sources	1,116,000	6,681,603	90,000	421,800	1,399,387	510,000
<b>Total Financial Sources</b>	<b>\$ 31,199,543</b>	<b>\$ 40,742,495</b>	<b>\$ 35,887,647</b>	<b>\$ 3,744,957</b>	<b>\$ 3,529,034</b>	<b>\$ 3,450,925</b>
<b>Uses of Financial Sources</b>						
General Government Services	5,890,023	5,876,737	5,486,413	44,104	144,484	128,931
Security of Persons & Property	19,686,822	21,674,228	23,547,378	57,049	103,200	217,775
Utilities & Environment	1,288,462	1,154,839	1,095,179	-	-	-
Transportation	-	-	-	2,096,888	2,322,003	2,628,311
Economic Environment	2,189,543	2,256,746	1,745,416	72,227	80,000	30,000
Mental & Physical Health	10,987	8,500	8,500	-	-	-
Culture & Recreation	2,295,650	2,445,513	2,001,951	2,673	17,000	4,000
Debt Service	-	-	-	98,474	94,419	94,646
Capitalized Expenditures	-	-	-	-	-	-
Road & Street Construction	-	-	-	546,935	292,129	142,964
Other Financing Uses	1,219,979	8,663,513	732,784	1,728,355	1,335,797	755,000
<b>Total Uses of Financial Sources</b>	<b>\$ 32,581,465</b>	<b>\$ 42,080,076</b>	<b>\$ 34,617,621</b>	<b>\$ 4,646,703</b>	<b>\$ 4,389,032</b>	<b>\$ 4,001,627</b>
Net Increase (Decrease) in fund balance	\$ (1,381,922)	\$ (1,337,581)	\$ 1,270,026	\$ (901,747)	\$ (859,998)	\$ (550,702)
Fund Balance January 1	\$ 4,294,845	\$ 2,416,938	\$ 1,055,359	2,897,385	1,120,829	960,126
Residual Equity Transfers and other adjustments	(155,559)	-	-	-	-	-
Fund Balance December 31	<u>\$ 2,757,364</u>	<u>\$ 1,079,357</u>	<u>\$ 2,325,385</u>	<u>\$ 1,995,638</u>	<u>\$ 260,831</u>	<u>\$ 409,424</u>

## SUMMARY OF FINANCIAL SOURCES AND USES GENERAL GOVERNMENT FUNDS

	DEBT SERVICE FUND			CAPITAL PROJECTS		
	2009 Actuals	2010 Amended Budget	2011 Adopted Budget	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
<b>Financial Sources</b>						
Taxes	223,015	226,673	226,073	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	-	-	-	3,112,509	507,887	2,000,000
Charges for Services	-	-	-	698,173	750,000	550,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	40,567	3,000	2,500	315,368	42,000	22,200
Other Financing Sources	1,462,585	2,090,573	1,724,536	1,350,000	1,620,000	12,565,131
<b>Total Financial Sources</b>	<b>\$ 1,726,166</b>	<b>\$ 2,320,246</b>	<b>\$ 1,953,109</b>	<b>\$ 5,476,050</b>	<b>\$ 2,919,887</b>	<b>\$ 15,137,331</b>
<b>Uses of Financial Sources</b>						
General Government Services	-	-	-	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	1,957,770	2,319,903	2,022,660	7,878	-	-
Capitalized Expenditures	-	-	-	1,929,006	60,000	-
Road & Street Construction	-	-	-	6,703,153	6,469,000	15,171,080
Other Financing Uses	-	-	-	790,684	1,049,367	50,000
<b>Total Uses of Financial Sources</b>	<b>\$ 1,957,770</b>	<b>\$ 2,319,903</b>	<b>\$ 2,022,660</b>	<b>\$ 9,430,720</b>	<b>\$ 7,578,367</b>	<b>\$ 15,221,080</b>
Net Increase (Decrease) in fund balance	<b>\$ (231,604)</b>	<b>\$ 343</b>	<b>\$ (69,551)</b>	<b>\$ (3,954,670)</b>	<b>\$ (4,658,480)</b>	<b>\$ (83,749)</b>
Fund Balance January 1	421,414	115,325	94,026	6,360,748	4,848,657	120,481
Residual Equity Transfers and other adjustments	-	-	-	-	-	-
Fund Balance December 31	<b>\$ 189,810</b>	<b>\$ 115,668</b>	<b>\$ 24,475</b>	<b>\$ 2,406,078</b>	<b>\$ 190,177</b>	<b>\$ 36,732</b>

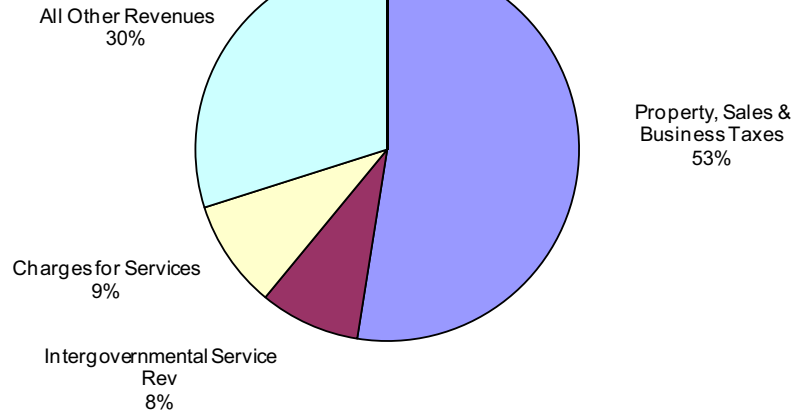
## SUMMARY OF FINANCIAL SOURCES AND USES GENERAL GOVERNMENT FUNDS

TOTAL GOVERNMENTAL FUNDS			
	2009 Actuals	2010 Amended Budget	2011 Adopted Budget
<b>Financial Sources</b>			
Taxes	23,344,821	26,251,071	29,627,798
Licenses & Permits	1,084,774	1,352,215	1,287,892
Intergovernmental Service Rev	6,675,068	3,560,189	4,771,703
Charges for Services	5,367,332	5,411,917	5,156,086
Fines & Forfeits	587,832	808,723	513,626
Miscellaneous Revenue	736,504	335,984	182,240
Other Financing Sources	4,350,385	11,791,563	14,889,667
<b>Total Financial Sources</b>	<b>\$ 42,146,716</b>	<b>\$ 49,511,662</b>	<b>\$ 56,429,012</b>
<b>Uses of Financial Sources</b>			
General Government Services	5,934,127	6,021,221	5,615,344
Security of Persons & Property	19,743,870	21,777,428	23,765,153
Utilities & Environment	1,288,462	1,154,839	1,095,179
Transportation	2,096,888	2,322,003	2,628,311
Economic Environment	2,261,769	2,336,746	1,775,416
Mental & Physical Health	10,987	8,500	8,500
Culture & Recreation	2,298,323	2,462,513	2,005,951
Debt Service	2,064,122	2,414,322	2,117,306
Capitalized Expenditures	1,929,006	60,000	-
Road & Street Construction	7,250,087	6,761,129	15,314,044
Other Financing Uses	3,739,017	11,048,677	1,537,784
<b>Total Uses of Financial Sources</b>	<b>48,616,658</b>	<b>56,367,378</b>	<b>55,862,988</b>
Net Increase (Decrease) in fund balance	\$ (6,469,943)	\$ (6,855,716)	\$ 566,024
Fund Balance January 1	13,974,392	8,501,749	2,229,992
Residual Equity Transfers and other adjustments	(155,559)	-	-
<b>Fund Balance December 31</b>	<b>\$ 7,348,890</b>	<b>\$ 1,646,033</b>	<b>\$ 2,796,016</b>

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

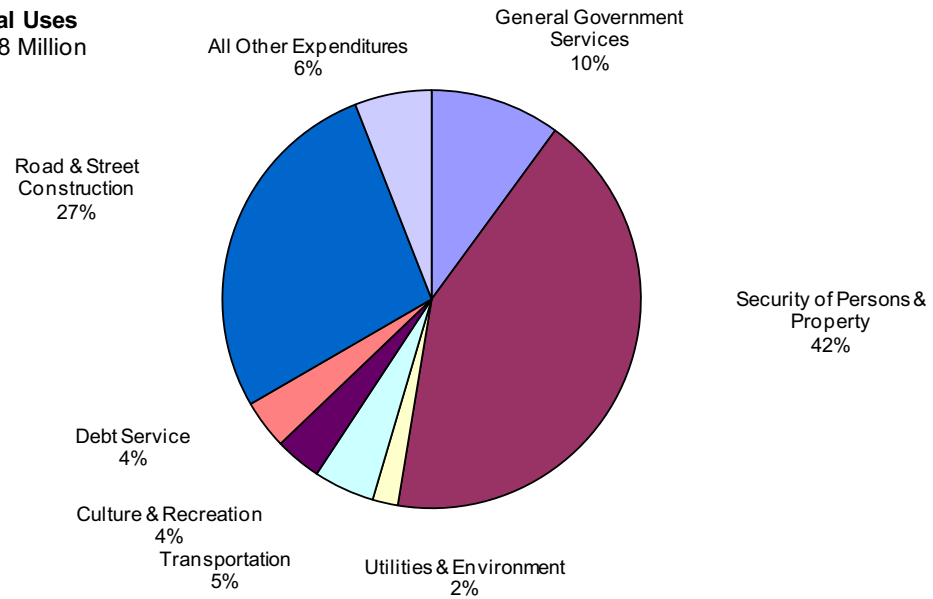
**2011 Budgeted Financial Sources - General Government Funds**

**Total Sources**  
\$56.4 Million



**2011 Budgeted Financial Uses - General Government Funds**

**Total Uses**  
\$55.8 Million



## SUMMARY OF FINANCIAL SOURCES AND USES ENTERPRISE FUNDS

	WATER/SEWER			SOLID WASTE		
	2009 Actuals	2010 Estimates	2011 Adopted Budget	2009 Actuals	2010 Estimates	2011 Adopted Budget
<b>Financial Sources</b>						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	11,777	209,824	207,500	9,241	-	-
Charges for Services	20,876,735	20,897,000	19,943,000	4,396,020	4,510,000	4,510,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	766,238	473,494	544,858	34,539	27,100	25,800
Other Financing Sources	15,479,916	15,294,994	13,318,221	-	-	-
<b>Total Financial Sources</b>	<b>\$ 37,134,666</b>	<b>\$ 36,875,312</b>	<b>\$ 34,013,579</b>	<b>\$ 4,439,800</b>	<b>\$ 4,537,100</b>	<b>\$ 4,535,800</b>
<b>Uses of Financial Sources</b>						
General Government Services	61,168	54,416	55,853	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	11,616,703	12,387,389	12,983,617	4,383,876	4,620,420	4,765,602
Transportation	1,173,660	1,382,081	1,191,626	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	6,124,552	8,252,318	5,247,795	-	-	-
Capitalized Expenditures	10,263,864	9,244,667	10,050,000	-	-	21,000
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	15,294,446	15,878,215	13,765,172	-	472,000	-
<b>Total Uses of Financial Sources</b>	<b>\$ 44,534,393</b>	<b>\$ 47,199,086</b>	<b>\$ 43,294,063</b>	<b>\$ 4,383,876</b>	<b>\$ 5,092,420</b>	<b>\$ 4,786,602</b>
Net Increase (Decrease) in fund balance	(7,399,727)	(10,323,773)	(9,280,484)	55,924	(555,320)	(250,802)
Fund Balance January 1	\$ 32,641,048	\$ 23,426,311	\$ 17,262,478	2,050,701	\$ 2,239,295	1,683,974
Residual Equity Transfers and other adjustments	(1,815,010)			132,670		-
Fund Balance December 31	<b>\$ 23,426,310</b>	<b>\$ 13,102,538</b>	<b>\$ 7,981,994</b>	<b>\$ 2,239,295</b>	<b>\$ 1,683,975</b>	<b>\$ 1,433,172</b>



