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MARYSVILLE
WASHINGTON

2023 – 2024

BIENNIAL BUDGET

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MARYSVILLE

WASHINGTON



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Marysville
Washington**

For the Biennium Beginning

January 01, 2021

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

	<u>FUND</u>	<u>PAGE</u>
Mayor's Budget Message	III
City Officials	VI
Organization chart	VII
History	VIII
Mission Statement	IX
Budgets & Budgetary Accounting	X
Budget Process	X
Financial Structure	XI
Flow of Funds	XIV
Basis of Accounting	XV
Department Narratives	XVI
Budget Policies	XVII
Capital Improvement Summary by Fund	XXIV
 <u>BUDGET SUMMARY</u>		
2023/2024 Revenue/Expenditures by Fund	XXVI
 <u>GENERAL FUND</u>		
	001	
General Fund Revenue Summary	XXX
General Fund Expenditure Summary	XXXI
General Fund by Department Summary	XXXIII
General Fund Forecast	XXXIV
 <u>Department</u>		
01 Council	1-1
02 Municipal Court	1-3
03 Executive	1-6
04 Finance	1-9
05 Legal	1-13
06 Human Resources	1-17
07 Community Development	1-21
08 Police	1-25
09 Fire	1-31
10 Parks & Recreation	1-33
11 Engineering	1-37
16 Streets	1-41
99 Non-Departmental	1-45
005 Capital Reserve	1-47
 <u>SPECIAL REVENUE FUNDS</u>		
Street - Motor Vehicle Fuel Tax	101	2-2
Arterial Street	102	2-4
Drug Enforcement	103	2-5
Tribal Gaming	104	2-7
Hotel/Motel	105	2-9
Marysville Technology Infrastructure	108	2-11
Community Development Block Grant	109	2-13

TABLE OF CONTENTS

	<u>FUND</u>	<u>PAGE</u>
Growth Management - REET I	110	2-16
Growth Management - REET II	111	2-19
Transportation Benefit District	114	2-22
Affordable Housing Tax	115	2-25
School Mitigation Fees	116	2-28
 <u>DEBT SERVICE FUNDS</u>		
LTGO BOND Debt Service	206	3-2
LID 71	271	3-14
LID Guaranty Fund	299	3-15
 <u>CAPITAL PROJECT FUNDS</u>		
Streets Construction Fund	305	4-2
Parks Construction Fund	310	4-4
City Facilities	314	4-6
 <u>ENTERPRISE FUNDS</u>		
Waterworks Utility	401	5-2
Utility Construction	402	5-11
Solid Waste Management	410	5-13
Golf Course Operating	420	5-17
Waterworks Debt Service	450	5-20
 <u>INTERNAL SERVICE FUNDS</u>		
Fleet Services	501	6-2
Facilities Maintenance	502	6-7
Information Services	503	6-11
Unemployment Insurance	510	6-16
Liability Insurance	511	6-17
Medical Insurance	512	6-18
 <u>FINANCIAL SUMMARY</u>		
Budget Summary - Sources & Uses – All Funds		7-2
General Taxing Authority		7-4
Property Tax Comparison/Distribution		7-5
Analysis of Sources		7-7
Long Term Debt		7-17
 <u>PERSONNEL</u>		
Personnel Summary (FTE's)		8-2
Labor Relations		8-8
Salary Schedules		8-9
 <u>SUPPLEMENTAL INFORMATION</u>		
		9-1
 <u>GLOSSARY</u>		
		10-1



MARYSVILLE
MAYOR JON NEHRING

MAYOR'S 2023-24 BUDGET MESSAGE

TO: Citizens of Marysville and City Councilmembers
FROM: Mayor Jon Nehring
DATE: Nov. 1, 2022
SUBJECT: People, Projects and Productivity
2023-24 Proposed Biennial Budget

In many ways, your city government operates like other well-run businesses. As a former business manager in the private sector and a longtime Marysville resident, it is important to me that our tax dollars be used as efficiently and productively as possible. Especially over the past three years, the city – like other businesses – has faced common business challenges including increased costs, worker shortages and global supply chain issues.

As stewards of your tax dollars, the City Council, the city leadership team and I all appreciate the great responsibility entrusted to us. We do not take that lightly. Our longtime commitment to fiscal prudence, coupled with current economic uncertainty, have helped to shape my 2023-24 biennial budget. This conservative, responsible plan invests strongly in our city's infrastructure. Capital improvement projects in roads, water and sewer services, and city parks will deliver long-term benefits for Marysville residents and taxpayers.

I want to recognize Sandy Langdon, who will retire next month after serving as our city's Finance Director for 21 years. Under her leadership, the City of Marysville has earned 14 consecutive years of clean financial audits from the Washington State Auditor's Office as well as several bond ratings upgrades by Moody's to the current Aa2 rating. Thank you, Sandy, for your exemplary public service.

Chief Administrative Officer Gloria Hirashima, new Finance Director Crystil Wooldridge along with many others on her staff, and Department Directors also contributed greatly to this budget development. Thank you to the City Council for its continued commitment to financial stewardship and our common goals of enhancing opportunities for all Marysville residents and businesses.

Please share your priorities for city spending at the City Council's public hearing on the proposed budget scheduled for 7 p.m. Monday, Nov. 7, at the new Marysville Civic Center, 501 Delta Ave. The City Council conducts hybrid meetings so you can participate in person or online via Zoom; get details at <https://www.marysvillewa.gov/262/Council-Meeting-Procedures>.

Yours in public service,

Mayor Jon Nehring

(360) 363-8000

Marysville City Hall
1049 State Avenue
Marysville, WA 98270



MARYSVILLE
MAYOR JON NEHRING

Focus: Investments in Infrastructure

Building on decades of infrastructure planning and investments, we continue to move forward as aggressively as possible at the city level with limited state and federal funding. Here are some budget highlights:

Transportation

- \$9 million to complete the last phase of the State Avenue widening project between 104th and 116th Streets NE
- \$3 million for preliminary work to widen 88th Street east of State Avenue to 67th Street NE.
- \$2.75 million to move forward on plans to build a Grove Street Overcrossing to help eliminate traffic backups caused by train traffic downtown
- \$3.2 million in 2023 and \$3 million in 2024 for street pavement repairs and overlays funded through the voter-approved Transportation Benefit District

Note: The city's First Street Bypass that opened in 2020 will directly connect to the state's new south Marysville freeway interchange at I-5 and SR 529. It is scheduled to begin construction in 2023, with tentative completion in 2024 for the northbound off-ramp and the first half of 2025 for the southbound on-ramp.

Water and Sewer Services

- \$6.5 million for Downtown Stormwater Treatment design and construction
- \$800,000 for site cleanup of the former Geddes Marina property
- \$500,000 to complete stormwater and traffic safety improvements on 2nd Street east of State Avenue

City Parks

- \$1.62 million for Strawberry Fields improvements
- \$1.2 million for improvements to Jennings Nature Park
- \$1 million to expand Ebey Waterfront Trail
- \$1 million to replace playground equipment at various parks
- \$800,000 toward phased public opening of Mother Nature's Window

Focus: Investments in Personnel and Public Safety

The city continues to look ahead 5, 10, and 20 years to plan for community needs and improvements as we strive to mitigate the impacts of growth and maintain community values.

Personnel

I am proud to witness the hard work that city employees put into serving our community every day. The city has long maintained a very lean staffing ratio compared with most other cities. As we expand city services to meet the needs of our growing city, however, we need more public servants to accomplish this work. I therefore propose funding for 30.5 new positions, the majority of them in Public Works.

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MARYSVILLE
MAYOR JON NEHRING

Public Safety

Our Police Department, Jail and Municipal Court are realizing increased efficiencies and enhanced security with their moved in completion of the Public Safety Building in 2022. Over the past several years, most recently in 2022, the City Council and I have funded more Police positions to help meet the growing needs of our city. Unfortunately, hiring law enforcement officers has become especially challenging for communities throughout the greater Puget Sound area and Washington state. Chief Erik Scairpon and his team have implemented a robust recruitment program to help attract the talent we need to fill several open positions.

Overview of 2023/2024 Proposed Budget

- The city will not take the 1% property tax increase allowed by law in 2021.
- We are entering the last year of a six-year voter-approved levy for EMS services.
- Utility rates will increase by 2% to keep up with rising costs.
- No change in other city taxing rates.

General Fund

The 2023-24 General Fund budget is proposed at \$129.5 million, an increase of 9.0% from the 2021-22 Adopted Budget. Non-General Fund budget is \$266.4 million for a total budget of \$396.0 million. The capital portion of the total budget is \$74.7 million (18.6%).

Property tax revenue will grow by approximately 2.3% over the prior year due to new construction that has occurred within the city. Average assessed value for the 2023 property tax year is estimated to grow by 24.9%.

The levy rate per \$1,000 of assessed value will decrease from \$1.00 to \$0.81, for an estimated increase of \$5 for a home valued at \$440,000 as a result of the increase in assessed value.

(360) 363-8000

Marysville City Hall
1049 State Avenue
Marysville, WA 98270

CITY OFFICIALS

As of December 31, 2022

ELECTED OFFICIALS

Jon Nehring	Mayor	12/31/23
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CITY COUNCIL

Peter Condyles	Position 1	12/31/23
Mark James	Position 2	12/31/25
Tom King	Position 3	12/31/25
Michael Stevens	Position 4	12/31/25
Kelly Richards	Position 5	12/31/23
Stephen Muller	Position 6	12/31/23
Kamille Norton (Council President)	Position 7	12/31/23

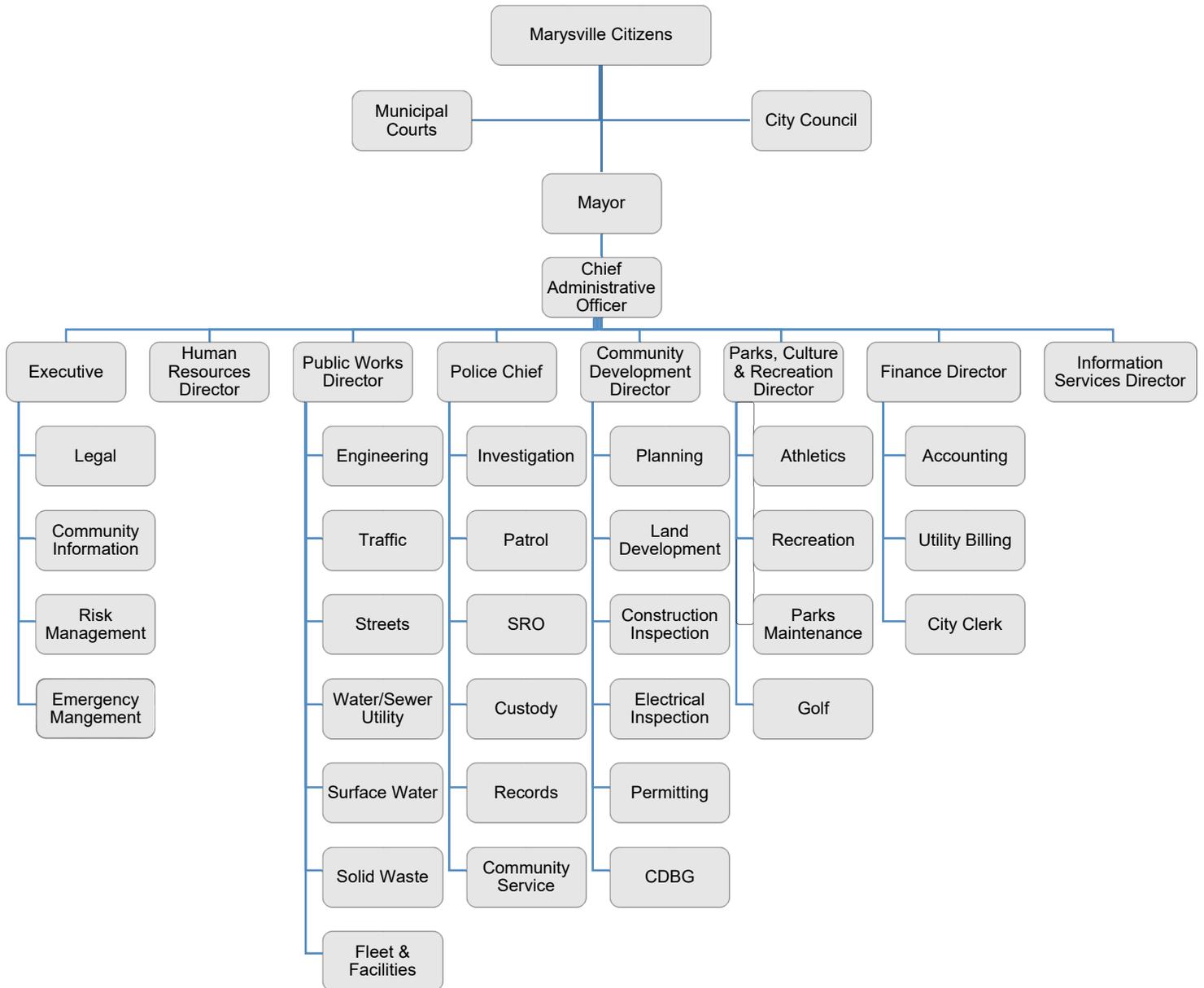
JUDGE

Fred Gillings		12/31/25
Lori Towers		12/31/25

ADMINISTRATIVE STAFF

Gloria Hirashima	Chief Administrative Officer
Crystil Wooldridge	Finance Director
Jon Walker	City Attorney
Erik Scairpon	Police Chief
Tara Mizell	Parks and Recreation Director
Jeff Laycock	Public Works Director
Suzanne Elsner	Court Administrator
Megan Hodgson	Human Resources Director
Haylie Miller	Community Development Director
Stephen Doherty	Information Services Director

CITY OF MARYSVILLE ORGANIZATIONAL CHART



THE HISTORY OF MARYSVILLE

To trace the origins of Marysville, today a prosperous, diversified north Snohomish County city of 72,380 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 Tulalip Reservation to Liberty Street. The Comeford's and their family's store did good business with the loggers and Indians in the area, and additional settlers arrived by steamboat to farm or work in the busy mills that furnished the lumber for most early town buildings. The railroad tracks were laid through the town in 1889, which brought many new residents to Marysville. In 1891, James Comeford incorporated the town, and Mark Swinnerton was elected Marysville's first mayor.

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



VISION STATEMENT

Experience Marysville – Live, Work, Play

MISSION STATEMENT

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

CORE VALUES

Integrity

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

Trust

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

Teamwork

We nurture successful working relationships with all our partners.

Accountability:

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

Innovation

We encourage and support new ideas and creative approaches.

Commitment

We provide quality services with a continuing focus on excellence.

Diversity

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

BUDGETS & BUDGETARY ACCOUNTING

The budget document sets forth the City's financial plan for the 2023-2024 Biennial.

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

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

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

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

BUDGET PROCESS

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

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

The City of Marysville's biennial budget is adopted by ordinance in accordance with the requirements and time limitations as mandated in state law Revised Code of Washington (RCW 35A.34). The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The calendar for the City of Marysville Budget process is as follows:

BUDGET CALENDAR

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

FINANCIAL STRUCTURE

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

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

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

GOVERNMENTAL FUND TYPES:

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

General & Cumulative Reserve Funds

The **General Fund 001** is the primary operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in separate 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, culture and recreation, and engineering. Its primary revenues are taxes and other charges including charges for services provided by individual departments to other funds. In a separate fund **Cumulative Reserve Fund 005**, money is reserved for future capital needs.

Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the City. The **Street Fund MVFT - 101** accounts for the Motor Vehicle Fuel Tax (MVFT) which is transferred to the General Fund to fund the street activities as defined in RCW 47.24.040. 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** accounts for the fees collected in association with the cable franchise agreement. The **Community Development Block Grant (CDBG) Fund 109** was established to receive and administer federal grant funds associated with the CDBG program. The Real Estate Excise Tax (**REET) Funds 110 and 111** are reserved for the receipt and transfer of real estate excise taxes to the appropriate capital project funds. The **Transportation Benefit District Fund 114** was established to collect the .2% voted increase in sales tax which is used to fund ongoing street preservation projects. The **Affordable Housing Tax Credit Fund 115** was established to collect the .0073 percent of the selling price to be used towards acquiring, rehabilitating or construction of affordable housing. The **School Mitigation Fund 116** was established to collect school mitigation fees and pass them on to the school districts.

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on certain long-term general obligation (LTGO) debt. The debt service funds include the **LTGO Bonds Debt Service Fund 206** which pays debt on the purchase and remodel of the City Hall building, various street projects throughout the City, the Waterfront Park project, the Courthouse and other City properties. The **LID 71 Fund 271** was established to collect payments assessed on properties within the boundaries of the LID and to make the annual debt service payment. The **LID Guaranty Fund 299** carries reserves funded by assessments, as well a deposit from the General Fund, which can only be used in the case of a LID assessment default.

Capital Projects Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital improvements. **Funds 305 & 310** account for major street and park capital improvements. Revenue sources are real estate excise tax and mitigation fees. **Fund 314 – City Facilities** was added to account for the design and construction of new city facilities such as the new civic campus.

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 systems, as well as surface water management. **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, as well as surface management connections charges. The **Solid Waste Fund 410** provides solid waste collection services and is funded by user fees. **Fund 420 Cedarcrest Golf Course** provides golf recreation and is funded by user fees. **Fund 450 Waterworks Debt Service** accounts for water/sewer/surface water debt service and is funded through transfers from Fund 401.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the city or to other governmental units on a cost-reimbursement basis. **Fund 501 Fleet Services** is funded by interfund service charges for maintenance and replacement of the City's vehicles and equipment. **Fund 502 Facilities Maintenance** is funded by interfund charges for building maintenance and custodial services. **Fund 503 Information Services** is funded by an interfund charge to all using departments for computer support, equipment replacement, and network operations. **Fund 510 Unemployment Insurance** receives monies from various city funds to pay costs incurred for unemployment insurance. **Fund 511 Liability Insurance** receives monies from various city funds to pay the City's liability insurance premiums and claims. **Fund 512 Medical Insurance** receives monies from various city funds to pay medical insurance premiums and claims for the City employees.

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

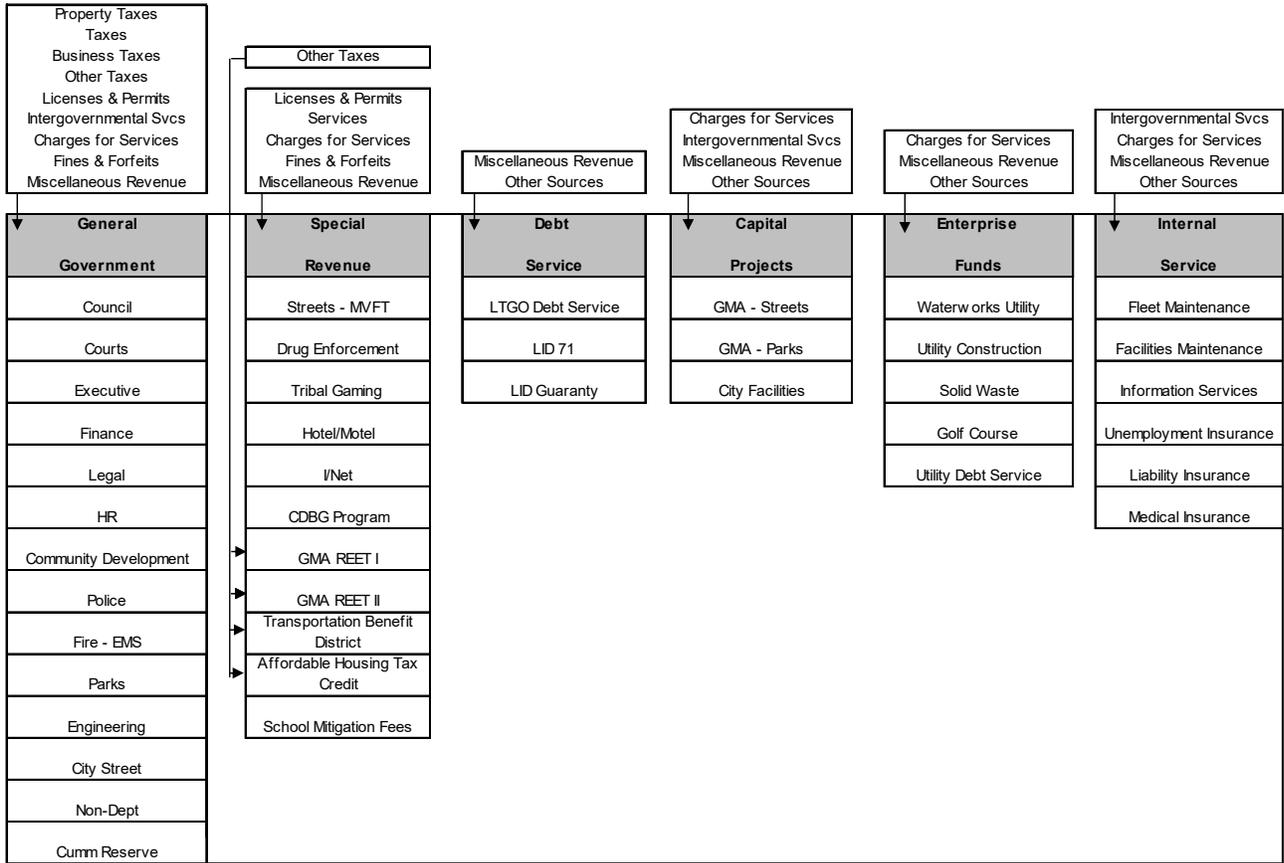
These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city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

Agency Funds

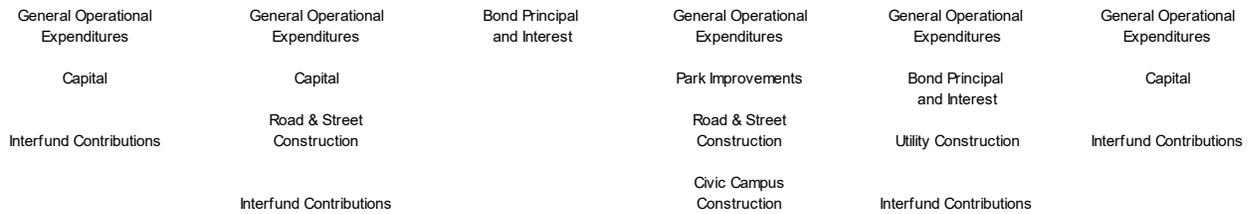
These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

FLOW OF FUNDS STRUCTURE

Revenue Sources:



Uses of Funds:



BUDGET VS. ACCOUNTING BASIS

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

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

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

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

DEPARTMENT BUDGET NARRATIVES

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

FUND	FUND NAME	DEPARTMENT HEAD
001.01	Council	Chief Administrative Officer
001.02	Municipal Courts	Court Administrator
001.03	Executive	Chief Administrative Officer
001.04	Finance	Finance Director
001.05	Legal	City Attorney
001.06	Human Resources	HR Manager
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
001.16	Streets	Public Works Director
001.99	Non-Departmental	Finance Director
005	General Cumulative Reserve	Finance Director
101	Streets	Public Works Director
103	Drug Enforcement	Police Chief
104	Tribal Gaming	Police Chief
105	Hotel/Motel Tax	Finance Director
108	I/Net	Finance Director
109	Community Development Block Grant	Community Development Director
110	GMA REET I	Finance Director
111	GMA REET II	Finance Director
114	Transportation Benefit District	Public Works Director
115	Affordable Housing Tax Credit	Finance Director
116	School Mitigation Fees	Finance Director
206	Debt Service	Finance Director
271	LID 71 Debt Service	Finance Director
299	LID Guaranty	Finance Director
305	GMA-Streets	Public Works Director
310	GMA-Parks	Parks Director
314	City Facilities	Chief Administrative Officer
401	Waterworks Utilities	Public Works Director
402	Utility Construction	Public Works Director
410	Solid Waste	Public Works Director
420	Golf Course Operations	Parks Director
450	Utility Debt Service	Finance Director
501	Fleet Services	Public Works Director
502	Facilities Maintenance	Public Works Director
503	Information Services	Finance Director
510	Unemployment Insurance	HR Manager
511	Liability Insurance	Finance Director
512	Medical Insurance	HR Manager

BUDGET POLICIES

Strategic Planning

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

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

Fund Balance Policy

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

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

Balancing the Operating Budget

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

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

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

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

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

ASSET POLICIES

Cash Management

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

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

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

LIABILITY POLICIES

Debt Management Policy

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

1.0 Uses of Debt

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

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

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

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

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

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

2.0 Debt Limits

2.1 Legal Limits:

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

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

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

2.2 Public Policy Limits:

2.2.1 The City will establish and implement a comprehensive multi-year Capital Improvement Program (CIP).
2.2.2 Financial analysis of funding sources will be conducted for all proposed capital improvement projects.
2.2.3 Debt will be issued in accordance with the CIP as necessary.
2.2.4 Where borrowing is recommended, the source of funds to cover debt service requirements must be identified.

2.3 Financial Limits:

2.3.1 The City's policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the Operating Budget.
2.3.2 The City will conduct a debt affordability analysis to evaluate the City's ability to support debt. The analysis will review available resources for the amount of debt the City can initiate each year, and project the effects of that financing through six years of the CIP.

3.0 Allowable Types of Debt

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

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

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

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

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

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

3.7 Other Loan Programs:

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

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

3.7.3 Other state funded programs.

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

4.0 Debt Structuring Practices

4.1 Maximum term, Payback Period and Average maturity:

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

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

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

4.2 Debt Service Structure:

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

4.3 Criteria for issuance of advance refunding and current refunding bonds

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

4.4 Other structuring practices:

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

5.0 Debt Issuance Practices

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

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

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

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

5.5 Selection and use of professional service providers:

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

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

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

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

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

5.6 Criteria for determining sales method and investment of proceeds:

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

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

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

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

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

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

6.0 Debt Management Practices

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

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

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

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

6.5 Market and investor relations efforts: The City shall endeavor to maintain a positive relationship with the investment community. The City shall communicate through its published Budget, Capital Improvement

Program and Comprehensive Annual Financial Statements the City's indebtedness as well as its future financial plans.

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

REVENUE POLICIES

General Revenue Policies

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

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

Revenue Shortfall Policy

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

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

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

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

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

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

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

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

- Implement hiring freeze
- Reduce temporary work force
- Defer wage increases
- Further reduction of capital expenditures
- Prepare a strategy for reduction in workforce

Level V – Reserve reduction at 100% and potential for a deficit is present

- Implement reduction in workforce strategy
- Eliminate programs
- Eliminate capital improvements and expenditures

Fees and Charges

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

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

One-Time Revenues

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

EXPENDITURE POLICIES

General Expenditure Policies

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

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

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

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

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

Operating/Capital Expenditure Accountability

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

Infrastructure

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

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

Capital Improvements

Capital Improvements are any expenditure of public funds for the purchase, construction, rehabilitation, replacement or expansion of the physical assets of the city when the project is relatively large in size, expense-over \$5,000, long-term and permanent. Capital expenditures are financed from a variety of sources

to include current revenues, long-term and short-term debt, and for one-time capital purchases, the fund balance can be used.

The following is a list of capital improvements that has been authorized in the budget.

Capital Projects	2023	2024
88th St NE Improvements	\$ 1,500,000	\$ 1,500,000
SR529/Interstate 5	\$ 100,000	\$ -
State Ave 104th to 116th (Phase 2)	\$ 7,000,000	\$ 2,000,000
Grove Street Overcrossing	\$ 750,000	\$ 2,000,000
80th St NE Non-Motorized	\$ 1,650,000	\$ -
Sunnyside Blvd & 52nd St NE	\$ 1,000,000	\$ -
53rd Ave NE & 61st Intersection and Shared Use Path Improvements	\$ 1,100,000	\$ 600,000
Quiet Zone Evaluation	\$ 250,000	\$ 250,000
156th St NE Improvements (Smoky Pt-Hayho)	\$ 3,100,000	\$ 1,500,000
Shoultes Safe Routes to School	\$ 250,000	\$ 500,000
Cascade Safe Routes to School	\$ 200,000	\$ 1,250,000
2020 City Safety Program	\$ 100,000	\$ -
State Ave : 1st to Grove NHS	\$ 1,930,000	\$ -
116th St NE: I-5 to State NHS	\$ 870,000	\$ -
Transportation Comprehensive Plan Update	\$ 175,000	\$ 75,000
I-5 Intersection Improvements	\$ 2,500,000	\$ 2,500,000
2023 Pavement Preservation	\$ 3,210,000	\$ -
2024 Pavement Preservation	\$ -	\$ 3,000,000
156th Railroad Overcrossing	\$ 250,000	\$ 750,000
2022 City Safety Program	\$ 120,000	\$ 585,000
67th Ave NE Overlay	\$ -	\$ 85,000
Total Transportation	\$ 26,055,000	\$ 16,595,000
Downtown Stormwater Treatment Design and Construction	\$ 6,500,000	\$ -
Geddes Cleanup	\$ 500,000	\$ 3,000,000
Armar Road Retrofit	\$ 100,000	\$ -
2nd LID Improvements	\$ 500,000	\$ -
Shoultes and Cascade Elementary SRTS Stormwater Improvements	\$ 100,000	\$ 900,000
UIC Analysis and Permitting	\$ -	\$ 25,000
Surface Water Comprehensive Plan	\$ -	\$ 150,000
Total Stormwater/Surface Water	\$ 7,700,000	\$ 4,075,000
Hydrant Replacement Program	\$ 35,000	\$ 35,000
SR528 Water Main Replacement	\$ 350,000	\$ 2,650,000
Lake Goodwin Standpipe Replacement	\$ 360,000	\$ -
Water Comprehensive Plan Update	\$ 200,000	\$ 200,000
LCRR Inventory and Outreach	\$ 750,000	\$ 750,000
Outlet Meters (Getchell and Cedarcrest)	\$ 125,000	\$ 125,000
Reservoir Cathodic Protection	\$ -	\$ 120,000
Stillaguamish Filtration Plant Membrane Cassette Replacement	\$ -	\$ 1,000,000
SCADA System Automation	\$ 75,000	\$ 75,000
Total Water	\$ 1,895,000	\$ 4,955,000

Capital Projects	2023	2024
Whiskey Ridge Lift Station	\$ 100,000	\$ -
WWTP Near Term Improvements	\$ 3,500,000	\$ -
Biosolids Removal	\$ -	\$ 600,000
WWTP Chemical Tank Replacement and Upsizing	\$ 200,000	\$ -
Effluent Flow Splitting	\$ 500,000	\$ -
Sewer Comprehensive Plan	\$ 250,000	\$ -
Total Wastewater	\$ 4,550,000	\$ 600,000
Mother Nature's Window (Ord. 3175 - \$360,000)	\$ 300,000	\$ 500,000
Pump Track (Ord. 3176)	\$ 250,000	\$ -
Comeford Park Landscaping (Ord. 3176)	\$ 150,000	\$ -
Bayview Trail (SR 528 to Soper Hill Rd)	\$ 350,000	\$ 500,000
Strawberry Fields Improvements (Ord. 3208 - \$400,000)	\$ 1,540,000	\$ -
Jenning's Nature Park Improvements (Ord. 3208)	\$ 1,200,000	\$ -
Park Equipment Replacement Program (Ord. 3208)	\$ 500,000	\$ 500,000
Cedar Field CDBG	\$ 160,000	\$ -
Deering Wildflower Renovation	\$ 353,000	\$ -
Strawberry Park Playground (Ord. 3176)	\$ 125,000	\$ -
Total Park Construction	\$ 4,928,000	\$ 1,500,000
Ebey Waterfront Trail (Ord. 3176)	\$ 500,000	\$ 500,000
Ebey Waterfront Park Expansion (Ord. 3176 - \$100,000)	\$ 200,000	\$ -
Ebey Dock Replacement	\$ 200,000	\$ -
Riverfront Park Improvements (west of 529)	\$ 300,000	\$ 500,000
Waterfront Redevelopment	\$ 700,000	\$ -
Municipal Civic Center Completion	\$ 300,000	\$ -
Total City Facilities Construction	\$ 2,200,000	\$ 1,000,000
PW Needs Assessment and Facility Planning Study	\$ 250,000	\$ -
Total Capital Improvements	\$ 47,578,000	\$ 28,725,000

BUDGET SUMMARY



2023-2024 BIENNIAL BUDGET SUMMARY - ALL FUNDS

DEPARTMENT	BEGINNING FUND BALANCE	REVENUE	EXPENDITURES	ENDING FUND BALANCE
001 General Fund	12,262,976	122,932,693	129,500,250	5,695,419
005 General Cum. Reserve	2,374,027	3,675,000	4,277,786	1,771,241
101 City Street	851,968	2,988,146	2,987,216	852,898
103 Drug Enforcement	111,662	20,300	52,639	79,323
104 Tribal Gaming Fund	7,059	-	7,000	59
105 Hotel/Motel Tax Fund	325,498	221,000	220,000	326,498
108 I/NET	513,859	205,000	572,000	146,859
109 CDBG Program	-	708,000	708,000	-
110 GMA--REET I	6,491,560	5,030,000	10,000,000	1,521,560
111 GMA--REET II	5,072,986	5,030,000	10,050,000	52,986
114 TBD	8,770,299	5,104,966	3,900,000	9,975,265
115 Affordable House	138,006	180,980	180,000	138,986
116 School Mitigation	-	2,000,000	2,000,000	-
206 LTGO Debt Service	98,503	11,761,788	11,758,788	101,503
271 LID 71 Debt Service	217,334	845,000	864,245	198,089
299 LID Guaranty Fund	651,767	6,000	20,000	637,767
305 Street Capital Imprvmnts	940,416	44,207,532	45,091,688	56,260
310 Parks Capital Imprvmnts	1,506,513	5,118,000	6,598,014	26,499
314 City Facilities	15,712	3,345,652	3,361,364	-
401 Water/Sewer Operating	15,132,192	62,468,161	63,181,409	14,418,944
402 Utility Construction	17,847,371	20,761,990	24,025,000	14,584,361
410 Garbage & Refuse	3,823,705	29,718,807	31,135,795	2,406,717
420 Golf Course Operating	988,592	3,335,304	3,409,233	914,663
450 Utility Debt Service Fund	997,432	9,724,192	9,625,792	1,095,832
501 Fleet Services	448,479	7,757,618	7,823,936	382,161
502 Facilities Maintenance	70,535	2,214,643	2,028,264	256,914
503 Information Services	76,946	7,387,924	7,397,912	66,958
510 Unemployment Insurance	111,939	83,200	40,000	155,139
511 Liability Insurance	369,918	3,005,375	2,389,514	985,779
512 Medical Insurance	1,613,914	13,982,642	12,751,013	2,845,543
TOTAL ALL FUNDS	81,831,168	373,819,913	395,956,858	59,694,223
TOTAL BUDGET		455,651,081		455,651,081

Sources and Uses - By Fund Type

Sources and Uses Description	General Fund	Special Revenues	Debt Service	Capital Projects	Enterprise	Internal Service	Total
Beginning Fund Balance	\$ 14,637,003	\$ 22,282,899	\$ 967,604	\$ 2,462,641	\$ 38,789,292	\$ 2,691,731	\$ 81,831,168
Revenues							
Property Taxes	\$ 28,611,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,611,662
Sales Tax	43,438,659	5,475,946	-	-	-	-	48,914,605
Utility Tax	17,199,503	-	-	-	-	-	17,199,503
Other Taxes	277,058	10,000,000	-	-	-	-	10,277,058
Licenses & Permits	5,462,664	-	-	-	-	-	5,462,664
Intergovernmental Revenue	3,676,120	3,696,146	-	16,607,532	4,111,990	-	28,091,788
Charges for Services	18,216,594	2,200,000	-	4,100,000	106,160,730	30,876,947	161,554,271
Fines & Forfeitures	911,031	20,000	7,000	-	-	-	938,031
Miscellaneous Revenues	1,114,603	96,300	852,000	68,000	1,511,541	508,002	4,150,446
Total Revenues	\$ 118,907,894	\$ 21,488,392	\$ 859,000	\$ 20,775,532	\$ 111,784,261	\$ 31,384,949	\$ 305,200,028
Other Sources							
Proceeds Long Term Debt	-	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	3,500,000	-	3,500,000
Disposition of Capital Assets	3,675,000	-	-	-	-	-	3,675,000
Total Other Sources	\$ 3,675,000	\$ -	\$ -	\$ -	\$ 3,500,000	\$ -	\$ 7,175,000
Subtotal Revenues	\$ 122,582,894	\$ 21,488,392	\$ 859,000	\$ 20,775,532	\$ 115,284,261	\$ 31,384,949	\$ 312,375,028
Interfund Transactions							
Interfund Transfers	4,024,799	-	11,753,788	31,895,652	10,724,192	3,046,453	61,444,884
Total Interfund	\$ 4,024,799	\$ -	\$ 11,753,788	\$ 31,895,652	\$ 10,724,192	\$ 3,046,453	\$ 61,444,884
Total Sources	\$ 126,607,693	\$ 21,488,392	\$ 12,612,788	\$ 52,671,184	\$ 126,008,453	\$ 34,431,402	\$ 373,819,912
Expenditures							
Salaries & Wages	\$ 61,013,955	\$ -	\$ -	\$ 125,233	\$ 16,844,395	\$ 5,481,443	\$ 83,465,026
Benefits	23,022,125	-	-	36,131	6,907,376	2,079,298	32,044,930
Supplies	3,374,155	52,641	-	-	12,959,778	2,690,667	19,077,241
Other Services	24,189,373	6,805,000	13,000	-	41,464,707	17,952,606	90,424,686
Debt Service	-	-	12,630,034	13,000	9,624,192	-	22,267,226
Total Expenditures	\$ 111,599,608	\$ 6,857,641	\$ 12,643,034	\$ 174,364	\$ 87,800,448	\$ 28,204,014	\$ 247,279,109
Other Uses							
Capital Improvements	577,136	-	-	51,318,001	24,376,300	3,838,453	80,109,890
Total Other Uses	\$ 577,136	\$ -	\$ -	\$ 51,318,001	\$ 24,376,300	\$ 3,838,453	\$ 80,109,890
Interfund Transactions							
Interfund Transfers	21,601,292	23,819,216	-	3,558,702	19,200,480	388,172	68,567,862
Total Interfund	\$ 21,601,292	\$ 23,819,216	\$ -	\$ 3,558,702	\$ 19,200,480	\$ 388,172	\$ 68,567,862
Total Uses	\$ 133,778,036	\$ 30,676,857	\$ 12,643,034	\$ 55,051,067	\$ 131,377,228	\$ 32,430,639	\$ 395,956,861
Changes in Fund Balance	\$ (7,170,343)	\$ (9,188,465)	\$ (30,246)	\$ (2,379,883)	\$ (5,368,775)	\$ 2,000,763	\$ (22,136,949)
Other Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 7,466,660	\$ 13,094,434	\$ 937,359	\$ 82,759	\$ 33,420,517	\$ 4,692,494	\$ 59,694,223

Changes in Fund Balance

The change in fund balance for the General Fund is a result of transfers to capital projects for streets and parks. The General Cumulative Reserve Fund also reflects a decrease in fund balance due to transfers for capital projects that are being completed in 2023 and 2024. The decrease in fund balances for the construction funds of 305-Streets, 310-Parks, and 314-City Facilities is a result of large capital projects being completed in the new biennium. Decreases to fund balances are reflected in the enterprise funds as major projects and anticipated being done in the new biennium. Increases to fund balances are reflected in the internal service funds as these funds have put a hold on major projects to build reserves.