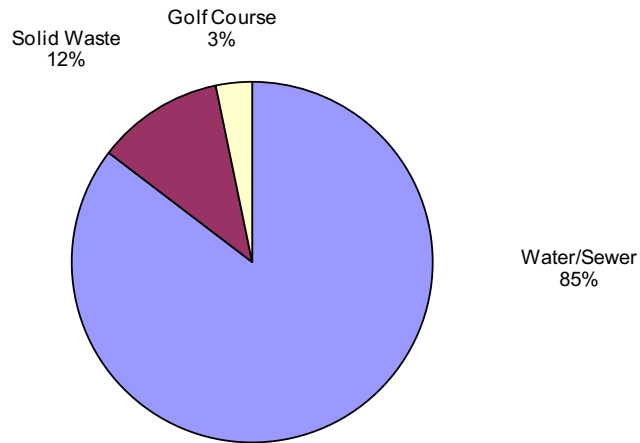
## SUMMARY OF FINANCIAL SOURCES AND USES ENTERPRISE FUNDS

	GOLF COURSE			TOTAL ENTERPRISE FUNDS		
	2009 Actuals	2010 Estimates	2011 Adopted Budget	2009 Actuals	2010 Estimates	2011 Adopted Budget
<b>Financial Sources</b>						
Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	-	-	-	21,018	209,824	207,500
Charges for Services	957,474	895,000	870,000	26,230,229	26,302,000	25,323,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	224,565	195,382	362,800	1,025,342	695,976	933,458
Other Financing Sources	279,545	-	59,458	15,759,462	15,294,994	13,377,679
<b>Total Financial Sources</b>	<b>\$ 1,461,584</b>	<b>\$ 1,090,382</b>	<b>\$ 1,292,258</b>	<b>\$ 43,036,050</b>	<b>\$ 42,502,794</b>	<b>\$ 39,841,637</b>
<b>Uses of Financial Sources</b>						
General Government Services	-	-	-	61,168	54,416	55,853
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	16,000,579	17,007,809	17,749,219
Transportation	-	-	-	1,173,660	1,382,081	1,191,626
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	1,201,697	1,153,423	912,949	1,201,697	1,153,423	912,949
Debt Service	377,321	379,113	379,309	6,501,873	8,631,431	5,627,104
Capitalized Expenditures	-	-	-	10,263,864	9,244,667	10,071,000
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	-	-	-	15,294,446	16,350,215	13,765,172
<b>Total Uses of Financial Sources</b>	<b>\$ 1,579,019</b>	<b>\$ 1,532,536</b>	<b>\$ 1,292,258</b>	<b>\$ 50,497,288</b>	<b>\$ 53,824,041</b>	<b>\$ 49,372,923</b>
Net Increase (Decrease) in fund balance	(117,434)	(442,154)	-	(7,461,237)	(11,321,248)	(9,531,286)
Fund Balance January 1	\$ -	\$ -	-	\$ 34,691,749	\$ 25,665,606	\$ 18,946,452
Residual Equity Transfers and other adjustments	117,434	-	-	\$ (1,564,906)	\$ -	-
Fund Balance December 31	<b>\$ (0)</b>	<b>\$ (442,154)</b>	<b>\$ -</b>	<b>\$ 25,665,605</b>	<b>\$ 14,344,358</b>	<b>\$ 9,415,166</b>

## SUMMARY OF FINANCIAL SOURCES AND USES ENTERPRISE FUNDS

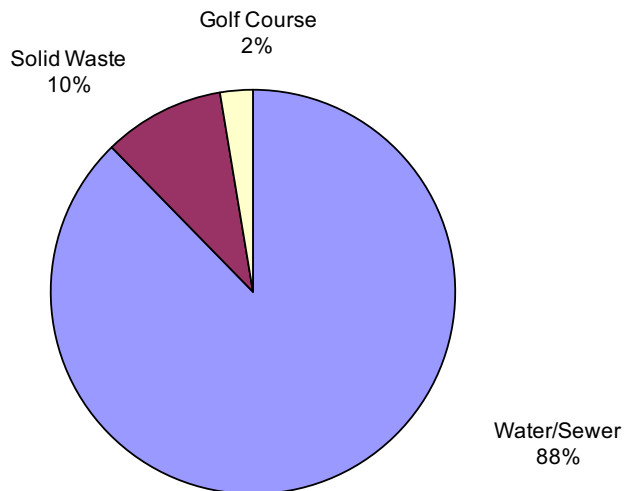
### 2011 Budgeted Financial Sources - Enterprise Funds

**Total Sources**  
**\$39.8 Million**



### 2011 Budgeted Financial Uses - Enterprise Funds

**Total Uses**  
**\$49.3 Million**



## SUMMARY OF FINANCIAL SOURCES AND USES INTERNAL SERVICE FUND

	FLEET SERVICES			FACILITIES MAINTENANCE		
	2009 Actuals	2010 Estimates	2011 Adopted Budget	2009 Actuals	2010 Estimates	2011 Adopted Budget
<b>Financial Sources</b>						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	639	-	-	-	-	-
Charges for Services	31,383	30,000	30,000	270,149	230,000	221,280
Fines & Forfeits	534,853	-	-	-	-	-
Miscellaneous Revenue	-	735,358	751,137	252	300	200
Other Financing Sources	10,702	909,928	33,980	-	-	-
<b>Total Financial Sources</b>	<b>\$ 577,576</b>	<b>\$ 1,675,286</b>	<b>\$ 815,117</b>	<b>\$ 270,401</b>	<b>\$ 230,300</b>	<b>\$ 221,480</b>
<b>Uses of Financial Sources</b>						
General Government Services	72,852	76,407	87,687	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	251,233	223,923	237,680
Transportation	654,551	654,567	669,287	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capitalized Expenditures	196,493	908,345	86,480	-	-	-
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	440,000	-	-	-	-	-
<b>Total Uses of Financial Sources</b>	<b>\$ 1,363,896</b>	<b>\$ 1,639,319</b>	<b>\$ 843,454</b>	<b>\$ 251,233</b>	<b>\$ 223,923</b>	<b>\$ 237,680</b>
Net Increase (Decrease) in fund balance	(786,320)	35,967	(28,337)	19,168	6,377	(16,200)
Fund Balance January 1	\$ 964,242	\$ 183,885	\$ 219,852	\$ 5,152	\$ 24,266	\$ 30,643
Residual Equity Transfers and other adjustments	1,825	-	-	-	-	-
Fund Balance December 31	<u><u>\$ 179,747</u></u>	<u><u>\$ 219,852</u></u>	<u><u>\$ 191,515</u></u>	<u><u>\$ 24,320</u></u>	<u><u>\$ 30,643</u></u>	<u><u>\$ 14,443</u></u>

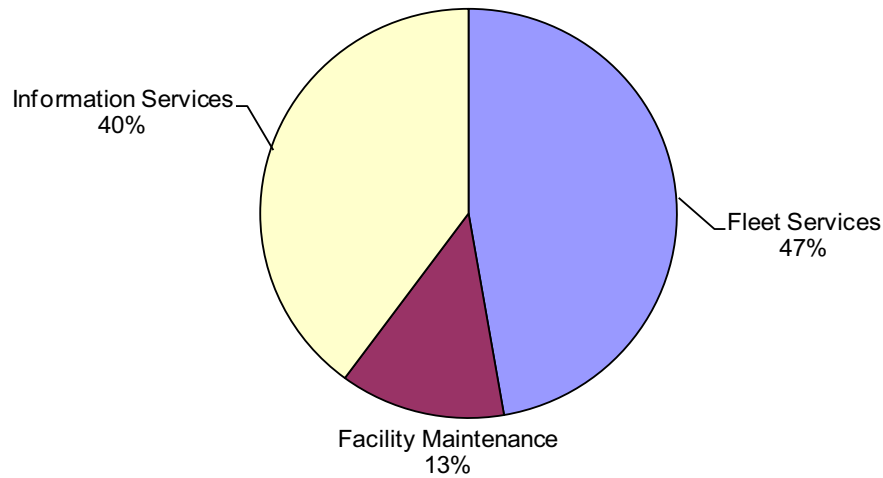
## SUMMARY OF FINANCIAL SOURCES AND USES INTERNAL SERVICE FUND

	INFORMATION SERVICES			TOTAL INTERNAL SERVICE FUND		
	2009 Actuals	2010 Estimates	2011 Adopted Budget	2009 Actuals	2010 Estimates	2011 Adopted Budget
<b>Financial Sources</b>						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	6,140	7,000	7,821	6,779	7,000	7,821
Charges for Services	747,447	652,999	678,335	1,048,978	912,999	929,615
Fines & Forfeits	-	-	-	534,853	-	-
Miscellaneous Revenue	5,077	2,570	1,500	5,330	738,228	752,837
Other Financing Sources	-	-	-	10,702	909,928	33,980
<b>Total Financial Sources</b>	<b>\$ 758,664</b>	<b>\$ 662,569</b>	<b>\$ 687,656</b>	<b>\$ 1,606,641</b>	<b>\$ 2,568,155</b>	<b>\$ 1,724,253</b>
<b>Uses of Financial Sources</b>						
General Government Services	630,021	685,084	700,212	702,873	761,491	787,899
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	251,233	223,923	237,680
Transportation	-	-	-	654,551	654,567	669,287
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capitalized Expenditures	-	-	-	196,493	908,345	86,480
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	-	-	-	440,000	-	-
<b>Total Uses of Financial Sources</b>	<b>\$ 630,021</b>	<b>\$ 685,084</b>	<b>\$ 700,212</b>	<b>\$ 2,245,150</b>	<b>\$ 2,548,326</b>	<b>\$ 1,781,346</b>
Net Increase (Decrease) in fund balance	128,643	(22,515)	(12,556)	(638,509)	19,829	(57,093)
Fund Balance January 1	\$ 91,215	\$ 219,885	\$ 197,370	\$ 1,060,610	\$ 428,036	\$ 447,865
Residual Equity Transfers and other adjustments	-	-	-	1,825	-	-
Fund Balance December 31	<u>\$ 219,858</u>	<u>\$ 197,370</u>	<u>\$ 184,814</u>	<u>\$ 423,926</u>	<u>\$ 447,865</u>	<u>\$ 390,772</u>

## SUMMARY OF FINANCIAL SOURCES AND USES INTERNAL SERVICE FUND

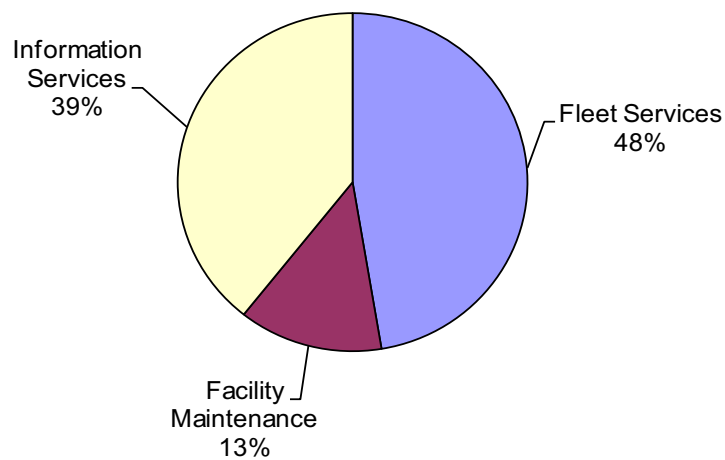
**2011 Budgeted Uses - Internal Service Fund**

**Total Sources**  
**\$1.7 Million**



**2011 Budgeted Sources - Internal Service Fund**

**Total Uses**  
**\$1.8 Million**



## 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 and admissions tax. The remaining taxing capacity, if the City elected to impose the state statutory maximum would generate approximately \$4.6 million in additional annual revenue.

Major Tax Source		2011 Rate	2011 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax	- Regular (A)**	\$ 2.79	\$ 12,308,632	\$ 3.38	\$ 0.59	\$ 3,142,328
	- Special	\$ 0.50	2,685,750	\$ 0.50	\$ -	-
	1% or IPD					123,048
	Banked Capacity					247,637
Sales Tax	- Regular	0.85%	7,582,342	0.85%	0.00%	-
	- Criminal Justice (B)	0.10%	480,000	0.10%	0.00%	-
	- Transit*	0.00%	-	0.30%	0.30%	-
	- Natural Gas	6.00%	-	6.00%	0.00%	-
Business & Occupation Tax*						
	- Regular	0.00%	-	0.20%	0.20%	-
Utility Tax	Natural Gas	5.00%	450,000	6.00%	1.00%	90,000
	Telephone	6.00%	750,000	6.00%	0.00%	-
	Electric	5.00%	1,312,500	6.00%	1.00%	262,500
Leasehold Tax		4.00%		4.00%	0.00%	-
Gambling Tax	- Bingo & Raffles*	5.00%		7.50%	2.50%	-
	- Amusement Games*	2.00%		2.00%	0.00%	-
	- Punch Brds/Pull Tabs	5.00%	100,000	5.00%	0.00%	-
	- Card Rooms*	20.00%		20.00%	0.00%	-
PILOT	Water/Sewer	6.00%	860,377	(A)	(A)	(A)
	Surface Water	6.00%	588,261	(A)	(A)	(A)
	Solid Waste	15.00%	164,151	(A)	(A)	(A)
Cable TV/Franchise Fee		5.00%	525,000	5.00%	0.00%	-
Admissions Tax - Other Amusement		5.00%	151,191	5.00%	0.00%	-
Transportation Benefit District***		\$ 20.00	-	\$ 20.00	\$ 20.00	694,000
Hotel/Motel Tax		2.00%	50,000	2.00%	0.00%	-
Real Estate Excise Tax						
	- 1st Quarter	0.25%	390,000	0.25%	0.00%	-
	- 2nd Quarter	0.25%	390,000	0.25%	0.00%	-

(A) PILOT determined by City Council

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

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

\*\*\*Council can authorize up to \$20 without the vote of the people

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

<b><u>TAXING DISTRICT</u></b>	<b>YEAR 2011 - Per \$1,000 AV</b>		<b>YEAR 2011 - Average Tax Bill</b>	
	<b>CITY</b>	<b>COUNTY</b>	<b>CITY</b>	<b>COUNTY</b>
City of Marysville				
General Levy	\$ 2.3400	\$ -	\$ 585.00	\$ -
Fire Dist. 12		1.3974	-	349.36
EMS Levy	0.5000	0.5000	125.00	125.00
GO Bonds			-	-
Public Safety Building	0.0426		10.64	-
County Taxes	0.8684	0.8684	217.09	217.09
County Roads		1.4928	-	373.21
Marysville School District	5.3148	5.3148	1,328.70	1,328.69
State School	2.2064	2.2064	551.60	551.60
Library District	0.4506	0.4506	112.65	112.66
<b>TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE</b>	<b>\$ 11.7227</b>	<b>\$ 12.2305</b>	<b>\$ 2,930.69</b>	<b>\$ 3,057.62</b>
<b>Tax on Avg. Residence Value of</b>				
<b>\$250,000</b>	<b>\$2,930.69</b>	<b>\$3,057.62</b>	<b>\$2,930.69</b>	<b>\$3,057.62</b>
<b>\$400,000</b>	<b>\$4,689.10</b>	<b>\$4,892.18</b>	<b>\$4,689.10</b>	<b>\$4,892.18</b>

Lake Stevens School district 2011 levy rate \$ 5.4201

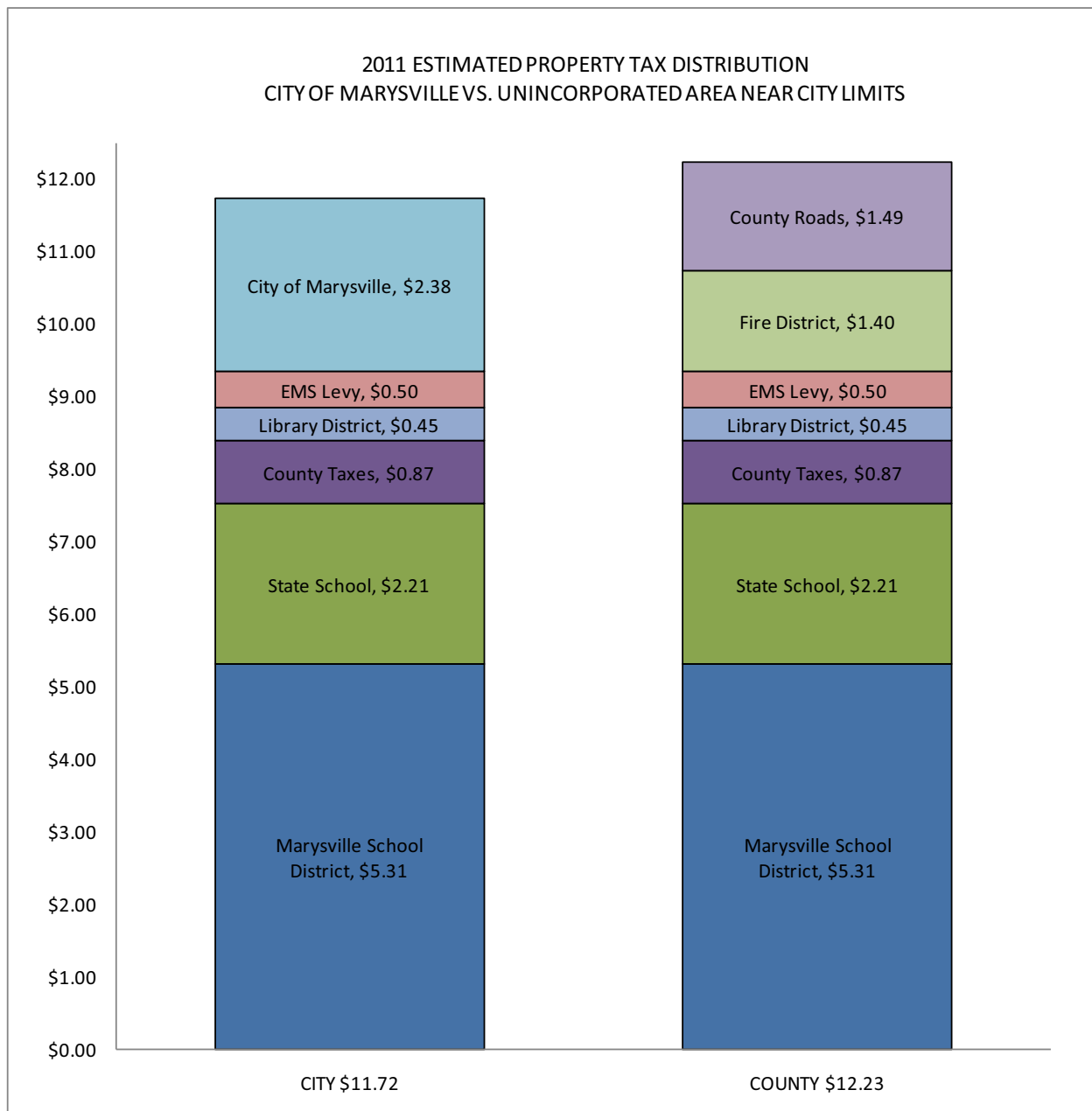
Lakewood School district 2011 levy rate \$ 4.9923

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

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

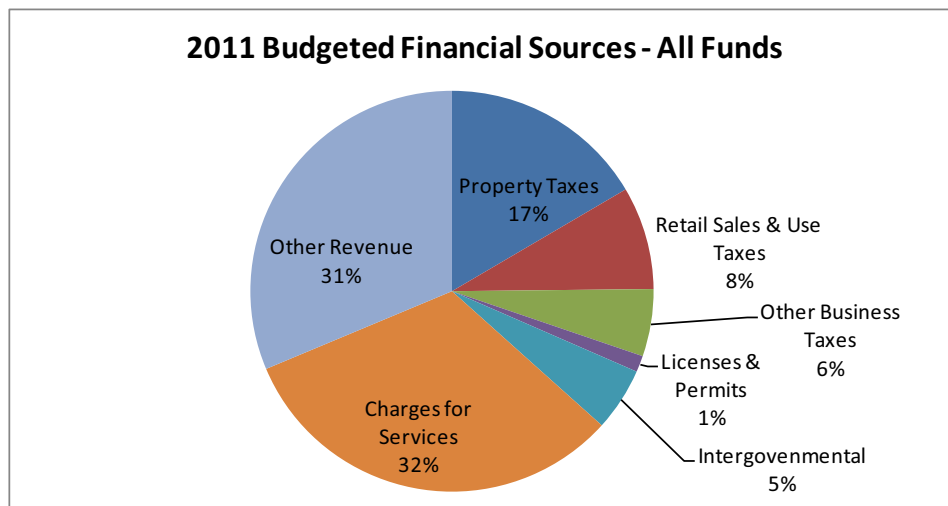
Lake Stevens School district 2010 levy rate \$ 4.7612