GENERAL FUND



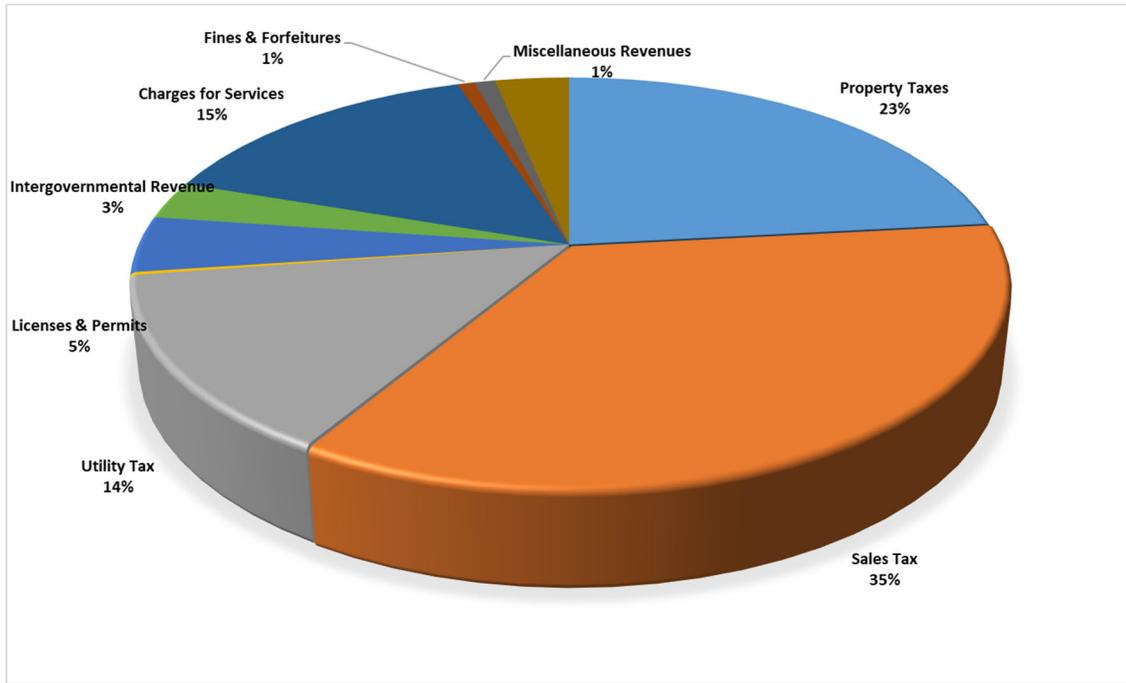
**GENERAL FUND REVENUE SUMMARY
2023 AND 2024 OPERATING BUDGET**

001 GENERAL FUND REVENUE SOURCES:	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
311 GENERAL PROPERTY TAXES	32,856,773	32,530,625	31,198,685	28,611,662	-8.3%
313 RETAIL SALES & USE TAXES	34,266,837	37,768,566	37,886,141	43,438,659	14.7%
316 BUSINESS TAXES	12,955,968	14,930,265	13,670,338	17,199,503	25.8%
317 EXCISE TAX	21,247	20,236	21,753	17,058	-21.6%
318 OTHER TAXES	369,069	219,841	50,000	260,000	420.0%
310 TAXES	80,469,894	85,469,533	82,826,917	89,526,882	8.1%
321 BUSINESS LICENSES AND PERMITS	2,485,049	2,989,437	2,628,635	3,407,746	29.6%
322 NON-BUS LICENSES AND PERMITS	3,215,238	2,991,758	3,643,800	2,054,918	-43.6%
320 LICENSES AND PERMITS	5,700,287	5,981,195	6,272,435	5,462,664	-12.9%
331 DIRECT FEDERAL GRANTS	52,230	9,457,530	-	-	0.0%
333 INDIRECT FEDERAL GRANTS	8,369	103,097	-	-	0.0%
334 STATE GRANTS	1,065,635	685,455	401,000	483,762	20.6%
335 STATE SHARED REVENUES	607,138	900,218	618,733	670,611	8.4%
336 STATE ENTITLEMENTS	2,184,731	2,417,940	2,202,039	2,473,373	12.3%
337 INTERLOCAL GRANTS	352,744	158,969	227,708	48,374	-78.8%
330 INTERGOV'T REVENUE	4,270,846	13,723,209	3,449,480	3,676,120	6.6%
341 GENL GVRNMNT SERVICES	3,601,960	2,875,377	3,848,633	4,852,798	26.1%
342 SECURITY OF PERSONS AND PROP	1,014,759	353,846	1,037,305	1,121,826	8.1%
343 UTILITIES & ENVIRONMENT	3,000	500	3,904	250	-93.6%
344 TRANSPORTATION	-	188,374	50,649	-	-100.0%
345 ECONOMIC ENVIRONMENT	3,249,839	4,049,334	3,657,862	3,143,130	-14.1%
347 CULTURE AND RECREATION	543,832	592,341	155,046	571,266	268.4%
349 INTERFUND/DEPT SVCS CHGS	6,959,607	7,249,601	7,085,517	8,527,324	20.3%
340 CHARGES FOR SERVICES	15,372,997	15,309,373	15,838,916	18,216,594	15.0%
352 CIVIL PENALTIES	10,892	2,816	15,061	2,000	-86.7%
353 CIVIL INFRACTION PENALTIES	735,074	441,690	535,705	600,000	12.0%
354 CIVIL PRKING INFRAC PENALTIES	22,879	6,997	18,074	15,000	-17.0%
355 CRIM TRAFFIC MISDEMEANOR FINES	120,201	116,267	97,887	98,000	0.1%
356 CRIMINAL NON-TRAFFIC FINES	113,427	142,100	101,704	134,031	31.8%
357 CRIMINAL COSTS	88,134	79,046	95,509	62,000	-35.1%
350 FINE & FORFEITS	1,090,607	788,915	863,940	911,031	5.5%
361 INTEREST AND OTHER EARNINGS	748,149	520,792	479,026	542,994	13.4%
362 RENTS & LEASES	353,937	347,508	217,555	286,001	31.5%
366 INTERFUND CHGS FOR SERV	-	319	-	637	0.0%
367 CONTRIB FRM PRIVATE SRCE	120,466	61,752	27,624	74,950	171.3%
369 OTHER	153,759	328,236	613,290	210,021	-65.8%
360 MISCELLANEOUS REVENUE	1,376,313	1,258,607	1,337,495	1,114,603	-16.7%
395 DISPOSITION OF CAPITAL ASSETS	-	66,392	-	-	0.0%
397 OPERATING TRANSFERS	1,574,924	4,622,043	4,728,106	4,024,799	-14.9%
390 TRANSFERS-IN	1,574,924	4,688,436	4,728,106	4,024,799	-14.9%
TOTAL REVENUE W/STREETS	109,855,868	127,219,268	115,317,289	122,932,693	6.6%

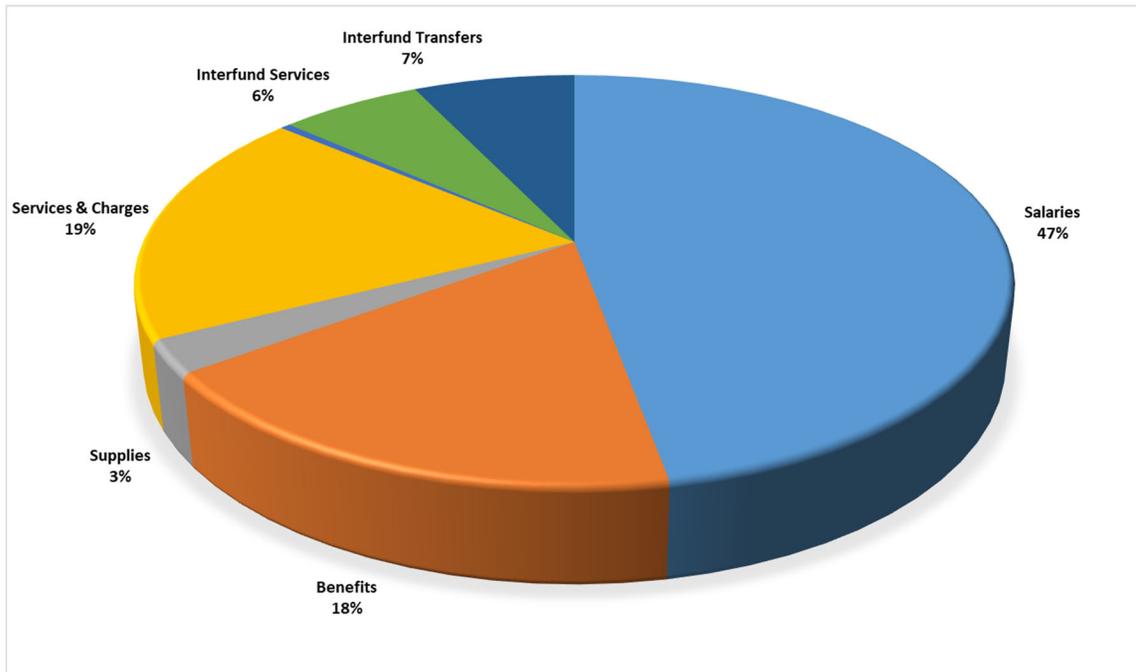
**GENERAL FUND EXPENDITURE SUMMARY
2023 AND 2024 OPERATING BUDGET**

001 GENERAL FUND EXPENDITURES/USES	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
11 Regular Pay	37,152,867	44,208,995	50,368,956	58,027,019	15.2%
111 Seasonal Regular Pay	643,126	1,791,841	1,194,391	1,661,350	39.1%
12 Overtime	2,326,807	1,801,734	1,483,350	1,325,586	-10.6%
10 SALARIES	40,122,800	47,802,570	53,046,697	61,013,955	15.0%
21 Social Security	2,897,084	3,563,082	3,489,287	4,228,657	21.2%
22 Retirement	3,695,777	4,026,116	4,373,358	6,047,270	38.3%
23 Health Insurance	6,825,244	7,770,151	8,178,290	10,896,193	33.2%
24 Workmen'S Compensation	867,620	947,256	1,253,030	1,367,551	9.1%
25 Unemployment Compensation	63,571	56,861	59,382	28,897	-51.3%
251 Paid Family & Medical Leave	44,792	73,187	90,714	130,222	43.6%
26 Uniforms & Clothing	360,563	505,628	302,824	323,336	6.8%
20 BENEFITS	14,754,653	16,942,281	17,746,885	23,022,126	29.7%
31 Office & Operating Supplies	1,061,402	1,993,947	1,713,681	2,396,812	39.9%
32 Fuel Consumed	378,364	643,140	580,262	697,262	20.2%
35 Small Tools	219,658	272,578	159,120	280,081	76.0%
30 SUPPLIES	1,659,424	2,909,665	2,453,063	3,374,155	37.5%
41 Professional Services	3,905,222	4,750,389	4,340,626	5,673,440	30.7%
42 Communication	478,589	478,898	350,086	366,854	4.8%
43 Travel	94,580	169,053	168,620	195,820	16.1%
44 Advertising	95,001	122,065	65,424	91,400	39.7%
444 Taxes, Fees, Permits	20,806,226	15,454,653	14,317,747	10,397,229	-27.4%
45 Operating Rentals & Leases	226,414	256,209	227,400	269,860	18.7%
46 Insurance	550,985	672,756	868,970	1,738,057	100.0%
47 Public Utility Service	230,033	1,023,043	1,143,576	1,158,576	1.3%
48 Repairs & Maintenance	474,398	789,704	935,328	800,384	-14.4%
49 Miscellaneous	1,196,103	1,698,513	3,099,066	3,497,753	12.9%
40 OTHER SERVICES & CHARGES	28,057,551	25,415,284	25,516,843	24,189,373	-5.2%
60 Capital Outlay	1,538,715	1,628,553	218,300	577,135	164.4%
60 CAPITAL OUTLAYS	1,538,715	1,628,553	218,300	577,135	164.4%
95 Interfund Rents	27,124	78,186	78,186	78,186	0.0%
98 Interfund Repairs & Maint	2,114,534	2,683,741	2,683,741	3,505,508	30.6%
99 Other Interfund Serv/Chgs	1,854,154	2,107,288	2,407,002	4,517,148	87.7%
90 INTERFUND	3,995,812	4,869,215	5,168,929	8,100,842	56.7%
0 OPERATING TRANSFERS	10,055,204	28,783,710	27,346,883	9,222,664	-66.3%
TOTAL EXPENDITURES	100,184,159	128,351,279	131,497,600	129,500,250	-1.5%

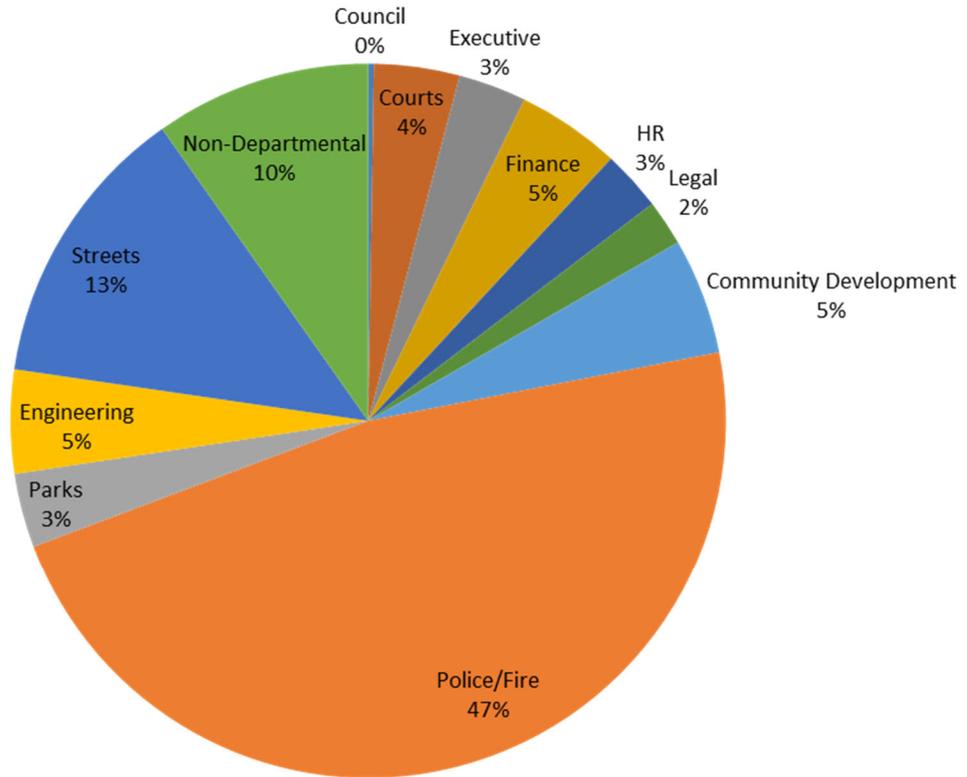
GENERAL FUND REVENUE SUMMARY 2023-2024 OPERATING BUDGET



GENERAL FUND EXPENDITURE SUMMARY 2023-2024 OPERATING BUDGET



**GENERAL FUND BY DEPARTMENT SUMMARY
2023-2024 OPERATING BUDGET**



001 General Fund Expenditures and Uses	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
01 Council	\$ 199,329	\$ 218,787	\$ 223,917	\$ 335,708	49.9%
02 Courts	3,971,310	4,111,177	4,102,756	5,006,183	22.0%
03 Executive	2,708,227	3,000,673	3,539,813	3,974,983	12.3%
04 Finance	4,630,457	5,189,024	5,035,417	6,070,806	20.6%
05 Legal Services	2,527,168	2,788,991	2,906,806	3,525,435	21.3%
06 Human Resources	1,603,959	1,768,813	1,979,532	2,678,494	35.3%
07 Community Development	5,415,266	4,953,604	5,282,481	6,792,945	28.6%
08 Police	40,207,458	45,029,501	46,340,850	55,206,464	19.1%
09 Fire	16,530,148	10,434,711	10,032,065	6,111,547	-39.1%
10 Parks	5,918,217	3,331,741	3,582,355	4,346,005	21.3%
11 Engineering	2,965,896	4,441,251	5,273,276	6,075,590	15.2%
16 Streets	-	11,358,105	12,104,907	16,723,388	38.2%
99 Non-Departmental	13,506,724	31,724,901	31,093,425	12,652,703	-59.3%
TOTAL GENERAL FUND	\$ 100,184,159	\$ 128,351,279	\$ 131,497,600	\$ 129,500,251	-1.5%

GENERAL FUND FORECAST

001 GENERAL FUND FORECAST	2021 Actual	2022 Estimate	2023 Budget	2024 Budget	2025 Projected	2026 Projected	2027 Projected
Beginning Fund Balance	\$ 20,473,519	\$ 26,165,344	\$ 19,571,023	\$ 17,322,066	\$ 13,003,556	\$ 8,015,253	\$ 2,331,861
Revenues							
Sales Tax	\$ 18,416,457	\$ 20,171,208	\$ 21,120,435	\$ 22,310,477	\$ 23,426,001	\$ 24,597,301	\$ 25,827,166
Utility Tax & Franchise, Other	\$ 6,839,952	\$ 7,239,842	\$ 8,743,684	\$ 8,740,624	\$ 8,915,436	\$ 9,093,745	\$ 9,275,620
Property Tax	\$ 15,946,237	\$ 16,330,878	\$ 17,290,824	\$ 11,320,838	\$ 11,434,046	\$ 11,548,387	\$ 11,663,871
Licenses & Permits	\$ 2,947,279	\$ 2,959,548	\$ 2,730,167	\$ 2,732,497	\$ 2,759,822	\$ 2,787,420	\$ 2,815,294
Intergovernmental	\$ 7,339,135	\$ 6,431,353	\$ 1,937,062	\$ 1,739,058	\$ 1,765,144	\$ 1,791,621	\$ 1,818,495
Charge for Services	\$ 7,816,600	\$ 8,231,528	\$ 9,011,114	\$ 9,205,480	\$ 9,389,590	\$ 9,577,381	\$ 9,768,929
Fines & Penalties	\$ 482,821	\$ 316,590	\$ 455,516	\$ 455,515	\$ 460,070	\$ 464,671	\$ 469,318
Other Sources/Misc	\$ 1,392,524	\$ 5,801,199	\$ 2,568,370	\$ 2,571,032	\$ 2,622,453	\$ 2,674,902	\$ 2,728,400
Total Revenues	\$ 61,181,005	\$ 67,482,147	\$ 63,857,172	\$ 59,075,521	\$ 60,772,562	\$ 62,535,428	\$ 64,367,093
Revenues Excluding Intergovernmental	\$ 53,841,871	\$ 61,050,794	\$ 61,920,110	\$ 57,336,463	\$ 59,007,418	\$ 60,743,807	\$ 62,548,597
Expenditures							
Salaries & Wages	\$ 23,224,965	\$ 24,959,289	\$ 28,693,130	\$ 32,320,825	\$ 33,613,658	\$ 34,958,204	\$ 36,356,532
Personnel Benefits	\$ 8,222,287	\$ 8,782,297	\$ 10,806,781	\$ 12,215,255	\$ 12,703,865	\$ 13,212,020	\$ 13,740,501
Supplies	\$ 1,241,143	\$ 1,867,824	\$ 1,728,408	\$ 1,645,747	\$ 1,695,119	\$ 1,745,973	\$ 1,798,352
Professional Service	\$ 12,615,904	\$ 13,923,064	\$ 14,650,555	\$ 9,538,818	\$ 9,920,371	\$ 10,317,186	\$ 10,729,873
Capital Outlay	\$ 617,715	\$ 1,546,243	\$ 477,265	\$ 99,871	\$ 102,867	\$ 105,953	\$ 109,131
Debt Service	\$ -	\$ 46,102	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers	\$ 9,567,168	\$ 22,951,649	\$ 9,749,991	\$ 7,573,515	\$ 7,724,985	\$ 7,879,485	\$ 8,037,075
Total Expenditures	\$ 55,489,181	\$ 74,076,468	\$ 66,106,129	\$ 63,394,030	\$ 65,760,865	\$ 68,218,820	\$ 70,771,464
Estimated Ending Fund Balance	\$ 26,165,344	\$ 19,571,023	\$ 17,322,066	\$ 13,003,556	\$ 8,015,253	\$ 2,331,861	\$ (4,072,510)
Policy Reserve @ 10% of Rev	\$ 5,384,187	\$ 6,105,079	\$ 6,192,011	\$ 5,733,646	\$ 5,900,742	\$ 6,074,381	\$ 6,254,860
NET GENERAL FUND BALANCE	\$ 20,781,157	\$ 13,465,944	\$ 11,130,055	\$ 7,269,910	\$ 2,114,511	\$ (3,742,520)	\$ (10,327,370)

Assumptions

The General Fund (001 only) Forecast details the beginning fund balances, revenues and expenditures, and ending fund balances compared to the City’s policy reserve amounts over the next five years. Revenues and expenditure can undergo dynamic changes and can impact the long-term impact of the model above. This forecast serves as a tool to determine the financial direction of the City beyond the biennium and help foster discussions to determine the impact of changing economic conditions and the City’s financial stability.

Assumptions for revenue and expenditures are based on historical trends and industry information available at a point in time.

Revenues

- Sales Tax is projected at 5% growth.
- Utility Tax & Franchise projected at 2% growth.
- Property Tax is projected at 1% growth.
- Intergovernmental Revenue is projected at 1.5% growth.
- Charge for services and Miscellaneous Revenue projected at 2% growth.
- All other revenue sources (Licenses/Permits and Fines/Penalties are projected at 1% growth.

Expenditures

- Salaries and Benefits are projected at 4% growth.
- Professional Services are projected at 4% growth.
- Supplies and Capital outlay are projected at 3% growth.
- Transfers are projected at 2% growth.

Fund 001 City Council

Mission Statement

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

Function

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

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

Budget Narrative

Salaries 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.

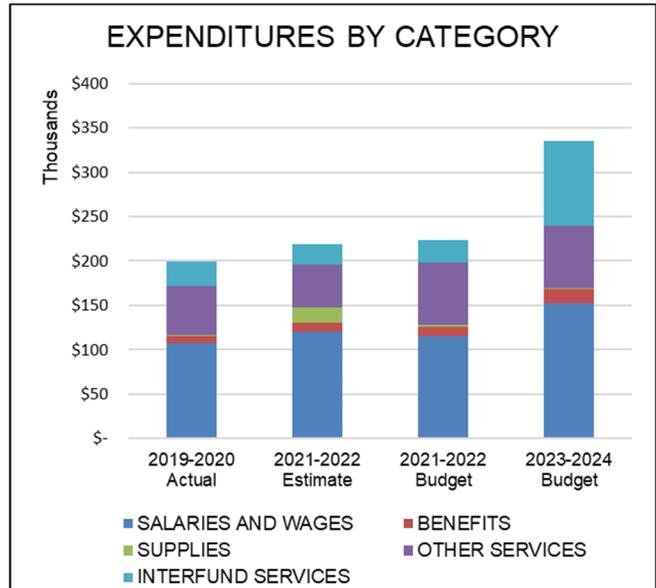
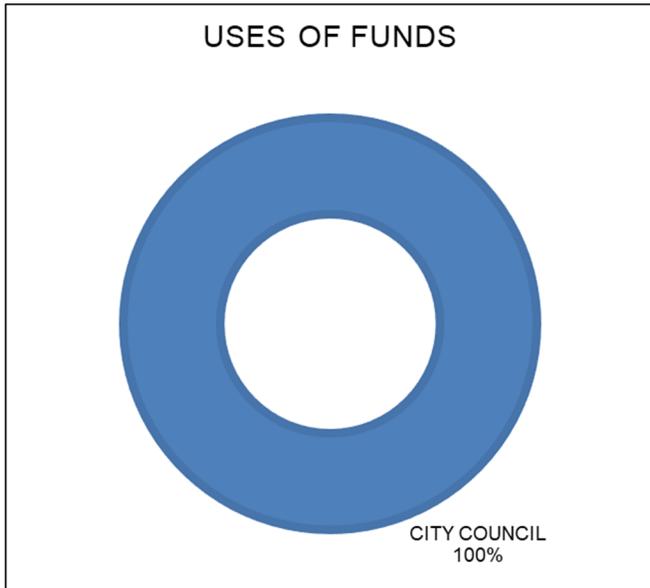
Other interfund services include the cost allocation from the Information Services (IS) department for computer maintenance and replacement.

Approved Budget Requests

None



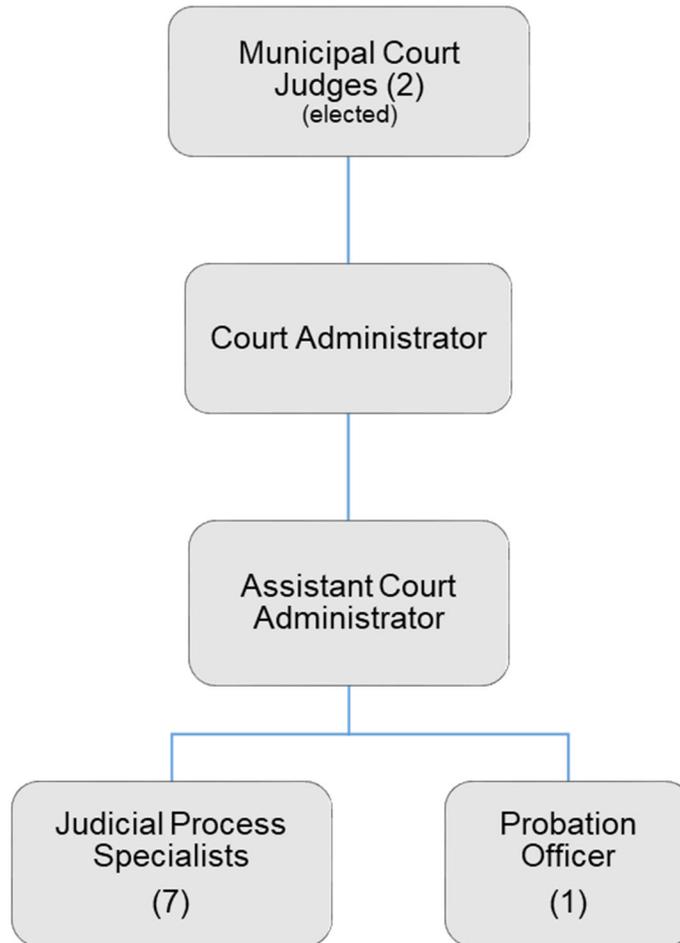
**Fund 001
City Council**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 106,950	\$ 120,419	\$ 115,040	\$ 152,449	32.5%
BENEFITS	8,848	9,693	11,106	15,324	38.0%
SUPPLIES	855	17,307	2,000	2,000	0.0%
OTHER SERVICES	54,829	48,285	70,400	70,400	0.0%
INTERFUND SERVICES	27,847	23,082	25,371	95,535	276.6%
TOTAL CITY COUNCIL	\$ 199,329	\$ 218,786	\$ 223,917	\$ 335,708	49.9%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
CITY COUNCIL	199,329	218,786	223,917	335,708	49.9%
TOTAL	\$ 199,329	\$ 218,786	\$ 223,917	\$ 335,708	49.9%

MUNICIPAL COURT



**Fund 001
Municipal Court**

Mission

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

Function

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

Headcount

POSITION CLASSIFICATION	2023	2024
Judge (Elected - 4 year term)	2	2
Court Administrator	1	1
Assistant Court Administrator	1	1
Judicial Process Specialist	7	7
Probation Officer	1	2
TOTAL - COURTS	12	13

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.

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

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

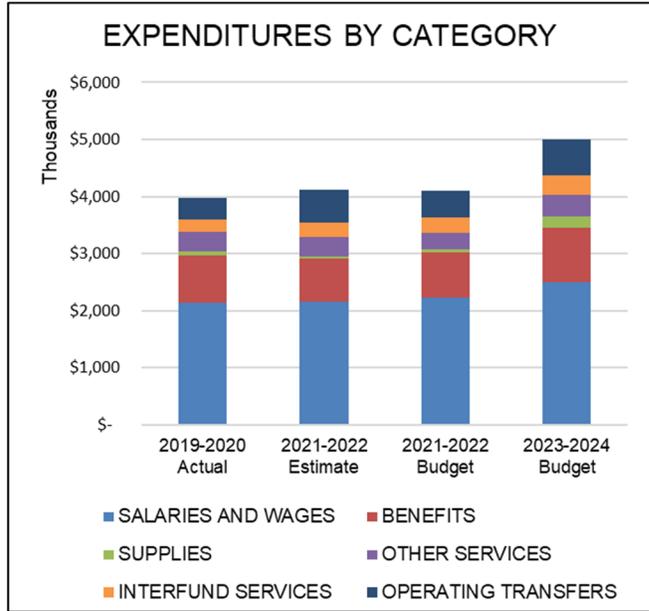
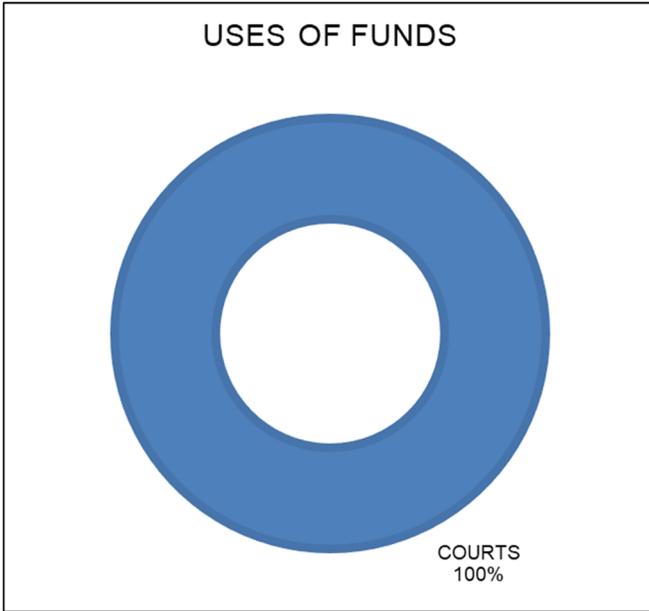
Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
1 FTE Probation Officer	-	120,032	Yes
Total	\$ -	\$ 120,032	

Performance Measurements

Description	2019	2020	2021	2022
Annual Filings	13,265	9,822	7,122	4,068

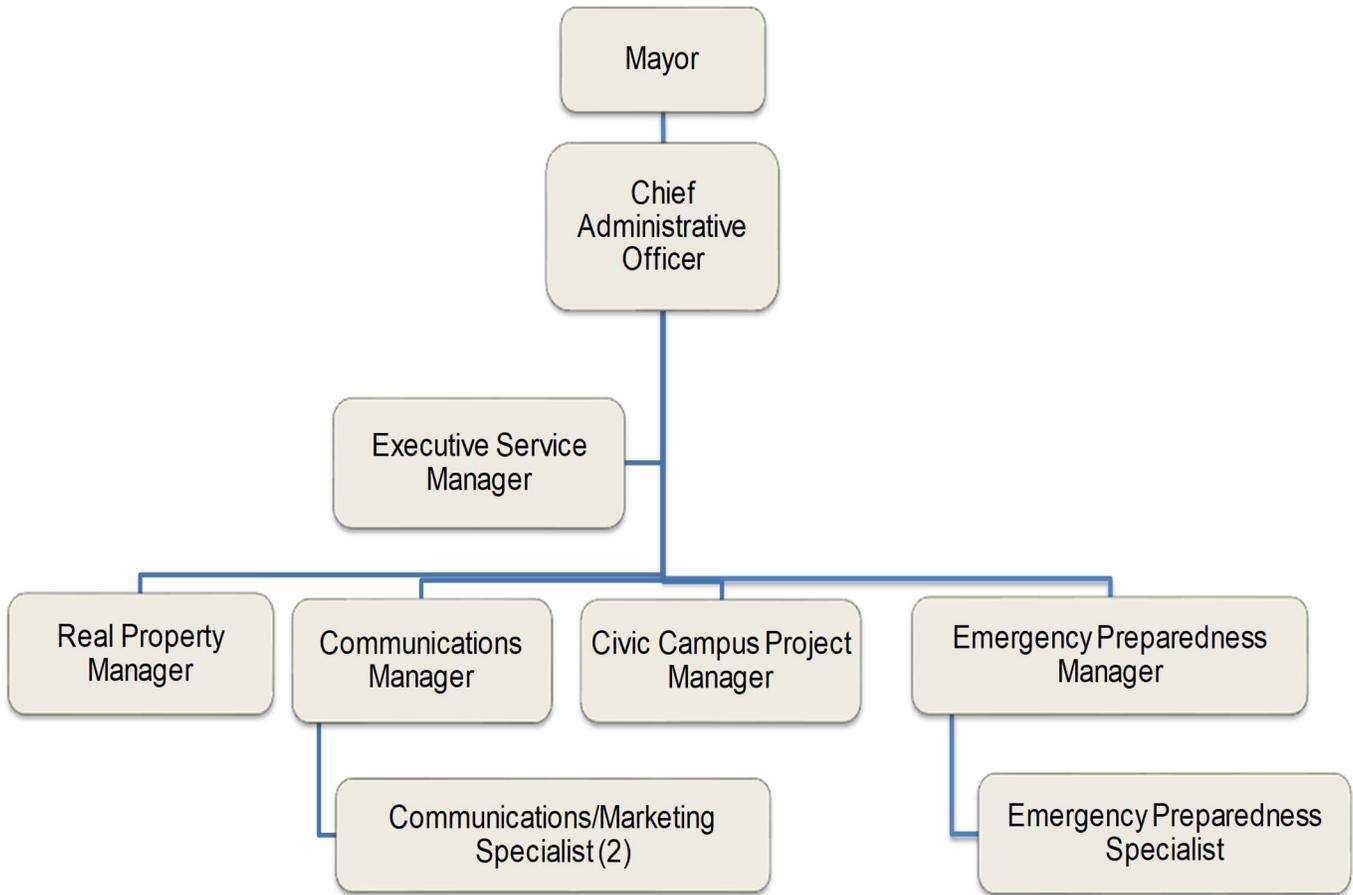
**Fund 001
Municipal Court**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 2,144,645	\$ 2,161,784	\$ 2,228,205	\$ 2,505,405	12.4%
BENEFITS	825,579	758,343	795,840	951,745	19.6%
SUPPLIES	74,072	35,228	50,000	190,176	280.4%
OTHER SERVICES	333,176	332,004	283,080	377,977	33.5%
INTERFUND SERVICES	224,059	252,918	277,493	342,100	23.3%
OPERATING TRANSFERS	369,779	570,900	468,138	638,780	36.5%
TOTAL COURTS	\$ 3,971,310	\$ 4,111,177	\$ 4,102,756	\$ 5,006,183	22.0%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
COURTS	\$ 3,971,310	\$ 4,111,177	\$ 4,102,756	\$ 5,006,183	22.0%
TOTAL COURTS	\$ 3,971,310	\$ 4,111,177	\$ 4,102,756	\$ 5,006,183	22.0%

EXECUTIVE DEPARTMENT



**Fund 001
Executive Department**

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, Safety/training Officer and Executive Program Analyst to the Mayor. The City of Marysville is a Council Mayor form of Government. The Mayor is a full time position and is the Chief Executive Officer of the City and presides over all meetings of the Council. 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	2023	2024
Mayor	1	1
Chief Administrative Officer	1	1
Executive Services Manager	1	1
Senior Project Manager	1	1
Economic Development/Real Property Manager	1	1
Emergency Preparedness Manager	1	1
Emergency Management Specialist	1	1
Communications Manager	1	1
Senior Communications Specialist/PIO	1	1
Communications/Marketing Specialist	1	1
TOTAL - EXECUTIVE	10	10

Budget Narrative

Supplies include general office and copier supplies.

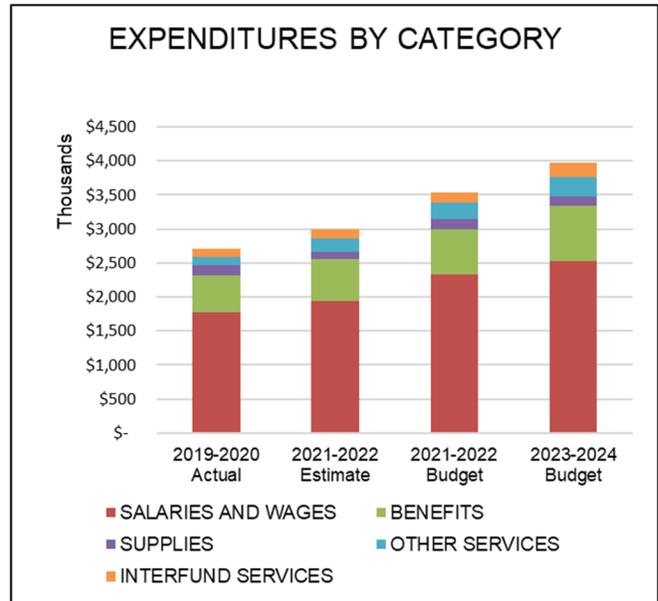
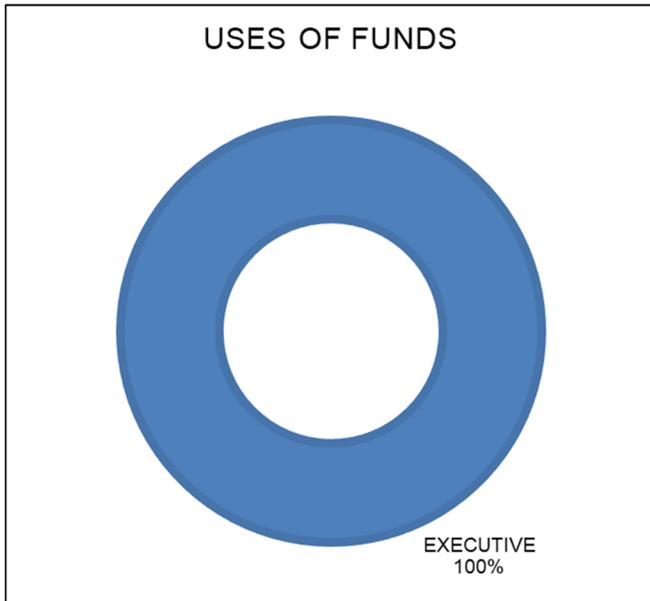
Other services include travel and mileage reimbursement,

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

Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
1 FTE Emergency Management Specialist	71,195	73,332	Yes
Reclass of Communication Specialist	5,375	5,536	Yes
Move Program Manager from MCC to Executive	10,649	10,968	Yes
Reclass Executive Services Coord to Executive Svcs Mgr	20,877	21,921	Yes
Total	\$108,096	\$111,757	

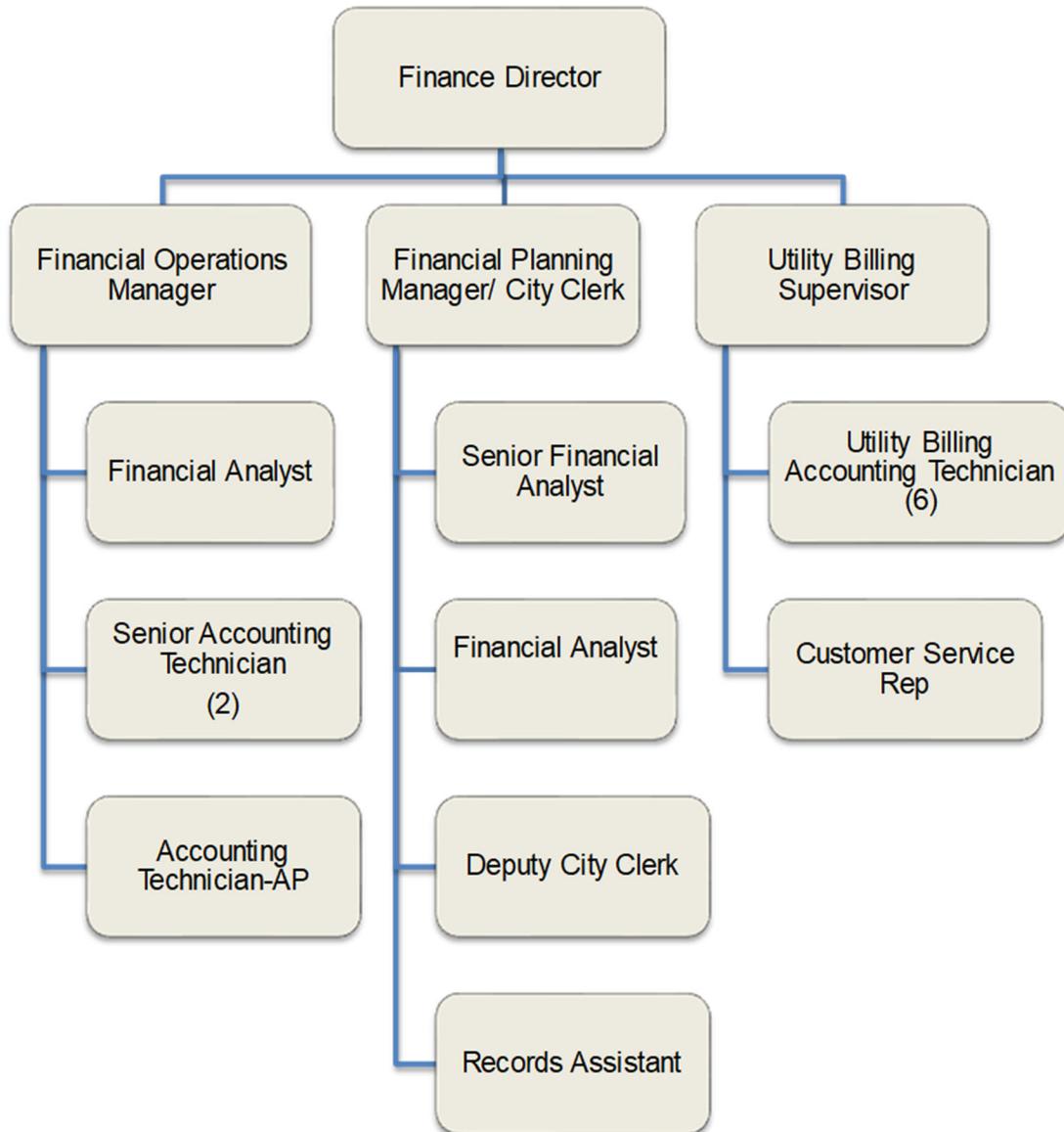
**Fund 001
Executive Department**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 1,771,036	\$ 1,938,118	\$ 2,334,599	\$ 2,525,571	8.2%
BENEFITS	551,189	613,923	662,084	808,713	22.1%
SUPPLIES	145,770	112,847	144,000	144,000	0.0%
OTHER SERVICES	113,957	190,134	243,728	287,197	17.8%
INTERFUND SERVICES	126,274	145,651	155,402	209,502	34.8%
TOTAL EXECUTIVE DEPARTMENT	\$ 2,708,226	\$ 3,000,673	\$ 3,539,813	\$ 3,974,983	12.3%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
EXECUTIVE	\$ 2,708,226	\$ 3,000,673	\$ 3,539,813	\$ 3,974,983	12.3%
TOTAL EXECUTIVE DEPARTMENT	\$ 2,708,226	\$ 3,000,673	\$ 3,539,813	\$ 3,974,983	12.3%

FINANCE DEPARTMENT



Fund 001 Finance Department

Mission

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

Function

The Finance department coordinates and prepares the City's biennial 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.