Lakewood School district 2010 levy rate \$ 4.2366

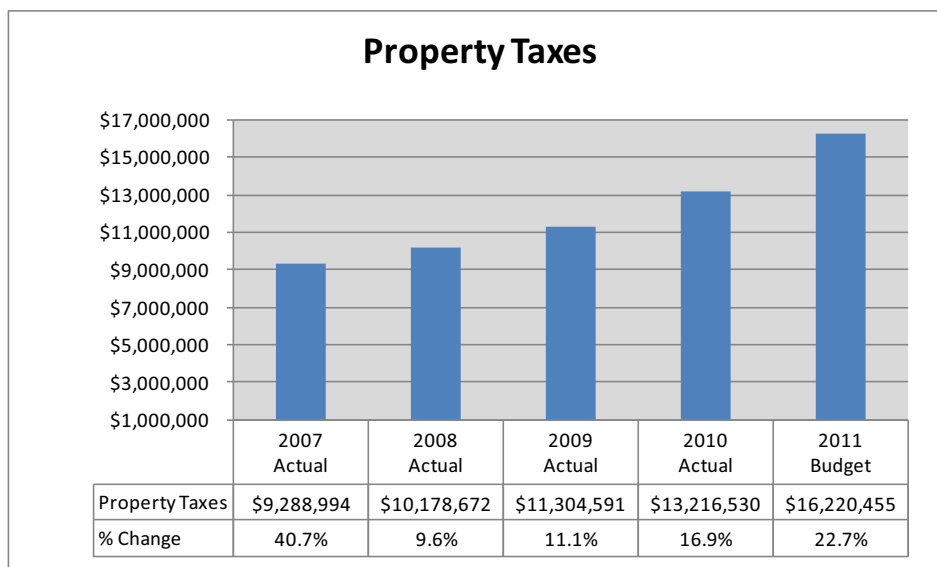




## ANALYSIS OF SOURCES



### Property Taxes



Property tax receipts represent approximately 17% of the City's total income, up 4% from the prior year. This reflects a shift created by a decrease in the share of Charges for Services and Other Revenue. The property tax table shown above includes regular, Emergency Medical Services (EMS), and public safety levy lid lift. The different changes from each year are a result of increases in assessed values from new construction and annexations and also voted levy increases, such as 2007 \$0.30/\$1,000 AV for fire services and in 2009 a reset of the EMS levy to \$0.50/\$1,000 AV.

The Snohomish County Treasurer collects property taxes levied in the City of Marysville's five overlapping tax districts, which include state, local schools, Snohomish County, City of Marysville, and Sno-Isle Library. Property taxes are assessed to the citizens in March of each year for 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 \$3.60 per \$1,000 of AV.
- ❖ RCW 84.55.010 limits the annual growth of revenue from the regular property tax levy to 106% per year, plus adjustments for new construction and annexations. A vote of the electorate within the taxing district can lift or set aside the 106% revenue growth limitation for specific purposes, for specific amount, and for a specific number of years.
- ❖ Referendum 47 was approved in 1997 changing property tax assessment and collection:
  - The temporary \$4.7187 reduction of the state levy was made permanent, effective for the 1998 tax levy.
  - With the intent to limit increases in property tax levies and at the same time ensure that taxing districts have adequate funding, the 106% limit, enacted in 1972 was fundamentally changed. The old maximum revenue increase of 6% is no limited to an amount equal to the Implicit Price Deflator (IPD) percentage.
  - However, if the City Council finds a “substantial need” to increase property tax revenue by more than the IPD limit, they may do so, up to a maximum of 6% with a five of seven (a supermajority of City Council) affirmative votes.
- ❖ Initiative 747, voter approved in 2001, requires state and local governments to limit their property tax increases to 1% each year, or the IPD, whichever is less, unless an increase greater than this limit is approved by voters in an election.

#### 2011 Levy

The City of Marysville council voted to not increase the regular property tax receipts for 2011, as allowed under Initiative 747. As a result of the housing crisis property values declined which reflected in the levy rate for 2011 at \$2.34 per \$1,000 of assessed valuation, an increase of 15.3% from the prior year of \$2.02. The 2011 EMS levy rate remains at \$0.50, the maximum rate allowed.

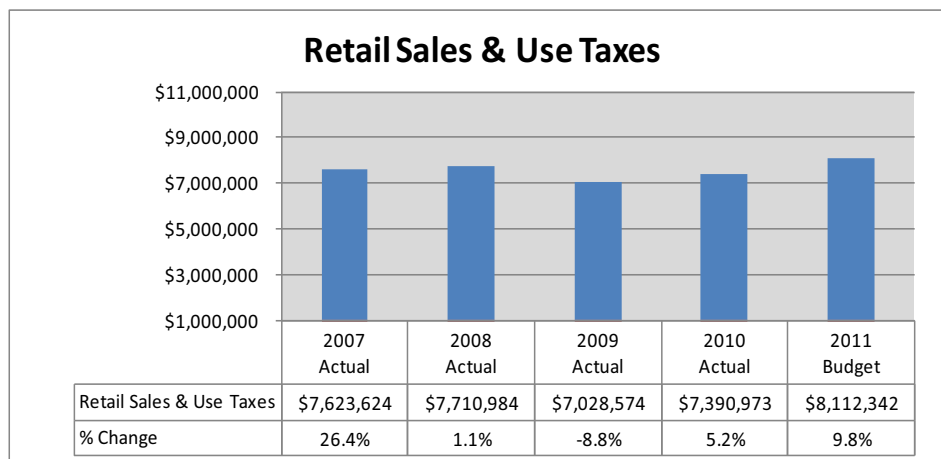
The levy rate is a product of the amount of the total taxes assessed and property values. Under I-747 each entity is allowed to raise the total property tax collected by a maximum of 1% per year. Once the entity establishes whether to take the rate 1% or below then the County applies the total assessment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

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

Property Tax Levy	2007	2008	2009	2010	2011
Regular	\$2.2200	\$1.9183	\$1.8670	\$2.0248	\$2.3400
EMS	.3898	.3398	.5000	.5000	.5000
Public Safety	.0707	.0514	.0479	.0514	.0426
<b>Total</b>	<b>\$2.6805</b>	<b>\$2.3095</b>	<b>\$2.4149</b>	<b>\$2.5762</b>	<b>\$2.8826</b>

The fluctuation in the levy rates are a product of the formula, even though the council elects no increase under I-747 new construction and annexations increase the assessed value 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 8% of the City's total income. Marysville's economic goal of an annual 8% growth in property and sales tax receipts has been achievable since its establishment in 2003. For 2008 this goal hit a roadblock, with the economic down turn in 2008, 2009 receipts declined. The 5.2% increase in 2010 was a result of the Central Marysville Annexation and the allowance of the annexation sales tax credit. An estimated growth for 2011 is 10% or \$721,369. This estimated growth is based upon a combination of activity; the ever changing retail market, the continuing of the mitigation of the Streamlined Sales Tax or Destination-based Sales Tax, and the inclusion of the annexation sales tax credit (ASTC).

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

The 26.4% increase in 2007 total revenues was the result of large construction projects within the city, such as the Lakewood Crossing retail center, Gateway retail center, and Harley-Davidson Motor Company and their associated retail sales; adding to the City's economic base. The modest 1.1% growth in 2008 is a result of the beginning of the economic downturn and 2009 reflects the full impact.

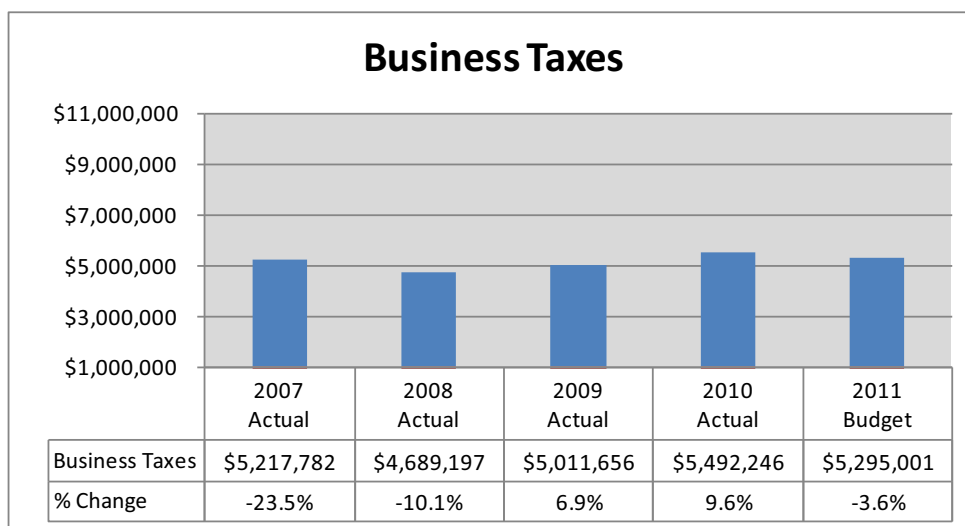
In November 2009 the City of Marysville adopted Ordinance No. 2799 setting the threshold and tax rates in accordance with RCW 82.14.415 with respect to the Central Marysville Annexation. This action allows the City to receive a portion of the State's sales tax share, 0.1% if the annexation area population is between 10,000 and 20,000 or 0.2% if the annexation population is over 20,000, to assist with the cost of annexation. The major growth in the sales tax estimate from 2009 to 2011 is due to this action.

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

**Sales Tax Rate Breakdown**

State		6.300%
<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		<u>0.100%</u>
Total		8.600%

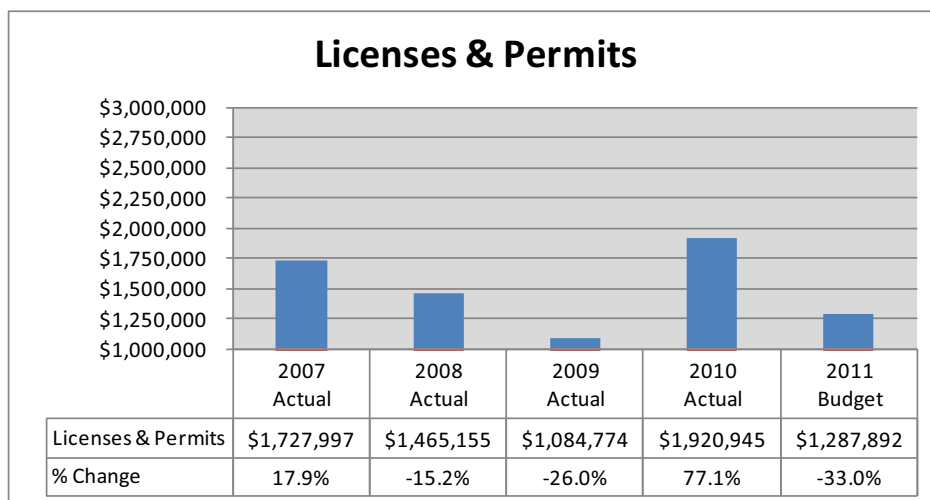
Lodging tax is another part of this revenue category. The City of Marysville imposes a 2% state hotel/motel tax on lodging fees. These fees are used to reinvest in tourism through a grant process.