The City Clerk's office maintains and tracks all official city records, fulfills all legal requirements of recording, posting, publicizing and filing documents and administers all ordinances and resolutions. The office schedules and coordinates the agendas and packet preparation for the weekly council meeting. The City Clerk's office is also the central point of contact and coordination for all public records requests, except for those relating to Police and Courts.

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

Accomplishments

- Obtained a clean audit for year 2021
- Successfully implemented the Purchasing Card Program
- Obtained the GFOA Budget award for the first time for the 2021-2022 Biennial Budget

Goals

- Implement Purchase Requisition and Purchase Order Module
- Assign Finance Analyst to departments to facilitate budget to actual monitoring and discussions
- Produce the Popular Annual Financial Report

Headcount

POSITION CLASSIFICATION	2023	2024
Finance Director	1	1
Assistant Finance Director	0	0
Financial Planning Manager/City Clerk	1	1
Financial Operations Manager	1	1
Utility Billing Supervisor	1	1
Accounting Technician (Utility Billing)	6	6
Customer Service Rep	2	2
Sr. Financial Analyst	1	1
Financial Analyst	2	2
Sr. Accounting Technician	2	2
Accounting Technician Accounts Payable	1	1
Deputy City Clerk	1	1
TOTAL - FINANCE	19	19

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, membership fees, minute taking services, fees for lockbox processing, bill printing services, and site hosting fees for on-line bill pay.

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

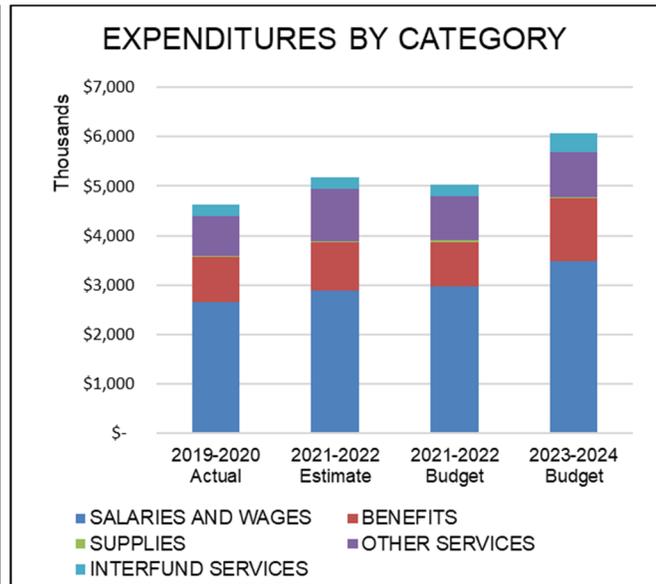
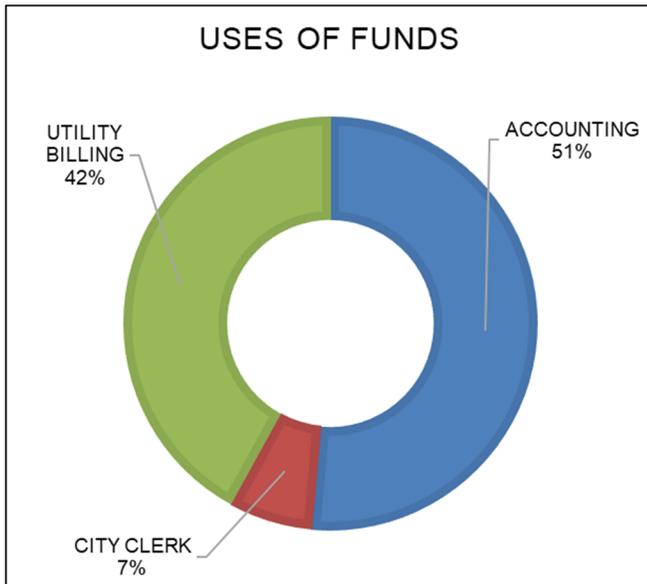
Approved Budget Requests

None

Performance Measurements

Description	2019	2020	2021	2022	
City Clerk	Number of Public Records Requests	203	242	227	273
	Hours Spent on Public Records Requests	310	557	539	276
	Number of Council Agenda Items	444	286	307	305
Utility Billing	Number of New Accounts	329	593	463	276
	Incoming Customer Phone Calls	27,371	27,851	27,533	35,845
	Outgoing Customer Phone Calls	5,658	5,629	4,997	6,598

**Fund 001
Finance Department**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 2,657,107	\$ 2,891,474	\$ 2,966,493	\$ 3,475,376	17.2%
BENEFITS	899,749	966,670	900,117	1,277,276	41.9%
SUPPLIES	26,436	29,531	29,430	29,430	0.0%
OTHER SERVICES	811,618	1,058,290	899,630	897,725	-0.2%
CAPITAL OUTLAY	-	16,395	-	-	0.0%
INTERFUND SERVICES	235,547	226,664	239,747	390,999	63.1%
TOTAL FINANCE DEPARTMENT	\$ 4,630,457	\$ 5,189,024	\$ 5,035,417	\$ 6,070,806	20.6%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
ACCOUNTING	\$ 1,442,516	\$ 1,681,840	\$ 1,583,892	\$ 3,122,347	97.1%
CITY CLERK	430,655	465,688	473,921	398,434	-15.9%
UTILITY BILLING	2,757,287	3,041,495	2,977,604	2,550,025	-14.4%
TOTAL FINANCE DEPARTMENT	\$ 4,630,457	\$ 5,189,024	\$ 5,035,417	\$ 6,070,806	20.6%

LEGAL DEPARTMENT



**Fund 001
Legal Services**

Function

In 2015, the City added an in-house Legal Department, adding a full-time City Attorney, Deputy City Attorney and a Confidential Administrative Assistant. The newly formed Legal department provides legal advice and service to the Mayor, CAO, city council, city boards, commissions and departments. This includes advising the City regarding new Federal and State legislation. Additionally, the City Attorney prepares and/or reviews all ordinances, resolutions and agreements and oversees the prosecution function.

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

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

Goals

- Enhance contract routing transmittal using LaserFiche and DocuSign
- Transition to an Enterprise Content Management Software
- Fully implement case management software

Headcount

POSITION CLASSIFICATION	2023	2024
City Attorney	1	1
Deputy City Attorney	1	1
Lead Prosecutor	1	1
Prosecutor	2	2
Legal Services Project Manager	1	1
Victim Witness Coordinator	1	1
Right of Way & Property Manager	1	1
Confidential Administrative Assistant	2	2
TOTAL - LEGAL	10	10

Budget Narrative

Other services covers legal fees charged by the City Attorney for work associated with General Fund activities. The public defense budget was moved to the Non-departmental budget (Dept 99)

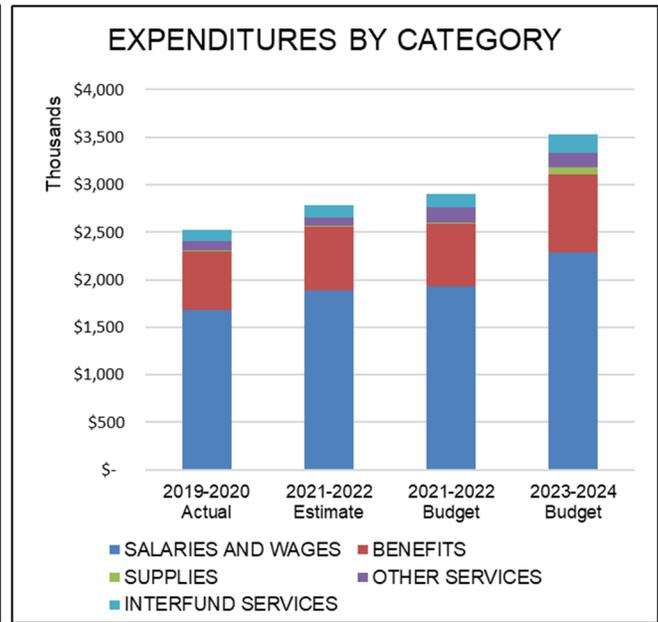
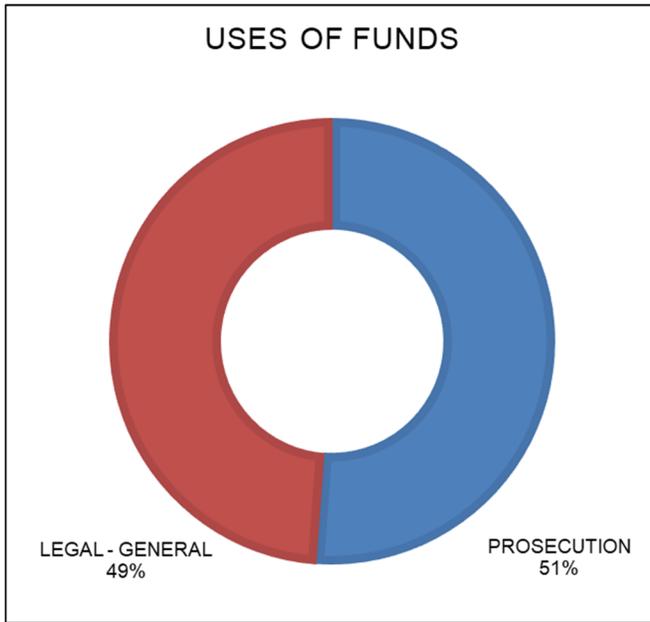
Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Reclass Victim Witness Coordinator to Full Time	19,565	20,544	Yes
Prosecution Case Management Software	63,350	8,750	Yes
Reclass Prosecutor to Lead Prosecutor	2,961	3,109	Yes
FTE ROW & Property Manager (mid-year)	91,126	184,849	Yes
Total	\$177,002	\$217,252	

Performance Measurements

Description	2019	2020	2021	2022
Number of Property Acquisitions	34	12	34	12

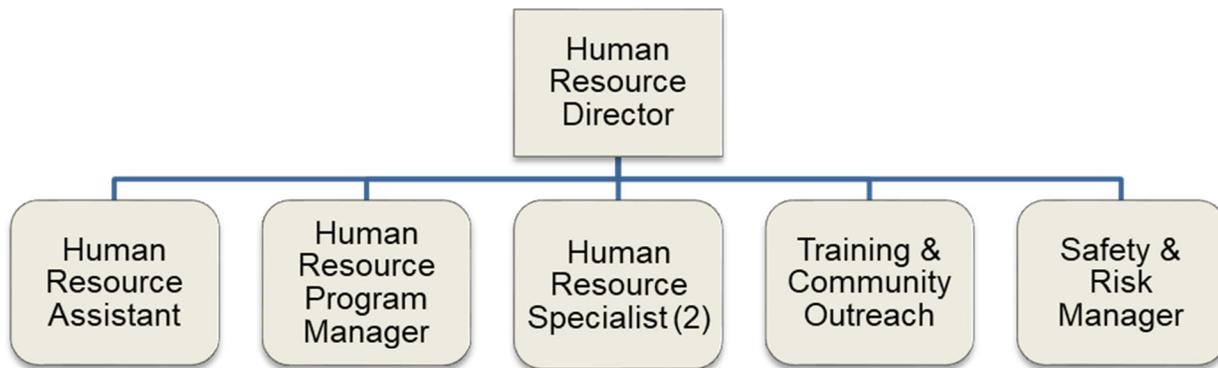
**Fund 001
Legal Services**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 1,680,743	\$ 1,886,013	\$ 1,927,584	\$ 2,287,944	18.7%
BENEFITS	613,250	666,932	660,394	815,948	23.6%
SUPPLIES	15,785	12,922	10,520	82,620	685.4%
OTHER SERVICES	98,039	87,449	163,854	151,608	-7.5%
INTERFUND SERVICES	119,351	135,675	144,454	187,315	29.7%
TOTAL LEGAL DEPARTMENT	\$ 2,527,168	\$ 2,788,991	\$ 2,906,806	\$ 3,525,435	21.3%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
PROSECUTION	\$ 1,307,824	\$ 1,312,853	\$ 1,372,943	\$ 1,803,544	31.4%
LEGAL - GENERAL	1,219,343	1,476,138	1,533,863	1,721,891	12.3%
TOTAL LEGAL DEPARTMENT	\$ 2,527,167	\$ 2,788,991	\$ 2,906,806	\$ 3,525,435	21.3%

HUMAN RESOURCE DEPARTMENT



**Fund 001
Human Resources**

Function

The function of the HR department is to provide human resource services to all city departments, including recruitment, testing, job classification, salary and benefit administration, training, employee relations and policy development.

Accomplishments

- Successfully hired 123 employees including 103 seasonal new hires
- Internal Promotions/Transfers total 78
- Successfully implemented NeoGov online application and onboarding module

Goals

- Conduct lean process mapping for the payroll function in conjunction with payroll personnel in Finance
- Implement NeoGov's Perform module to conduct performance evaluations online
- Enhanced mentoring program
- Streamline recruiting process with optimization of existing NEOGov Insight module and implementation of NEOGov Onboarding module.
- Implement NEOGov's Perform module which will allow for the completion of performance evaluations electronically and will result in a more comprehensive, streamlined performance feedback process.
- Implement NEOGov's Learn module to replace current learning management system to provide more comprehensive and streamlined employee professional development opportunities and may be connected to the performance evaluation feedback.
- Launch enhanced internal mentoring program designed to provide professional development opportunity for City employees.

Headcount

POSITION CLASSIFICATION	2023	2024
Human Resources Director	1	1
Human Resources Program Manager	1	1
Human Resources Specialist	2	2
Human Resources Assistant	1	1
Training and Community Outreach Admin.	1	1
Safety and Risk Manager	1	1
TOTAL - HUMAN RESOURCES	7	7

Budget Narrative

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

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

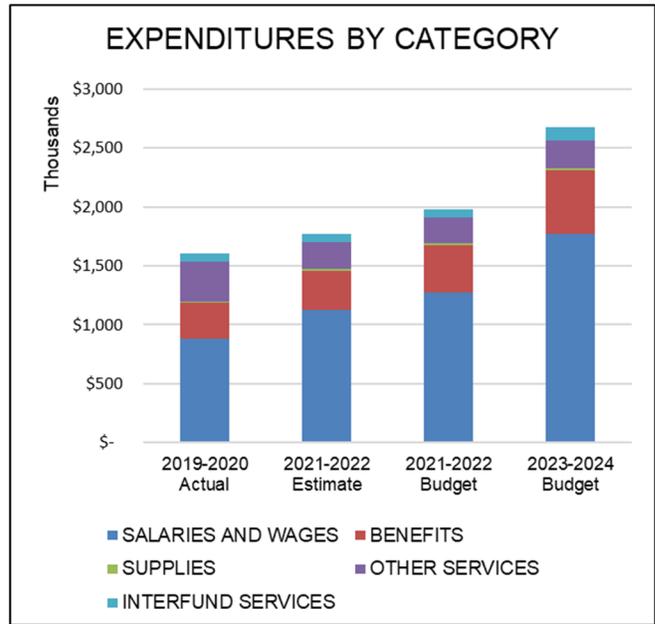
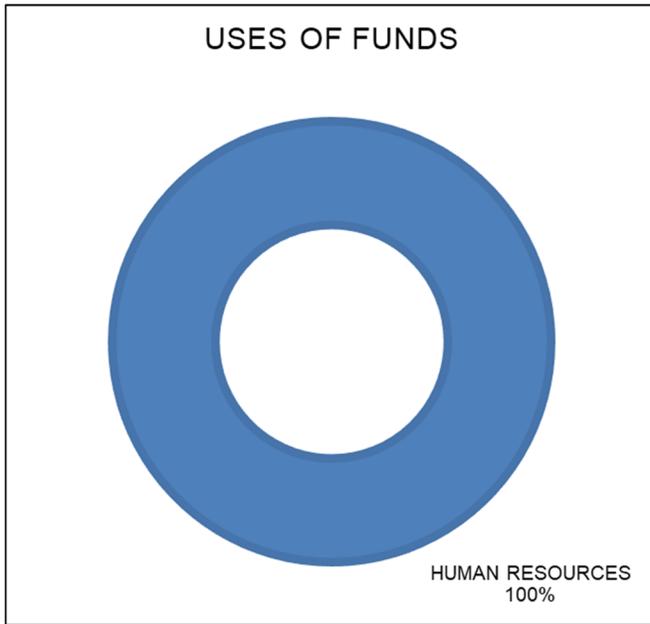
Miscellaneous includes employee appreciation (\$6,000). Also included are fees associated with the civil service testing.

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

Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Self-Insured Audit-Professional Services	20,000	-	No
Total	\$20,000	-	

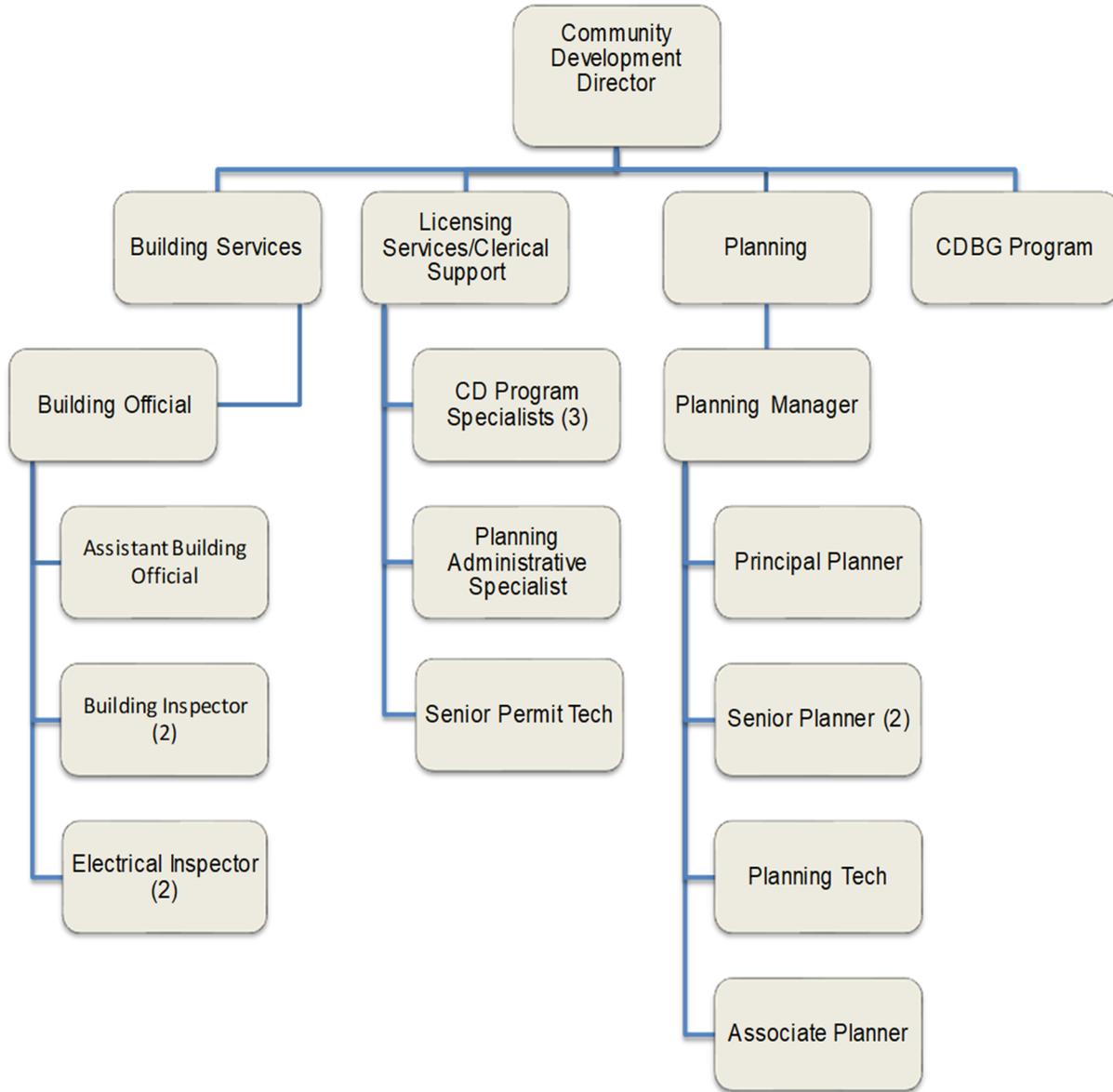
**Fund 001
Human Resources**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 882,209	\$ 1,129,777	\$ 1,275,329	\$ 1,766,101	38.5%
BENEFITS	302,162	328,055	398,432	542,193	36.1%
SUPPLIES	11,866	15,299	15,585	15,000	-3.8%
OTHER SERVICES	340,383	227,195	218,718	242,677	11.0%
INTERFUND SERVICES	67,339	68,487	71,469	112,523	57.4%
TOTAL HUMAN RESOURCES	\$ 1,603,959	\$ 1,768,813	\$ 1,979,532	\$ 2,678,494	35.3%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
HUMAN RESOURCES	\$ 1,603,959	\$ 1,768,813	\$ 1,979,532	\$ 2,678,494	35.3%
TOTAL HUMAN RESOURCES	\$ 1,603,959	\$ 1,768,813	\$ 1,979,532	\$ 2,678,494	35.3%

COMMUNITY DEVELOPMENT



**Fund 001
Community Development**

Mission

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

Function

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

The Engineering Services Manager, Civil Plan Reviewer, and the Construction Inspectors were moved to the Engineering Department (Department 11)

Headcount

POSITION CLASSIFICATION	2023	2024
Community Development Director	1	1
Planning Administrative Specialist	1	1
Planning Manager	1	1
Principal Planner	1	1
Senior Planner	2	2
Associate Planner	1	1
Building Official	1	1
Assistant Building Official	1	1
Inspection I - Building	2	2
CD Program Specialist	3	3
Senior Permit Tech	1	1
Planning Technician	1	1
Inspector III - Electrical	2	2
TOTAL - COMMUNITY DEVELOPMENT	18	18

Budget Narrative

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

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

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

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

Approved Budget Requests

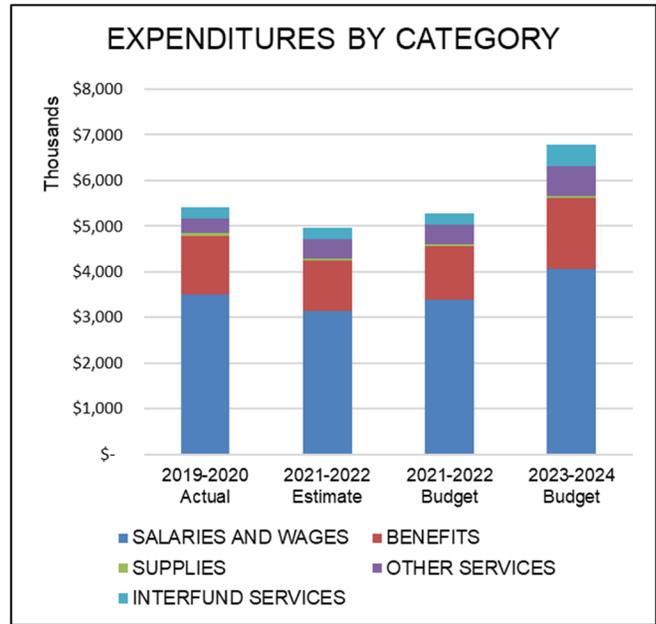
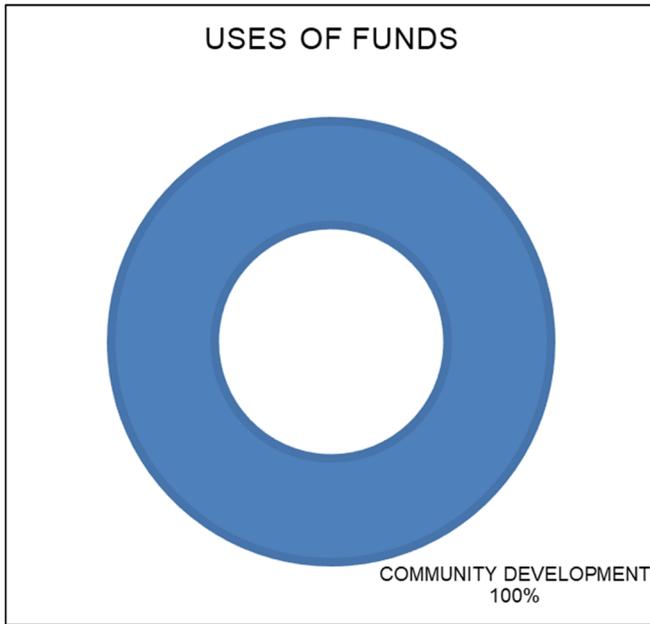
Description	2023 Amount	2024 Amount	On-Going
Comprehensive Plan Update – Grant from WA State	87,500	87,500	No
Comprehensive Plan Update Climate Change – Grant	60,000	-	No
Trackit Permit Software Misc Exp	62,941	23,000	Yes
Eliminate PT CD Program Specialist	(39,062)	(43,976)	Yes
New Hire – CD Program Specialist	98,423	103,337	Yes
Total	\$269,802	\$169,861	

Performance Measurements

Description	2019	2020	2021	2022
Single Family Permits processed	457	387	289	273
Multi Family Permits processed	2	1	20	13
Commercial Permits processed	83	58	63	59



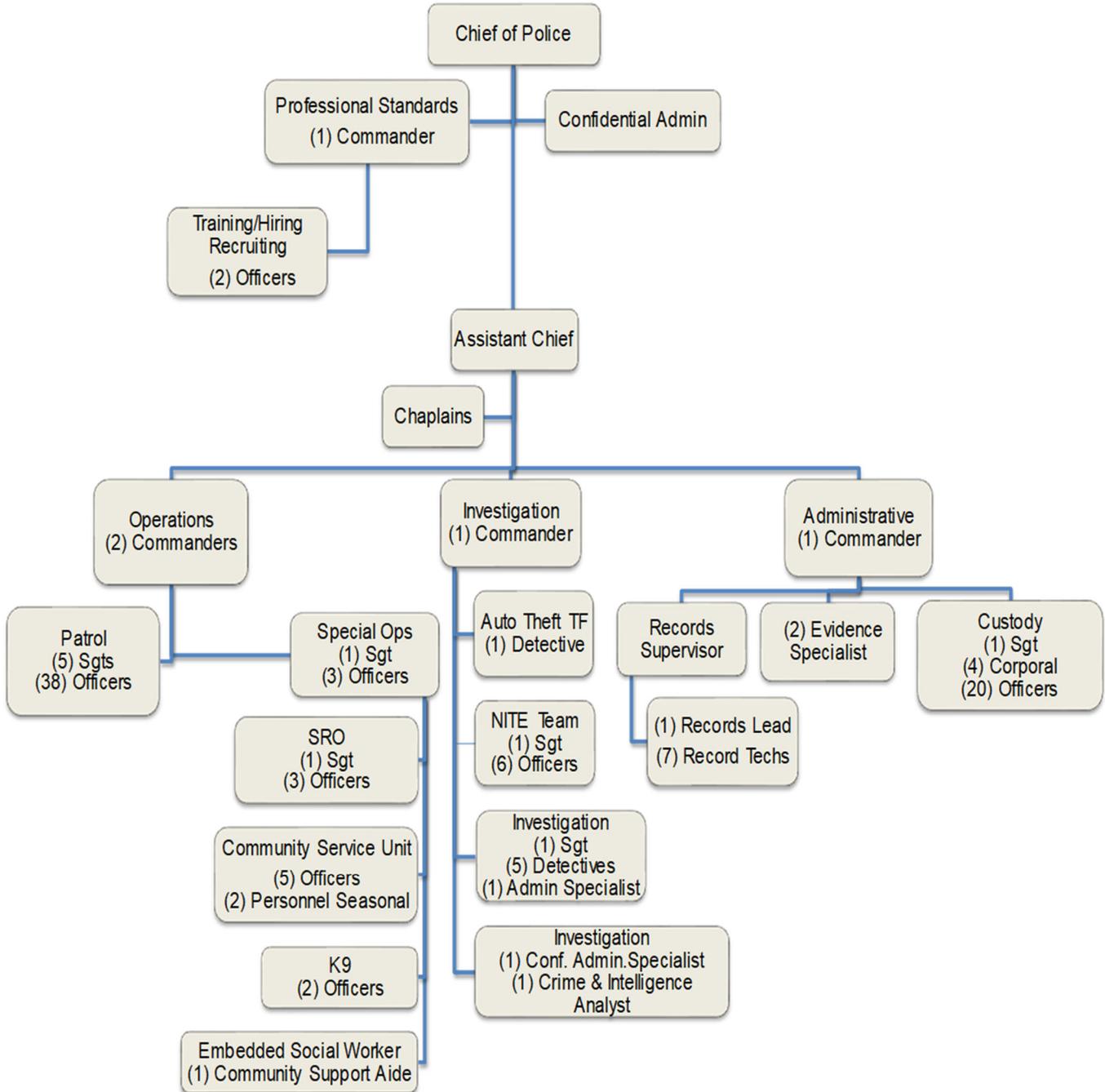
**Fund 001
Community Development**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 3,495,906	\$ 3,130,827	\$ 3,382,310	\$ 4,060,143	20.0%
BENEFITS	1,294,145	1,105,207	1,170,826	1,551,644	32.5%
SUPPLIES	54,256	59,961	45,000	56,000	24.4%
OTHER SERVICES	329,020	411,207	422,152	651,390	54.3%
INTERFUND SERVICES	241,939	246,402	262,193	473,768	80.7%
TOTAL COMMUNITY DEVELOPMENT	\$ 5,415,266	\$ 4,953,604	\$ 5,282,481	\$ 6,792,945	28.6%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
COMMUNITY DEVELOPMENT	\$ 5,415,266	\$ 4,953,604	\$ 5,282,481	\$ 6,792,945	28.6%
TOTAL COMMUNITY DEVELOPMENT	\$ 5,415,266	\$ 4,953,604	\$ 5,282,481	\$ 6,792,945	28.6%

POLICE DEPARTMENT



Fund 001 Police Department

Vision

“Service with Honor”

Mission

Our team is committed to providing outstanding service in partnership with our community to enhance our City’s safety, growth and livability.

Function

The **Investigations Unit** within the Support Services Division consists of one Sergeant, six Detectives, one Administrative Assistant, and one crime analyst. Generalist Detectives handle mainly crimes against persons ranging from high-profile cases, felony investigations requiring follow-up, and narcotics investigations. One detective is allocated to the Auto Theft Task Force, funded through an interlocal agreement with Snohomish County.

The **Property Crimes Unit (PCU)** within the Support Services Division is a team focused on property crimes affecting our City. The group includes 1 Sergeant and 2 Detectives. At times, members of the PCU assist the generalist detectives team with more extensive investigative operations.

The **Operations Division** provides police services 24 hours a day, seven days a week. Patrol is staffed by seven sergeants and 37 officers, divided into six squads. One of the sergeant positions is assigned to oversee Custody operations. The Patrol Division responds to crimes in progress, calls for service, and conducts proactive law enforcement.

The **Patrol Division** is supported by two K-9 teams of dogs and handlers. Two tracking canines are utilized to apprehend criminals and/or locate evidence associated with crimes that have occurred. As able, canine units are cross-trained and certified to conduct narcotics detection and interdiction missions. All 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.

The **Drug Task Force** budget exists to track the salary and other expenses associated with a detective assigned to the Drug Task Force. Currently, no officers are assigned to the Drug Task Force. However, the department participates materially in supporting task force operations and mutual aid to the task force.

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

The **Crime Prevention** budget is set up 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.

The function of the **Police Training-Firearms** budget is to track all of the expenses associated with firearm training and all other training within the department. The Training Officer and Sergeant are also instrumental in the recruiting and interviewing process for the department.

The **Detention & Corrections Division** is staffed by one Sergeant, four Corporals, and twenty Custody Officers. The Marysville Municipal Jail is a 96-bed facility that houses misdemeanor arrestees and prisoners. Marysville contracts jail services to the City of Lake Stevens.

Communications is contracted to Sno911. Sno911 provides radio and mobile computer terminal access for police operations. Sno911 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 Sno911, Marysville has the ability to communicate with other Snohomish County, local and regional law enforcement agencies. www.sno911.org

Office Operations encompasses our records management, data collection, report processing, public disclosure, 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.

A **Community Services Unit** exists within the Police Department to facilitate Code Enforcement, community service activities, and park security efforts. This group includes the City's code enforcement functions.

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

Headcount

POSITION CLASSIFICATION	2023	2024
Chief of Police	1	1
Assistant Police Chief	1	1
Commander	5	5
Sergeants (Detectives & Patrol)	13	13
Patrol Officers & Detectives	60	60
Custody Sergeant	1	1
Custody Corporals	4	4
Custody Officers	20	20
Community Service Officer (CSO)	4	4
Code Enforcement Officer	2	2
Crime and Intelligence Analyst	1	1
Police Administrative Specialist	1	1
Confidential Administrative Associate	1	1
Confidential Administrative Specialist	1	1
Police Records Supervisor	1	1
Police Records Technician Lead	1	1
Police Records Technician	9	9
Evidence Specialist	2	2
Police Disclosure Specialist	1	1
Community Intervention Specialist II	1	1
Community Intervention Specialist I	1	1
TOTAL - POLICE	131	131

Budget Narrative

Other service includes dispatch service with Sno911, extended jail services with area facilities, prisoner medical/dental costs, Snohomish County RMS assessment fees, and general rental/repair/maintenance services.

Interfund services includes fleet and information services allocations.

Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Auxiliary Evidence Building	1,300,000	-	No
MAP, Medical for the Jail	-	400,000	No
Support Funding for Police MHP Program	30,000	30,000	Yes
Two Police Record Technicians	205,514	215,790	Yes
Code Enforcement Vehicle	50,900	-	No
Property Room Vehicle	32,000	-	No
Firearm Platforms – Custody	12,000	-	No
Firearms/Training	110,061	-	No
2 Speed Trailer Upgrades	15,000	-	No
Radio Base Stations	25,000	-	
Total	\$1,780,475	\$645,790	

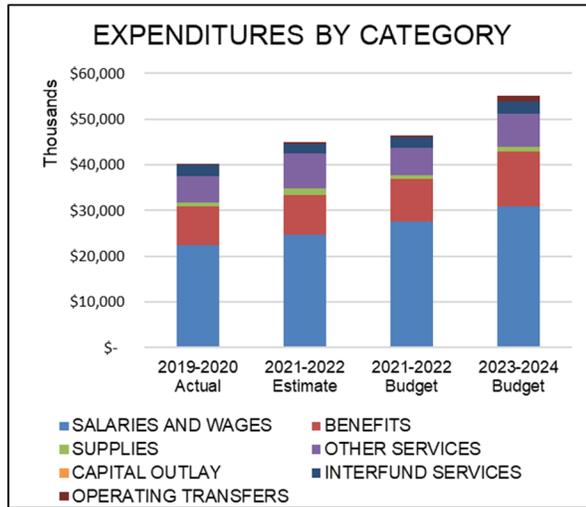
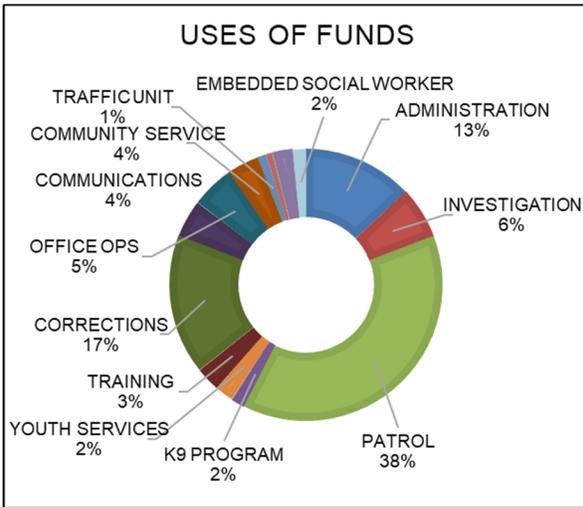
Performance Measurers

Description	2019	2020	2021	2022
City-wide Crime Rates YOY % Change	-8.92%	-21.00%	12.10%	20.80%
Number of people booked into Custody	2,820	*1,233	1,179	1,266
Number of Citations Issued	7,824	6,567	5,114	4,068

**Impacted by COVID-19*



**Fund 001
Police Department**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 22,494,226	\$ 24,776,130	\$ 27,676,615	\$ 30,955,206	11.8%
BENEFITS	8,332,440	8,568,310	9,288,313	11,946,252	28.6%
SUPPLIES	896,406	1,516,654	826,702	1,091,503	32.0%
OTHER SERVICES	5,758,532	7,615,592	5,920,144	7,126,231	20.4%
CAPITAL OUTLAY	8,247	25,839	2,800	42,800	1428.6%
INTERFUND SERVICES	2,492,252	2,163,486	2,266,276	2,689,004	18.7%
OPERATING TRANSFERS	225,355	363,490	360,000	1,355,468	276.5%
TOTAL POLICE DEPARTMENT	\$ 40,207,458	\$ 45,029,501	\$ 46,340,850	\$ 55,206,464	19.1%

Expenditure Summary by Divison	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
ADMINISTRATION	\$ 4,773,272	\$ 5,460,145	\$ 5,277,828	\$ 7,185,131	36.1%
INVESTIGATION	3,035,101	2,907,549	3,369,862	3,402,439	1.0%
PATROL	15,266,154	16,341,189	16,590,313	21,186,533	27.7%
K9 PROGRAM	792,826	873,158	1,072,962	866,030	-19.3%
DRUG ENFORCEMENT	35,672	30,585	33,104	33,104	0.0%
YOUTH SERVICES	1,573,051	891,395	1,865,547	1,192,440	-36.1%
CRIME PREVENTION	9,158	18,911	46,616	63,139	35.4%
TRAINING-FIREARMS	693,256	1,284,053	980,185	1,556,463	58.8%
DETENTION & CORRECTIONS	5,935,666	8,165,525	7,477,406	9,190,326	22.9%
COMMUNICATIONS	2,303,050	2,156,711	2,439,406	2,439,406	0.0%
OFFICE OPERATIONS	2,284,992	2,676,033	2,483,523	2,862,237	15.2%
COMMUNITY SERVICE	1,129,324	1,126,082	1,730,205	2,056,077	18.8%
TRAFFIC UNIT	-	807,260	-	548,415	0.0%
PRO ACT NITE TEAM	1,403,080	599,920	1,728,609	414,633	-76.0%
SWAT TEAM	17,546	9,442	69,586	69,586	0.0%
REGIONAL PROPERTY TASK FORCE	759,999	1,116,565	711,695	1,258,740	76.9%
EMBEDDED SOCIAL WORKER	195,312	564,978	464,003	881,765	90.0%
TOTAL POLICE DEPARTMENT	\$ 40,207,458	\$ 45,029,501	\$ 46,340,850	\$ 55,206,464	19.1%

**Fund 001
Fire - EMS**

Function

In April 2019, the voters approved the formation of the Regional Fire Authority (RFA). The Marysville District RFA was created effective October 1, 2019 and the current Marysville Fire District interlocal agency agreement between the district and City of Marysville for fire services was terminated.

With the formation of the RFA created a separate taxing district that includes the city limits of Marysville. The RFA assumes the responsibility of fire services within the city limits, therefore the City no longer contracts with the district for fire services.

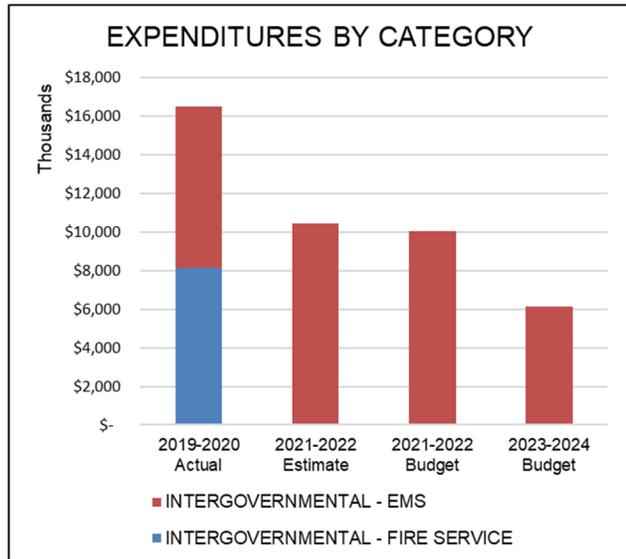
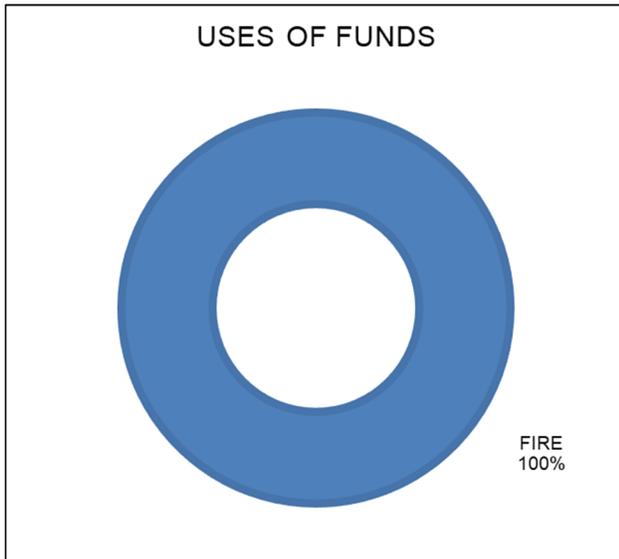
The City does continue to collect Emergency Medical Services (EMS) taxes on properties within the Marysville city limits and passes it on to Marysville District RFA through an interlocal agreement. Starting in 2024, the RFA will assess their own EMS and this will no longer be collected by the City.

Budget Narrative

Intergovernmental services are EMS taxes collected by the City and passed on to the RFA. Payments are made monthly.



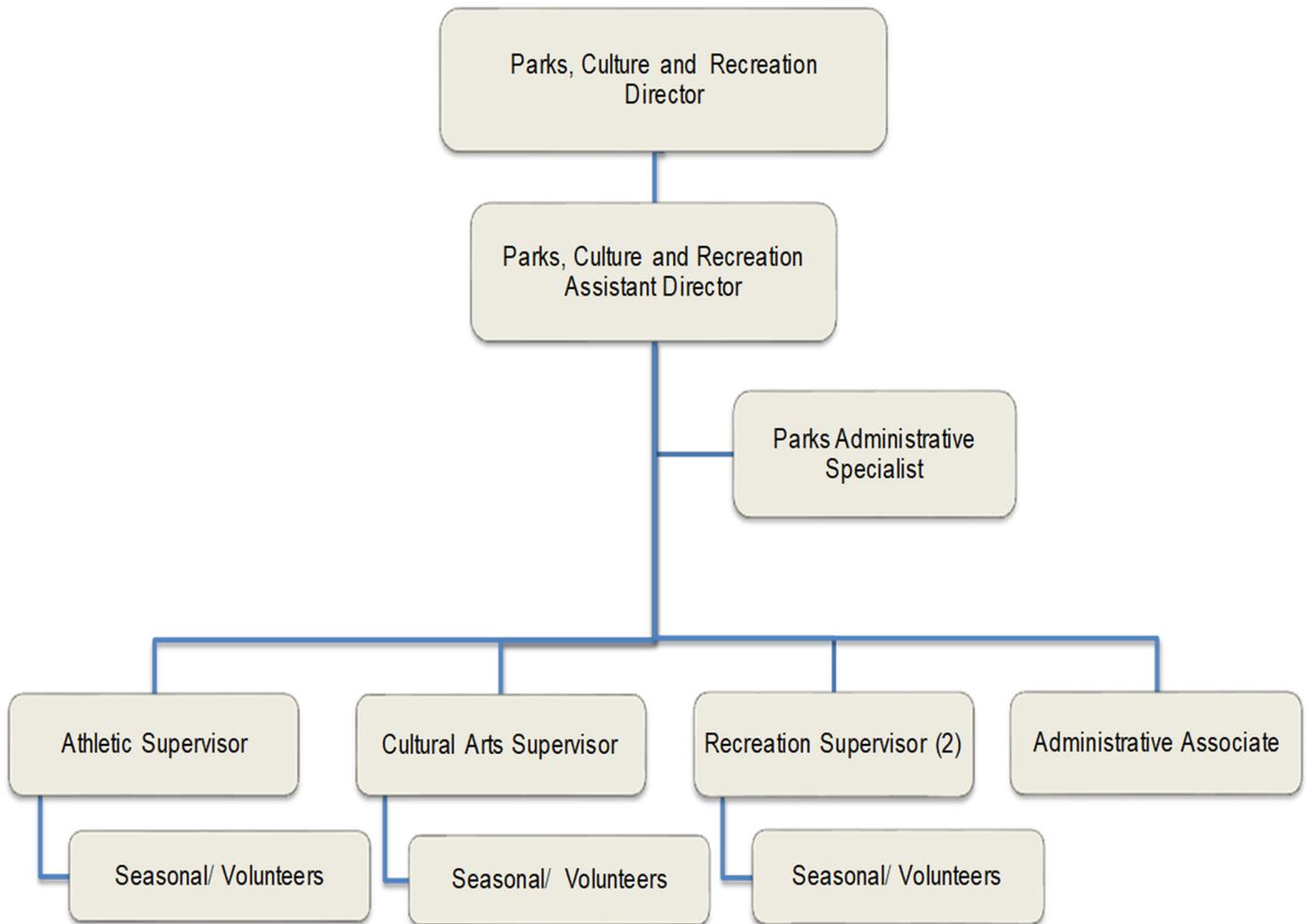
**Fund 001
Fire - EMS**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
INTERGOVERNMENTAL - FIRE SERVICE	\$ 8,133,483	\$ -	\$ -	\$ -	0.0%
INTERGOVERNMENTAL - EMS	8,396,665	10,434,711	10,032,065	6,111,547	-39.1%
TOTAL FIRE	\$ 16,530,148	\$ 10,434,711	\$ 10,032,065	\$ 6,111,547	-39.1%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
FIRE	\$ 16,530,148	\$ 10,434,711	\$ 10,032,065	\$ 6,111,547	-39.1%
TOTAL FIRE	\$ 16,530,148	\$ 10,434,711	\$ 10,032,065	\$ 6,111,547	-39.1%

PARKS, CULTURE AND RECREATION



**Fund 001
Parks, Culture and Recreation Department**

Mission

The mission of the Parks, Culture and Recreation department is to enhance the quality of life by providing beautiful parks, open space and exceptional cultural arts, recreation and athletic services

The Parks Culture and Recreation Department provides stewardship and oversees the operation of 436 acres of publicly owned land, parks, trails, public facilities and 152.8 acres of undeveloped land. Additionally, the department is charged with developing new park sites. The department also supports a very comprehensive Cultural Arts and Recreation Services program within a service area of the city limits and the surrounding areas, including senior services, year round cultural arts, special events, youth and adult athletics, continuing education and physical activity programs. Park Maintenance became a function of the Street Department (Department 16) in 2021.

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 Marysville Together Coalition, Council on Aging and the Marysville Community Food Bank). This division works closely with facility scheduling with both the Marysville and Lakewood School Districts through coordinated interlocal agreements.

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 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	2023	2024
Parks, Culture and Recreation Director	1	1
Parks, Culture and Recreation Assistant Director	1	1
Recreation Supervisor	1	1
Cultural Arts Supervisor	1	1
Athletic Supervisor	1	1
Community Center Supervisor	1	1
Parks Administrative Specialist	1	1
Parks Administrative Associate	3	3
Volunteer and Community Event Coordinator	1	1
TOTAL - PARKS, CULTURE AND RECREATION	11	11

Budget Narrative

Office and operating supplies purchased for the following programs which are partially or entirely funded by fees or contributions: Merrysville for the Holidays, softball leagues and tournaments, youth and adult soccer league, youth basketball league, summer concerts and popcorn in the park movie series, trips/tours, Easter Egg Hunt, Valentine’s Dance, pre-school program, and sports camps.

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

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

Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Deering Wildflower Renovation – Professional Services	80,000	-	No
Deering Wildflower Renovation – Miscellaneous	15,000	-	No
Deering Wildflower Renovation – Capital	258,000	-	No
Parks Administrative Associate	61,267	63,105	Yes
Volunteer and Community Event Coordinator	76,116	78,405	Yes
Smart Phones for Supervisors	720	720	Yes
New Park Signs	40,000	40,000	No
Total	\$531,103	\$182,230	

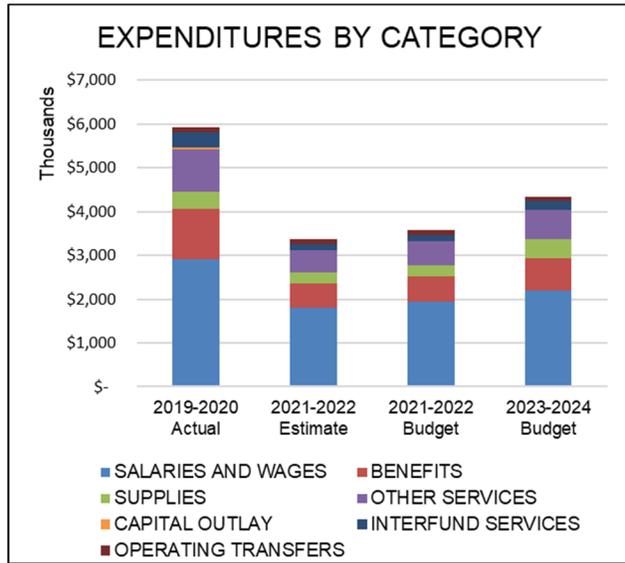
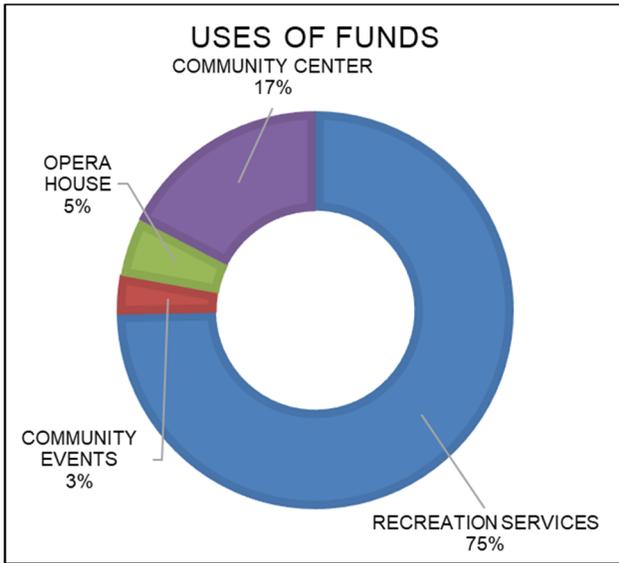
Performance Measurements

Description	2019	**2020	2021	2022
Number of Registrations	17,541	4,403	9,474	14,688
Community Center Attendance	15,586	553	*N/A	*N/A

***Impacted by COVID-19*

**Community Center was closed for Covid and did not reopen, was demolished and will be relocated in 2022. Opened in January of 2023*

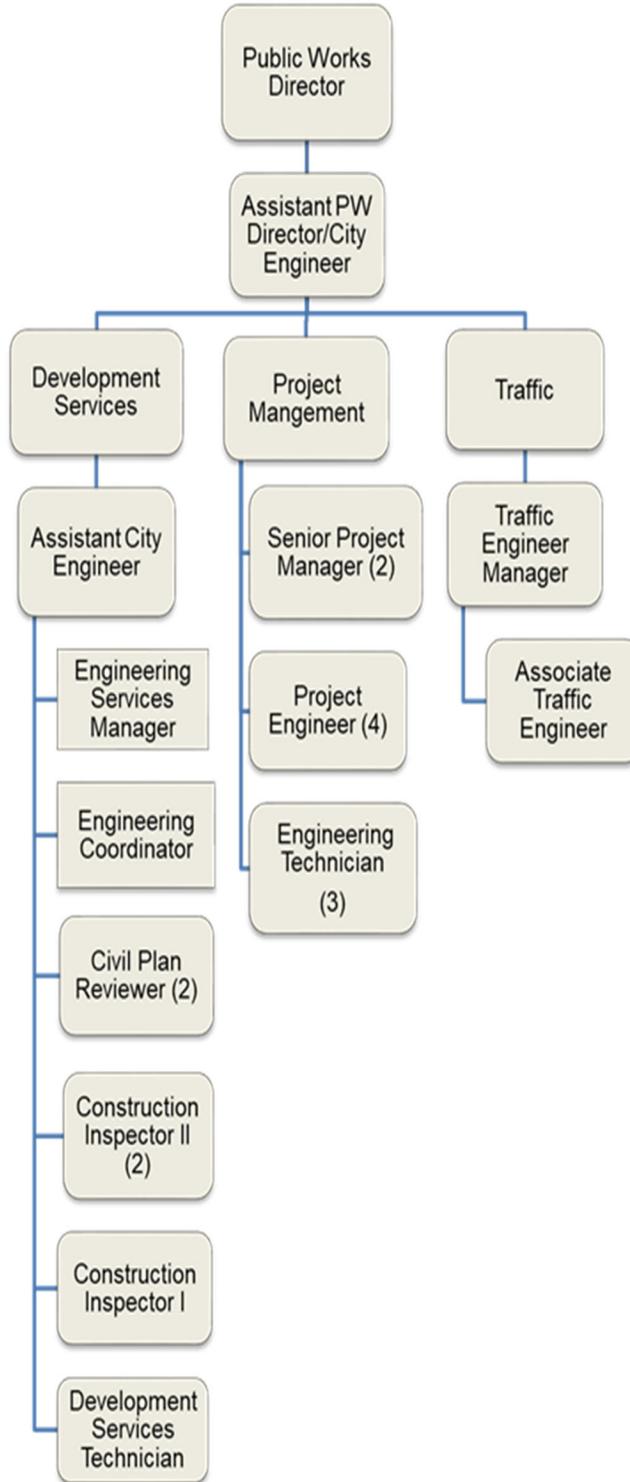
**Fund 001
Parks, Culture and Recreation Department**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 2,914,703	\$ 1,812,788	\$ 1,934,860	\$ 2,187,863	13.1%
BENEFITS	1,141,782	535,094	576,980	734,592	27.3%
SUPPLIES	396,032	261,541	267,746	439,526	64.2%
OTHER SERVICES	962,822	498,062	534,596	677,218	26.7%
CAPITAL OUTLAY	51,160	-	-	-	0.0%
INTERFUND SERVICES	341,718	148,424	158,173	196,806	24.4%
OPERATING TRANSFERS	110,000	110,000	110,000	110,000	0.0%
TOTAL PARKS DEPARTMENT	\$ 5,918,217	\$ 3,365,909	\$ 3,582,355	\$ 4,346,005	21.3%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
RECREATION SERVICES	\$ 2,204,426	\$ 2,534,970	\$ 2,627,493	\$ 3,246,999	23.6%
COMMUNITY EVENTS	48,034	80,238	46,314	136,314	194.3%
OPERA HOUSE	181,441	284,607	328,190	206,200	-37.2%
COMMUNITY CENTER	529,260	466,095	580,358	756,492	30.3%
PARKS & REC FACILITIES	2,955,056	-	-	-	0.0%
TOTAL PARKS DEPARTMENT	\$ 5,918,217	\$ 3,365,909	\$ 3,582,355	\$ 4,346,005	21.3%

ENGINEERING DEPARTMENT



**Fund 001
Engineering Department**

Mission

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

Function

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

Headcount

POSITION CLASSIFICATION	2023	2024
Public Works Director	0.5	0.5
Assistant PW Director/City Engineer	0.5	0.5
Assistant City Engineer	1	1
Senior Project Manager	2	2
Engineering Services Manager	1	1
Project Engineer	4	4
Engineering Technician	3	3
Engineering Coordinator	1	1
Civil Plan Reviewer	2	2
Inspector II - Construction	2	2
Inspector I - Construction	1	1
Development Services Technician	1	1
TOTAL - ENGINEERING	19	19

Budget Narrative

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

Professional services include the AutoCAD subscription and license renewal.

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

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

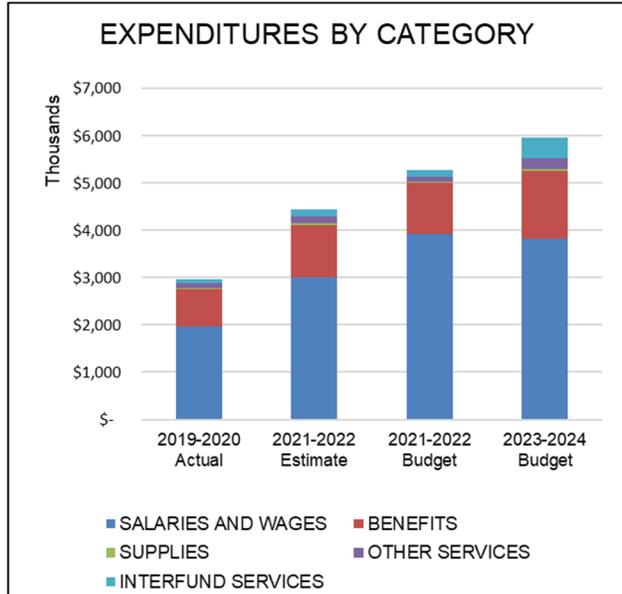
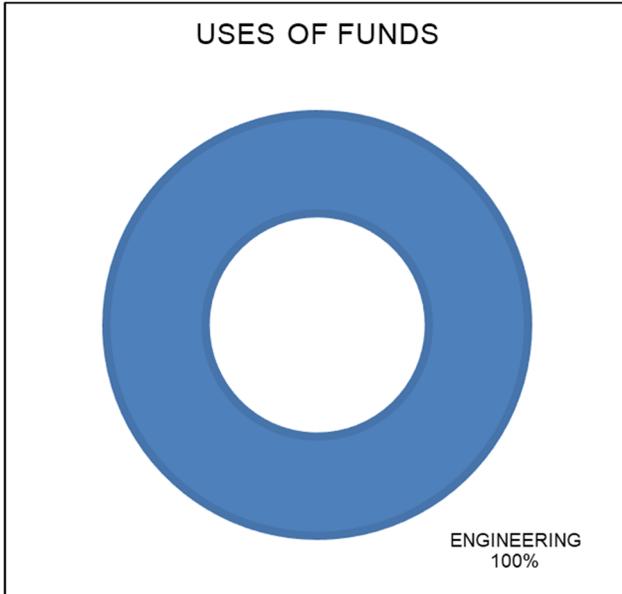
Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement.

Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Survey Equipment - GPS	36,644	-	No
Engineering Tech	82,960	85,442	Yes
Survey Equipment – Robotic Total Station/Scanner	14,640	8,620	No
Total	\$134,244	\$94,062	



**Fund 001
Engineering Department**

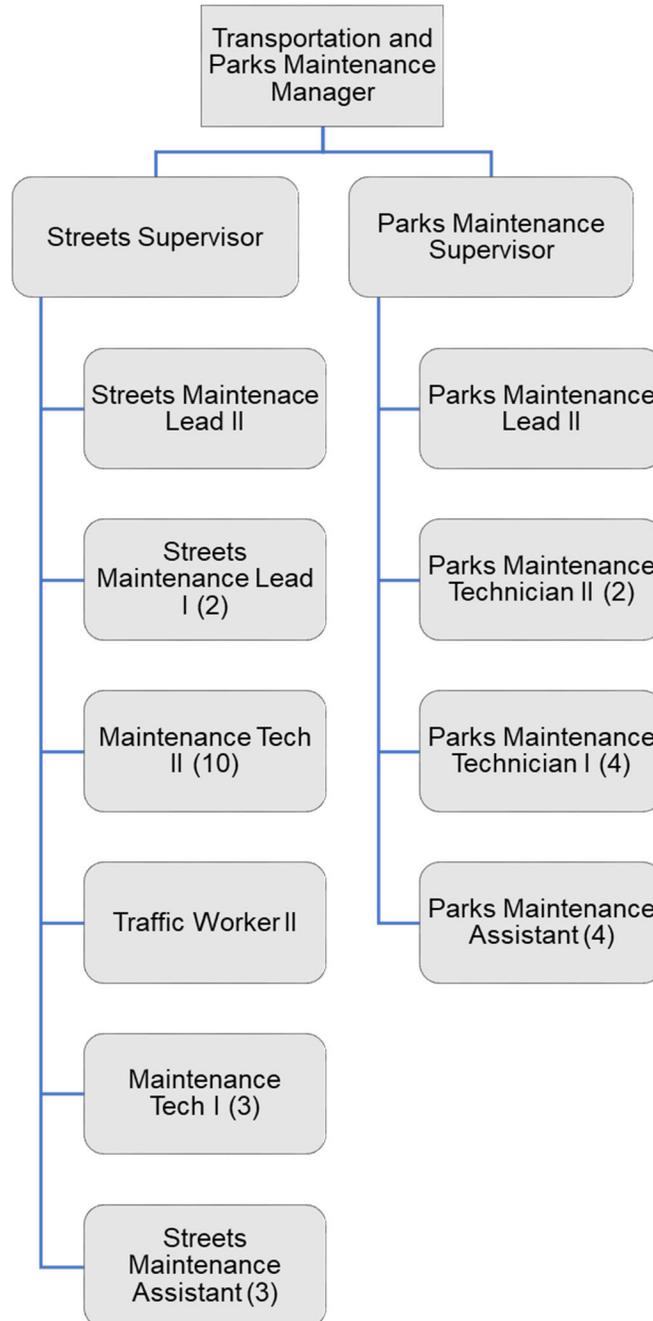


Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ 1,975,274	\$ 3,001,581	\$ 3,925,082	\$ 3,822,905	-2.6%
BENEFITS	785,509	1,110,399	1,082,306	1,441,374	33.2%
SUPPLIES	15,064	38,766	22,000	37,500	70.5%
C APITAL OUTLAY	-	-	-	114,634	0.0%
OTHER SERVICES	101,911	150,939	92,080	223,155	142.3%
INTERFUND SERVICES	88,138	139,566	151,808	436,022	187.2%
TOTAL ENGINEERING	\$ 2,965,896	\$ 4,441,251	\$ 5,273,276	\$ 6,075,590	15.2%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
ENGINEERING	\$ 2,965,896	\$ 4,441,251	\$ 5,273,276	\$ 6,075,590	15.2%
TOTAL ENGINEERING	\$ 2,965,896	\$ 4,441,251	\$ 5,273,276	\$ 6,075,590	15.2%

STREET DEPARTMENT

(Formerly Fund 101)



**Fund 001
Street Department
(Formerly Fund 101)**

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 432 lane miles throughout the city limits. Tasks include crosswalks, stop bars, sweeping, paving, pothole patching, striping 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 sidewalk maintenance, repair and replacement. For the 2021-2022 biennial, Park Maintenance has been moved to Streets. Park Maintenance is responsible for the maintenance of 436 acres of publicly owned land, parks, trails, public facilities and 152.8 acres of undeveloped land.

Headcount

POSITION CLASSIFICATION	2023	2024
Transportation & Parks Maintenance Manager	1	1
Traffic Engineering Manager	1	1
Street Supervisor	1	1
Parks Maintenance Supervisor	1	1
Associate Traffic Engineer	1	1
Senior Traffic Control Systems Tech	2	2
Lead Worker II - Streets	1	1
Lead Worker II - Park Maintenance	1	1
Lead Worker I - Streets	2	2
Streets Maintenance Tech II	10	10
Parks Maintenance Tech II	2	2
Traffic Maintenance Worker II	2	2
Streets Maintenance Tech I	3	3
Parks Maintenance Tech I	4	4
Streets Maintenance Assistance	3	3
Parks Maintenance Assistance	4	4
TOTAL - STREETS	39	39

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, small engine shop and facilities maintenance.

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

Approved Budget Request - Streets

Description	2023 Amount	2024 Amount	On-Going
Reclassify Maintenance Tech I to Tech II	1,680	1,764	Yes
Reclassify Traffic Control Sys Tech to Traffic Maint. Wkr II	-	-	Yes
Street Maintenance Lead I	106,182	110,966	Yes
Streets Maintenance Lead I Vehicle Lease	7,000	7,000	Yes
Additional Aktivov Services	6,000	3,000	Yes
Pre-wetting Equipment for Sand/Salt Application	75,000	-	No
Paint Truck	425,000	-	No
3 FTE Streets Maintenance Assistance	265,532	278,851	Yes
Streets W015 Mower Upgrade	20,000	20,000	Yes
Traffic Engineering Manager Pay Grade Change	10,071	10,575	Yes
Neighborhood Traffic Safety Program	150,000	-	No
Traffic Cabinet Wrap Program	35,000	35,000	Yes
Signal Cabinet Replacement Program	40,000	40,000	Yes
Street Lighting Installation Program	30,000	30,000	Yes
Traffic Cont. Dev-New Hire (reduce Prof Services)	-	-	Yes
North End Snow and Ice Storage	150,000	-	No
Total	\$1,321,465	\$537,156	

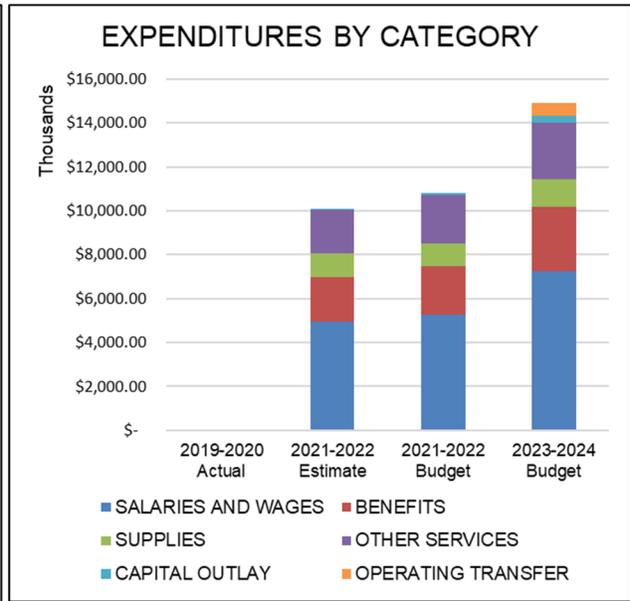
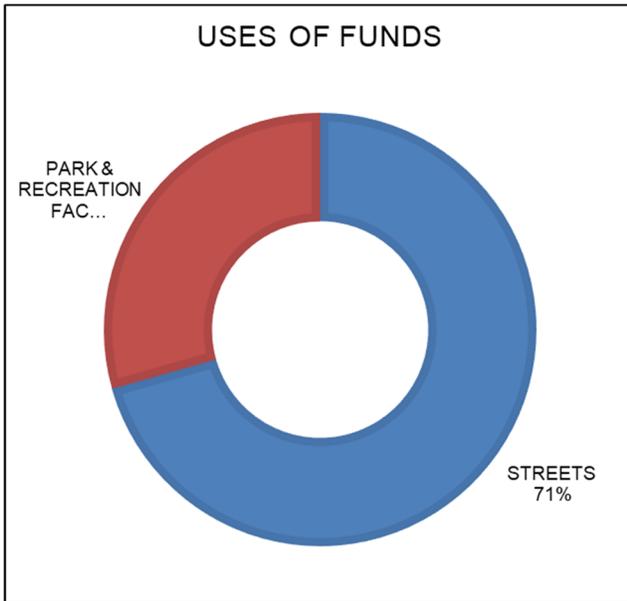
Approved Budget Request – Parks Maintenance

Description	2023 Amount	2024 Amount	On-Going
4 FTE Parks Maintenance Assistants	354,042	371,802	Yes
Parks Maintenance Tractor w/Front Loader	90,000	-	No
Additional Aktivov Services	13,000	3,000	Yes
Hanging Basket Watering System	15,000	-	No
F550 Flatbed Truck “Switch N Go” System	35,000	-	No
Total	\$507,042	\$374,802	

Performance Measurements

Description	2019	2020	2021	2022
Paved Streets in Miles	205	214	217	220
City-wide Signs	9,977	10,851	11,178	11,355

**Fund 001
Street Department (Formerly Fund 101)**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ -	\$ 4,953,659	\$ 5,280,581	\$ 7,224,992	36.8%
BENEFITS	-	2,004,941	2,200,487	2,937,065	33.5%
SUPPLIES	-	1,103,674	1,040,080	1,286,400	23.7%
OTHER SERVICES	-	1,968,695	2,214,450	2,567,710	16.0%
CAPITAL OUTLAY	-	64,051	91,000	318,000	249.5%
INTERFUND SERVICES	-	1,263,235	1,278,309	1,919,777	50.2%
OPERATING TRANSFER	-	-	-	590,000	100.0%
TOTAL STREETS	\$ -	11,358,255	12,104,907	\$ 16,843,944	39.1%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
STREETS	\$ -	\$ 8,479,200	\$ 9,359,742	\$ 11,896,987	27.1%
PARK & RECREATION FAC	-	2,879,057	2,745,165	4,946,957	80.2%
TOTAL STREETS	\$ -	\$ 11,358,256	\$ 12,104,907	\$ 16,843,944	39.1%

**Fund 001
Non-Departmental**

Function

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

Budget Narrative

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

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

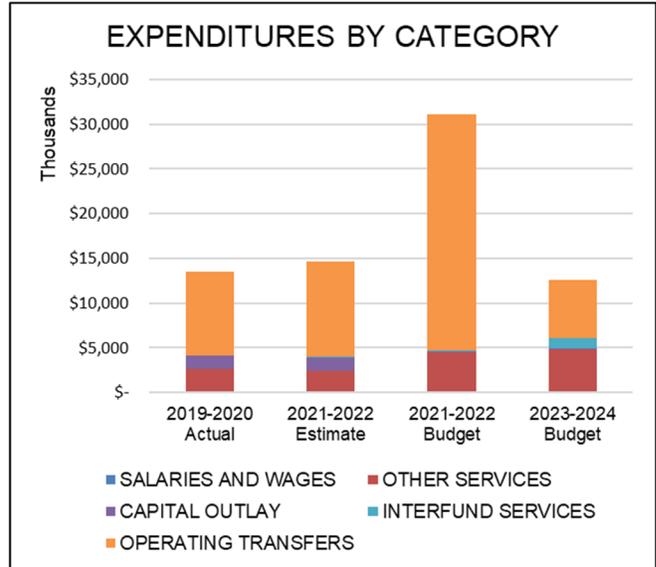
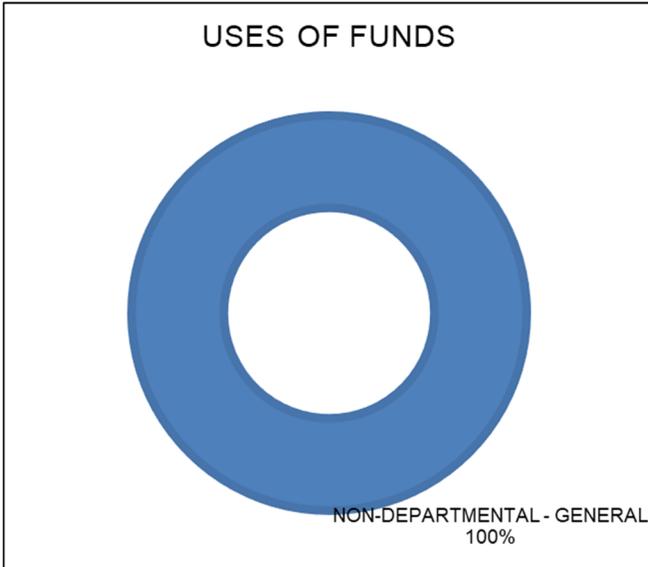
Intergovernmental includes the cost of the annual state audit, voter registration fees, pollution control payment and alcoholism contribution.

Operating transfer includes debt service, internal services, and capital reserves.

Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Internship Seasonal	25,000	25,000	Yes
Waterfront Capital Funds – Professional Services	500,000	-	No
Waterfront Capital Funds – Capital	200,000	-	No
Mental Health Professional Services	50,000	50,000	Yes
Total	\$775,000	\$75,000	

**Fund 001
Non-Departmental**



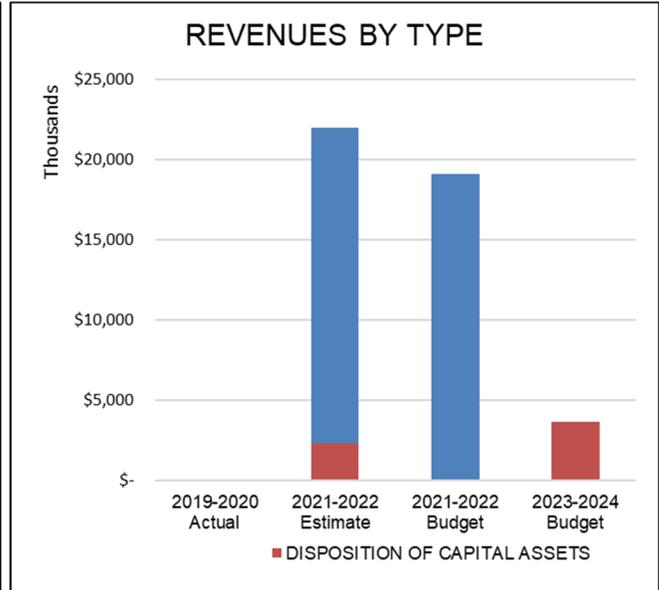
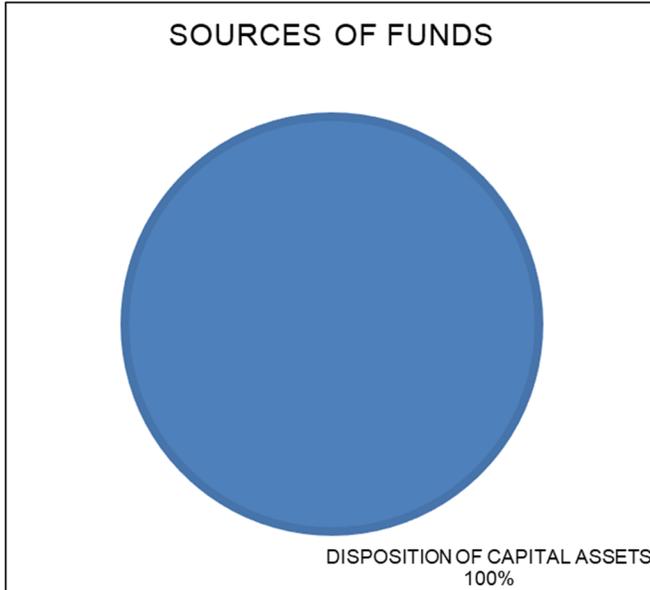
Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 50,000	0.0%
SUPPLIES	22,881	-	-	-	0.0%
OTHER SERVICES	2,623,117	2,382,781	4,421,946	4,804,538	8.7%
CAPITAL OUTLAY	1,479,309	1,522,268	124,500	101,702	-18.3%
INTERFUND SERVICES	31,349	45,699	138,234	1,047,491	657.8%
OPERATING TRANSFERS	9,350,069	10,739,321	26,408,745	6,528,416	-75.3%
TOTAL EXPENDITURES	\$ 13,506,724	\$ 14,690,068	\$ 31,093,425	\$ 12,532,147	-59.7%

Expenditure Summary by Division	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
NON-DEPARTMENTAL - GENERAL	\$ 13,506,724	\$ 14,690,068	\$ 31,093,425	\$ 12,532,147	-59.7%
TOTAL EXPENDITURES	\$ 13,506,724	\$ 14,690,068	\$ 31,093,425	\$ 12,532,147	-59.7%

**Fund 005
General Fund Cumulative Reserve**

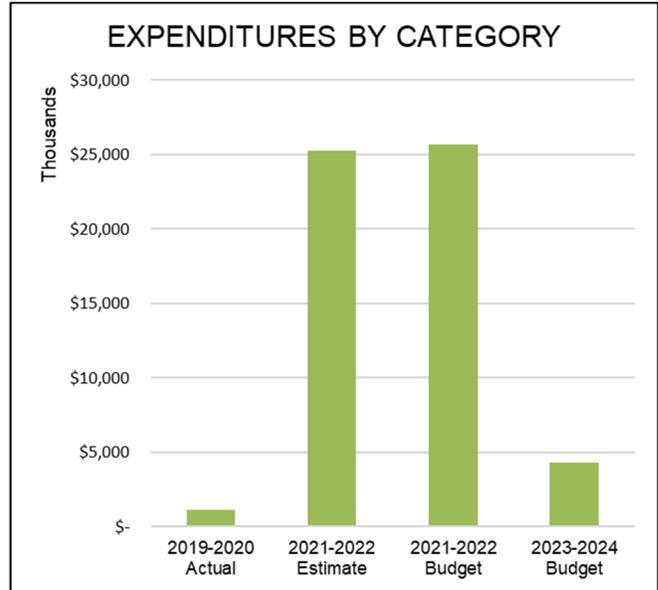
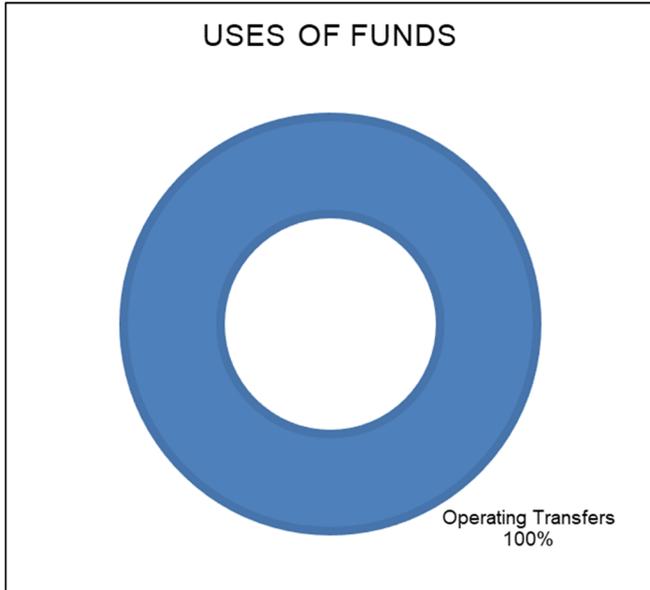
Purpose

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



Revenue Sources	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
DISPOSITION OF CAPITAL ASSETS	\$ -	\$ 2,350,000	\$ -	\$ 3,675,000	0.0%
OPERATING TRANSFERS	-	19,607,340	19,100,000	-	-100.0%
TOTAL REVENUE	\$ -	\$ 21,957,340	\$ 19,100,000	\$ 3,675,000	-80.8%

**Fund 005
General Fund Cumulative Reserve**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
Operating Transfers	1,135,269	25,291,624	25,695,805	4,277,786	-83.4%
TOTAL EXPENDITURES	\$ 1,135,269	\$ 25,291,624	\$ 25,695,805	\$ 4,277,786	-83.4%

Fund Summary	2019-2020 Actual	2021-2022 Estimate	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 6,843,579	\$ 5,708,310	\$ 12,285,548	\$ 2,374,027	-80.7%
Sources	-	21,957,340	19,100,000	3,675,000	-80.8%
Less: (Uses)	(1,135,269)	(25,291,624)	(25,695,805)	(4,277,786)	-83.4%
Ending Cash	\$ 5,708,310	\$ 2,374,026	\$ 5,689,743	\$ 1,771,241	-68.9%

SPECIAL REVENUE FUNDS



FUND 101 MOTOR VEHICLE FUEL TAX

Function

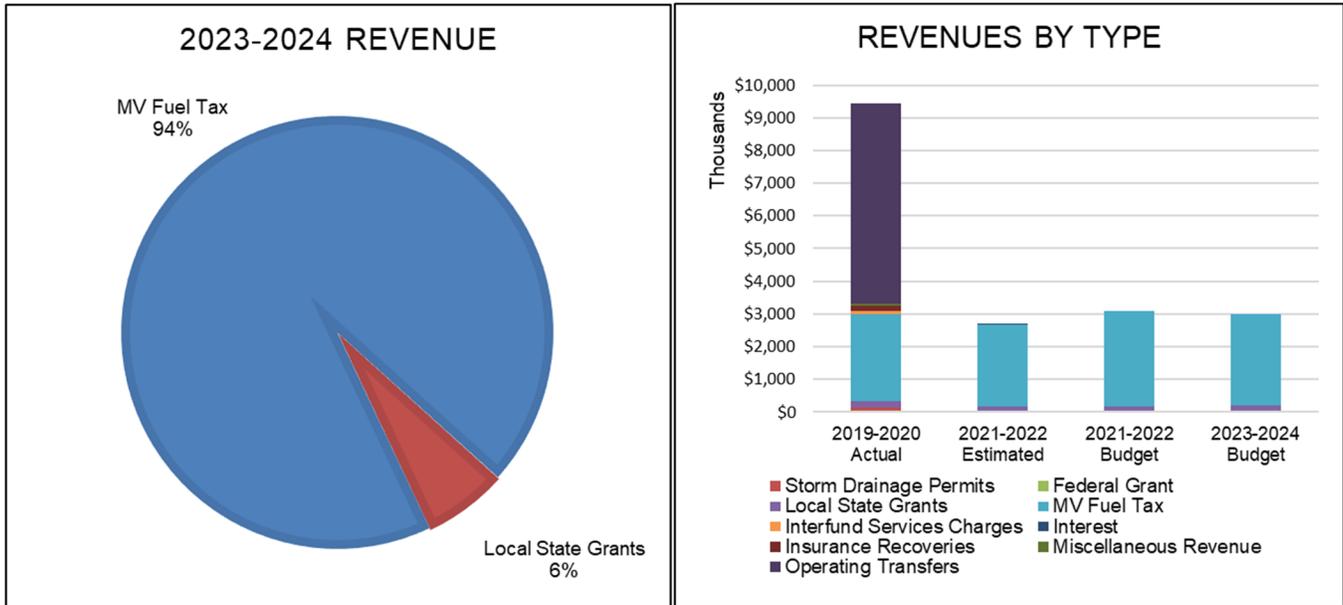
To collect the City's share of the Motor Vehicle Fuel Taxes, which are collected by the State of Washington. The taxes are collected in Fund 101 and are then transferred to the General Fund to provide funding for the city street activities in accordance with RCW 47.24.040.

In previous years, this fund was used to account for the costs of providing maintenance on city streets and right-of-ways throughout the city limits.

The street and right-of-way maintenance was moved to the General Fund (Department 16) in 2021.