**Business Taxes**

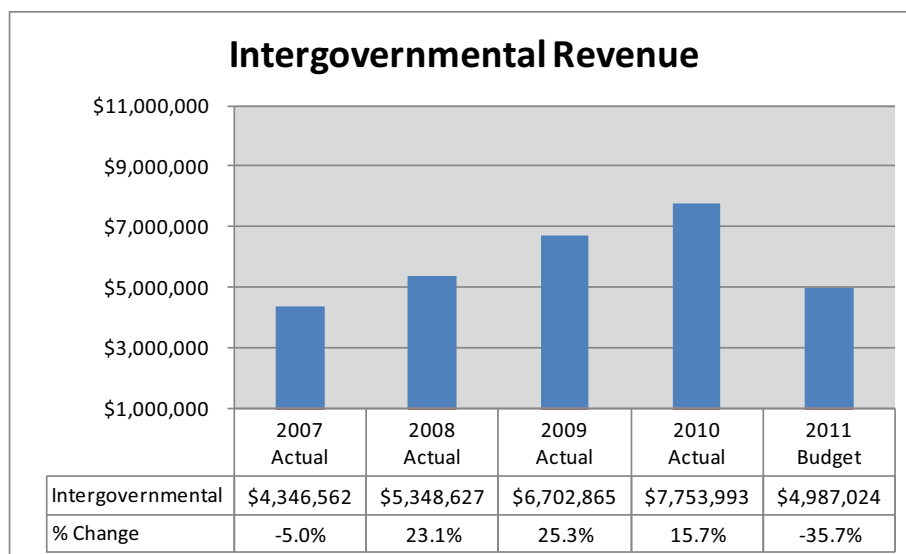
Business taxes represent approximately 5% of the City's total revenue. This category represents utility tax both internal and external, real estate excise tax (REET), leasehold tax, and gambling tax. The majority of the category is utility tax (77.9%) and REET (19.5%). In 2007 the surface water assessments were restructured and billing brought into the City (prior billings were included in the property tax assessment and collected by the County) and then reclassified as charges for services). The 23.5% decrease in 2007 and the 10.1% decrease in 2008 are direct results of the change in the economy. The City experienced many developers unable to finish or begin major housing projects, which reflects in the collection of real estate excise taxes.

Utility tax is a 5% tax assessed on utilities (such as telephone, electric, and natural gas) for services sold within the city limits. During the formation of the 2010 budget the 5% utility tax for telephone services was increased to 6% for one year and renewed for the 2011 year. The City estimates increases in receipts of utility tax due to the recent annexation of a population close to 20,000, which represents the majority of the 9.6% increase for 2010. A 6% tax is assessed upon city utilities such as water, sewer, and surface water. Solid waste is assessed a 15% tax that went into effect in 2009, an increase from 6%.

REET revenue is a tax on the sale of real estate, this market can be difficult to predict and previous years estimates were based upon the average receipt over the last five years. In reviewing the last five years the area was experiencing high housing sales and refinancing, this began to slow in 2007. The housing market crisis has had a direct effect on REET revenue as seen in 2008 and continuing to be the case in 2011.

**Licenses & Permits**

Licenses & Permits represent 1% of the total City revenue. This revenue category consists mostly of franchise fees and building structure permits. Since the majority of the receipts in this category is related to the building industry, fluctuations in the housing market become very apparent. In 2006 and 2007 building permit values were at an all time high of \$135 million. As reflected in the national market, 2008 and 2009 receipts were down. In 2010 the city began experiencing an increase in building permits from previously foreclosed developments, increasing to prior 2006 receipts. Estimates for 2011 are not expected to continue this trend and see 2010 as an abnormality, therefore estimates for 2011 fell between the downturn of 2008 and the low of 2009.

**Intergovernmental Revenue**

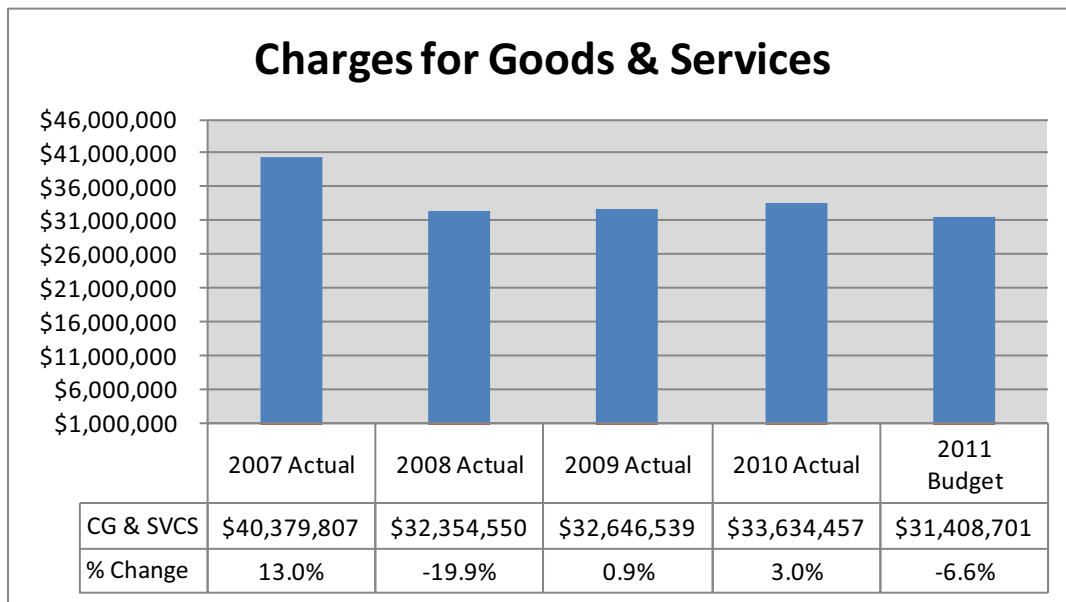
Intergovernmental revenue receipts represent approximately 5% of the City's total revenue. This revenue category consists mostly of grants, state shared revenue, and intergovernmental service fees. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 54%. The fluctuations visible in the table above are a reflection of this 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. Approximately 1/2 of the 2010 estimate for Intergovernmental Revenue is attributable to grants such as department of transportation and transportation improvement.

State shared revenues consist of motor vehicle excise taxes, liquor excise taxes, liquor board profits, and unrestricted gas taxes. In 1999, voters approved I-695 which changed the collection of motor vehicle excise tax from a percent of value to a flat \$40 this resulted in an approximate annual loss of \$200,000. The state imposes gas and liquor taxes on sales within the state and distributes the proceeds based upon population. These estimates are provided by the State in the form of a per-capita rate, for 2011 this is estimated to be a 7.7% decrease over 2010 due to the economy.

Intergovernmental service fees consist of court and jail services to neighboring cities. The estimate for 2011 for court and jail services reflects a decrease of 3.9% due to a drop in services.

### **Charges for Goods and Services**



Charges for goods and services represent 32% of the City's total revenue. 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. This review, along with several other reviews (five year increments) for the utilities of water, and solid waste, resulted in the following rate increases:

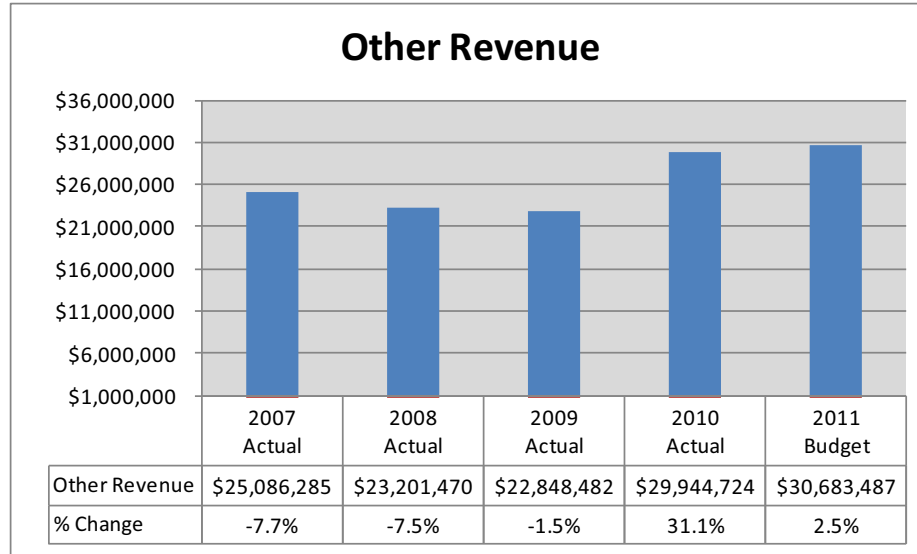
<b>Utility Rate Increases</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Water	2.0%	2.0%	2.0%	Rate Restructure	2.0%
Sewer	2.0%	2.0%	2.0%	6.1%	6.5%
Surface Water	0.0%	0.0%	4.0%	20.0%	2.0%
Solid Waste	0.0%	0.0%	9.0%	9.0%	9.0%

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

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

<b>Household Base Rates (bi-monthly)</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Water	\$23.20	\$23.70	\$24.17	\$26.09	\$26.60
Sewer	63.80	65.10	66.40	70.44	75.02
Surface Water	16.00	16.00	16.64	20.00	20.40
Solid Waste	36.20	36.20	39.46	43.02	46.88
<b>Total</b>	<b>\$139.20</b>	<b>\$141.00</b>	<b>\$143.41</b>	<b>\$159.55</b>	<b>\$168.90</b>

In 2007 several major construction projects were built which added capital improvement fees greater than have normally been experienced, as a result 2008 and 2009 estimates are down putting estimates on a normal keel. The 2010 revenues rose slightly above 2099 as a result of the restructuring previously discussed. The 2011 revenue estimate is down by 6.6% as a reflection of the current economy, conservation and less housing starts.

**Other Revenue**

The Other Revenue category represents 31% of total City revenues. This category's significant revenues are classified as operating transfers, which represents transfer of funds from other Funds to use for debt service or capital expenditure, for 2011 this amount, is approximately \$16.4 million as compared to \$21.2 million in 2010. This decrease is attributed to equipment purchases in 2010. If operating transfers were not considered in this category then this category would only represent 4% of the total revenues. The 2011 2.5% increase is attributable to approximately \$11 million in bond proceeds for construction of a overpass.