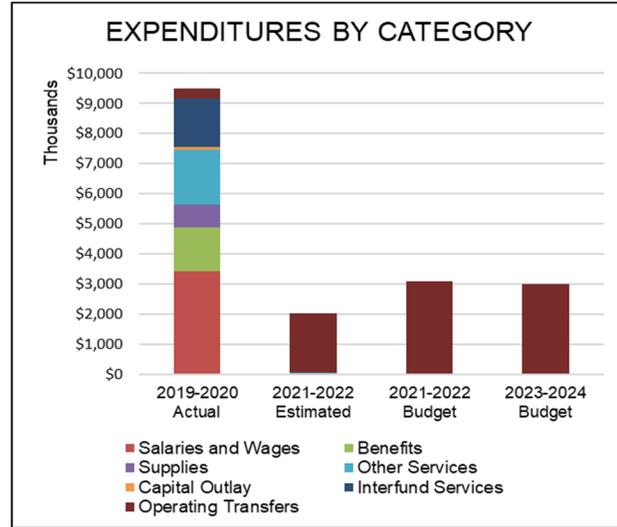
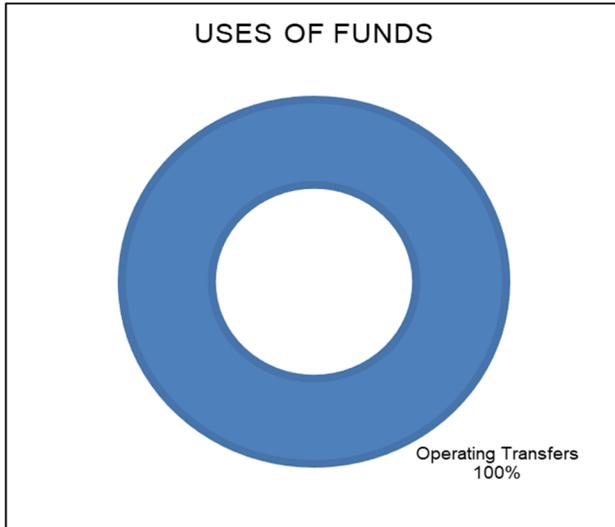


**FUND 101
MOTOR VEHICLE FUEL TAX**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Storm Drainage Permits	131,500	250	-	-	0.0%
Federal Grant	3,420	-	-	-	0.0%
Local State Grants	185,259	155,690	183,489	188,188	2.6%
MV Fuel Tax	2,662,665	2,502,361	2,908,440	2,799,958	-3.7%
Interfund Services Charges	114,472	-	-	-	0.0%
Interest	1,216	300	-	-	0.0%
Insurance Recoveries	145,368	-	-	-	0.0%
Miscellaneous Revenue	68,011	-	-	-	0.0%
Operating Transfers	6,129,426	-	-	-	0.0%
TOTAL REVENUE	\$ 9,441,336	\$ 2,658,601	\$ 3,091,929	\$ 2,988,146	-3.4%

**FUND 101
MOTOR VEHICLE FUEL TAX**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Salaries and Wages	3,430,968	2,533	-	-	0.0%
Benefits	1,456,265	969	-	-	0.0%
Supplies	755,730	-	-	-	0.0%
Other Services	1,828,509	38,613	-	-	0.0%
Capital Outlay	79,740	-	-	-	0.0%
Interfund Services	1,625,510	-	-	-	0.0%
Operating Transfers	308,057	1,991,052	3,091,929	2,987,216	-3.4%
TOTAL EXPENDITURES	\$ 9,484,778	\$ 2,033,168	\$ 3,091,929	\$ 2,987,216	-3.4%

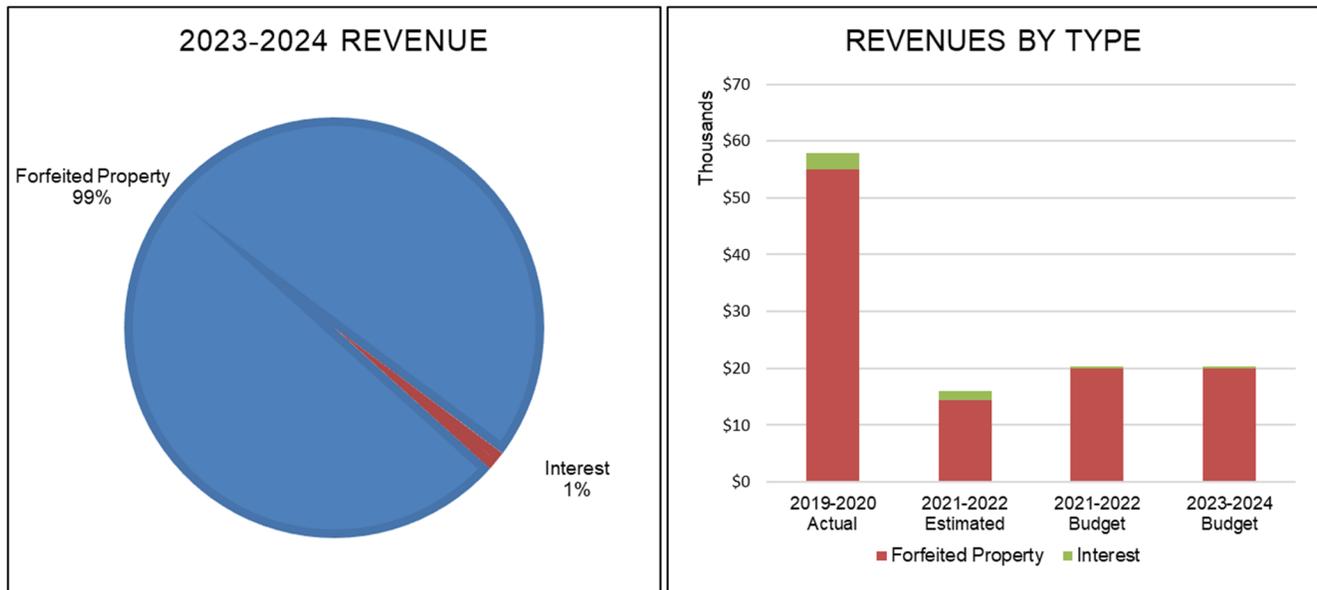
Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 269,977	\$ 226,535	\$ 226,535	\$ 851,968	276%
Revenue	9,441,336	2,658,601	3,091,929	2,988,146	-3.4%
Expenditures	(9,484,778)	(2,033,168)	(3,091,929)	(2,987,216)	-3.4%
Other adjustments	-	-	-	-	0%
Ending Cash	\$ 226,535	\$ 851,968	\$ 226,535	\$ 852,898	276%

Fund balance in this account increased due to a lower transfer out of funds in the previous biennium, which contributed to the growth in reserves.

**FUND 103
DRUG ENFORCEMENT FUND
Police**

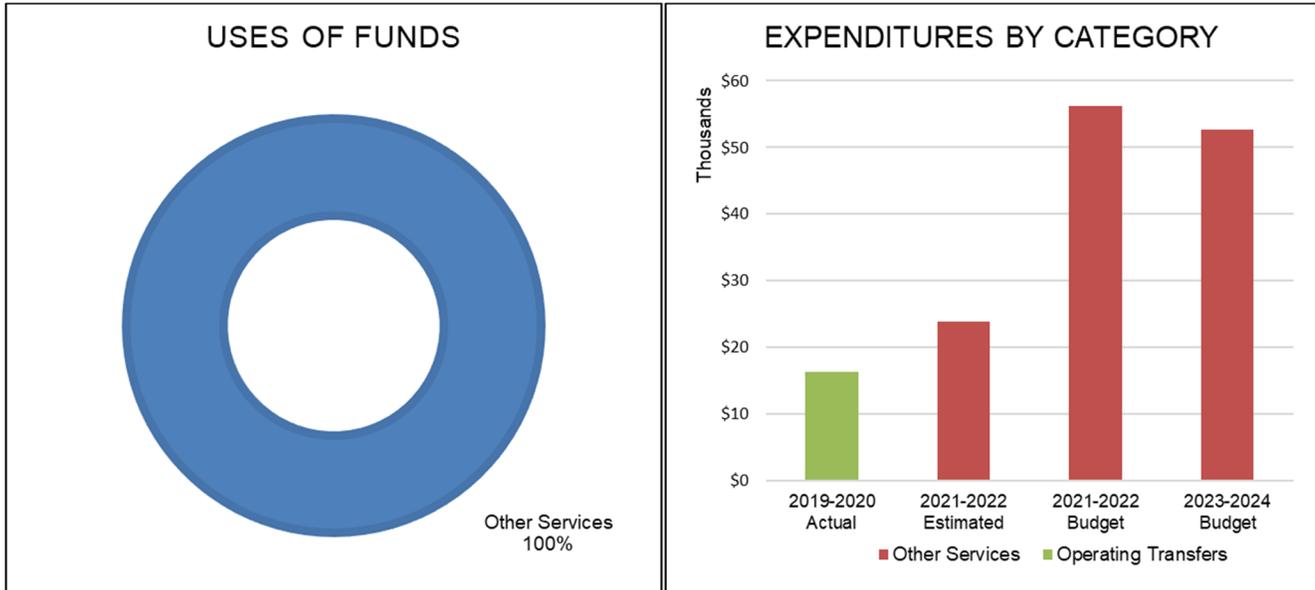
Function

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



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Forfeited Property	54,991	14,379	20,000	20,000	0.0%
Interest	2,902	1,642	300	300	0.0%
TOTAL REVENUE	\$ 57,893	\$ 16,021	\$ 20,300	\$ 20,300	-49.6%

**FUND 103
DRUG ENFORCEMENT FUND
Police**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Other Services	-	23,782	56,218	52,639	-6.4%
Operating Transfers	16,375	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 16,375	\$ 23,782	\$ 56,218	\$ 52,639	120%

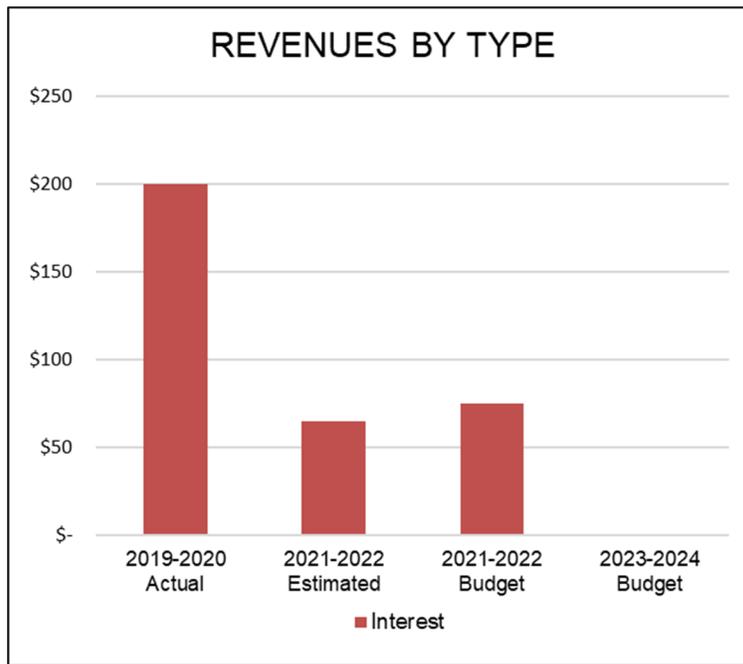
Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 77,905	\$ 119,423	\$ 92,039	\$ 111,662	21.3%
Revenue	57,893	16,021	20,300	20,300	0.0%
Expenditures	(16,375)	(23,782)	(56,218)	(52,639)	-6.4%
Ending Cash	\$ 119,423	\$ 111,662	\$ 56,121	\$ 79,323	41.3%

Revenues from drug enforcement have declined over the years contributing to the decline in the fund balance.

**FUND 104
TRIBAL GAMING FUND
Police**

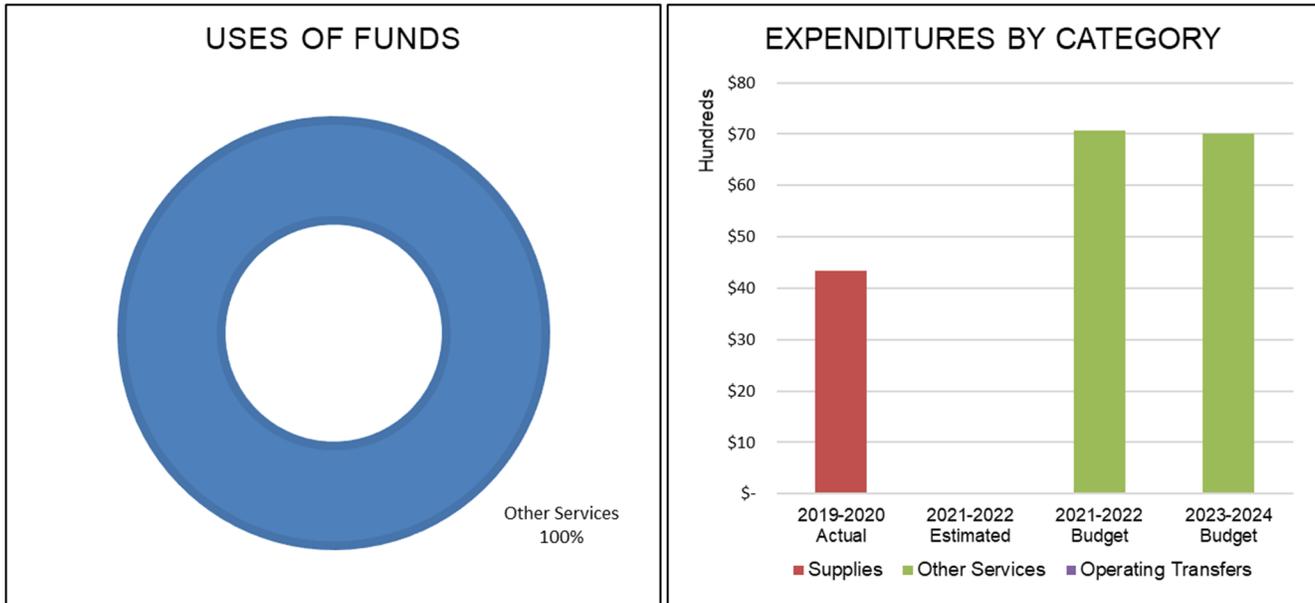
Function

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



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Interest	\$ 200	\$ 65	\$ 75	\$ -	-100.0%
TOTAL REVENUE	\$ 200	\$ 65	\$ 75	\$ -	-100.0%

**FUND 104
TRIBAL GAMING FUND
Police**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Supplies	4,335	-	-	-	0.0%
Other Services	-	-	7,072	7,000	-1.0%
Operating Transfers	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 4,335	\$ -	\$ 7,072	\$ 7,000	-1.0%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 11,130	\$ 6,995	\$ 10,792	\$ 7,059	-34.6%
Revenue	200	65	75	-	-100.0%
Expenditures	(4,335)	-	(7,072)	(7,000)	-1.0%
Ending Cash	\$ 6,995	\$ 7,059	\$ 3,795	\$ 59	-98.4%

The absence of budgeted revenue contributes to the decline in fund balance.

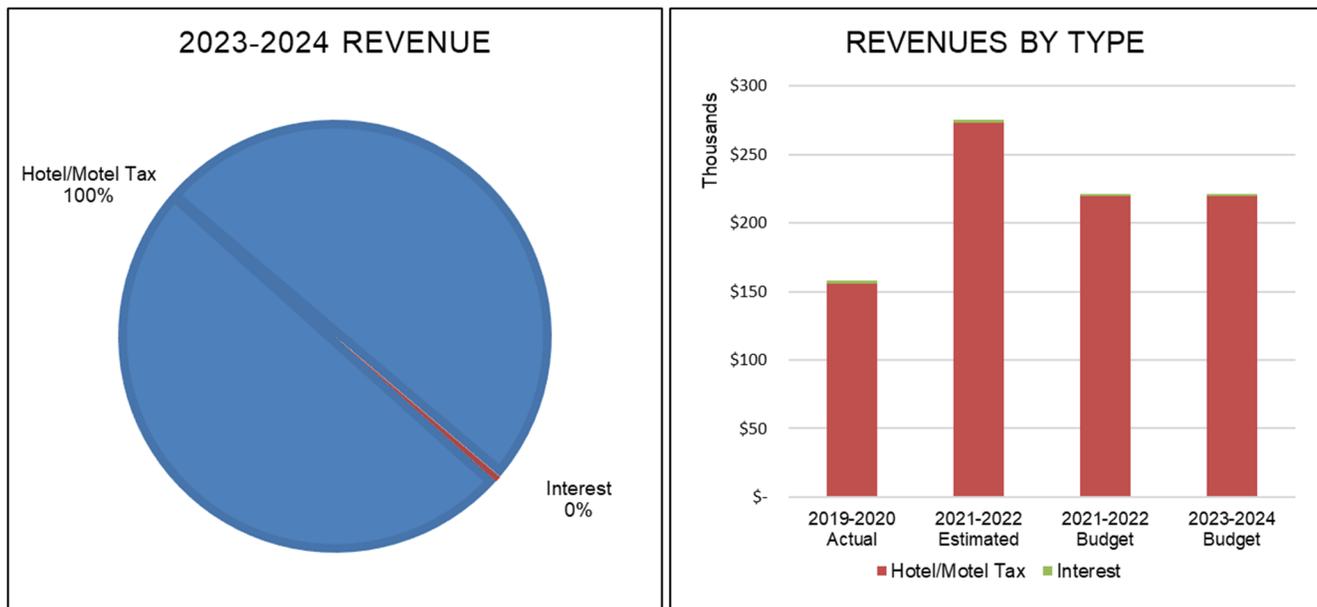
**FUND 105
TOURISM DEVELOPMENT
Hotel/Motel Tax**

Function

The Tourism Development Fund was created in 1990 by Ordinance Number 1755 (MMC 3.93) pursuant to RCW 67.28.180 to account for the two percent tax levied on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel or trailer camp. The taxes collected are for the purpose of advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourism.

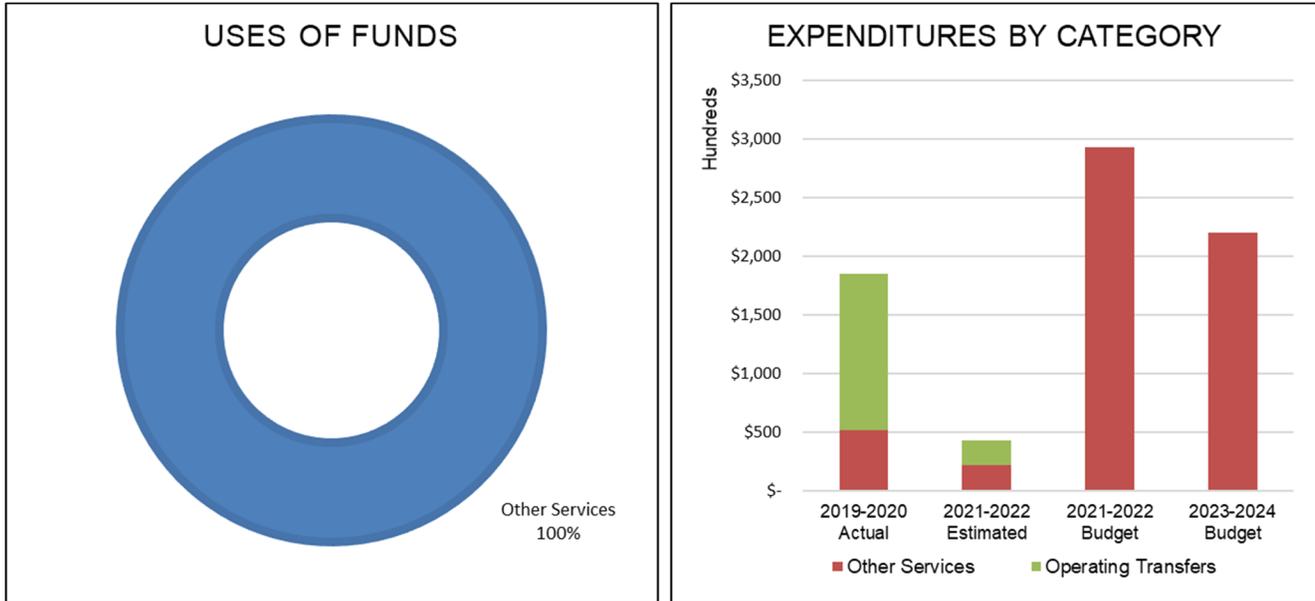
Budget Narrative

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



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Hotel/Motel Tax	\$ 155,485	\$ 273,279	\$ 220,000	\$ 220,000	0.0%
Interest	2,718	2,113	1,000	1,000	0.0%
TOTAL REVENUE	\$ 158,203	\$ 275,392	\$ 221,000	\$ 221,000	0.0%

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



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Other Services	51,717	21,328	292,781	220,000	-24.9%
Operating Transfers	133,240	21,219	-	-	0.0%
TOTAL EXPENDITURES	\$ 184,956	\$ 42,547	\$ 292,781	\$ 220,000	-24.9%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 119,406	\$ 92,653	\$ 116,327	\$ 325,498	179.8%
Revenue	158,203	275,392	221,000	221,000	0.0%
Expenditures	(184,956)	(42,547)	(292,781)	(220,000)	-24.9%
Ending Cash	\$ 92,653	\$ 325,498	\$ 44,546	\$ 326,498	632.9%

Planned expenditures in the last biennium were lower than budgeted thereby contributing to the growth of fund balance.

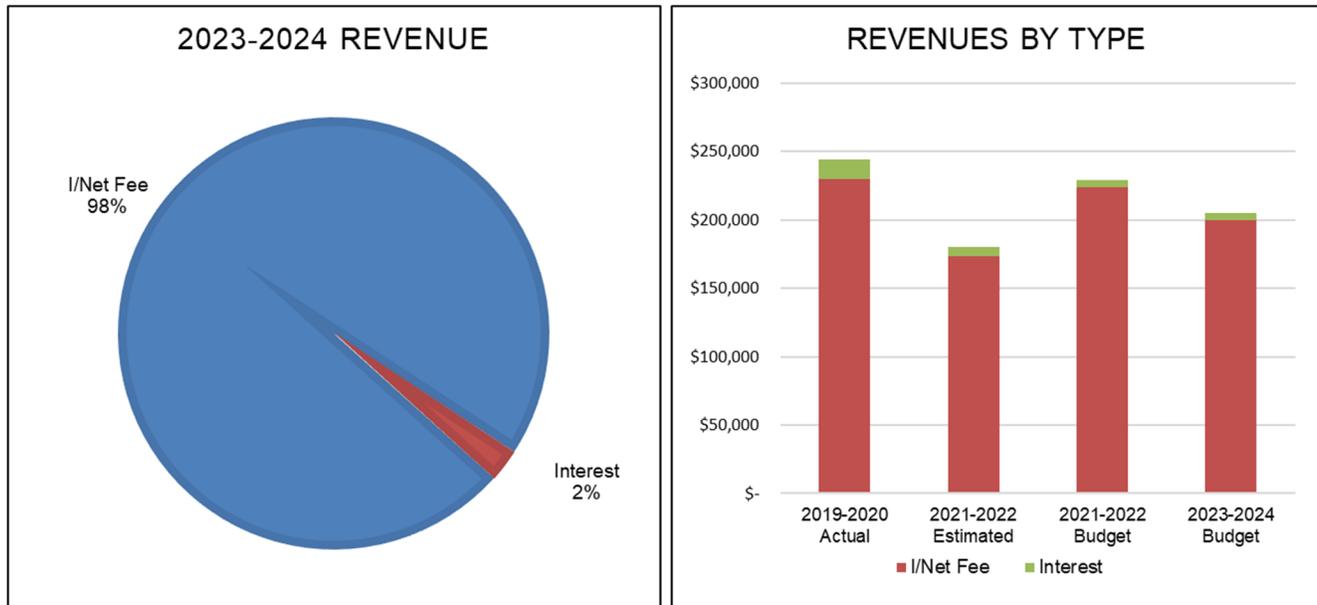
**FUND 108
MARYSVILLE TECHNOLOGY INFRASTRUCTURE
I/Net**

Function

This Marysville Technology Infrastructure Fund (I/Net) was created in 2004 by Ordinance 2541 for the purpose of accounting for the funds used to implement and maintain the city’s technology infrastructure. The I/Net fee is assessed on cable TV subscribers.

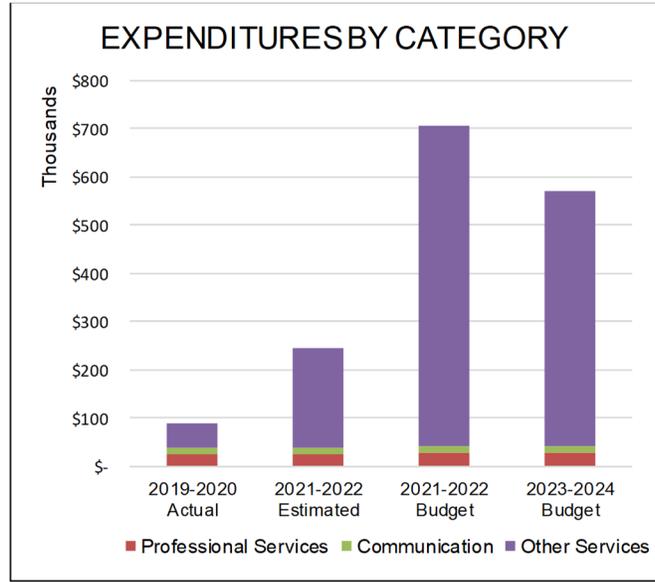
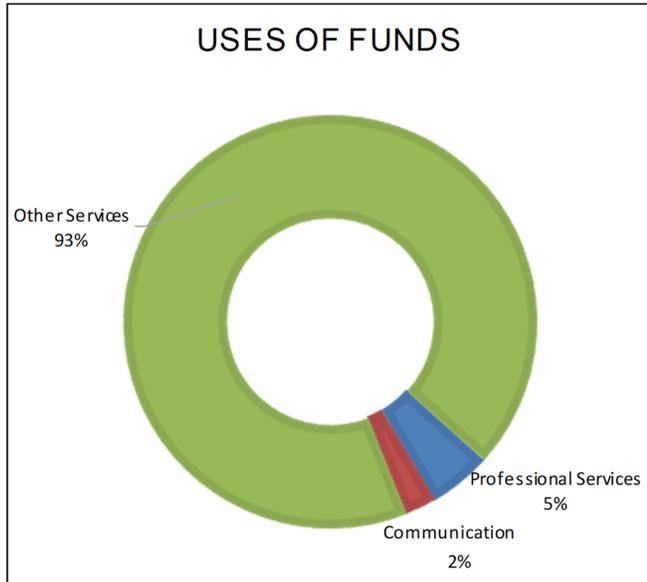
Budget Narrative

This budget includes the annual maintenance fee paid to Comcast and the City Fiber Infrastructure project.



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
I/Net Fee	229,553	173,533	224,000	200,000	-10.7%
Interest	14,459	6,505	5,000	5,000	0.0%
TOTAL REVENUE	\$ 244,013	\$ 180,038	\$ 229,000	\$ 205,000	-10.5%

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



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Professional Services	\$ 26,443	\$ 26,119	\$ 28,000	\$ 28,000	0.0%
Communication	12,341	13,610	14,000	14,000	0.0%
Other Services	50,144	204,817	665,545	530,000	-20.4%
TOTAL EXPENDITURES	\$ 88,928	\$ 244,546	\$ 707,545	\$ 572,000	-19.2%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 423,281	\$ 578,365	\$ 457,982	\$ 513,859	12.2%
Revenue	244,013	180,038	229,000	205,000	-10.5%
Expenditures	(88,928)	(244,546)	(707,545)	(572,000)	-19.2%
Other adjustments (accruals)	(1)	-	-	-	
Ending Cash	\$ 578,365	\$ 513,858	\$ (20,563)	\$ 146,859	-814.2%

Increased expenditures in the biennium results in reduced fund balance. Revenues are on a downward trend due to the decline of cable usage throughout the City as streaming services take preference.

FUND 109
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Community Development

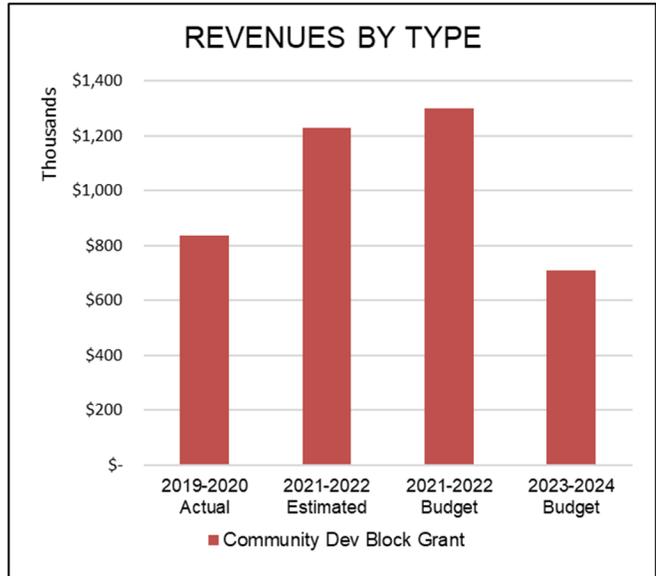
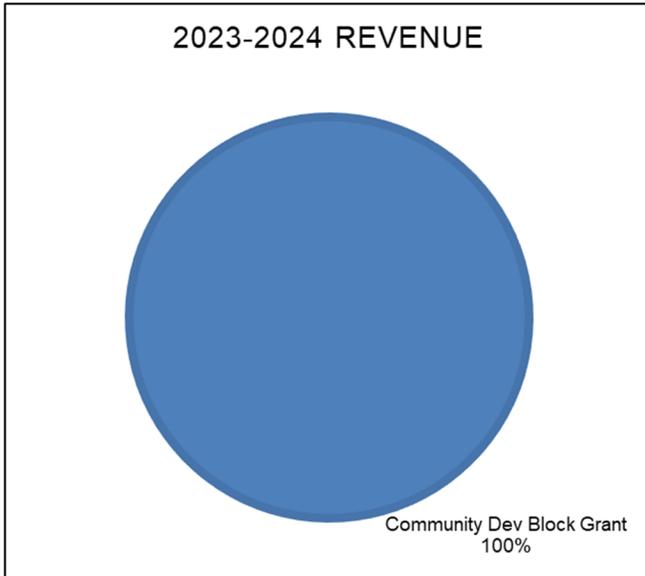
Function

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

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

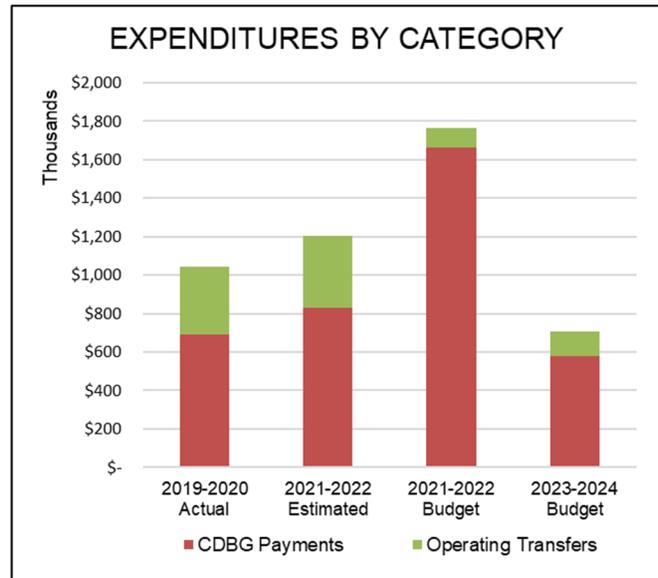
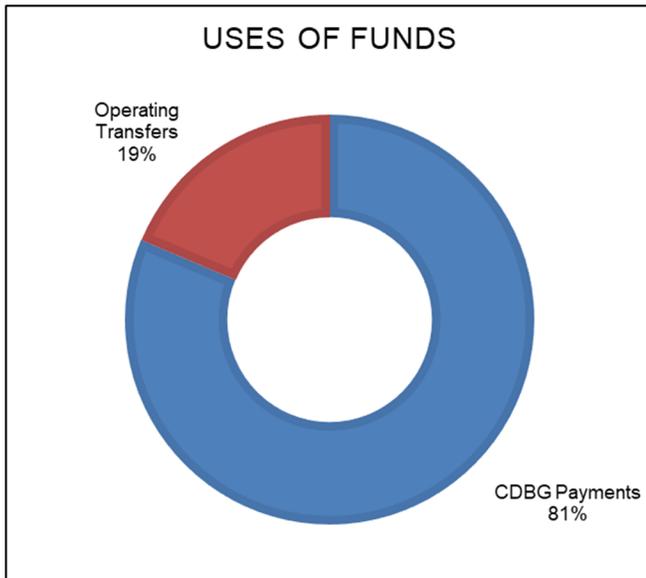


**FUND 109
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Community Development**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Community Dev Block Grant	837,886	1,228,804	1,299,353	708,000	-45.5%
TOTAL REVENUE	\$ 837,886	\$ 1,228,804	\$ 1,299,353	\$ 708,000	-45.5%

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



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
CDBG Payments	691,660	829,991	1,663,629	576,000	-65.4%
Operating Transfers	349,584	373,850	100,000	132,000	32.0%
TOTAL EXPENDITURES	\$ 1,041,244	\$ 1,203,841	\$ 1,763,629	\$ 708,000	-59.9%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 104,999	\$ (98,359)	\$ (98,359)	\$ -	100.0%
Revenue	837,886	1,228,804	1,299,353	708,000	-45.5%
Expenditures	(1,041,244)	(1,203,841)	(1,763,629)	(708,000)	-59.9%
Ending Cash	\$ (98,359)	\$ -	\$ (562,635)	\$ -	100.0%

Revenue and expenditure for this fund is anticipated to be fully expended in the biennium.

FUND 110 GROWTH MANAGEMENT – REET 1

Function

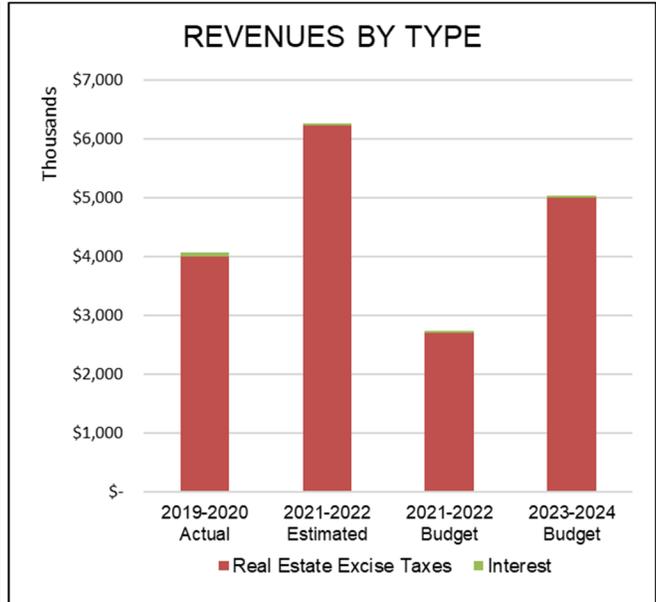
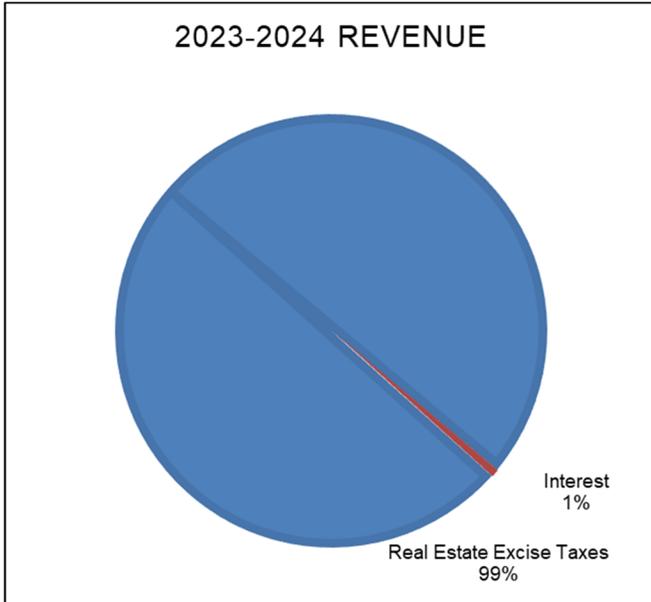
The Growth Management-REET1 fund accounts for the revenues and expenditures of the first quarter percent of the real estate excise tax or REET 1. These funds must be used for capital projects, which include planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, and administrative and judicial facilities.

Budget Narrative

Transfer out includes a \$6.5 million transfer to fund 305 for street construction projects in 2023 and \$3.5 million transfer in 2024.

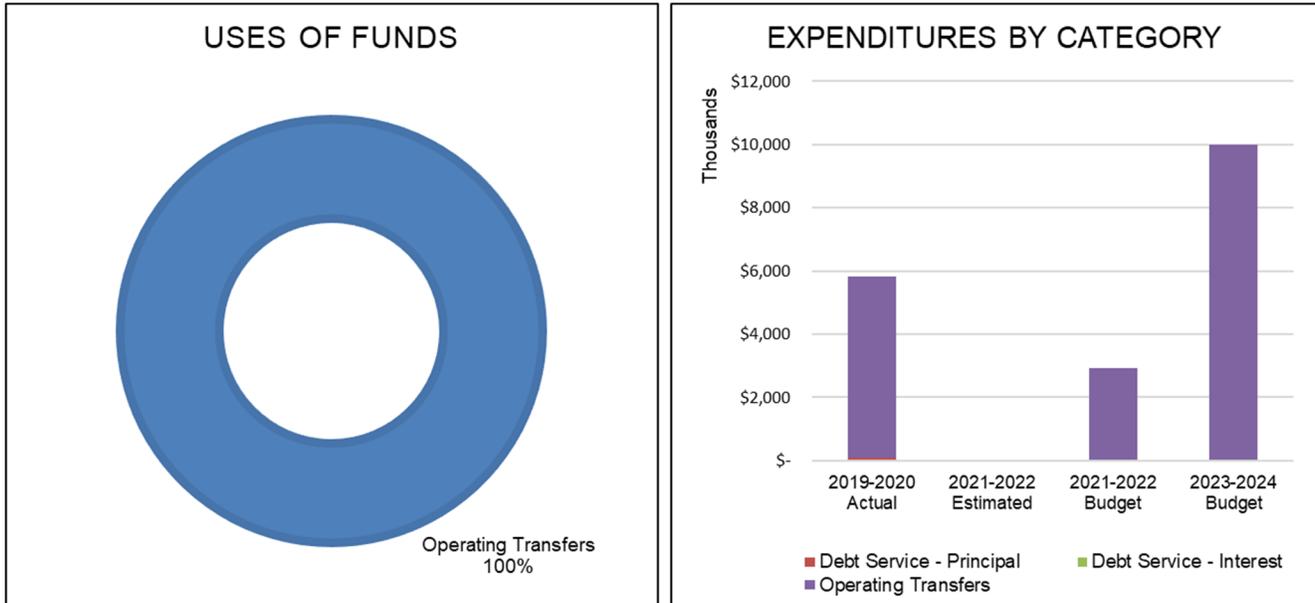


**FUND 110
GROWTH MANAGEMENT – REET 1**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Real Estate Excise Taxes	3,993,350	6,227,259	2,700,000	5,000,000	85.2%
Interest	80,828	38,621	35,000	30,000	-14.3%
TOTAL REVENUE	\$ 4,074,177	\$ 6,265,880	\$ 2,735,000	\$ 5,030,000	83.9%

**FUND 110
GROWTH MANAGEMENT – REET 1**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Debt Service - Principal	83,525	-	-	-	0.0%
Debt Service - Interest	4,176	-	-	-	0.0%
Operating Transfers	5,746,108	-	2,932,116	10,000,000	241.1%
TOTAL EXPENDITURES	\$ 5,833,809	\$ -	\$ 2,932,116	\$ 10,000,000	241.1%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 1,985,312	\$ 225,680	\$ 1,738,382	\$ 6,491,560	273.4%
Revenue	4,074,177	6,265,880	2,735,000	5,030,000	83.9%
Expenditures	(5,833,809)	-	(2,932,116)	(10,000,000)	241.1%
Ending Cash	\$ 225,680	\$ 6,491,561	\$ 1,541,266	\$ 1,521,560	-1.3%

FUND 111 GROWTH MANAGEMENT – REET 2

Function

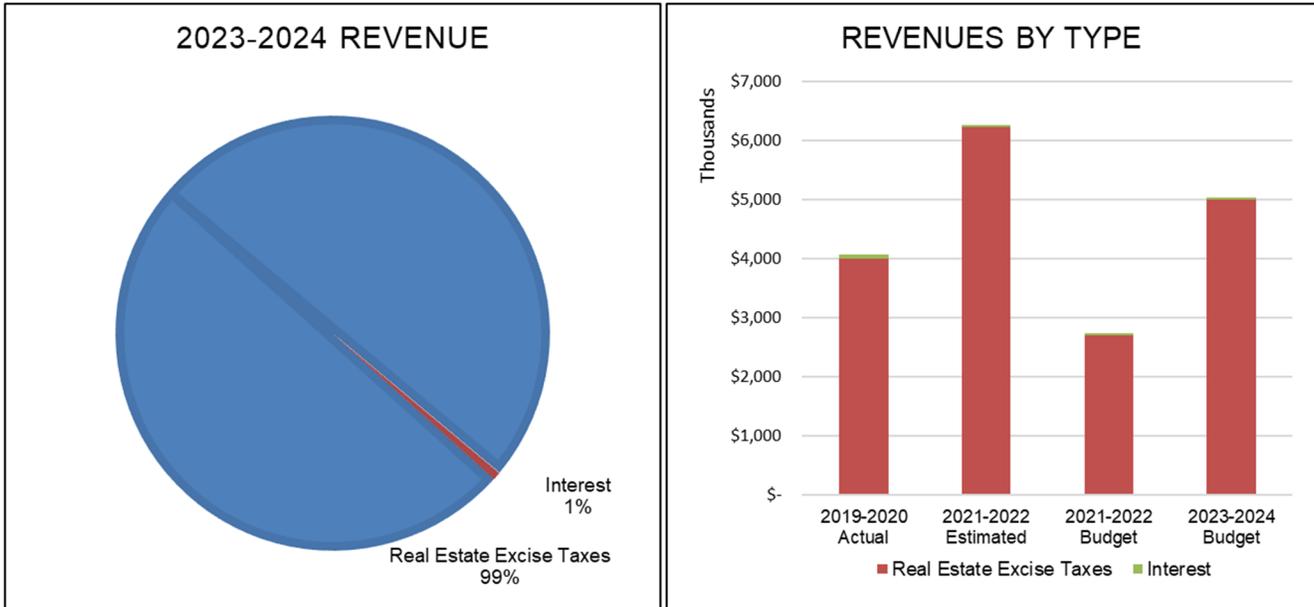
The Growth Management-REET 2 fund accounts for the revenues and expenditures of the second quarter percent of the real estate excise tax or REET 2. These funds must be used for capital projects which include planning acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement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

Budget Narrative

Transfer out includes \$6.5 million transfer to fund 305 for street construction projects in 2023 and a \$3.55 million transfer in 2024.