The 31.1% increase in Other Revenue in 2010 was attributed to bond proceeds from an issue in 2010 being transferred to cover capital expenditures for building purchases. In 2005 a bond was issued to finance approximately \$48 million of water, sewer, and surface water projects. The decrease in Other Revenues for 2007 and 2008 is a direct result of these projects entering their completion stage.



## 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 = \$5,5358,437,131**

### 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>\$ 80,376,557</b>
Allstate Bldg Purchase & Remodel	3.06%	2,456,500
State Ave Improvements	4.49%	3,612,500
Waterfront Park	1.44%	1,156,000
Golf Course Renovation	2.08%	1,670,000
Pro Shop Remodel	1.32%	1,059,792
Street Construction	9.01%	7,245,000
Courthouse & Other Properties	6.21%	4,990,000
800 MHZ Radio	0.85%	680,042
Lakewood Triangle Access	0.70%	562,500
Debt Outstanding	29.15%	23,432,335
<b>Available Capacity</b>	<b>70.85%</b>	<b>\$ 56,944,222</b>

### VOTED BONDS 1.00% OF ASSESSED VALUATION

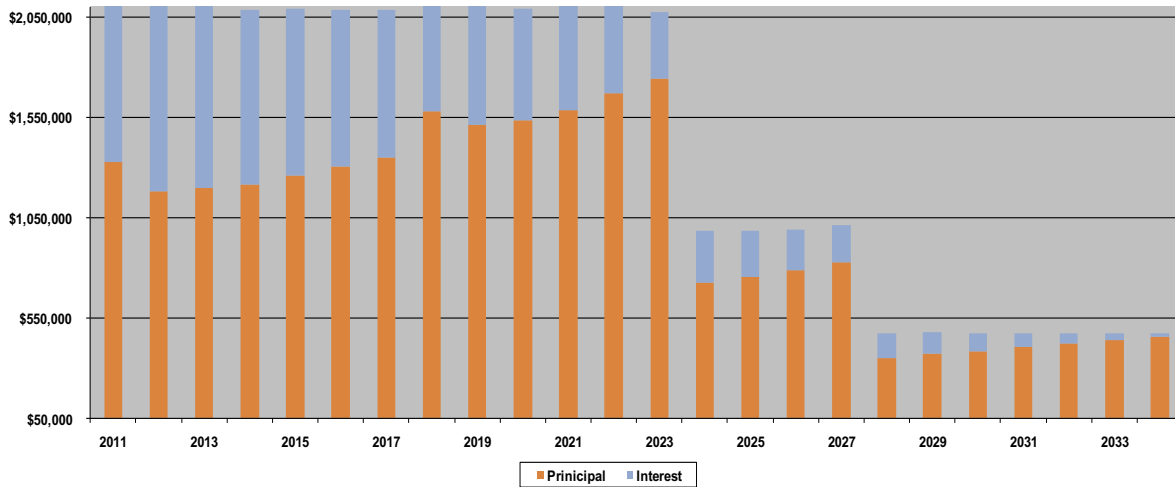
**Voted Bonds:** Debt capacity for voted debt must be approved by the voters. Property taxes may be increased to support the related debt payments.

#### **VOTED BONDS 1.00% OF ASSESSED VALUE**

<b>Statutory Debt Limit</b>		<b>\$ 53,584,371</b>
Public Safety Building	0.40%	215,000
Library Construction	1.35%	725,000
Debt Outstanding	1.75%	940,000
<b>Available Capacity</b>	<b>98.25%</b>	<b>\$ 52,644,371</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.

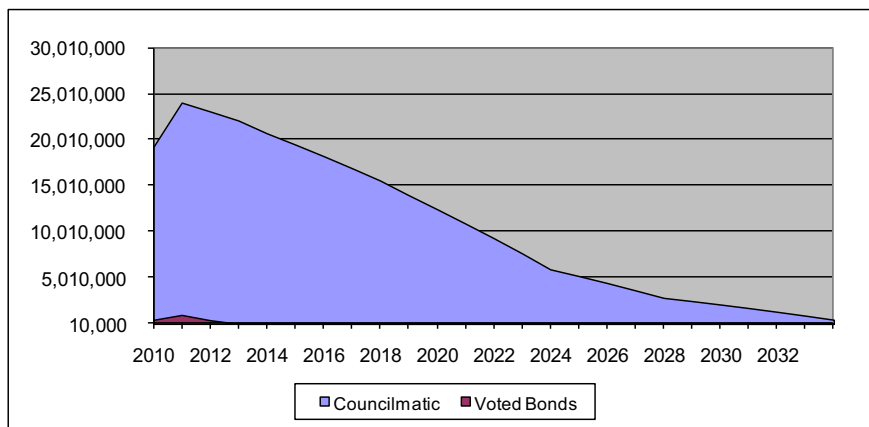


Fund Issue	202 1996 Public Safety Building	001 1998 Library Construction	001 2003 Allstate Bldg	310 2003 Waterfront Park	305 2003 State Ave Imprmnts	305 2007 Street Construction	001 2010 Court House/ Properties	110 1999 800 Mhz Radio	305 2008 PWTF Lakewood	420 2007 Golf Course Refunding	420 2003 Golf Course Pro Shop	Total
**Debt Outstanding	\$ 215,000	\$ 725,000	\$ 2,456,500	\$ 1,156,000	\$ 3,612,500	\$ 7,245,000	\$ 4,990,000	\$ 680,042	\$ 562,500	\$ 1,670,000	\$ 1,059,792	\$ 24,372,334
2011	226,073	354,500	93,781	44,132	137,913	611,639	207,675	94,646	190,313	205,432	168,677	2,334,779
2012		392,700	93,781	44,132	137,913	610,039	207,675	94,258	189,375	203,532	168,677	2,142,082
2013			219,581	103,332	322,913	608,539	207,675	94,190	188,438	206,332	168,677	2,119,676
2014			219,207	103,156	322,363	611,214	352,675	94,418		215,839	168,677	2,087,548
2015			216,708	101,980	318,688	612,789	359,775	94,008		215,839	168,677	2,088,463
2016			217,390	102,301	319,691	613,264	356,675	93,894		215,839	168,677	2,087,730
2017			217,730	102,461	320,191	613,264	353,575	93,598		215,839	168,677	2,085,334
2018			343,515	161,654	505,169	612,664	195,475	93,120		217,800	112,451	2,241,847
2019			341,815	160,854	502,669	611,464	195,475	93,320		217,800		2,123,397
2020			342,845	161,339	504,184	609,664	255,475			217,800		2,091,307
2021			343,049	161,435	504,484	629,664	248,675			217,800		2,105,107
2022			342,777	161,307	504,084	649,664	456,200					2,114,032
2023			341,638	160,771	502,409	610,969	459,275					2,075,062
2024						609,931	376,675					986,606
2025						613,044	372,225					985,269
2026						610,094	377,550					987,644
2027						635,094	376,050					1,011,144
2028							474,050					474,050
2029							476,550					476,550
2030							473,050					473,050
2031							473,800					473,800
2032							472,600					472,600
2033							475,800					475,800
2034							473,200					473,200
Total Prin/Int	\$ 226,073	\$ 747,200	\$ 3,333,817	\$ 1,568,854	\$ 4,902,671	\$ 10,472,996	\$ 8,677,850	\$ 845,452	\$ 568,125	\$ 2,349,852	\$ 1,293,187	\$ 34,986,077

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

\*\*Principal only

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

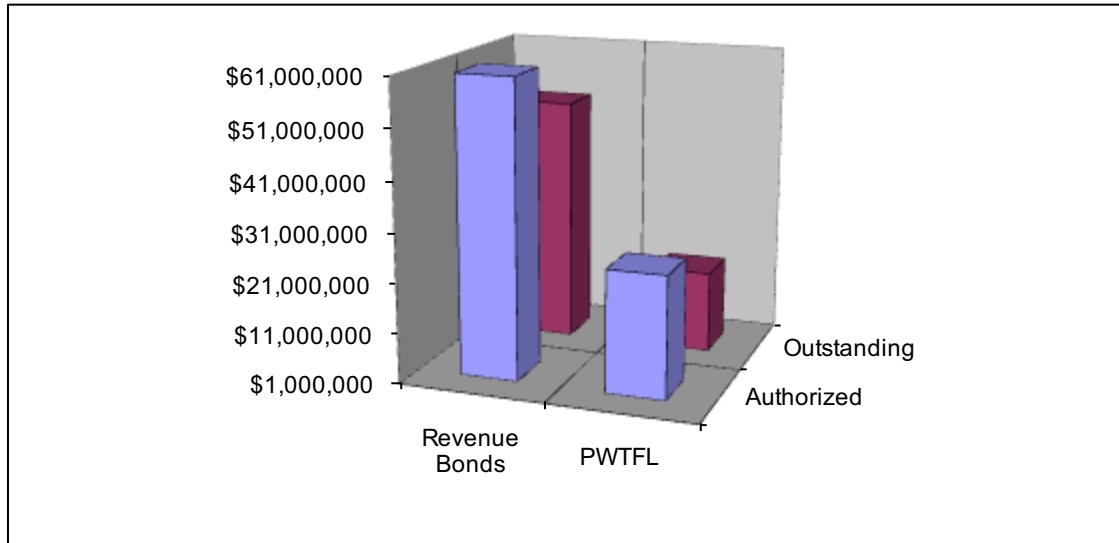


#### Schedule of Authorized General Obligation Debt Outstanding

	<u>Authorized</u>	<u>Outstanding</u>
<b>Voted</b>		
2010 Library Construction (Refunded)	1,190,000	725,000
1996 Public Safety Building	2,500,000	215,000
<b>Councilmatic</b>		
1999 800 Mhz Radio	1,197,020	680,042
2003 Allstate Bldg	2,456,500	2,456,500
2003 Waterfront Park	1,156,000	1,156,000
2003 State Avenue Improvements	3,612,500	3,612,500
2003 Golf Course - Pro Shop Model	1,740,982	1,059,792
2007 Street Construction	8,045,000	7,245,000
2007 Golf Course Refunding	2,120,000	1,670,000
2008 PWTFL - Lakewood Triangle	1,000,000	562,500
2010 Courthouse/Williams/Delta Properties	4,990,000	4,990,000
<b>Total Voted and Councilmatic</b>	<b><u>\$ 30,008,002</u></b>	<b><u>\$ 24,372,334</u></b>

## DEBT SECURED BY UTILITY REVENUES

Total "Revenue Debt" Authorized and  
Outstanding as of December 31, 2010



## Schedule of Revenue Debt

	Authorized	Issued	Retire	Outstanding
Revenue Bonds				
1977 Water/Sewer Betterments	\$ 800,000	1977	2017	\$ 140,000
2004 Water/Sewer Refunding Bonds	11,500,000	2004	2012	1,925,000
2005 Water/Sewer Bond Issue	48,355,000	2005	2028	48,355,000
Total	<b><u>\$ 60,655,000</u></b>			<b><u>\$ 50,420,000</u></b>
Public Works Trust Fund Loans				
Edward Springs Reservoir Cover & Liner	\$ 442,481	1999	2018	\$ 186,308
Stilliquamish Filtration System	4,080,000	2004	2023	2,891,172
WWTP Pre-Construction	1,000,000	2002	2021	578,947
WWTP Construction Loan	10,000,000	2002	2022	6,352,941
WWTP Phase II Construction	10,000,000	2004	2024	7,368,421
Total	<b><u>\$ 25,522,481</u></b>			<b><u>\$ 17,377,789</u></b>