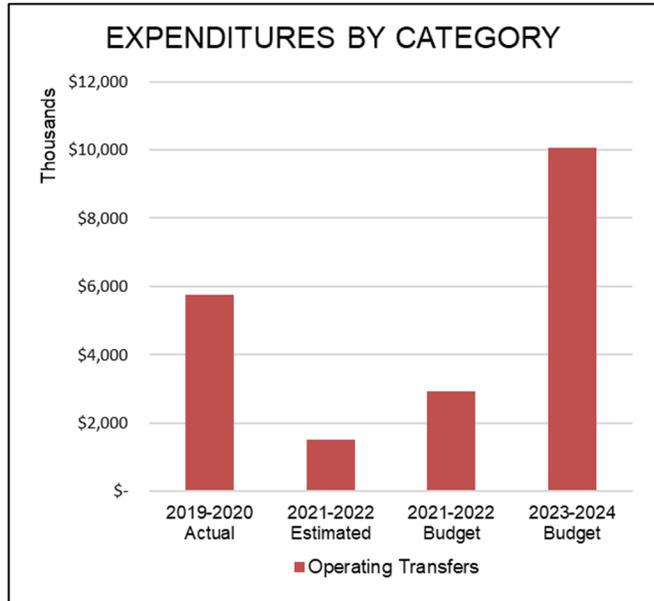
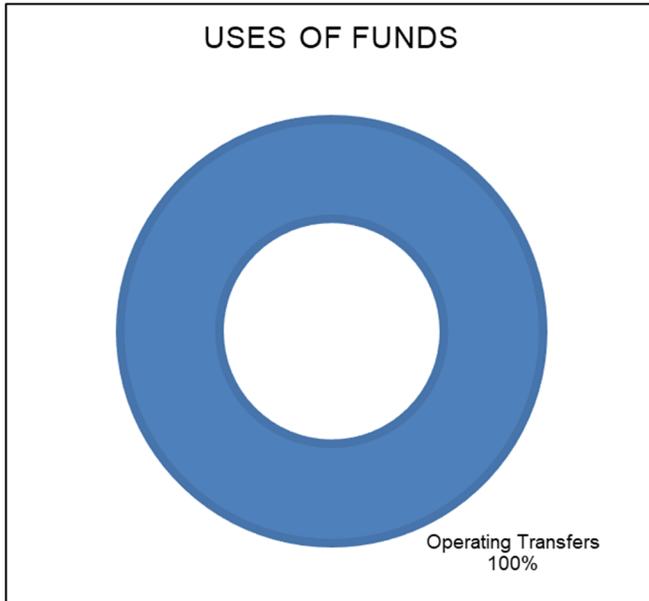


**FUND 111
GROWTH MANAGEMENT – REET 2**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Real Estate Excise Taxes	3,993,350	6,227,259	2,700,000	5,000,000	85.2%
Interest	81,742	39,104	35,000	30,000	-14.3%
TOTAL REVENUE	\$ 4,075,092	\$ 6,266,363	\$ 2,735,000	\$ 5,030,000	83.9%

**FUND 111
GROWTH MANAGEMENT – REET 2**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Operating Transfers	5,746,108	1,500,000	2,932,116	10,050,000	242.8%
TOTAL EXPENDITURES	\$ 5,746,108	\$ 1,500,000	\$ 2,932,116	\$ 10,050,000	242.8%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 1,977,638	\$ 306,622	\$ 1,682,212	\$ 5,072,986	201.6%
Revenue	4,075,092	6,266,363	2,735,000	5,030,000	83.9%
Expenditures	(5,746,108)	(1,500,000)	(2,932,116)	(10,050,000)	242.8%
Ending Cash	\$ 306,622	\$ 5,072,985	\$ 1,485,096	\$ 52,986	-96.4%

REET revenues have declined due to higher mortgage interest rates and drop in home sales activity thereby contributing to the reduction in fund balance.

FUND 114 TRANSPORTATION BENEFIT DISTRICT (TBD)

Function

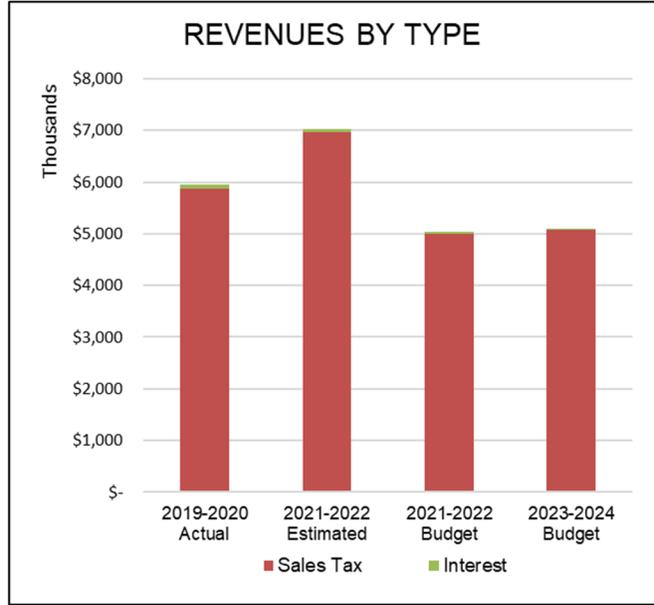
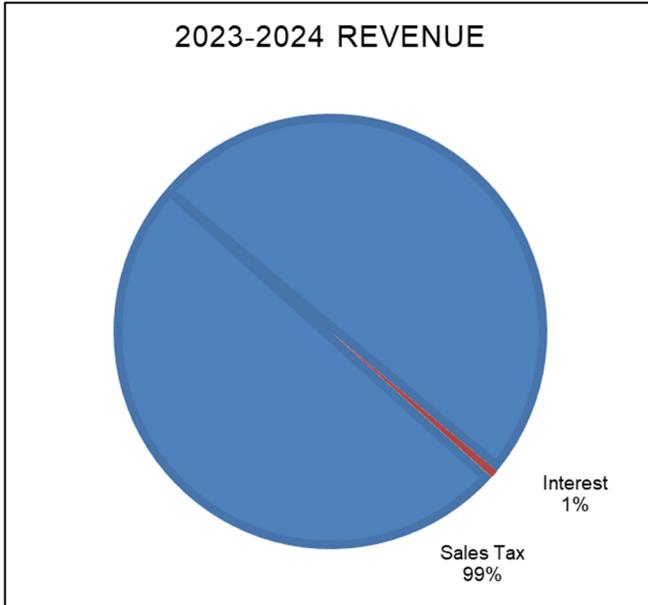
The Marysville Transportation Benefit District (TBD) was established through City ordinance 2928 in January 2014 pursuant to RCW 35.21.225 which grants cities the authority to establish such a district for a 10-year period by the vote of the people located in the district boundaries.

In April 2014, the voters approved a 0.2% increase in sales tax which went into effect on October 1, 2014. The 0.2% increase in sales tax is used for the purpose of ongoing transportation improvements that preserve, maintain and as appropriate, construct or reconstruct the transportation infrastructure of the City of Marysville. The 0.2% of sales tax is collected and posted into fund 114 and then transferred to fund 305 where the expenditures for the projects approved by the city council will be collected. Costs associated with the annual overlay projects are now being charged directly to fund 114.

Sales taxes are paid by everyone who shops in the city and uses city streets and services, not just Marysville residents. State law requires that all revenue generated by the TBD be spent only on TBD-designated projects. The law also requires that an annual report of the TBD be reported to the public.

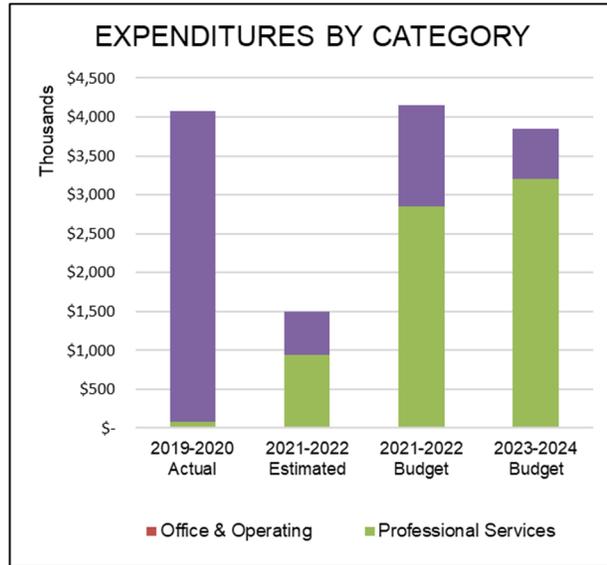
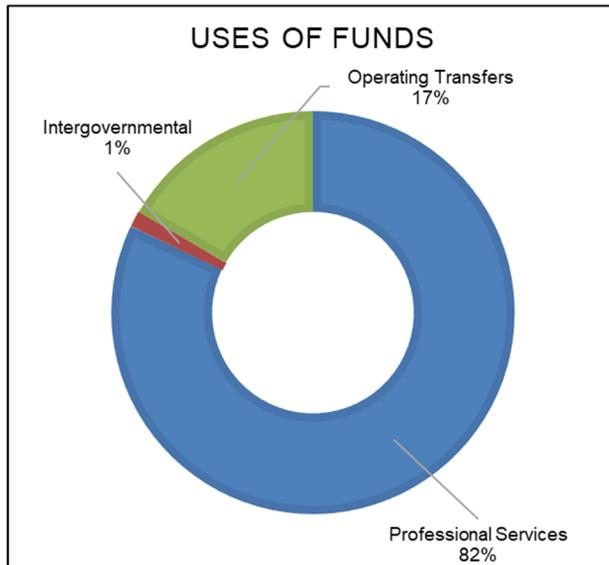


**FUND 114
TRANSPORTATION BENEFIT DISTRICT (TBD)**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Sales Tax	5,864,949	6,965,639	5,001,059	5,074,966	1.5%
Interest	82,059	65,743	35,000	30,000	-14.3%
TOTAL REVENUE	\$ 5,947,008	\$ 7,031,381	\$ 5,036,059	\$ 5,104,966	1.4%

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



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Office & Operating	149	-	-	-	0.0%
Professional Services	80,690	937,850	2,850,000	3,200,000	12.3%
Intergovernmental	-	-	-	50,000	100.0%
Operating Transfers	3,994,724	564,298	1,300,000	650,000	-50.0%
TOTAL EXPENDITURES	\$ 4,075,563	\$ 1,502,148	\$ 4,150,000	\$ 3,900,000	-6.0%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 1,369,621	\$ 3,241,065	\$ 1,264,342	\$ 8,770,299	593.7%
Revenue	5,947,008	7,031,381	5,036,059	5,104,966	1.4%
Expenditures	(4,075,563)	(1,502,148)	(4,150,000)	(3,900,000)	-6.0%
Ending Cash	\$ 3,241,065	\$ 8,770,299	\$ 2,150,401	\$ 9,975,265	363.9%

Reduced planned expenditures contribute to the increase in fund balance.

TBD Projects	2023 Budget	2024 Budget
Annual Overlays	125,000	125,000
52nd and Sunnysid Intersection Improvements	1,000,000	
53rd and 61st Intersection Improvements and Shared Use Path	1,000,000	
80th ST NE Non-motorized	1,650,000	
TOTAL TBD FUNDED PROJECTS	3,775,000	125,000

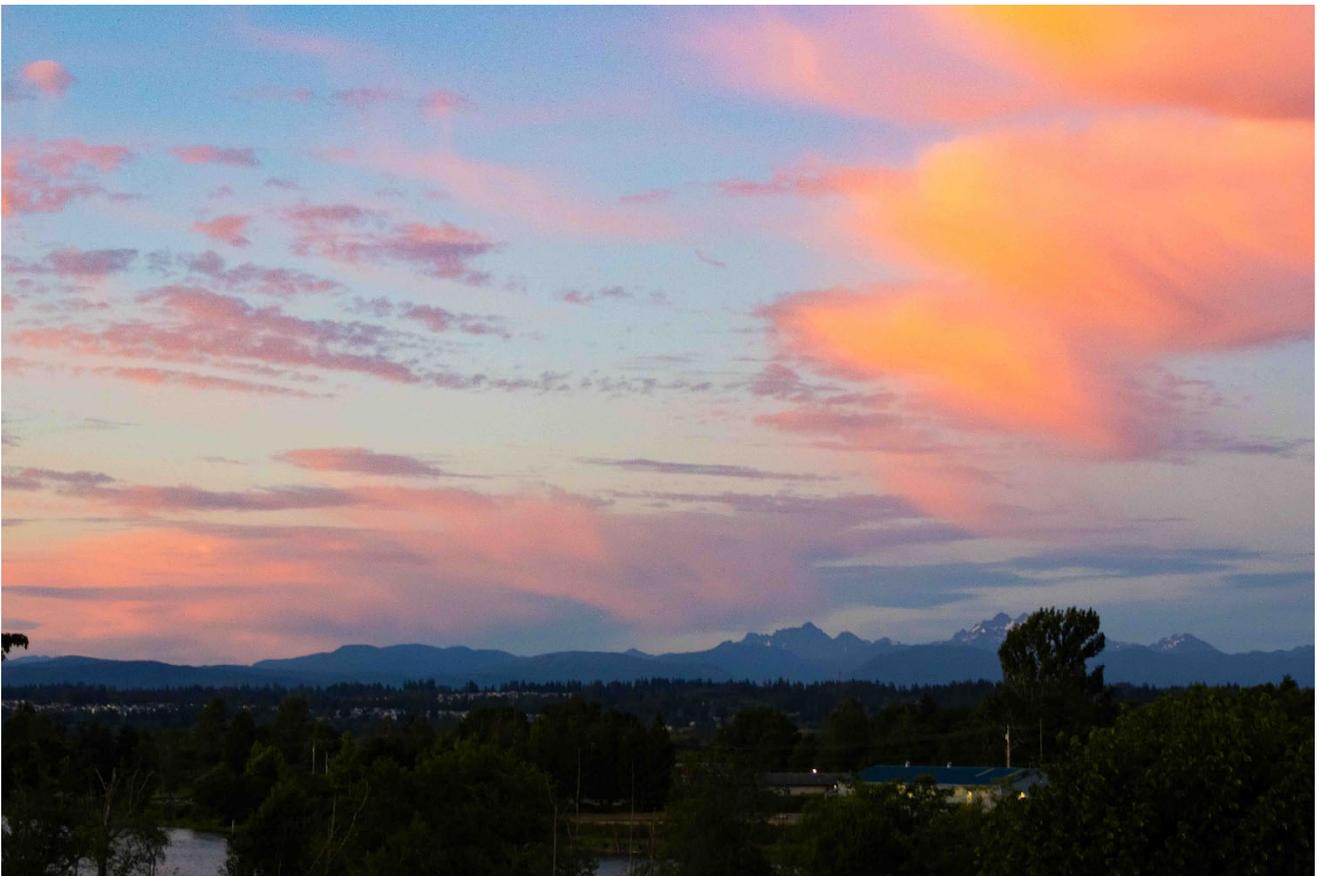
FUND 115
AFFORDABLE AND SUPPORTIVE HOUSING SALES TAX CREDIT

Function

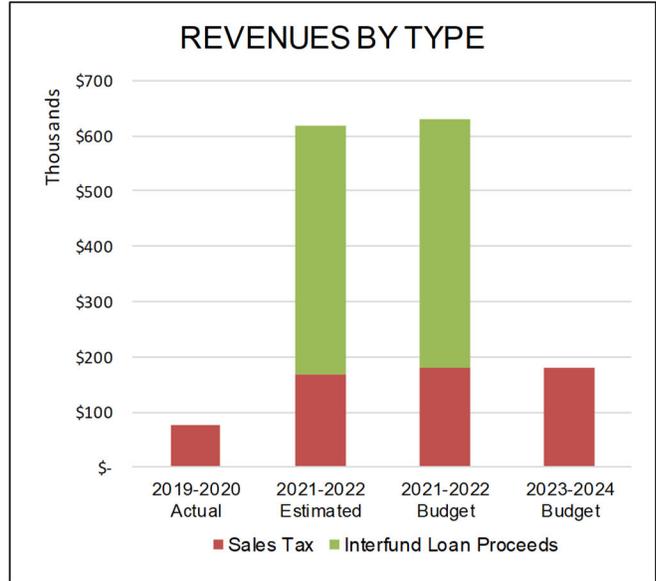
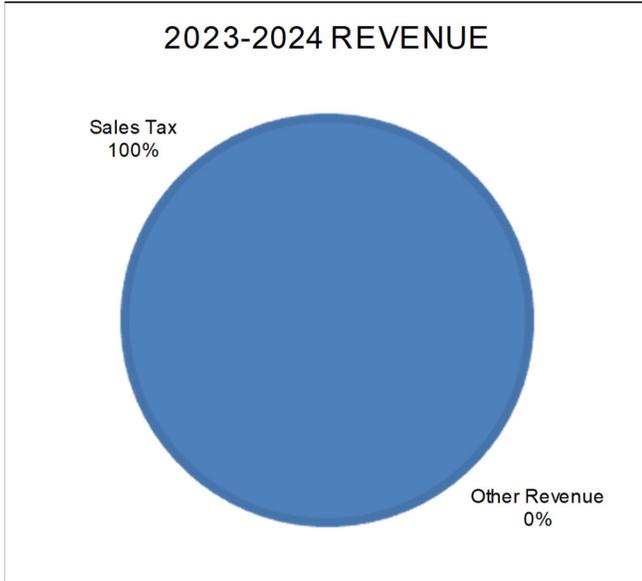
The Affordable and Supportive Housing Sales Tax Credit fund was established in 2020 through ordinance 3144. The purpose of the fund is collect the taxes and to account for the permitted uses as authorized through RCW 82.14.540.

The moneys collected may be used for 1) acquiring, rehabilitating or constructing affordable housing, which may include new unit of affordable housing within an existing structure or facilities providing supportive housing services, or 2) funding the operations and maintenance costs of new units of affordable or supportive housing, or 3) providing rental assistance to tenants.

This tax expires 20 years after the date on which the tax is first imposed.

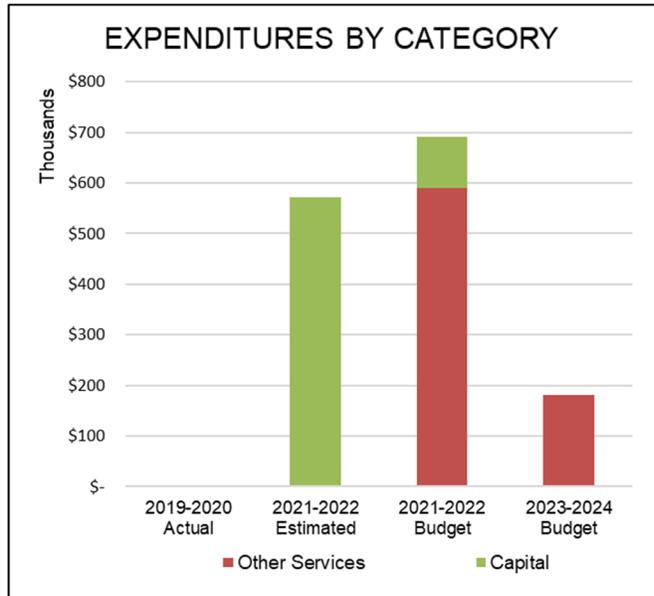
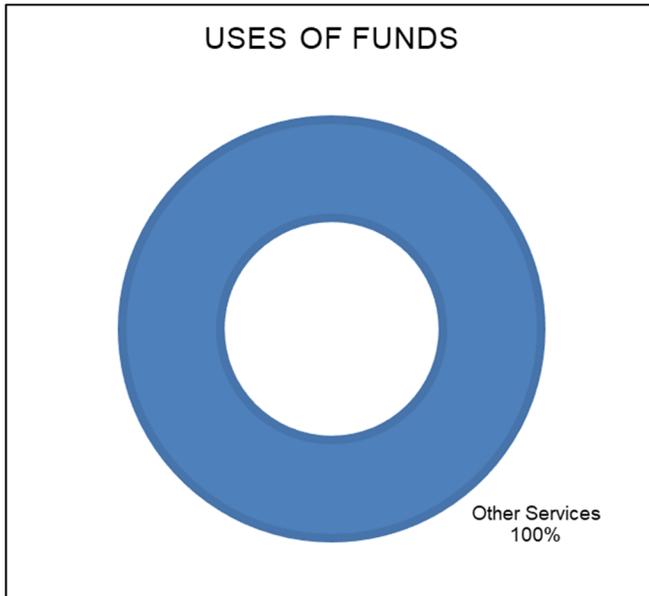


**FUND 115
AFFORDABLE AND SUPPORTIVE HOUSING SALES TAX CREDIT**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Sales Tax	75,950	166,792	180,980	180,980	0.0%
Other Revenue	125	16,733	-	-	0.0%
Interfund Loan Proceeds	-	450,000	450,000	-	-100.0%
TOTAL REVENUE	\$ 76,075	\$ 633,525	\$ 630,980	\$ 180,980	-71.3%

**FUND 115
AFFORDABLE AND SUPPORTIVE HOUSING SALES TAX CREDIT**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Other Services	-	2,802	590,000	180,000	-69.5%
Capital	-	568,844	100,000	-	-100.0%
TOTAL EXPENDITURES	\$ -	\$ 571,646	\$ 690,000	\$ 180,000	-73.9%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 51	\$ 76,126	\$ 76,126	\$ 138,006	81.3%
Revenue	76,075	633,525	630,980	180,980	-71.3%
Expenditures	-	(571,646)	(690,000)	(180,000)	-73.9%
Ending Cash	\$ 76,126	\$ 138,006	\$ 17,106	\$ 138,986	712.5%

Planned expenditures less than budgeted amounts in previous years contribute to the growth in fund balance.

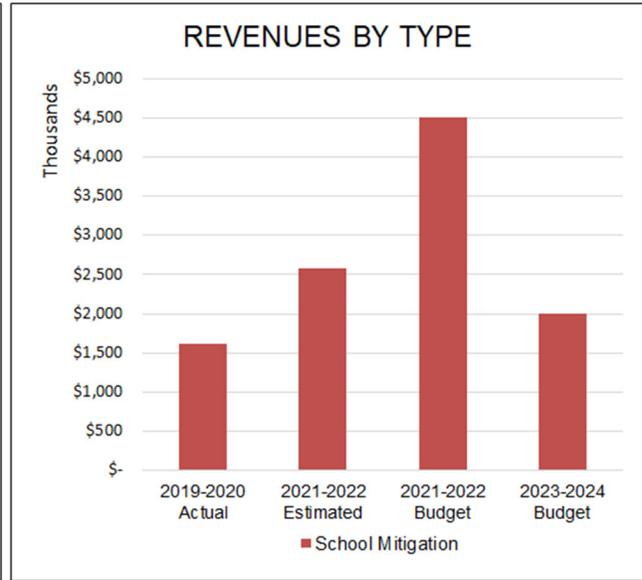
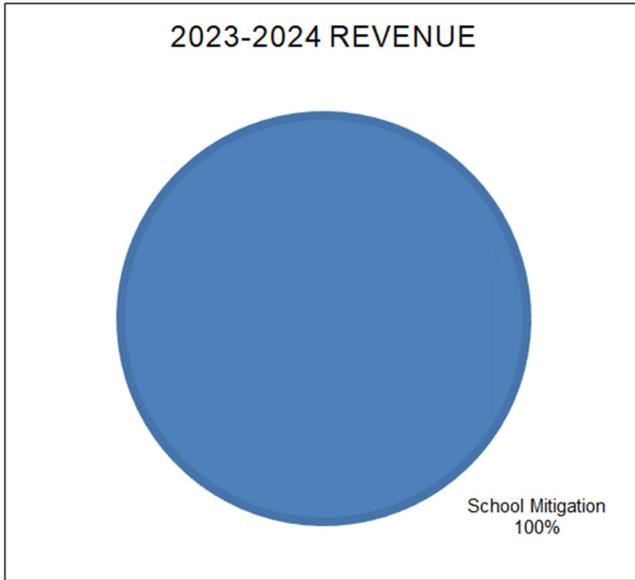
FUND 116 SCHOOL MITIGATION FEES

Function

The purpose of this fund is to collect School Mitigation fees which are collected at the time of permitting and passed on to the school district(s). This was previously reported in an agency fund.

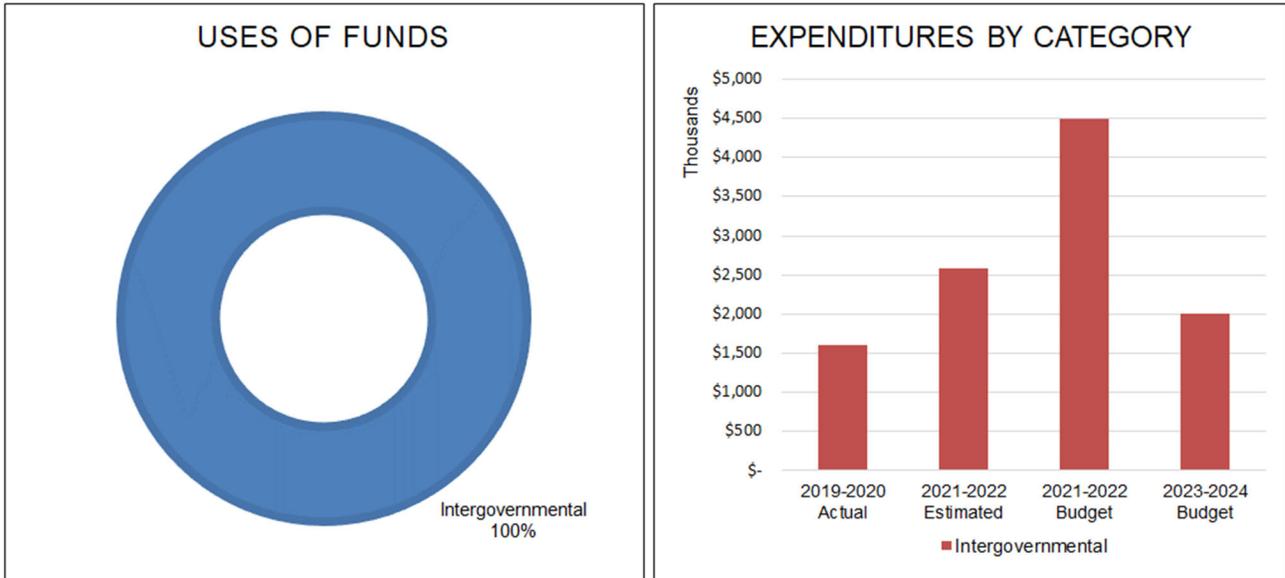


**FUND 116
SCHOOL MITIGATION FEES**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
School Mitigation	1,608,252	2,580,153	4,500,000	2,000,000	-55.6%
TOTAL REVENUE	\$ 1,608,252	\$ 2,580,153	\$ 4,500,000	\$ 2,000,000	-55.6%

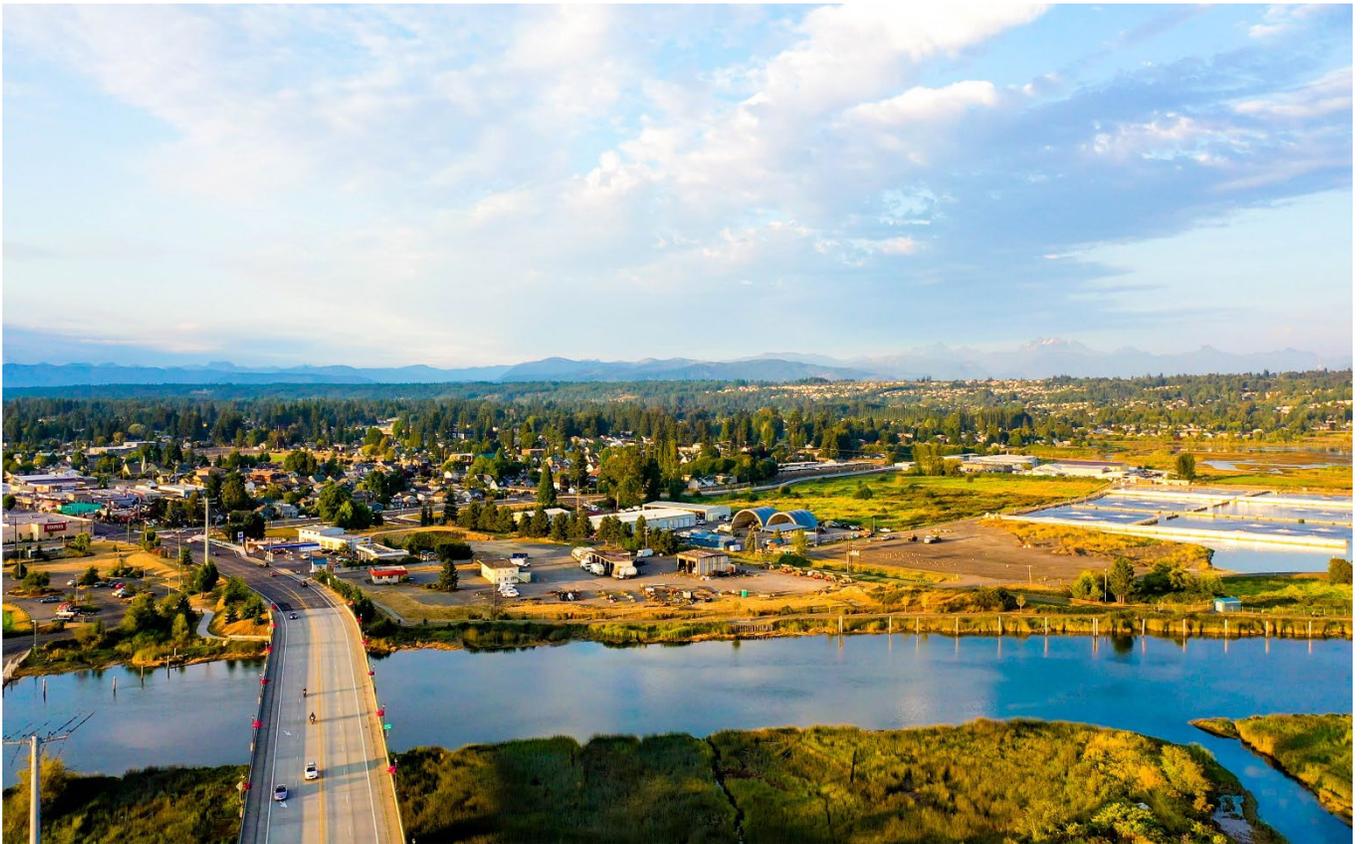
**FUND 116
SCHOOL MITIGATION FEES**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Intergovernmental	1,608,252	2,580,153	4,500,000	2,000,000	-55.6%
TOTAL EXPENDITURES	\$ 1,608,252	\$ 2,580,153	\$ 4,500,000	\$ 2,000,000	-55.6%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ -	\$ -	\$ -	\$ -	0.0%
Revenue	1,608,252	2,580,153	4,500,000	2,000,000	-55.6%
Expenditures	(1,608,252)	(2,580,153)	(4,500,000)	(2,000,000)	-55.6%
Ending Cash	\$ -	\$ -	\$ -	\$ -	0.0%

DEBT SERVICE FUNDS



**FUND 206
LTGO BOND DEBT SERVICE****Function**

In 2007, the City issued \$8.0M of LTGO bonds to provide funds with which to fund the cost of transportation projects throughout the City. The projects include reconstruction of primary corridors and construction of "missing links" within the City's current infrastructure. This bond was refunded in 2016.

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 and 2018 through 2019. This bond was refunded in 2020.

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

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

In June 2018 the City issued \$11.4M of LTGO bonds to fund the construction of the 1st Street Bypass project.

In October 2018 the City issued \$31.3M of LTGO bonds to fund the construction of the new Civic Campus that will include a new jail and public safety building.

In August 2020, the City issued \$11.6M of LTGO bonds to add to the funding of the construction of the new Civic Campus.

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

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

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

Note: Funded by the General Fund

**FUND 206
2013 LTGO REFUNDING
WATERFRONT PARK**

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

Note: Funded by the Parks Construction fund

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

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

Note: Funded by the Street Construction Fund

FUND 206
2016 REFUNDING LIMITED TAX GENERAL OBLIGATION BOND
STREET CONSTRUCTION PROJECTS

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2017	-		99,800.00	99,800.00	\$ 4,990,000.00
2018	445,000.00	2.00%	99,800.00	544,800.00	4,545,000.00
2019	460,000.00	2.00%	90,900.00	550,900.00	4,085,000.00
2020	475,000.00	2.00%	81,700.00	556,700.00	3,610,000.00
2021	485,000.00	2.00%	72,200.00	557,200.00	3,125,000.00
2022	495,000.00	2.00%	62,500.00	557,500.00	2,630,000.00
2023	505,000.00	2.00%	52,600.00	557,600.00	2,125,000.00
2024	515,000.00	2.00%	42,500.00	557,500.00	1,610,000.00
2025	530,000.00	2.00%	32,200.00	562,200.00	1,080,000.00
2026	535,000.00	2.00%	21,600.00	556,600.00	545,000.00
2027	545,000.00	2.00%	10,900.00	555,900.00	-
Total	<u>\$ 4,990,000.00</u>		<u>\$ 666,700.00</u>	<u>\$ 5,656,700.00</u>	

Note: Funded by the Street Construction Fund

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

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

Note: Funded by the General Fund

**FUND 206
2020B LTGO BONDS
COURTHOUSE/DELTA PROPERTY/WILLIAMS PROPERTY**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2020	\$ -	2.00%	\$ 19,440.00	\$ 19,440.00	\$ 4,320,000.00
2021	95,000.00	2.00%	86,400.00	181,400.00	4,225,000.00
2022	305,000.00	2.00%	84,500.00	389,500.00	3,920,000.00
2023	315,000.00	2.00%	78,400.00	393,400.00	3,605,000.00
2024	235,000.00	2.00%	72,100.00	307,100.00	3,370,000.00
2025	235,000.00	2.00%	67,400.00	302,400.00	3,135,000.00
2026	250,000.00	2.00%	62,700.00	312,700.00	2,885,000.00
2027	250,000.00	2.00%	57,700.00	307,700.00	2,635,000.00
2028	355,000.00	2.00%	52,700.00	407,700.00	2,280,000.00
2029	365,000.00	2.00%	45,600.00	410,600.00	1,915,000.00
2030	365,000.00	3.00%	38,300.00	403,300.00	1,550,000.00
2031	375,000.00	4.50%	31,000.00	406,000.00	1,175,000.00
2032	380,000.00	4.50%	23,500.00	403,500.00	795,000.00
2033	395,000.00	4.50%	15,900.00	410,900.00	400,000.00
2034	400,000.00	4.50%	8,000.00	408,000.00	-
Total	<u>\$ 4,320,000.00</u>		<u>\$ 743,640.00</u>	<u>\$ 5,063,640.00</u>	

Note: Funded by the General Fund

FUND 206
2018 LIMITED TAX GENERAL OBLIGATION BOND
1st STREET BYPASS

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2018	\$ -	-	\$ 188,282.97	\$ 188,282.97	\$ 11,375,000.00
2019	-	-	443,018.76	443,018.76	11,375,000.00
2020	-	-	443,018.76	443,018.76	11,375,000.00
2021	-	-	443,018.76	443,018.76	11,375,000.00
2022	460,000.00	5.000%	443,018.76	903,018.76	10,915,000.00
2023	485,000.00	5.000%	420,018.76	905,018.76	10,430,000.00
2024	510,000.00	5.000%	395,768.76	905,768.76	9,920,000.00
2025	535,000.00	5.000%	370,268.76	905,268.76	9,385,000.00
2026	560,000.00	5.000%	343,518.76	903,518.76	8,825,000.00
2027	590,000.00	5.000%	315,518.76	905,518.76	8,235,000.00
2028	620,000.00	5.000%	286,018.76	906,018.76	7,615,000.00
2029	650,000.00	4.000%	255,018.76	905,018.76	6,965,000.00
2030	675,000.00	4.000%	229,018.76	904,018.76	6,290,000.00
2031	700,000.00	4.000%	202,018.76	902,018.76	5,590,000.00
2032	730,000.00	3.000%	174,018.76	904,018.76	4,860,000.00
2033	750,000.00	3.000%	152,118.76	902,118.76	4,110,000.00
2034	775,000.00	3.000%	129,618.76	904,618.76	3,335,000.00
2035	795,000.00	3.125%	106,368.76	901,368.76	2,540,000.00
2036	820,000.00	3.125%	81,525.00	901,525.00	1,720,000.00
2037	845,000.00	3.250%	55,900.00	900,900.00	875,000.00
2038	875,000.00	3.250%	28,437.50	903,437.50	-
Total	<u>\$11,375,000.00</u>		<u>\$ 5,505,514.39</u>	<u>\$16,880,514.39</u>	

Note: Funded by the Street Construction Fund

**FUND 206
2018B LIMITED TAX GENERAL OBLIGATION BOND
CIVIC CAMPUS**

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2019	\$ -	-	\$ 1,789,911.11	\$ 1,789,911.11	\$ 31,280,000.00
2020	-	-	1,564,000.00	1,564,000.00	31,280,000.00
2021	535,000.00	5.000%	1,564,000.00	2,099,000.00	30,745,000.00
2022	565,000.00	5.000%	1,537,250.00	2,102,250.00	30,180,000.00
2023	590,000.00	5.000%	1,509,000.00	2,099,000.00	29,590,000.00
2024	620,000.00	5.000%	1,479,500.00	2,099,500.00	28,970,000.00
2025	650,000.00	5.000%	1,448,500.00	2,098,500.00	28,320,000.00
2026	685,000.00	5.000%	1,416,000.00	2,101,000.00	27,635,000.00
2027	720,000.00	5.000%	1,381,750.00	2,101,750.00	26,915,000.00
2028	755,000.00	5.000%	1,345,750.00	2,100,750.00	26,160,000.00
2029	790,000.00	5.000%	1,308,000.00	2,098,000.00	25,370,000.00
2030	830,000.00	5.000%	1,268,500.00	2,098,500.00	24,540,000.00
2031	870,000.00	5.000%	1,227,000.00	2,097,000.00	23,670,000.00
2032	915,000.00	5.000%	1,183,500.00	2,098,500.00	22,755,000.00
2033	960,000.00	5.000%	1,137,750.00	2,097,750.00	21,795,000.00
2034	1,010,000.00	5.000%	1,089,750.00	2,099,750.00	20,785,000.00
2035	1,060,000.00	5.000%	1,039,250.00	2,099,250.00	19,725,000.00
2036	1,115,000.00	5.000%	986,250.00	2,101,250.00	18,610,000.00
2037	1,170,000.00	5.000%	930,500.00	2,100,500.00	17,440,000.00
2038	1,230,000.00	5.000%	872,000.00	2,102,000.00	16,210,000.00
2039	1,290,000.00	5.000%	810,500.00	2,100,500.00	14,920,000.00
2040	1,355,000.00	5.000%	746,000.00	2,101,000.00	13,565,000.00
2041	1,420,000.00	5.000%	678,250.00	2,098,250.00	12,145,000.00
2042	1,490,000.00	5.000%	607,250.00	2,097,250.00	10,655,000.00
2043	1,565,000.00	5.000%	532,750.00	2,097,750.00	9,090,000.00
2044	1,645,000.00	5.000%	454,500.00	2,099,500.00	7,445,000.00
2045	1,725,000.00	5.000%	372,250.00	2,097,250.00	5,720,000.00
2046	1,815,000.00	5.000%	286,000.00	2,101,000.00	3,905,000.00
2047	1,905,000.00	5.000%	195,250.00	2,100,250.00	2,000,000.00
2048	2,000,000.00	5.000%	100,000.00	2,100,000.00	-
Total	<u>\$ 31,280,000.00</u>		<u>\$ 30,860,911.11</u>	<u>\$ 62,140,911.11</u>	