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# PERSONNEL



**2011 PERSONNEL SUMMARY  
FULL TIME EQUIVALENTS EMPLOYEES**

<b>Fund</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
GENERAL FUND - 001			
02 Municipal Court	14.0	16.0	11.0
03 Executive (2)	10.0	10.0	5.0
04 Finance	15.0	14.0	13.0
05 Legal	3.0	4.0	3.5
06 Human Resources (2)	-	-	3.0
07 Community Development	25.0	24.0	17.5
08 Police	80.5	89.5	84.5
10 Parks/Recreation	16.0	17.0	12.5
11 Engineering (1)	17.0	16.0	17.0
<b>Total General Fund</b>	<b>180.5</b>	<b>190.5</b>	<b>167.0</b>
Streets	12.0	14.5	12.5
Water/Sewer Utility	44.0	46.5	46.0
Solid Waste	7.0	7.0	7.0
Golf Course	6.0	6.0	4.0
Fleet Services	4.5	4.0	4.0
Facility Maintenance	2.5	2.0	2.0
Computer Services	5.5	6.5	5.5
<b>CITY TOTAL</b>	<b>262.0</b>	<b>277.0</b>	<b>248.0</b>

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

(2) Human Resources previously reported in Executive department

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2011 FINAL BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
<b>COUNCIL</b>	Council Members - 7		
	<b>COUNCIL</b>	<b>-</b>	
<b>MUNICIPAL COURT</b>	Judge	2.00	Management
	Court Administrator	1.00	Management
	Business Officer Supervisor	1.00	Management
	Program Specialist	6.00	Teamster
	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
	Financial Planning Manager	1.00	Management
	Business Office Supervisor	1.00	Management
	Financial Analyst	1.00	Non-represented
	Sr Accounting Technician	1.00	Teamsters
	Accounting Technician (Utility)	4.00	Teamsters
	Program Clerk	2.00	Teamsters
	Deputy City Clerk	2.00	Non-represented
	<b>FINANCE</b>	<b>13.00</b>	
<b>LEGAL</b>	Prosecutor	2.00	Non-represented
	Confidential Administrative Assistant	1.50	Non-represented
	<b>LEGAL</b>	<b>3.50</b>	
<b>HUMAN RESOURCES</b>	Human Resources Assistant 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>	
<b>COMMUNITY DEVELOPMENT</b>	Community Development Director	-	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



**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2011 FINAL BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
	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	2.00	Non-represented
	Electrical Inspector	2.00	Non-represented
	Program Specialist	3.50	Teamsters
	<b>COMMUNITY DEVELOPMENT</b>	<b>17.50</b>	
<b>POLICE</b>	Police Chief	1.00	Management
	Commander	2.00	Management
	Lieutenant	3.00	Management
	Administrative Services Manager	1.00	Management
	Crime Analyst	1.00	Non-represented
	Business Office Manager	1.00	Management
	Confidential Administrative Assistant	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	Program Specialist	7.50	Teamsters
	Property/Evidence Specialist	1.00	Teamsters
	Community Service Officer	1.00	MPOA
	Sergeant (Detectives & Patrol)	7.00	MPOA
	Police Officer (Including Detectives)	42.00	MPOA
	Custody Sergeant	2.00	MPOA
	Custody Officer	13.00	MPOA
	<b>POLICE</b>	<b>84.50</b>	
<b>PARKS</b>	Parks & Recreation Director	1.00	Management
	Parks & Recreation Services Manager	1.00	Management
	Parks Maintenance 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>12.50</b>	
<b>ENGINEERING</b>	Public Works Director	1.00	Management
	Assistant City Engineering	1.00	Management
	Project Managers	1.00	Management
	Project Engineer	1.00	Non-represented
	Program Engineering-Surface Water Supervisor	1.00	Management
	Surface Water Specialist	2.00	Non-represented
	Surface Water Inspector	1.00	Non-represented

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2011 FINAL BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
	Engineering Project Aide	1.00	Non-represented
	Engineering Technician	2.00	Non-represented
	Traffic Engineer	1.00	Non-represented
	Project Engineer	1.00	Non-represented
	Sr Traffic Control Systems Tech	1.00	Teamster
	Traffic Control Systems Tech	1.00	Teamster
	Maintenance Worker II - Traffic	1.00	Teamster
	PW Administrative Services Manager	1.00	Management
	<b>ENGINEERING</b>	<b>17.00</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 Superintendant	1.00	Management
	Operations Manager	1.00	Management
	Streets/Surface Water Manager	0.50	Management
	Financial Analyst	1.00	Non-represented
	GIS Administrator	1.00	Non-represented
	GIS Analyst	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	14.00	Teamsters
	Maintenance Worker I	5.00	Teamsters
	Maintenance Assistant	1.00	Teamsters
	Meter Reader/Repair	1.00	Teamsters
	Water Quality Specialist	2.00	Teamsters
	Cross Connection Specialist	-	Teamsters
	Water Quality Manager	1.00	Management
	WWTP Lead	3.00	Teamsters
	WWTP Operator	2.00	Teamsters
	WWTP Tech II	1.00	Teamsters
	WWTP Tech I	2.00	Teamsters
	Administrative Secretary	1.00	Teamsters
	Program Specialist	-	Teamsters
	Program Clerk	2.50	Teamsters
	<b>UTILITIES</b>	<b>46.00</b>	
<b>SOLID WASTE</b>	Solid Waste Collector/Lead	1.00	Teamsters
	Solid Waste Collectors	6.00	Teamsters
	<b>SOLID WASTE</b>	<b>7.00</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>	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2011 FINAL BUDGET**

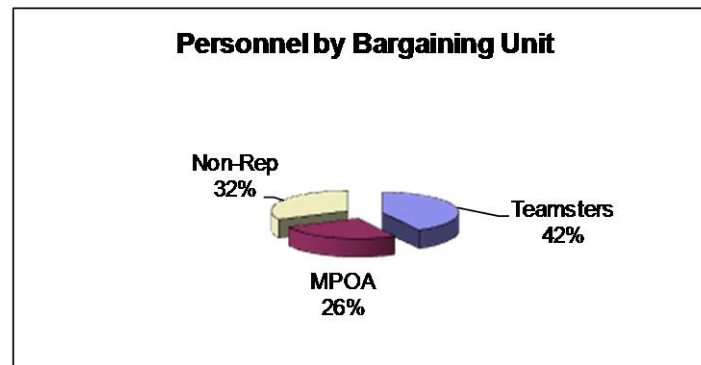
<b>DEPARTMENT</b>	<b>POSITION</b>	<b>FTE</b>	<b>SCHEDULE</b>
<b>FLEET SERVICES</b>	Lead Worker II	1.00	Teamsters
	Procurement/Dist Assistant	1.00	Teamsters
	Equipment Mechanic	2.00	Teamsters
	<b>FLEET SERVICES</b>	<b>4.00</b>	
<b>FACILITY MAINTENANCE</b>	Facilities Maintenance Worker II	2.00	Teamsters
	<b>FACILITY MAINTENANCE</b>	<b>2.00</b>	
<b>COMPUTER SERVICES</b>	IT Manager	1.00	Management
	Network Administrator	1.00	Non-represented
	System Analyst	1.00	Non-represented
	SCADA/Telemetry Administor	1.00	Non-represented
	Computer Support Technician I	1.00	Non-represented
	Confidential Administrative Assistant	0.50	Non-represented
	<b>COMPUTER SERVICES</b>	<b>5.50</b>	
<b>TOTAL</b>		<b><u>248.00</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 72 non-clerical employees. The Teamsters contract expires on December 31, 2012.
- Marysville Police Officers Association (MPOA) represents about 7 sergeants, 42 commissioned law enforcement officers and 16 custody officers/community service officer.

The City also employs approximately 80 non-represented employees; and up to 60 seasonal/day laborers at different peak seasons of the year.

**Labor Agreement Expiration**

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

**2011 Salary Increases:**

MPOA	2.5% - Contract Minimum
Teamsters	3.0% - Contract Minimum
Non-Represented	0.0%
Management/Directors	0.0%

## CITY OF MARYSVILLE

## DIRECTOR PAY GRID – 2011

0% increase

Title	Monthly Pay Range	
Police Chief & Public Works Director	\$ 9,342	\$ 12,568
Finance Director & Community Development Director	\$ 8,851	\$ 12,104
Parks & Recreation Director	\$ 8,605	\$ 11,637

## MANAGEMENT PAY GRID – 2011

0% increase

TITLE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
Business Office Supervisor	4,688	4,946	5,218	5,505	5,809	6,128
Business Office Manager (Police)	4,922	5,193	5,479	5,781	6,099	6,434
PW Administrative Services Manager	5,170	5,453	5,752	6,069	6,402	6,756
*	5,427	5,725	6,040	6,372	6,724	7,094
Program Engineer – Surfacewater Supervisor, Park Maint Manager, Prosecutor	5,698	6,012	6,342	6,692	7,060	7,447
Project Manager I, Parks & Recreation Services Manager	5,984	6,313	6,660	7,027	7,413	7,820
Building Official, Traffic Engineer	6,284	6,629	6,993	7,377	7,784	8,212
Assistant City Engineer, IS Manager, PW Operations Manager, Court Administrator, Financial Planning Manager, Planning Manager - Land Use, Water Quality Manager, Streets/Surface Water Manager	6,597	6,961	7,342	7,747	8,172	8,622
Engineering Services Manager - Land Development, Police Admin Division Mgr	6,927	7,308	7,710	8,133	8,582	9,052
PW Superintendent, Assistant HR Director	7,273	7,673	8,095	8,540	9,010	9,505
Police Lieutenant	7,636	8,056	8,500	8,968	9,460	9,981
Police Commander	8,018	8,459	8,925	9,416	9,932	10,480

\* Unassigned Classification

## CITY OF MARYSVILLE

## NON-REPRESENTED PAY GRID – 2011

0% increase

TITLE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
*	3,325	3,491	3,666	3,850	4,042	4,244	4,457
Confidential Administrative Assistant	3,491	3,666	3,850	4,042	4,244	4,457	4,679
Computer Support Tech I	3,666	3,850	4,042	4,244	4,457	4,679	4,913
*	3,850	4,042	4,244	4,457	4,679	4,913	5,158
Deputy City Clerk	4,042	4,244	4,457	4,679	4,913	5,158	5,416
Engineering Project Aid, Probation Officer, Police/Legal Confidential Administrative Assistant	4,244	4,457	4,679	4,913	5,158	5,416	5,688
Engineering Tech, Associate Planner, Development Services Tech., Code Enforcement Officer, Bldg Inspector, Construction Inspector, HR Specialist II, Executive Assistant, Surface Water Specialist, Surface Water Inspector	4,457	4,679	4,913	5,158	5,416	5,688	5,971
Athletic Coordinator, Recreation Coordinator, Electrical Inspector	4,679	4,913	5,158	5,416	5,688	5,971	6,271
Community Information Officer, Financial Analyst, HR Analyst, Computer Network Administrator, GIS Analyst, Plan Exam/Senior Bldg Inspector, Crime Analyst, Information Systems Analyst	4,913	5,158	5,416	5,688	5,971	6,271	6,583
Assoc Engineer III/CD, GIS Administrator, Risk Management Officer, SCADA/Telemetry Administrator, Project Engineer	5,158	5,416	5,688	5,971	6,271	6,583	6,913
Senior Planner	5,416	5,688	5,971	6,271	6,583	6,913	7,258

\* Unassigned Classification

## CITY OF MARYSVILLE

## TEAMSTERS PAY GRID – 2011

3% increase

Job Classification	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Receptionist	2,954	3,076	3,203	3,334	3,470	3,611	3,752
Accounting Asst/Maintenance Asst	3,125	3,253	3,386	3,525	3,672	3,821	3,969
Program Clerk	3,139	3,268	3,402	3,540	3,688	3,839	3,988
Procurement & Distribution Asst/Program Asst	3,352	3,488	3,635	3,783	3,938	4,098	4,259
Meter Reader	3,405	3,545	3,688	3,841	3,998	4,161	4,322
Program Specialist	3,567	3,714	3,867	4,025	4,191	4,361	4,529
Accounting Technician	3,592	3,742	3,894	4,054	4,223	4,395	4,563
Maintenance Worker I	3,576	3,724	3,877	4,036	4,203	4,374	4,542
Property/Evidence Specialist	3,718	3,870	4,029	4,193	4,364	4,545	4,721
Meter Reader/Repair	3,745	3,898	4,059	4,227	4,399	4,579	4,757
Administrative Secretary	3,724	3,878	4,036	4,202	4,373	4,554	4,730
Senior Accounting Technician	3,858	4,016	4,181	4,350	4,527	4,715	4,898
Program Lead	3,910	4,073	4,237	4,411	4,592	4,780	4,964
Water Quality Assistant	3,996	4,159	4,329	4,505	4,692	4,882	5,073
Solid Waste Collector	3,836	3,991	4,159	4,329	4,505	4,689	4,872
Traffic Control Systems Tech	4,328	4,506	4,691	4,882	5,082	5,291	5,497
Facilities/Maintenance Worker II	4,164	4,333	4,509	4,698	4,888	5,090	5,287
WWTP Maint Technician I	4,222	4,399	4,576	4,763	4,959	5,162	5,361
Wtr Qual Splst/Cross Connect Cntrl Splst	4,387	4,566	4,754	4,948	5,151	5,364	5,571
Lead Worker I	4,449	4,635	4,823	5,021	5,228	5,442	5,653
Equipment Mechanic	4,430	4,608	4,797	4,995	5,200	5,410	5,621
WWTP Operator	4,613	4,802	4,999	5,204	5,418	5,640	5,858
WWTP Maint Technician II	4,634	4,823	5,021	5,227	5,442	5,663	5,884
Lead Worker II	4,814	5,013	5,218	5,432	5,654	5,887	6,117
Water Quality/WWTP Lead	4,979	5,183	5,396	5,615	5,846	6,087	6,323
Sr Traffic Control Systems Tech	5,082	5,291	5,507	5,733	5,969	6,215	6,453

**CITY OF MARYSVILLE**  
**2011**  
**MPOA - (OFFICERS & SERGEANTS)**

*January 1, 2011 Through December 31, 2011*

*2.5% increase*

Job Classification	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
Police Officers	5,004	5,195	5,381	5,675	6,001	6,239
Police Sergeant	7,055	7,333				
Entry Police	4,503					

**CITY OF MARYSVILLE**  
**2011**  
**MPOA - (CUSTODY & COMMUNITY SERVICE OFFICERS)**

*January 1, 2011 - December 31, 2011*

*2.5% increase*

Job Classification	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Community Service Officer	3,979	4,141	4,311	4,488	4,672	4,864	5,052
Custody Sergeant	5,526	5,690					
Custody Officer	4,078	4,253	4,402	4,556	4,735	4,933	5,080



# SUPPLEMENTAL



**POPULATION**

<b>Year</b>	<b>City of Marysville</b>	<b>Snohomish County</b>
2010	58,040	711,100
2009*	57,530	704,300
2008	37,060	696,600
2007	36,210	686,300
2006	32,150	671,800
2005	29,460	655,800
2004	28,800	644,800
2003	28,370	637,500
2002	27,580	628,000
2001	26,770	618,600
2000	25,315	606,024
1999	23,608	589,266
1998	22,223	570,896
1997	20,798	554,585
1996	19,850	542,738
1995	18,268	531,704

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

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

**ASSESSED PROPERTY VALUE**

<b>Year</b>	<b>City of Marysville</b>	<b>Snohomish County</b>
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
2004	1,938,395,564	54,042,787,004
2003	1,885,030,271	49,262,949,977
2002	1,833,576,145	45,527,932,751
2001	1,428,346,755	42,501,694,594
2000	1,304,801,333	40,029,932,421

Source: *Snohomish County Assessor's Office*

**2010 LARGEST PRIVATE EMPLOYERS - SNOHOMISH COUNTY**

<b>Private Employers</b>	<b>Product Service</b>	<b>Employees <sup>(1)</sup></b>
Boeing	Aircraft manufacturing	32,000
Providence Regional Medical Center	Medical services	3,360
Premiera Blue Cross	Health Insurer	3,200
Tulalip Tribes Enterprises	Real estate, Retail, Gaming	3,150
Everett Clinic	Health care	1,700
Philips Medical Systems	Ultrasound technology	1,700
Swedish/Stevens Hospital	Health care	1,500
Verizon Northwest	Communications	1,500
Aviation Technical Services	Aircraft repair/maintenance/parts	1,300
CEMEX	Sand/gravel mining operations	1,000
Fluke Corp. (Danaher)	Electronic test & measurement	1,200
Kimberly Clark	Paper products	850
Wal-Mart	Retail	740
C&D Zodiac	Aerospace supplier; composites	620

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

Source: Snohomish County Economic Development Council as of December 2009

**2010 LARGEST PUBLIC EMPLOYERS - SNOHOMISH COUNTY**

<b>Public Employers</b>	<b>Employees <sup>(1)</sup></b>
Naval Station Everett	U.S. Navy Base 6,000
Snohomish County Government	County Government 2,700
Washington State	State Government 2,400
Everett School District	School District 1,600
Edmonds School District	School District 1,350
City of Everett	City Government 1,200
Marysville School District	School District 1,200
Monroe Correctional Complex	State Department of Corrections 1,000
Snohomish PUD (electric utility)	Electric Utility 850
Community Transit	Public Transit 695
Everett Community College	Higher Education 580
Edmonds Community College	Higher Education 500
Cascade Valley Hospital	410

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

Source: Snohomish County Economic Development Council as of December 2009

## MAJOR EMPLOYERS WITHIN THE CITY OF MARYSVILLE

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

<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

## TAXABLE RETAIL SALES (000s)

Year	City of Marysville	Snohomish County <sup>(1)</sup>
2010 <sup>(2)</sup>	\$180,678	\$2,306,630
2009	734,473	9,244,408
2008	797,491	10,320,564
2007	805,287	11,209,499
2006	667,043	10,438,480
2005	502,340	9,292,805
2004	447,095	8,276,392
2003	404,622	7,763,786
2002	396,053	7,544,267
2001	394,207	7,561,539
2000	395,080	7,495,291

<sup>(1)</sup> Includes incorporated and unincorporated area

<sup>(2)</sup> Through 2nd quarter

Source: Washington State Department of Revenue

## MEDIAN HOUSEHOLD INCOME

Year	Snohomish County	State of Washington
2010 <sup>(1)</sup>	\$63,587	\$48,329
2009	60,353	52,413
2008	62,071	54,086
2007	64,582	58,462
2006	63,313	54,380
2005	60,926	53,226
2004	60,529	51,002
2003	58,796	50,009
2002	57,811	49,755
2001	56,265	49,301
2000	55,956	48,397

<sup>(1)</sup> Projection

Source: Washington State Office of Financial Management

## COMPARATIVE PER CAPITA PERSONAL INCOME

Year	Seattle/Bellevue/Everett	Snohomish	Washington State		Nation	
	PMSA	County	Non-Metro	Metropolitan	Non-Metro	Metropolitan
2008	\$66,984	\$42,610	\$31,778	\$44,285	\$31,098	\$41,930
2007	68,277	40,302	29,632	42,831	28,773	40,544
2006	67,324	37,115	27,755	39,692	27,402	38,679
2005	64,582	33,999	26,123	36,817	26,161	36,140
2004	63,313	32,825	25,329	36,336	25,121	34,700
2003	60,926	31,718	24,657	34,311	23,875	33,010
2002	60,529	31,480	23,896	33,760	23,041	32,382

Source: US Department of Commerce Bureau of Economic Analysis in current dollars. Available data as of April 2010.

## Resident Civilian Labor Force and Employment Data

	Average Annual							
	2010	2009	2008	2007	2006	2005	2004	2003
<b>Snohomish County</b>								
Civilian Labor Force	379,880	382,090	380,710	373,100	356,500	344,800	339,200	336,700
Employment	341,770	342,860	353,580	357,590	340,500	327,100	319,700	312,900
Unemployment	38,110	39,220	27,170	15,520	16,000	17,700	19,500	23,800
<b>Seattle-Bellevue-Everett PMSA (King, Snohomish)</b>								
Civilian Labor Force	1,482,360	1,497,000	1,478,100	1,461,880	1,408,600	1,362,100	1,337,800	1,329,100
Employment	1,348,090	1,372,800	1,388,410	1,407,030	1,348,800	1,295,400	1,266,100	1,243,400
Unemployment	134,270	124,300	89,700	54,860	59,800	66,700	71,700	85,700
<b>Unemployment as a Percent of Labor Force</b>								
Snohomish County	10.00%	10.10%	7.10%	4.20%	4.50%	5.10%	5.70%	7.10%
Seattle-Bellevue-Everett PMSA	9.10%	8.30%	6.10%	3.80%	4.20%	4.90%	5.40%	6.40%
Washington State	9.20%	8.80%	7.10%	4.80%	4.90%	5.50%	6.30%	7.40%
United States	9.80%	9.80%	7.20%	4.60%	5.10%	5.10%	5.50%	6.00%

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

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# GLOSSARY





## BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EMS:** Emergency Medical Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

**IAC:** Inter-agency Committee for Outdoor Recreation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Preantepenultimate:** Fourth from the last.

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

**Proprietary Fund:** See Enterprise Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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