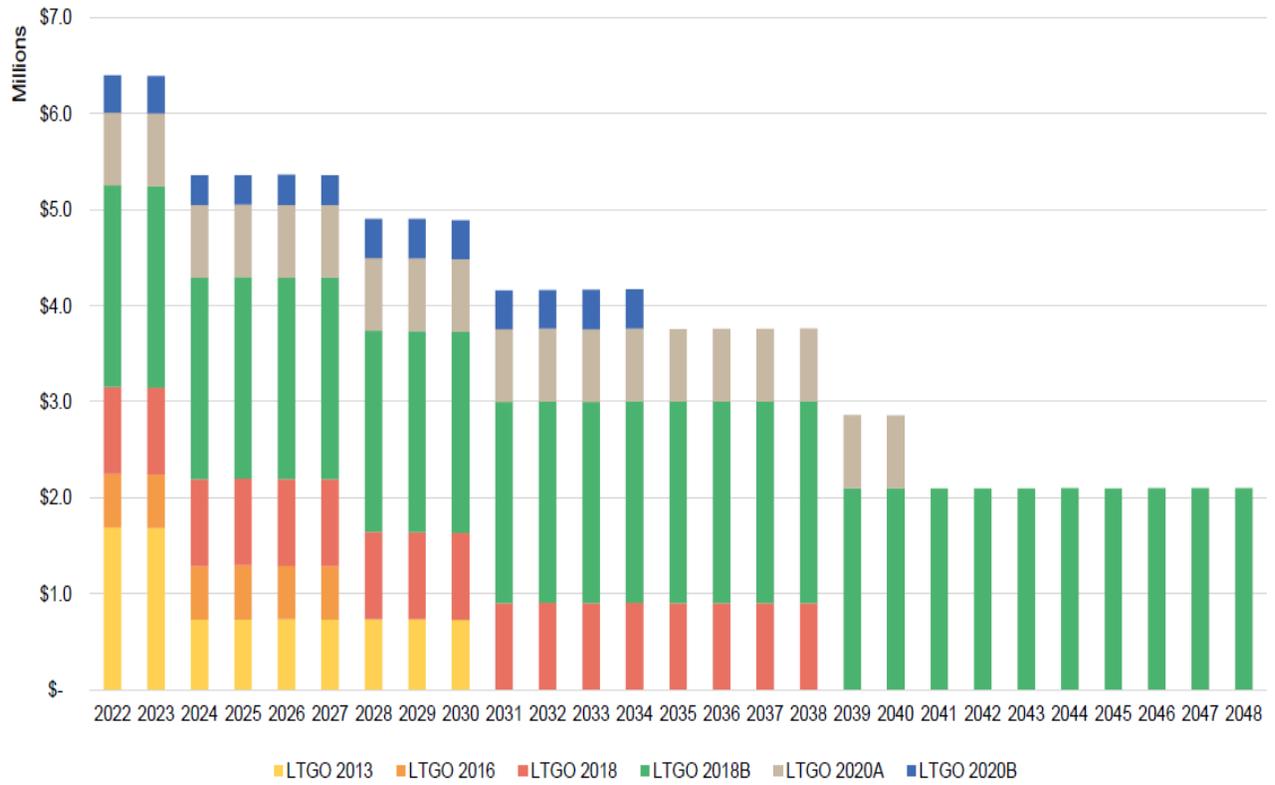
Note: Funded by the General Fund & the Utility Fund

FUND 206
 2020A LIMITED TAX GENERAL OBLIGATION BONDS
 CIVIC CAMPUS

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2020	\$ -	5.00%	\$ 107,474.72	\$ 107,474.72	\$ 11,590,000.00
2021	380,000.00	5.00%	375,500.00	755,500.00	11,210,000.00
2022	400,000.00	5.00%	356,500.00	756,500.00	10,810,000.00
2023	420,000.00	5.00%	336,500.00	756,500.00	10,390,000.00
2024	440,000.00	5.00%	315,500.00	755,500.00	9,950,000.00
2025	465,000.00	5.00%	293,500.00	758,500.00	9,485,000.00
2026	485,000.00	5.00%	270,250.00	755,250.00	9,000,000.00
2027	510,000.00	5.00%	246,000.00	756,000.00	8,490,000.00
2028	535,000.00	5.00%	220,500.00	755,500.00	7,955,000.00
2029	565,000.00	5.00%	193,750.00	758,750.00	7,390,000.00
2030	590,000.00	5.00%	165,500.00	755,500.00	6,800,000.00
2031	620,000.00	2.00%	136,000.00	756,000.00	6,180,000.00
2032	635,000.00	2.00%	123,600.00	758,600.00	5,545,000.00
2033	645,000.00	2.00%	110,900.00	755,900.00	4,900,000.00
2034	660,000.00	2.00%	98,000.00	758,000.00	4,240,000.00
2035	670,000.00	2.00%	84,800.00	754,800.00	3,570,000.00
2036	685,000.00	2.00%	71,400.00	756,400.00	2,885,000.00
2037	700,000.00	2.00%	57,700.00	757,700.00	2,185,000.00
2038	715,000.00	2.00%	43,700.00	758,700.00	1,470,000.00
2039	730,000.00	2.00%	29,400.00	759,400.00	740,000.00
2040	740,000.00	2.00%	14,800.00	754,800.00	-
Total	\$ 11,590,000.00		\$ 3,651,274.72	\$ 15,241,274.72	

Note: Funded by the General Fund

**FUND 206
LTGO BOND DEBT SERVICE**



FUND 206
LTGO BOND DEBT SERVICE

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 66,028	\$ 87,031	\$ 95,503	\$ 98,503	3.1%
Revenue					
Interest & Other Earnings	4,358,860	13,973	8,000	8,000	0.0%
Operating Transfers	9,279,834	12,127,987	12,127,988	11,753,788	-3.1%
Total Revenue	\$ 13,638,693	\$ 12,141,960	\$ 12,135,988	\$ 11,761,788	-3.1%
Expenditures					
Refunding Escrow Payment	4,415,945	-	-	-	0.0%
Debt Principal	3,540,000	6,495,000	6,495,000	6,670,000	2.7%
Debt Interest	5,662,436	5,632,988	5,632,988	5,083,788	-9.7%
Debt Issue Cost	43,129	2,500	5,000	5,000	0.0%
Total Expenditures	\$ 13,661,510	\$ 12,130,488	\$ 12,132,988	\$ 11,758,788	-3.1%
Ending Cash	\$ 43,212	\$ 98,503	\$ 98,503	\$ 101,503	3.0%

FUND 271
Local Improvement District 71

Function

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

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

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 505,090	\$ 140,578	\$ 72,088	\$ 217,334	201.5%
Revenue					
Principal on LID 71	568,401	518,124	379,720	500,000	31.7%
Interest & Other Earnings	396,506	345,654	344,840	345,000	0.0%
Total Revenue	\$ 964,907	\$ 863,778	\$ 724,560	\$ 845,000	16.6%
Expenditures					
Professional Services	10,244	11,312	13,000	13,000	0.0%
Debt Principal	1,050,000	575,000	580,000	700,000	20.7%
Debt Interest	268,575	200,410	200,410	150,645	-24.8%
Debt Issue Cost	600	300	600	600	0.0%
Total Expenditures	\$ 1,329,419	\$ 787,022	\$ 794,010	\$ 864,245	8.8%
Ending Cash	\$ 140,578	\$ 217,334	\$ 2,638	\$ 198,089	7409.1%

The large increase in fund balance is caused by an initial lower estimate for revenue and beginning fund balance in the previous year.

FUND 299
Local Improvement Guaranty Fund

Function

Local Improvement Guaranty fund, was originally established by ordinance 253. The fund was established for the purpose of guaranteeing, to the extent of the fund, the payment of its local improvement bonds. The fund was established in accordance with RCW 35.54

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 625,348	\$ 643,022	\$ 643,022	\$ 651,767	1.4%
Revenue					
Interest & Other Earnings	17,674	8,745	10,000	6,000	-40.0%
Total Revenue	\$ 17,674	\$ 8,745	\$ 10,000	\$ 6,000	-40.0%
Expenditures					
Miscellaneous	-	-	20,000	20,000	0.0%
Total Expenditures	\$ -	\$ -	\$ 20,000	\$ 20,000	0.0%
Ending Cash	\$ 643,022	\$ 651,767	\$ 633,022	\$ 637,767	0.7%

CAPITAL PROJECT FUNDS



**FUND 305
STREETS CAPITAL IMPROVEMENTS**

Function

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

Budget Narrative

Capital projects include:

Project	2023	2024
88th St NE Improvements	\$ 1,500,000	\$ 1,500,000
SR529/Interstate 5	\$ 100,000	\$ -
State Ave 104th to 116th (Phase 2)	\$ 7,000,000	\$ 2,000,000
Grove Street Overcrossing	\$ 750,000	\$ 2,000,000
80th St NE Non-Motorized	\$ 1,650,000	
Sunnyside Blvd & 52nd St NE	\$ 1,000,000	\$ -
53rd Ave NE & 61st Intersection and Shared Use Path	\$ 1,100,000	\$ 600,000
Quiet Zone Evaluation	\$ 250,000	\$ 250,000
156th St NE Improvements (Smoky Pt-Hayho)	\$ 3,100,000	\$ 1,500,000
Shoultes Safe Routes to School	\$ 250,000	\$ 500,000
Cascade Safe Routes to School	\$ 200,000	\$ 1,250,000
2020 City Safety Program	\$ 100,000	\$ -
State Ave : 1st to Grove NHS	\$ 1,930,000	\$ -
116th St NE: I-5 to State NHS	\$ 870,000	\$ -
Transportation Comprehensive Plan Update	\$ 175,000	\$ 75,000
I-5 Intersection Improvements	\$ 2,500,000	\$ 2,500,000
2023 Pavement Preservation	\$ 2,250,000	\$ -
2024 Pavement Preservation	\$ -	\$ 3,000,000
156th Railroad Overcrossing	\$ 250,000	\$ 750,000
2022 City Safety Program	\$ 120,000	\$ 585,000
67th Ave NE Overlay	\$ -	\$ 85,000
	\$ 25,095,000	\$ 16,595,000

The 305 operating budget also includes a transfer out to fund 206 for the annual debt service payment associated with a number of street construction projects.

**FUND 305
STREETS CAPITAL IMPROVEMENTS**

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 2,393,918	\$ 1,749,015	\$ 4,418,616	\$ 940,416	-78.7%
Revenue					
Federal & State Grants	4,106,576	8,915,945	2,325,940	14,017,763	502.7%
Snohomish County ILA	726,481	673,739	1,596,909	929,769	-41.8%
Transportation Mitigation Fees	5,411,461	5,247,595	3,400,000	3,300,000	-2.9%
Investment Interest	287,700	49,513	10,000	10,000	0.0%
Miscellaneous Revenue	5,000	-	-	-	0.0%
Transfers In - General	13,013,374	3,198,600	7,914,234	25,950,000	227.9%
Total Revenue	\$ 23,550,593	\$ 18,085,392	\$ 15,247,083	\$ 44,207,532	189.9%
Expenditure					
Miscellaneous Expense	1,423	206	-	-	0.0%
Capital Outlay	29,389,191	15,476,548	16,200,000	41,690,000	157.3%
Transfer Out - Debt Service	2,946,612	3,417,238	3,417,238	3,401,688	-0.5%
Total Expenditures	\$ 32,337,227	\$ 18,893,992	\$ 19,617,238	\$ 45,091,688	129.9%
Other Adjustments (Accruals)	8,141,731	-	-	-	
Ending Cash	\$ 1,749,015	\$ 940,416	\$ 48,461	\$ 56,260	16.1%

The change in fund balance is the result of planned capital project costs for the biennium. The City has been awarded grant funds for several of the projects noted above. The largest projects are the State Ave Widening from 104th to 116th and the 156th St NE improvements.

**FUND 310
PARKS CAPITAL IMPROVEMENT**

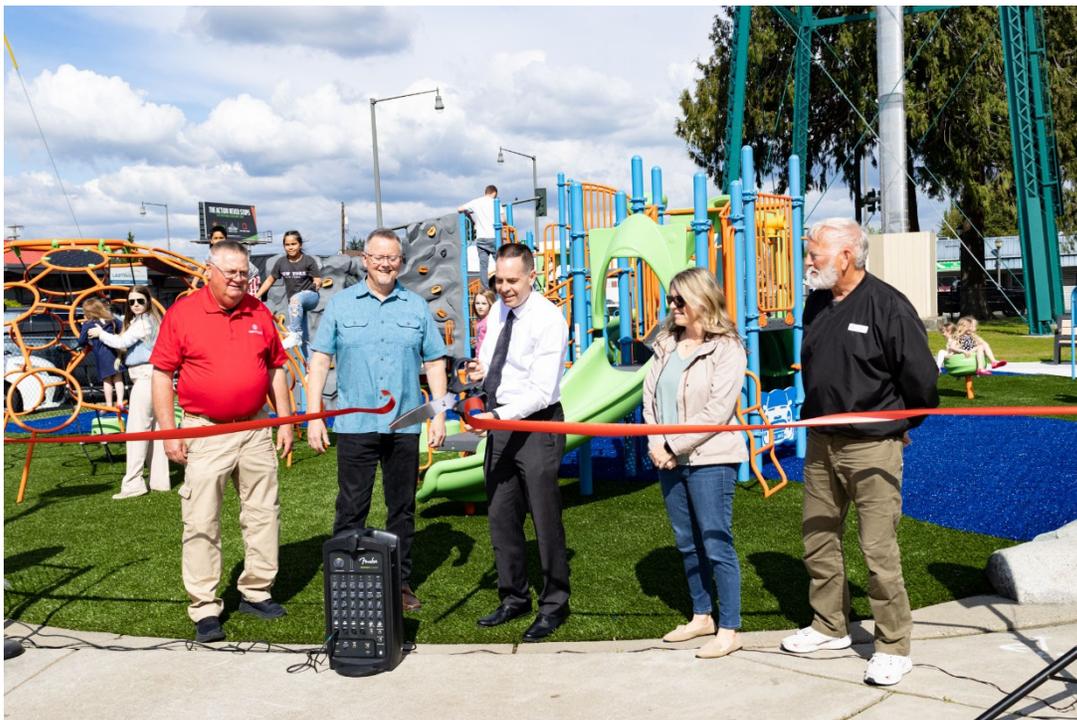
Function

This fund is used for the design and construction of City parks and recreational facilities. Revenues are generated through grants, loans, donations, collection of real estate excise taxes (REET) and park mitigation fees.

Project(s) Approved

Mother Nature's Window (Ord. 3175 - \$360,000)	\$ 300,000	\$ 500,000
Pump Track (Ord. 3176)	\$ 250,000	\$ -
Comeford Park Landscaping (Ord. 3176)	\$ 150,000	\$ -
Bayview Trail (SR 528 to Soper Hill Rd)	\$ 350,000	\$ 500,000
Strawberry Fields Improvements (Ord. 3208 - \$400,000)	\$ 1,540,000	\$ -
Jenning's Nature Park Improvements (Ord. 3208)	\$ 1,200,000	\$ -
Park Equipment Replacement Program (Ord. 3208)	\$ 500,000	\$ 500,000
Cedar Field CDBG	\$ 160,000	\$ -
Deering Wildflower Renovation	\$ 353,000	\$ -
Strawberry Park Playground (Ord. 3176)	\$ 125,000	\$ -
Total Park Construction	\$ 4,928,000	\$ 1,500,000

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



**FUND 310
PARKS CAPITAL IMPROVEMENT**

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 167,579	\$ (111,586)	\$ 204,589	\$ 1,506,513	636.4%
Revenue					
Grant Revenue	1,302,031	1,895,733	642,000	1,660,000	158.6%
Park Mitigation Fees	1,202,986	1,252,684	710,000	800,000	12.7%
Investment Interest	18,312	1,444	-	-	0.0%
Contributions	35,000	140,000	-	-	0.0%
Other Miscellaneous	58,094	28,906	58,000	58,000	0.0%
Transfers In	1,245,269	2,955,000	6,990,000	2,600,000	-62.8%
Total Revenue	\$ 3,861,692	\$ 6,273,767	\$ 8,400,000	\$ 5,118,000	-39.1%
Expenditures					
Capital Outlay	3,801,493	4,473,063	8,070,000	6,428,000	-20.3%
Interfund Interest	24,882	24,866	26,000	13,000	-50.0%
Transfer Out - Debt Service	314,482	157,740	315,645	157,014	-50.3%
Total Expenditures	\$ 4,140,857	\$ 4,655,669	\$ 8,411,645	\$ 6,598,014	-21.6%
Ending Cash	\$ (111,586)	\$ 1,506,512	\$ 192,944	\$ 26,499	-86.3%

The reduction of fund balance is the result of planned capital project costs for the biennium. The City has been awarded grant funds for several of the projects noted above. Budgeted Transfers-in to this fund have been significantly reduced compared to previous years as REET revenues have declined. The anticipated completion of the Strawberry Fields complex and the Jennings Nature Park Improvements are the largest budgeted projects in this fund.

**FUND 314
City Facilities**

Function

This fund is used for the design and construction of general government facilities.

Budget Narrative

Capital projects include:

Project	2023	2024
Ebey Waterfront Trail (Ord. 3176)	\$ 500,000	\$ 500,000
Ebey Waterfront Park Expansion (Ord. 3176 - \$100,000)	\$ 200,000	\$ -
Ebey Dock Replacement	\$ 200,000	\$ -
Riverfront Park Improvements (west of 529)	\$ 300,000	\$ 500,000
Waterfront Redevelopment	\$ 700,000	\$ -
Municipal Civic Center Completion	\$ 300,000	\$ -
Total City Facilities Construction	\$ 2,200,000	\$ 1,000,000



FUND 314
City Facilities

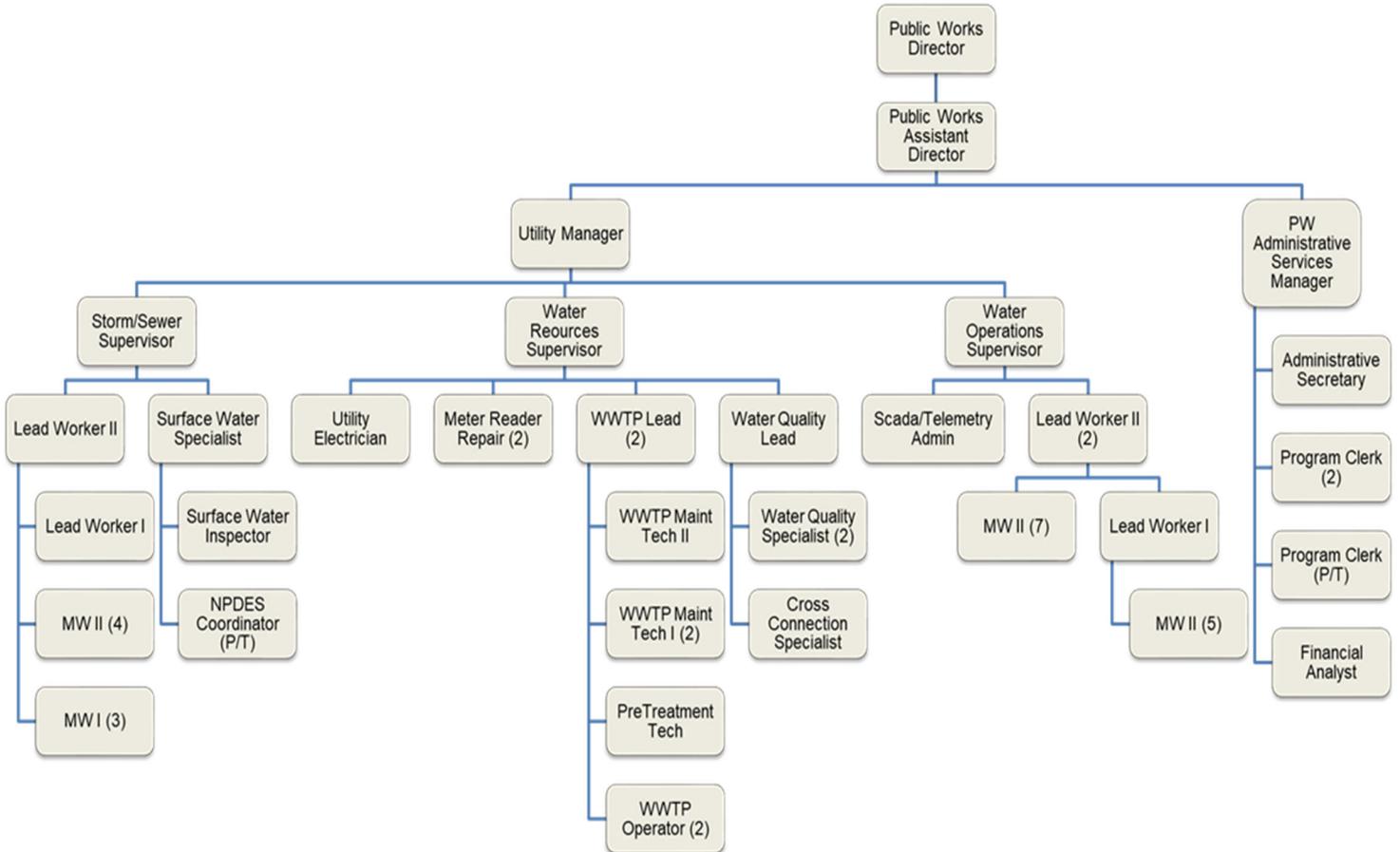
Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 32,954,483	\$ 16,240,153	\$ 17,688,225	\$ 15,712	-99.9%
Revenue					
Investment Interest	1,046,425	6,340	900,454	-	-100.0%
Bond Proceeds	13,141,885	-	-	-	0.0%
Misc Revenue	-	8,478	-	-	0.0%
Sale of Capital Assets	-	-	1,000,000	-	-100.0%
Transfers In	-	20,491,624	22,427,593	3,345,652	-85.1%
Total Revenue	\$ 14,188,310	\$ 20,506,441	\$ 24,328,047	\$ 3,345,652	-86.2%
Expenditures					
Salaries and Wages	137,874	237,454	228,677	125,233	-45.2%
Benefits	43,589	69,913	68,729	36,131	-47.4%
Capital Outlay	30,588,929	36,399,262	39,150,666	3,200,000	-91.8%
Misc Expense	-	24,253	-	-	0.0%
Debt Issuance Expense	132,249	-	-	-	0.0%
Total Expenditures	\$ 30,902,640	\$ 36,730,882	\$ 39,448,072	\$ 3,361,364	-91.5%
Ending Cash	\$ 16,240,153	\$ 15,712	\$ 2,568,200	\$ -	-100.0%

The fund balance in this fund has been depleted primarily due to the completion of the Marysville Civic Center, which was substantially completed in the fall of 2022.

ENTERPRISE FUNDS



WATER WORKS UTILITY OPERATIONS



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

Mission

The mission of the Water Works Utility Fund is to provide appropriate operation, maintenance and development of the City's water, wastewater and storm water utilities for the Marysville Service Area.

Function

The City of Marysville delivers drinking water 24 hours a day, currently supplying an average of around 6.7 million gallons per day of quality drinking water to more than 22,735 connections inside the city limits and within the Coordinated Water System Plan Area (CWSP), as well as providing necessary fire flows at rates that are competitive in the Puget Sound region. Water drawn from city-owned ground and surface water supplies receives treatment at one of three treatment facilities before it is stored, along with water purchased wholesale from City of Everett, in nine reservoirs with a total capacity of 25 million gallons. Stored water is distributed to the City's water utility customers through 335 miles of water main within 11 pressure zones.

An average 5.5 million gallons per day of wastewater is received from more than 19,000 connections inside the City and within Rural Utility Service Area (RUSA) boundaries. Wastewater is conveyed to the City's wastewater treatment facility through 240 miles of collection system sewer pipe and 15 lift stations, where it receives treatment to meet current state and federal water quality standards before it is safely discharged to one of two permitted outfalls.

Stormwater services are provided city-wide to minimize the adverse impacts of stormwater runoff and improve surface water quality. Structural solutions implemented to address water quantity and quality problems include construction of stormwater pipelines, culverts, and facilities that provide stormwater detention, treatment and infiltration. Stormwater management facility inspection and maintenance, public education and outreach, water quality monitoring, implementation of best management practices (BMPs), and regulations encouraging vegetation preservation and low impact development are examples of non-structural solutions employed. Nearly 11,000 catch basins are in place in the City to receive stormwater runoff and remove debris before directing stormwater through 195 miles of pipe and 517 stormwater facilities.

There are three divisions within the Utility Operations budget:

The Water Operations Division is responsible for construction, maintenance, repair, and installation of the water distribution system which consists of 335 miles of water mains; 22,735 service lines and services; 430 large water meters; 3,709 fire hydrants; 4,917 valves; 916 blow-off assemblies; 199 air-vac assemblies; 36 pressure regulating/flow control stations; 9 water storage reservoirs that store 22 million gallons of treated water; 11 pressure zones; and various sources of supply including 7 deep wells, a Ranney collector well and the Edward Springs collector wells. This division employs valve exercising, high volume flushing, and utility locate programs that ensure sustained water quality and provide protection of the water system infrastructure. This division also administers and maintains the SCADA and telemetry system which provides automated operation of the water and wastewater utilities. The Division is also responsible for the operation and maintenance of three drinking water treatment facilities and implementation of water quality programs to ensure stringent state and federal drinking water regulations are met. Specialized inspection programs for cross connection control are in place to protect the City's water distribution system and treatment facilities from pollutants and contaminants.

The Water Resources Division is responsible for one wastewater treatment facility; an accredited wastewater testing laboratory; 16 sewer lift stations; and wastewater sampling to ensure Department of Ecology NPDES Waste Discharge Permit limits are complied with. Specialized inspection programs for sewer pretreatment are in place to protect the City's wastewater collection systems and treatment facilities from pollutants and contaminants. This division is also responsible for water meter reading; installation, repair, and maintenance of

over 20,000 small water meters; and monitoring and administration of the City's automated meter infrastructure (AMI) system.

The Storm/Sewer Division is responsible for inspection, construction, maintenance, repair and installation of the sewer collection and stormwater conveyance systems, and implementation of the City's NPDES Phase II Municipal Stormwater Permit issued by Department of Ecology. The sewer collection system contains 240 miles of collection system sewer pipe, 731 sewer main cleanouts, and 5,536 manholes. Conveyance of stormwater is accomplished through 195 miles of stormwater pipe with 10,081 stormwater catch basins, 250 stormwater culverts and 517 stormwater facilities. Annual programs are in place to perform camera inspection of pipes and conduct flushing and cleaning to remove built up debris that can cause blockages in the pipes. NPDES permit related activities include public outreach and education regarding stormwater impacts; fostering public involvement and participation in decision making opportunities as they relate to stormwater management; tracing and removing illicit connections to the City's stormwater system; controlling runoff from new development, redevelopment and construction sites through plan review, inspection and training; providing municipal operations and maintenance of the City's stormwater system and associated facilities; and by providing water quality monitoring of the City's stormwater system and receiving waters.



Headcount

POSITION CLASSIFICATION	2023	2024
Public Works Director	0.5	0.5
Assistant Public Works Director/City Engineer	0.5	0.5
Water Utility Manager	1	1
Storm & Wastewater Utility Manager	1	1
PW Administrative Services Supervisor	1	1
Storm/Sewer Supervisor	1	1
Water Utility Supervisor	1	1
Water Resources Supervisor	1	1
NPDES Coordinator	0.75	0.75
Electronic Control Systems Administrator	1	1
Lead Worker II	3	3
Lead Worker I	2	2
Maintenance Worker II	18	18
Storm/Sewer Tech I	4	4
Meter Technician	4	4
Water Quality Specialist	3	3
Cross Connection Specialist	1	1
Water Quality Lead	1	1
Water Operator	1	1
Utility Locator	1	1
Surface Water Specialist	1	2
Surface Water Inspector	2	2
Industrial Waste/Pretreatment Tech	1	1
Utility Electrician	1	1
WWTP Operations Lead	1	1
WWTP Maintenance Lead	1	1
WWTP Tech II	1	1
WWTP Tech I	3	3
WWTP Operator	3	3
Administrative Specialist	1	1
Administrative Assistant	1	1
TOTAL - UTILITIES	62.75	63.75

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 assessed 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 Legal.

Transfer out includes the transfer to fund 450 for all debt service payments.

Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Two Fleet Additions – Leases – Public Works Admin	12,400	12,400	Yes
Hydro excavator for Water Construction	700,000	-	No
1 FTE – Utility Construction	121,002	127,006	Yes
Vehicle for Utility Construction FTE	60,000	-	No
Emergency Lighting-Office & Operating	-	35,000	No
Emergency Pumps (3" & 4" Trailer Mounted)	-	45,000	No
Water Main Replacement – 528 Water Main (67 th to 83 rd)	350,000	2,650,000	No
Fire Hydrant Replacement Program	35,000	35,000	Yes
1 FTE – Water Ops Tech II	122,002	127,966	Yes
Vehicle for Water Ops Tech II	60,000	-	No
Replace Pannelview at various water sites	50,000	50,000	Yes
Replacement of Cathodic Protection-Half of the JOA	100,000	-	No
Edward Springs Booster Station Pump Rebuild/Replacement	40,000	-	No
Cedarcrest Booster Pump 3 Replacement	-	100,000	No
Lake Goodwin Standpipe Replacement-Capital	360,000	-	No
Cathodic Protection at Stilly, Wade Rd and Sunnyside Reservoir	-	120,000	No
General Security Improvements/Video	25,000	25,000	No
Outlet 2 at Getchell and Cedarcrest Reservoirs	125,000	125,000	No
Edward Springs Well 3 Building – Capital	20,000	-	No
1 FTE – Water Operator	138,794	141,929	Yes
Vehicle for Water Operator – Lease	11,926	11,926	Yes
Stillaguamish Treatment Plan PLC Replacement	135,000	-	No
Swift Comply Software (Tokay Database Replacement)	14,000	-	No
Fleet Addition-Two new Water Quality Positons-Capital	23,853	23,853	Yes
Safety Inspection and Upgrade for the Ranney Well Caisson	25,000	100,000	No
1 FTE – Water Operations Manager	190,309	196,688	Yes
Water Comprehensive Plan Update	200,000	200,000	No
Water System Automation	150,000	150,000	Yes
Inventory Water Service Lines	750,000	750,000	Yes
Emergency Sodium Hypochlorite Tanks	-	8,000	No
Stillaguamish Filtration Plant Membrane Cassette Replace	-	1,000,000	No
FTE – Storm/Sewer Tech I	100,909	105,970	Yes
Vehicle for Storm/Sewer Tech I – Lease	12,000	12,000	Yes
FTE – Surface Water Specialist	128,679	134,277	Yes

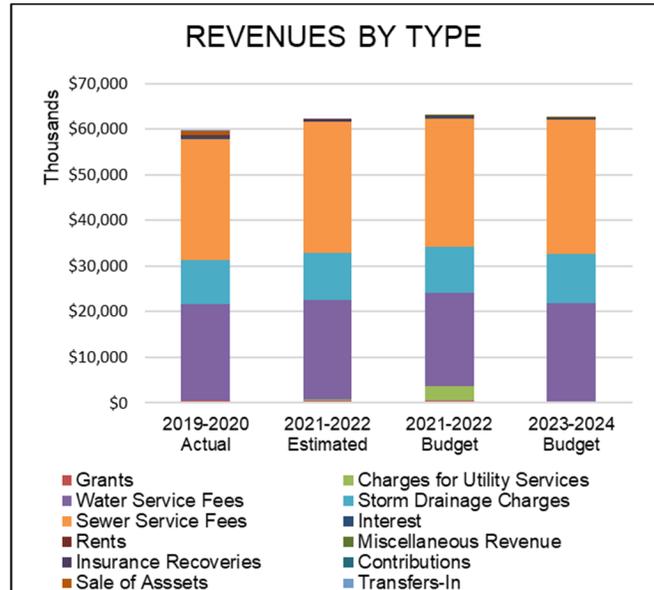
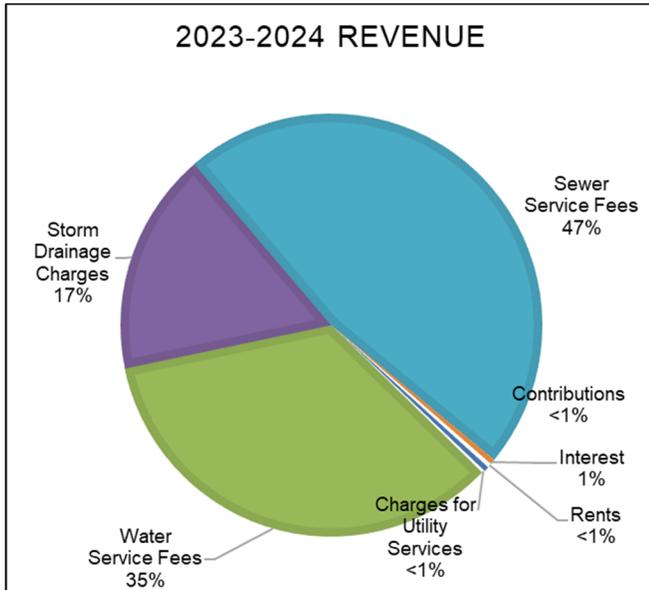
Vehicle for Surface Water Specialist – Lease	6,978	6,688	Yes
FTE – Surface Water Inspector	130,588	136,976	Yes
Vehicle for Surface Water Inspector	6,978	6,688	Yes
Timberbrook Tree Removal	-	250,000	No
Surface Water Comprehensive Plan Update	-	200,000	No
Aclara Software Upgrade	73,000	-	No
FTE – Meter Technician	111,058	114,840	Yes
Vehicle for Meter Technician – Lease	12,000	12,000	Yes
Early Hire to x-train for WWTP Maint Tech II (retirement)	61,660	-	No
FTE – WWTP Maintenance Tech I	113,308	118,987	Yes
Vehicle for WWTP Maintenance Tech I – Lease	11,926	11,926	Yes
New Vehicle – WWTP Maintenance Lead – Lease	11,926	11,926	Yes
Biosolids Maintenance Program	1,000,000	1,000,000	No
WWTP Chemical Tank Replacement/Upsizing	200,000	-	No
Effluent Flow Splitting – Construction	500,000	-	No
Biosolids Removal (mix cells 1&3 and Pond 10 Weir Area)	-	600,000	No
Total	\$6,312,696	\$10,890,246	

Performance Measurements

Description		2019	2020	2021	2022
Water	New Connections	512	382	326	276
Sewer	New Connections	503	382	326	186

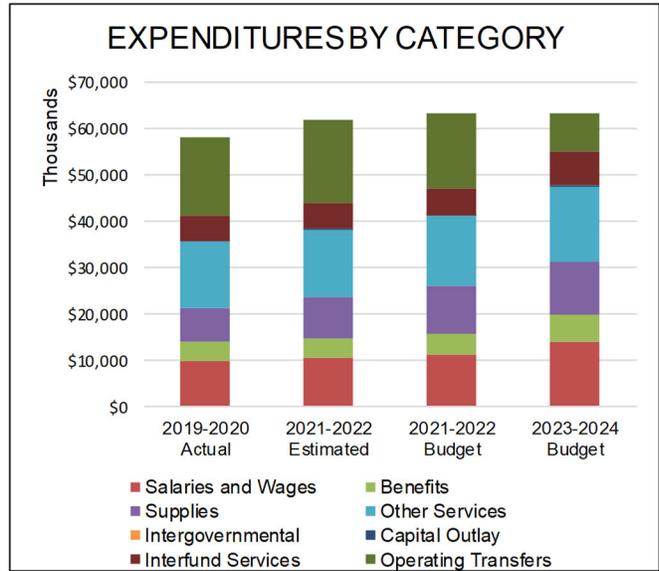
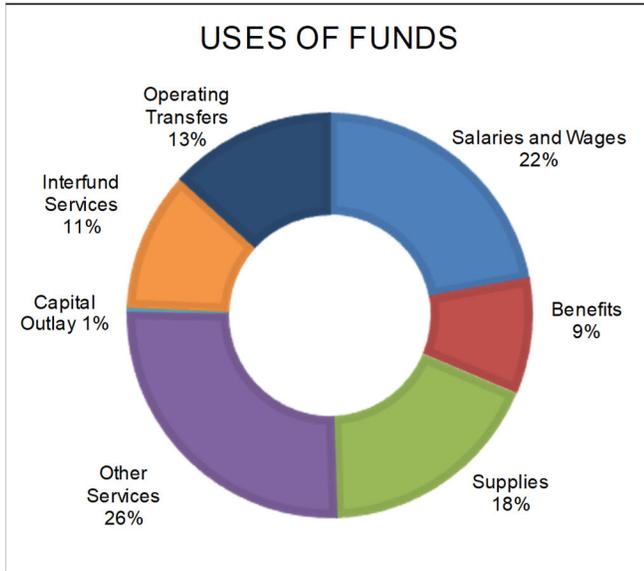


**FUND 401
WATER WORKS UTILITY OPERATIONS
Combined Water/Sewer/Surface Water**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Grants	\$ 432,631	\$ 460,548	\$ 458,750	\$ 240,000	-47.7%
Charges for Utility Services	170,337	161,345	3,100,000	136,900	-95.6%
Water Service Fees	21,102,527	21,965,292	20,509,141	21,514,972	4.9%
Storm Drainage Charges	9,605,534	10,286,172	10,172,838	10,662,088	4.8%
Sewer Service Fees	26,546,626	28,657,058	28,120,242	29,484,976	4.9%
Interest	437,371	206,664	250,000	250,000	0.0%
Rents	224,635	223,616	221,440	159,226	-28.1%
Miscellaneous Revenue	20,507	30,364	20,000	20,000	0.0%
Insurance Recoveries	155,426	8,728	-	-	0.0%
Contributions	-	(330)	-	-	0.0%
Sale of Asssets	854,519	-	-	-	0.0%
Transfers-In	70,787	-	-	-	0.0%
TOTAL REVENUE	\$ 59,620,901	\$ 61,999,455	\$ 62,852,411	\$ 62,468,161	-0.6%

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



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Salaries and Wages	9,959,897	10,632,770	11,441,500	13,969,928	22.1%
Benefits	4,037,700	4,201,193	4,494,289	5,840,231	29.9%
Supplies	7,295,913	8,830,662	10,020,529	11,458,380	14.3%
Other Services	14,338,131	14,594,540	15,127,933	16,301,313	7.8%
Intergovernmental	600	1,481	-	-	0.0%
Capital Outlay	147,271	115,407	89,000	229,000	157.3%
Interfund Services	5,427,226	5,734,043	5,825,186	7,062,807	21.2%
Operating Transfers	16,913,723	17,748,953	16,369,403	8,319,751	-49.2%
TOTAL EXPENDITURES	\$ 58,120,462	\$ 61,859,048	\$ 63,367,840	\$ 63,181,409	-0.3%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 13,491,346	\$ 14,991,785	\$ 11,703,663	\$ 15,132,192	29.3%
Revenue	59,620,901	61,999,455	62,852,411	62,468,161	-0.6%
Expenditures	(58,120,462)	(61,859,048)	(63,367,840)	(63,181,409)	-0.3%
Ending Cash	\$ 14,991,785	\$ 15,132,192	\$ 11,188,234	\$ 14,418,944	28.9%

The increase in fund balance is the result of less expenditures in the previous biennium resulting in an increase to reserves.

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

Description	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Source of Water	\$ 4,877,051	\$ 5,897,983	\$ 6,825,727	\$ 7,220,228	5.8%
Pumping Plant	337,303	441,659	495,595	423,820	-14.5%
Water Reservoirs	374,851	330,483	377,590	465,980	23.4%
Water Supply Mains	40,547	104,317	151,158	43,040	-71.5%
Water Distribution Mains	1,219,277	1,515,546	1,655,275	547,500	-66.9%
Water Services	275,550	434,784	477,052	316,400	-33.7%
Hydrants Maintenance	193,178	264,719	335,003	27,000	-91.9%
Water Quality Treatment	506,947	460,014	474,252	503,069	6.1%
Water Cross Control	210,731	230,721	260,412	56,000	-78.5%
Water Service Install	393,221	719,510	717,576	745,900	3.9%
Hydrants Installation	28,704	72,812	77,161	91,000	17.9%
Utility Locating	326,752	401,722	437,446	246,863	-43.6%
Meter Reading	549,142	459,481	412,451	743,698	80.3%
Water Mains Install	334,126	53,346	76,244	10,000	-86.9%
Water Operations Supervisor	86,085	83,700	90,384	93,495	3.4%
Water Filtration Plant	401,143	425,170	910,085	520,107	-42.9%
Sunnyside Filtration Plant	230,345	329,101	427,949	324,768	-24.1%
Sewer Main Collection	499,845	853,442	1,090,225	453,400	-58.4%
Sewer Service Maintenance	71,795	97,529	35,738	15,000	-58.0%
Sewer Lift Station	467,755	579,152	622,088	436,000	-29.9%
Sewer Pretreatment	154,439	275,593	314,332	107,800	-65.7%
Waste Water Treatment Plant	4,977,110	4,715,597	4,817,025	4,204,431	-12.7%
Sewer Operations Supervisor	119,981	117,184	126,543	130,889	3.4%
Sewer Main Installation	9,163	14,545	27,000	17,000	-37.0%
Sewer Service Installation	1,329	2,500	5,000	5,000	0.0%
Standby	135,962	261,010	146,720	200,000	36.3%
Community Development	1,072,239	1,142,168	1,182,939	1,026,411	-13.2%
Overhead	2,549,397	2,355,186	2,607,139	13,453,022	416.0%
Utility Administration	31,955,973	33,233,550	31,806,506	24,338,085	-23.5%
Administration-Executive	115,809	122,853	121,364	127,474	5.0%
Maintenance of General Plan	872,270	757,043	790,882	1,006,972	27.3%
Maintenance of Equipment	794,957	783,065	755,693	714,558	-5.4%
Storm Drainage	3,937,486	4,323,566	4,717,289	4,566,498	-3.2%
TOTAL WATER WORKS UTILITY	58,120,462	61,859,048	63,367,840	63,181,409	-0.3%

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

Function

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

Project

Downtown Stormwater Treatment Design and Construction	\$ 6,500,000	\$ -
Geddes Cleanup	\$ 500,000	\$ 3,000,000
Armar Road Retrofit	\$ 100,000	\$ -
2nd LID Improvements	\$ 500,000	\$ -
Shoultes and Cascade Elementary SRTS Stormwater Improvements	\$ 100,000	\$ 900,000
UIC Analysis and Permitting	\$ -	\$ 25,000
Surface Water Comprehensive Plan	\$ -	\$ 150,000
Total Stormwater/Surface Water	\$ 7,700,000	\$ 4,075,000

Hydrant Replacement Program	\$ 35,000	\$ 35,000
SR528 Water Main Replacement	\$ 350,000	\$ 2,650,000
Lake Goodwin Standpipe Replacement	\$ 360,000	\$ -
Water Comprehensive Plan Update	\$ 200,000	\$ 200,000
LCRR Inventory and Outreach	\$ 750,000	\$ 750,000
Outlet Meters (Getchell and Cedarcrest)	\$ 125,000	\$ 125,000
Reservoir Cathodic Protection	\$ -	\$ 120,000
Stillaguamish Filtration Plant Membrane Cassette Replacement	\$ -	\$ 1,000,000
SCADA System Automation	\$ 75,000	\$ 75,000
Total Water	\$ 1,895,000	\$ 4,955,000

Whiskey Ridge Lift Station	\$ 100,000	\$ -
WWTP Near Term Improvements	\$ 3,500,000	\$ -
Biosolids Removal	\$ -	\$ 600,000
WWTP Chemical Tank Replacement and Upsizing	\$ 200,000	\$ -
Effluent Flow Splitting	\$ 500,000	\$ -
Sewer Comprehensive Plan	\$ 250,000	\$ -
Total Wastewater	\$ 4,550,000	\$ 600,000

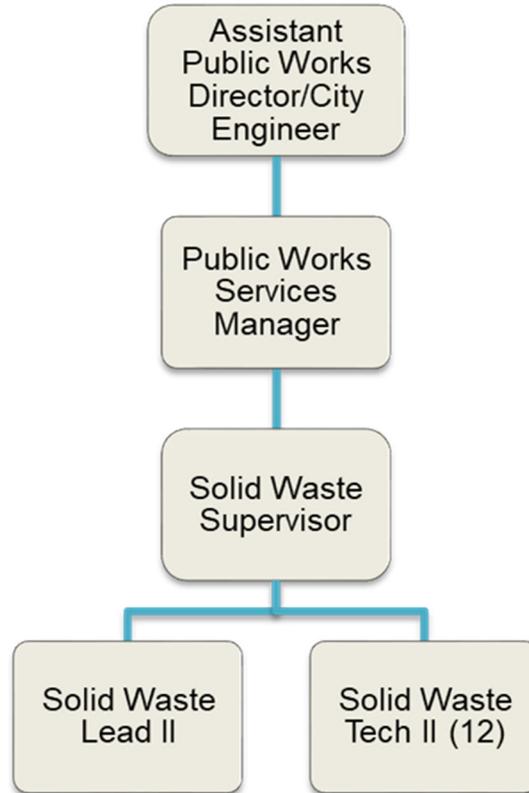
PW Needs Assessment and Facility Planning Study	\$ 250,000	\$ -
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Total Water Works Utility Construction	\$ 14,395,000	\$ 9,630,000
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**FUND 402
WATER WORKS UTILITY CONSTRUCTION
Combined Water/Sewer/Surface Water**

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 6,177,313	\$ 6,641,713	\$ 10,917,326	\$ 17,847,372	63.5%
Revenue					
Water Capital Improvements	5,694,689	5,764,569	6,505,825	6,000,000	-7.8%
State/Federal Grants	935,687	1,756,403	4,121,359	3,871,990	-6.1%
Water Recovery Fees	12,504	12,634	-	-	0.0%
Storm Water Capital Improvements	161,566	112,523	60,000	60,000	0.0%
Pond Recovery	1,213,758	1,739,249	-	-	0.0%
Sewer Capital Improvements	5,718,619	5,597,993	6,313,291	6,000,000	-5.0%
Sewer Recovery	207,488	74,430	300,000	150,000	-50.0%
Interest	312,939	220,942	80,000	80,000	0.0%
Insurance Recovery	233,583	192,076	-	3,500,000	0.0%
Operating Transfers	3,503,500	4,046,500	3,300,000	1,100,000	-66.7%
Total Revenue	\$ 17,994,333	\$ 19,517,320	\$ 20,680,475	\$ 20,761,990	0.4%
Expenditures					
Capital Outlay	17,529,933	8,311,663	16,532,184	24,025,000	45.3%
Total Expenditures	\$ 17,529,933	\$ 8,311,663	\$ 16,532,184	\$ 24,025,000	45.3%
Ending Cash	\$ 6,641,713	\$ 17,847,371	\$ 15,065,617	\$ 14,584,361	-3.2%

SOLID WASTE



**FUND 410
SOLID WASTE**

Mission/Function

Cost of collection and disposal of commercial and residential solid waste from 12,989 homes and businesses as well as curbside recycling program with addition of the Sunnyside area.

Headcount

POSITION CLASSIFICATION	2023	2024
Public Works Services Manager	0.5	0.5
Solid Waste/Support Services Supervisor	1	1
Solid Waste Lead II	1	1
Solid Waste Tech II	11	12
TOTAL - SOLID WASTE	13.5	14.5

Budget Narrative

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

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

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

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

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

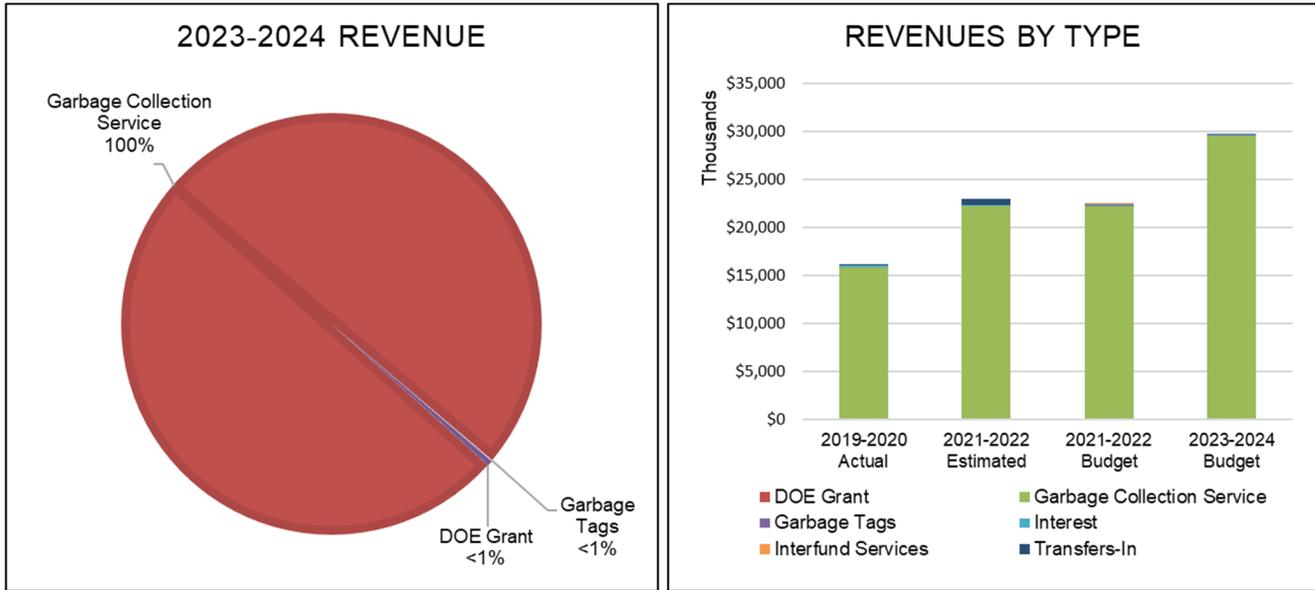
Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
FTE Solid Waste Tech II 2023 and FTE 2024	108,797	223,034	Yes
2 Residential Front Load Refuse Truck	975,028	-	No
2023 Peterbilt 536 Container Delivery Truck	192,195	-	No
Route Management Software	68,914	30,326	Yes
Fork Scale Weight System	16,000	-	No
Solid Waste Storage Facility	80,000	-	No
Total	\$1,440,934	\$253,360	

Performance Measurements

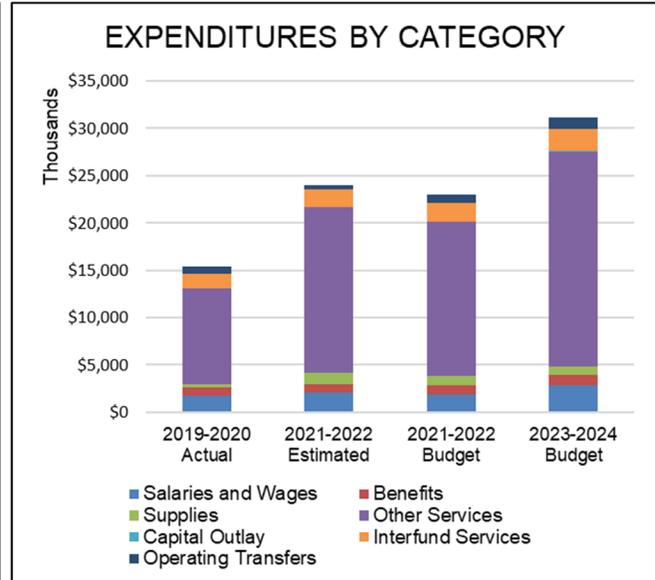
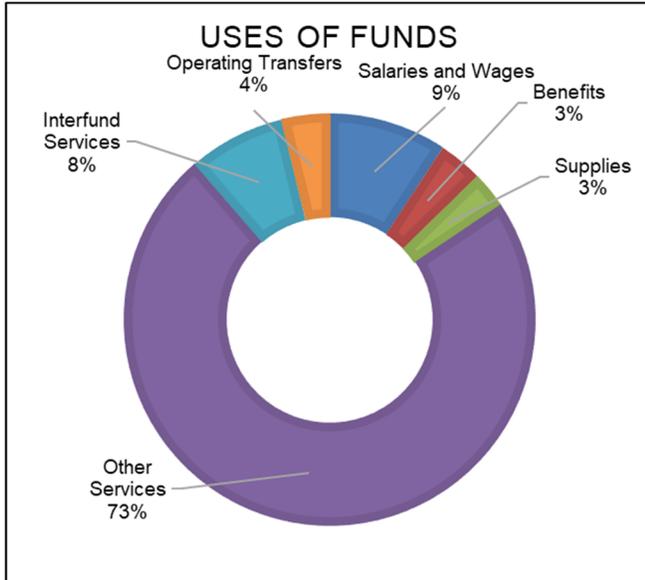
Description	2019	2020	2021	2022
Refuse Collected (tons per year)	18,044	18,700	19,725	26,805

**FUND 410
SOLID WASTE**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
DOE Grant	\$ 72,111	\$ 19,560	\$ 31,962	\$ -	-100.0%
Garbage Collection Service	15,742,608	22,135,430	22,216,634	29,571,751	33.1%
Garbage Tags	21,945	12,065	24,000	24,000	0.0%
Interest	139,569	92,215	100,000	123,056	23.1%
Interfund Services	26,196	11,866	23,413	-	-100.0%
Miscellaneous Revenue	3,918	3,060	-	-	0.0%
Transfers-In	3,986	649,999	-	-	0.0%
TOTAL REVENUE	\$ 16,010,332	\$ 22,924,195	\$ 22,396,009	\$ 29,718,807	32.7%

**FUND 410
SOLID WASTE**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Salaries and Wages	\$ 1,771,291	\$ 2,075,903	\$ 1,885,813	\$ 2,874,467	52.4%
Benefits	850,081	909,668	942,236	1,067,145	13.3%
Supplies	393,999	1,149,762	1,002,303	895,697	-10.6%
Other Services	10,096,642	17,584,518	16,357,920	22,677,498	38.6%
Capital Outlay	-	-	-	96,000	0.0%
Interfund Services	1,538,576	1,800,403	1,971,992	2,357,765	19.6%
Operating Transfers	776,185	431,801	820,000	1,167,223	42.3%
TOTAL EXPENDITURES	\$ 15,426,774	\$ 23,952,056	\$ 22,980,264	\$ 31,135,795	35.5%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 4,268,008	\$ 4,851,565	\$ 4,686,461	\$ 3,823,705	-18.4%
Revenue	16,010,332	22,924,195	22,396,009	29,718,807	32.7%
Expenditures	(15,426,774)	(23,952,056)	(22,980,264)	(31,135,795)	35.5%
Ending Cash	\$ 4,851,566	\$ 3,823,705	\$ 4,102,206	\$ 2,406,717	-41.3%

The change in fund balance is the result of program enhancements to include the purchase of equipment, software and staffing as noted in the approved budget requests table above.

**FUND 420
GOLF COURSE OPERATIONS**

Mission/Function

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

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

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

The City contracts with Premier Golf Centers to take over the management of the Golf Course. The agreement includes the operation of the proshop and the maintenance of the golf course. As part of that transition, all of the employees working at the Golf Course are now Premier employees. Premier pays all of the expenses associated with the operation and maintenance of the Golf Course and are then reimbursed by the City. In addition to reimbursing all of the costs, the City also pays Premier a monthly management fee.

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.

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

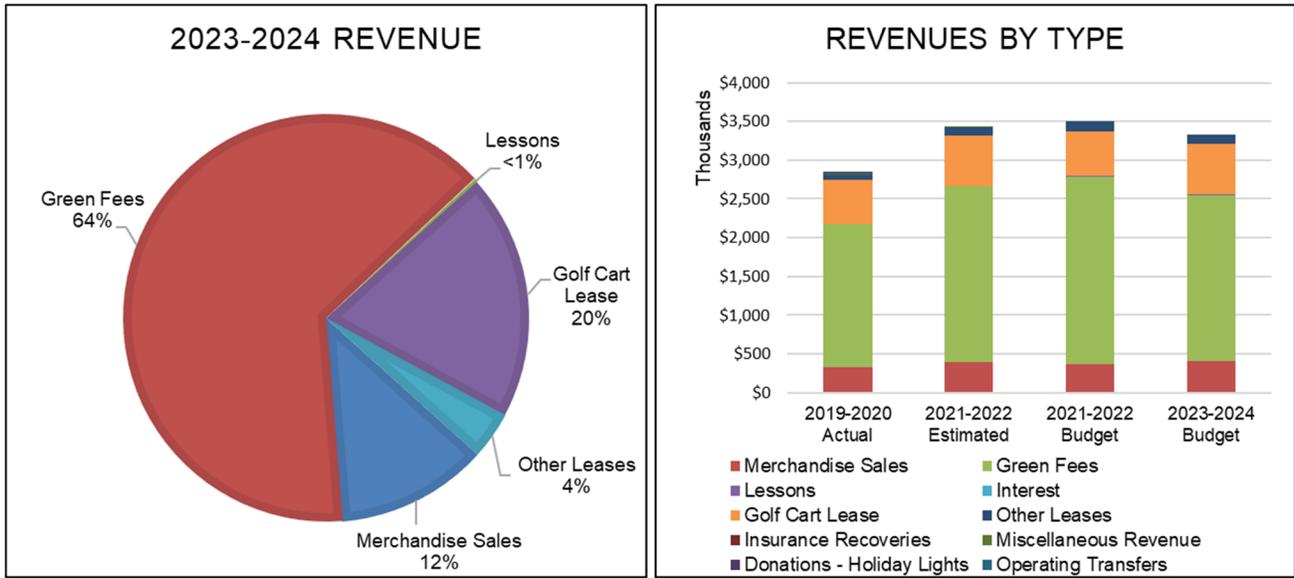
Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Hitting Net Warm Up Area	15,000	-	No
Compact Tractor and Backhoe	96,400	-	No
Signage for Cedarcrest Golf Course	5,600	-	No
Tournament Tenet	5,700	-	No
Tractor, Fairway Top-Dresser and Aerifier	137,000	-	No
Golf Course Bridge Approach Paving	30,000	-	No
Total	\$289,700	-	

Performance Measurements

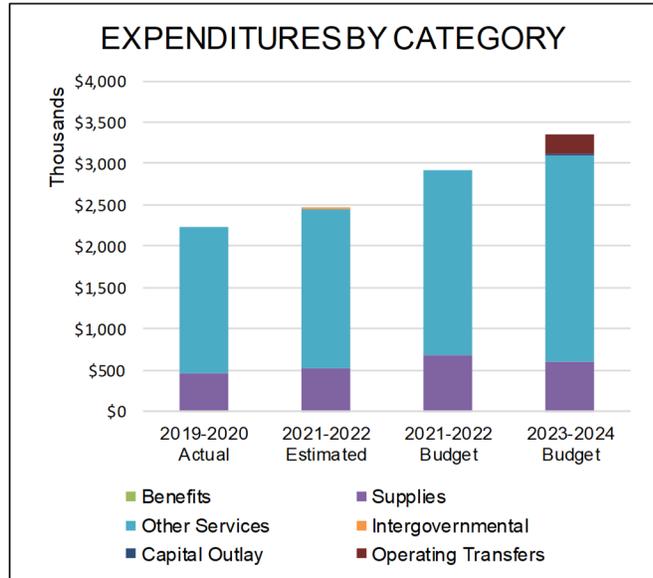
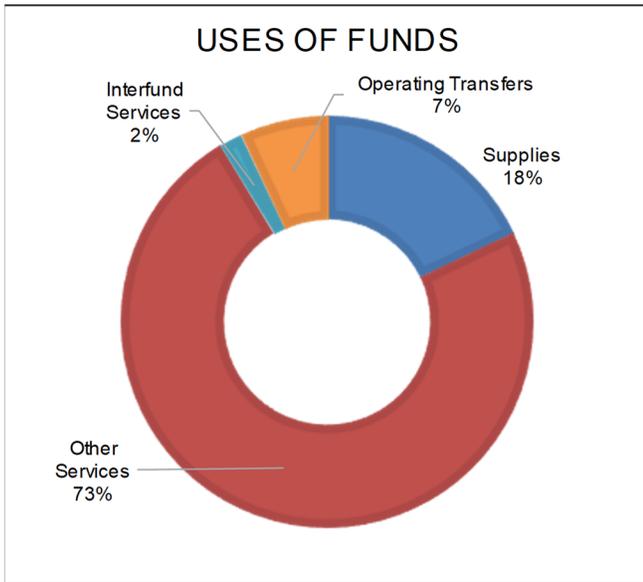
Description	2019	2020	2021	2022
Annual Rounds	39,287	47,774	50,091	44,968

**FUND 420
GOLF COURSE OPERATIONS**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Merchandise Sales	327,384	387,755	365,700	401,713	9.8%
Green Fees	1,839,923	2,271,114	2,417,044	2,144,132	-11.3%
Lessons	6,209	3,855	10,000	10,200	2.0%
Membership Fees	65,828	70,257	-	-	0.0%
Interest	4,507	6,175	-	-	0.0%
Golf Cart Lease	566,625	649,906	576,564	653,440	13.3%
Other Leases	71,827	105,211	130,692	125,819	-3.7%
Insurance Recoveries	-	-	-	-	0.0%
Miscellaneous Revenue	3,583	3,824	-	-	0.0%
Donations - Holiday Lights	11,732	-	-	-	0.0%
Operating Transfers	12,968	-	-	-	0.0%
TOTAL REVENUE	\$ 2,910,584	\$ 3,498,098	\$ 3,500,000	\$ 3,335,304	-4.7%

**FUND 420
GOLF COURSE OPERATIONS**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Benefits	1,970	-	-	-	0.0%
Supplies	466,711	518,861	679,344	605,701	-10.8%
Other Services	1,754,444	1,930,876	2,248,256	2,484,298	10.5%
Intergovernmental	-	1,530	-	-	0.0%
Capital Outlay	-	-	-	26,300	100.0%
Debt Service - Principal	360,000	195,000	195,000	-	-100.0%
Debt Service - Interest	49,688	10,406	10,938	-	-100.0%
Interfund Services	79,670	50,935	55,004	59,534	8.2%
Operating Transfers	-	-	-	233,400	100.0%
TOTAL EXPENDITURES	\$ 2,712,482	\$ 2,707,608	\$ 3,188,542	\$ 3,409,233	6.9%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ -	\$ 198,102	\$ 237,728	\$ 988,592	315.9%
Revenue	2,910,584	3,498,098	3,500,000	3,335,304	-4.7%
Expenditures	(2,712,482)	(2,707,608)	(3,188,542)	(3,409,233)	6.9%
Ending Cash	\$ 198,102	\$ 988,592	\$ 549,186	\$ 914,663	66.5%

Fund balance increase is the result of increased revenue from golf course operations as well as the ending of the debt service payment in the previous biennium.

FUND 450
UTILITY DEBT SERVICE
Debt Service

Mission/Function

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



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

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

FUND 450
WWTP UPGRADE PHASE II
PUBLIC WORKS TRUST FUND LOAN
PW-04-691-045
Interest Rate: 0.5%

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

FUND 450
STILLAGUAMISH WATER SYSTEM IMPROVEMENTS
DRINKING WATER REVOLVING FUND LOAN (FEDERAL)

Interest Rate: 1.50%

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

**FUND 450
UTILITY DEBT SERVICE
Debt Service**

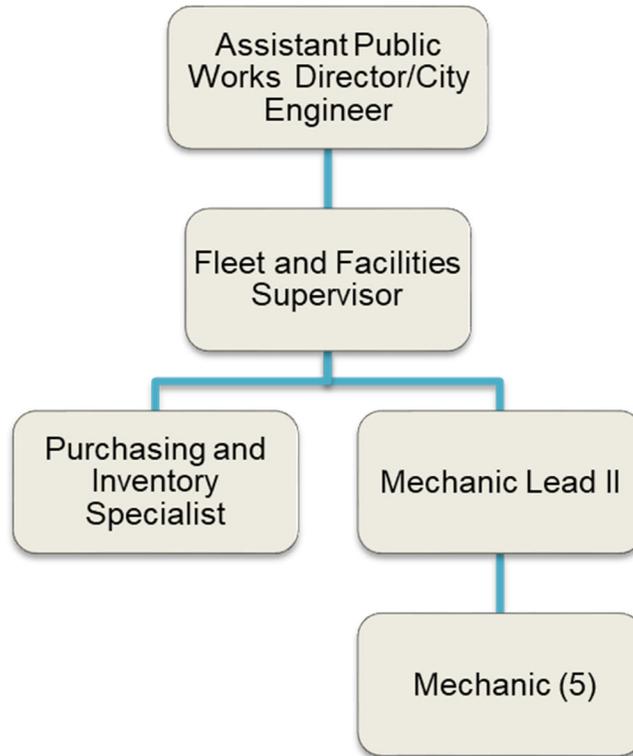
Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 2,035,846	\$ 2,252,216	\$ 2,293,177	\$ 997,432	-56.5%
Revenue					
Investment Interest	207,180	221,286	100,000	100,000	0.0%
Operating Transfers	10,445,380	9,773,953	10,345,164	9,624,191	-7.0%
Total Revenue	\$ 10,652,560	\$ 9,995,238	\$ 10,445,164	\$ 9,724,191	-6.9%
Expenditures					
Miscellaneous Expense	1,930	3,522	1,600	1,600	0.0%
Debt Service - Principal	8,001,514	9,616,727	8,483,884	8,190,029	-3.5%
Debt Service - Interest	2,432,746	1,629,772	1,861,280	1,434,162	-22.9%
Total Expenditures	\$ 10,436,190	\$ 11,250,021	\$ 10,346,764	\$ 9,625,791	-7.0%
Ending Cash	\$ 2,252,216	\$ 997,431	\$ 2,391,577	\$ 1,095,832	-54.2%

The reduction in fund balance is the result of two loans with final payments scheduled for the biennium requiring a reduction in revenue to be transferred into the fund.

INTERNAL SERVICE FUNDS



FLEET SERVICES



**FUND 501
FLEET SERVICES**

Mission/Function

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

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

Headcount

POSITION CLASSIFICATION	2023	2024
Public Works Services Manager	0.5	0.5
Fleet & Facilities Supervisor	0.5	0.5
Mechanic Lead II	1	1
Mechanic	5	5
Purchasing/Inventory Specialist	1	1
TOTAL - FLEET SERVICES	8	8

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 the departments during the budget process. New vehicles/equipment purchases are funded by the department requesting the new vehicles/equipment. Replacement vehicles are funded through the cost allocation process.

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 Legal.

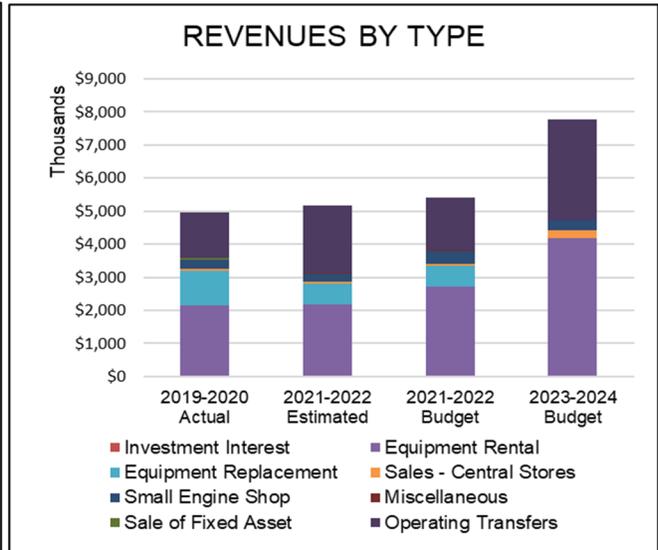
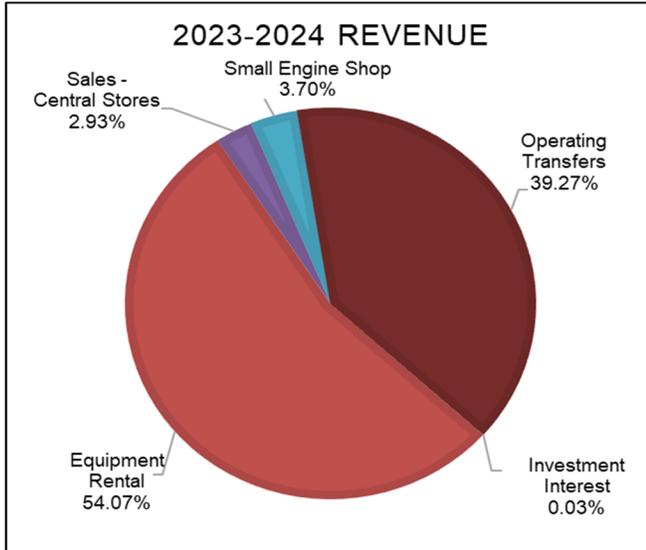
Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Replace Streets M009 2005 Crack Sealer/Trailer	140,000	-	No
Replace Streets W016 Kuboto 48” Mower	-	20,000	No
Replace Streets W015 Kuboto 60” Mower	20,000	-	No
Replace Police Vehicle P150 2013 Chevy Caprice	-	68,000	No
Replace Police Vehicle P157 2014 Chevy Caprice	-	68,000	No
Replace Police Vehicle P147 2013 Chevy Caprice	68,000	-	No
Replace Police Vehicle P151 2014 Chevy Caprice	-	68,000	No
Replace Water Operations Vehicle J012 2006 Ford F350	80,000	-	No
Replace Park Maintenance J015 2006 F450	-	85,000	No
Replace Water Operations Vehicle J1010 2006 Ford F450	-	75,000	No

Replace Police Vehicle P157 2015 Chevy Tahoe – K9	71,000	-	No
Parts Washer	17,000	-	No
Eliminate Position – Small Tools Mechanic	(102,091)	(107,301)	Yes
FTE Mechanic	124,360	130,571	Yes
Total	\$418,269	\$407,270	

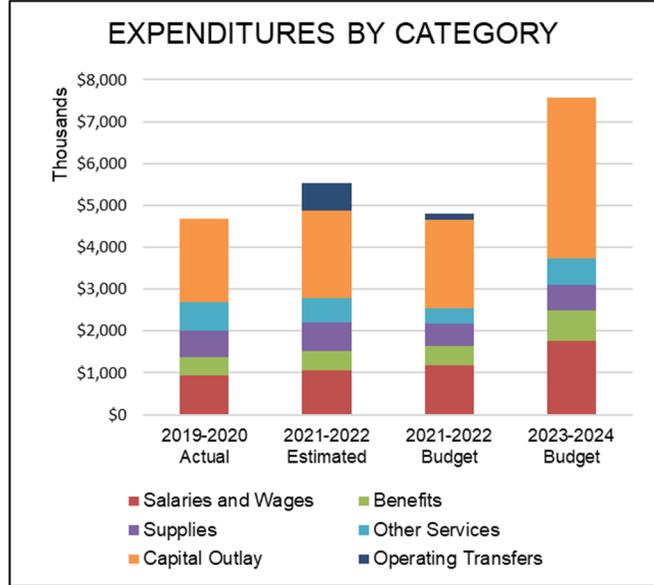
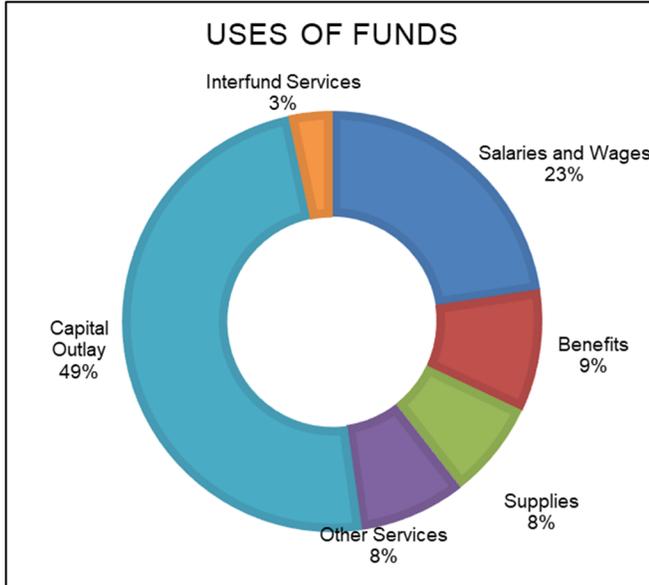


**FUND 501
FLEET SERVICES**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Investment Interest	22,917	8,528	10,000	2,000	-80.0%
Equipment Rental	2,127,616	2,179,331	2,695,428	4,194,391	55.6%
Equipment Replacement	1,041,272	605,717	648,478	-	-100.0%
Sales - Central Stores	62,158	62,438	60,000	227,410	279.0%
Small Engine Shop	270,275	264,999	387,880	287,364	-25.9%
Miscellaneous	4,538	12,773	20,000	-	-100.0%
Sale of Fixed Asset	52,582	-	-	-	n/a
Operating Transfers	1,382,276	2,029,020	1,578,214	3,046,453	93.0%
TOTAL REVENUE	\$ 4,963,633	\$ 5,162,806	\$ 5,400,000	\$ 7,757,618	43.7%

**FUND 501
FLEET SERVICES**

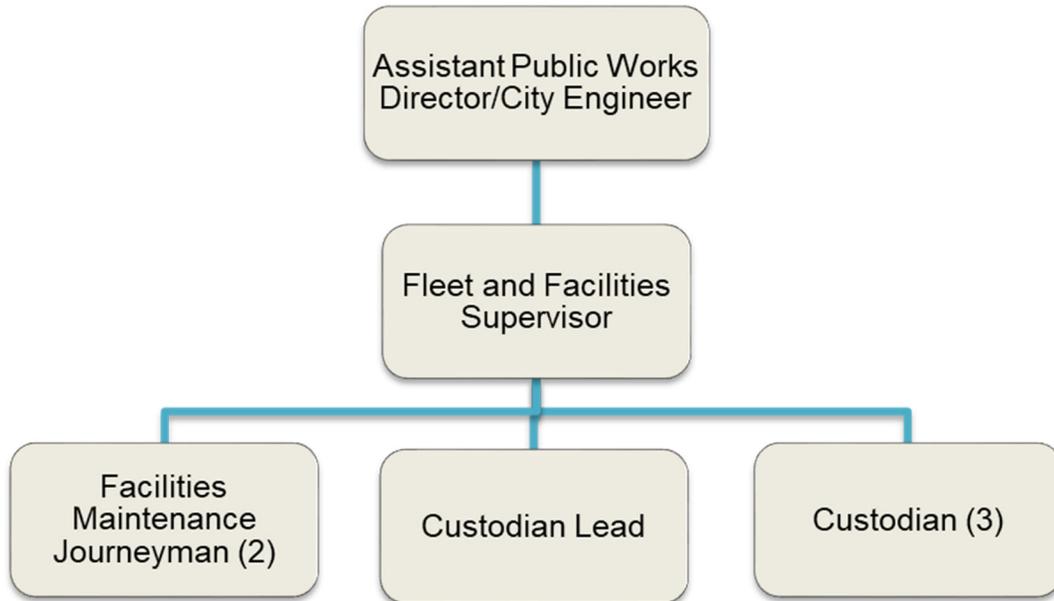


Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Salaries and Wages	933,342	1,063,945	1,171,224	1,766,881	50.9%
Benefits	438,117	460,324	460,828	736,627	59.8%
Supplies	633,996	688,124	534,000	585,520	9.6%
Other Services	687,686	578,169	366,882	647,247	76.4%
Capital Outlay	1,993,397	2,093,141	2,117,435	3,826,453	80.7%
Interfund Services	194,932	116,178	245,213	261,208	6.5%
Operating Transfers	-	649,999	152,358	-	-100.0%
TOTAL EXPENDITURES	\$ 4,881,471	\$ 5,649,880	\$ 5,047,940	\$ 7,823,936	55.0%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ 694,360	\$ 1,917,224	\$ 237,728	\$ 448,479	88.7%
Revenue	4,963,633	5,162,806	5,400,000	7,757,618	43.7%
Expenditures	(4,881,471)	(5,649,880)	(5,047,940)	(7,823,936)	55.0%
Other adjustments (accruals)	1,140,702	-	-	-	
Ending Cash	\$ 1,917,224	\$ 1,430,151	\$ 589,788	\$ 382,161	-35.2%

The change in fund balance is the result of several capital outlays, as noted in the approved budget requests table above, planned for the biennium which is also utilizing prior year fund balances for police vehicles.

FACILITIES MAINTENANCE



**FUND 502
FACILITIES MAINTENANCE**

Mission/Function

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

This appropriation accounts for the cost associated with the maintenance and repair of city buildings. The revenue into the fund is generated through a cost allocation based off of the work performed in the prior budget year.

Headcount

POSITION CLASSIFICATION	2023	2024
Fleet & Facilities Supervisor	0.5	0.5
Facilities Maintenance Journeyman	2	2
Custodian Lead	1	1
Custodians	3	3
TOTAL - FACILITY MAINTENANCE	6.5	6.5

Budget Narrative

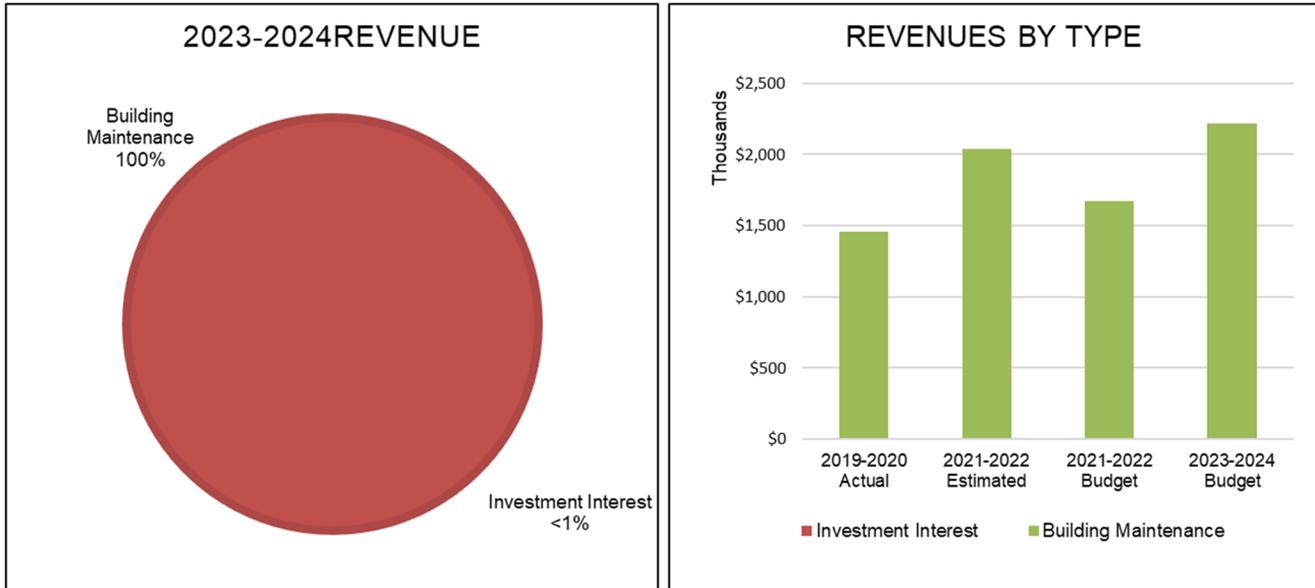
Department salaries include facility maintenance workers and janitorial staff.

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

Approved Budget Requests

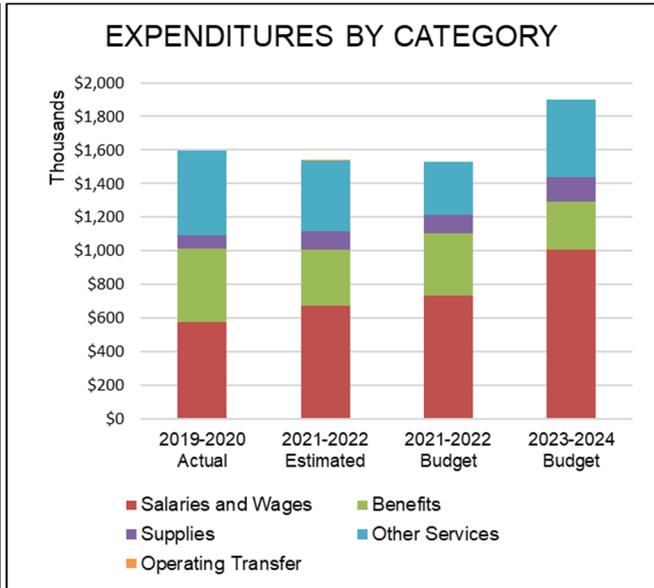
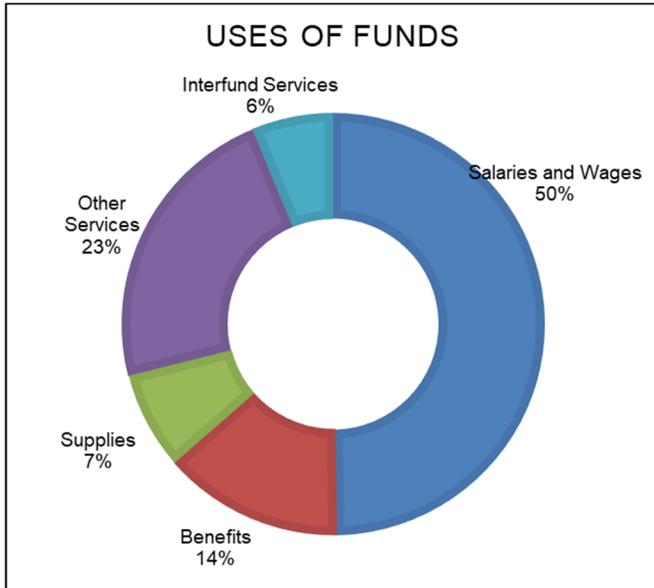
Description	2023 Amount	2024 Amount	On-Going
FTE – Facilities Maintenance Journeyman	124,360	127,469	Yes
Total	\$124,360	\$127,469	

**FUND 502
FACILITIES MAINTENANCE**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Investment Interest	2,266	1,277	300	300	0.0%
Building Maintenance	1,455,537	2,034,223	1,670,134	2,214,343	32.6%
TOTAL REVENUE	\$ 1,457,802	\$ 2,035,500	\$ 1,670,434	\$ 2,214,643	32.6%

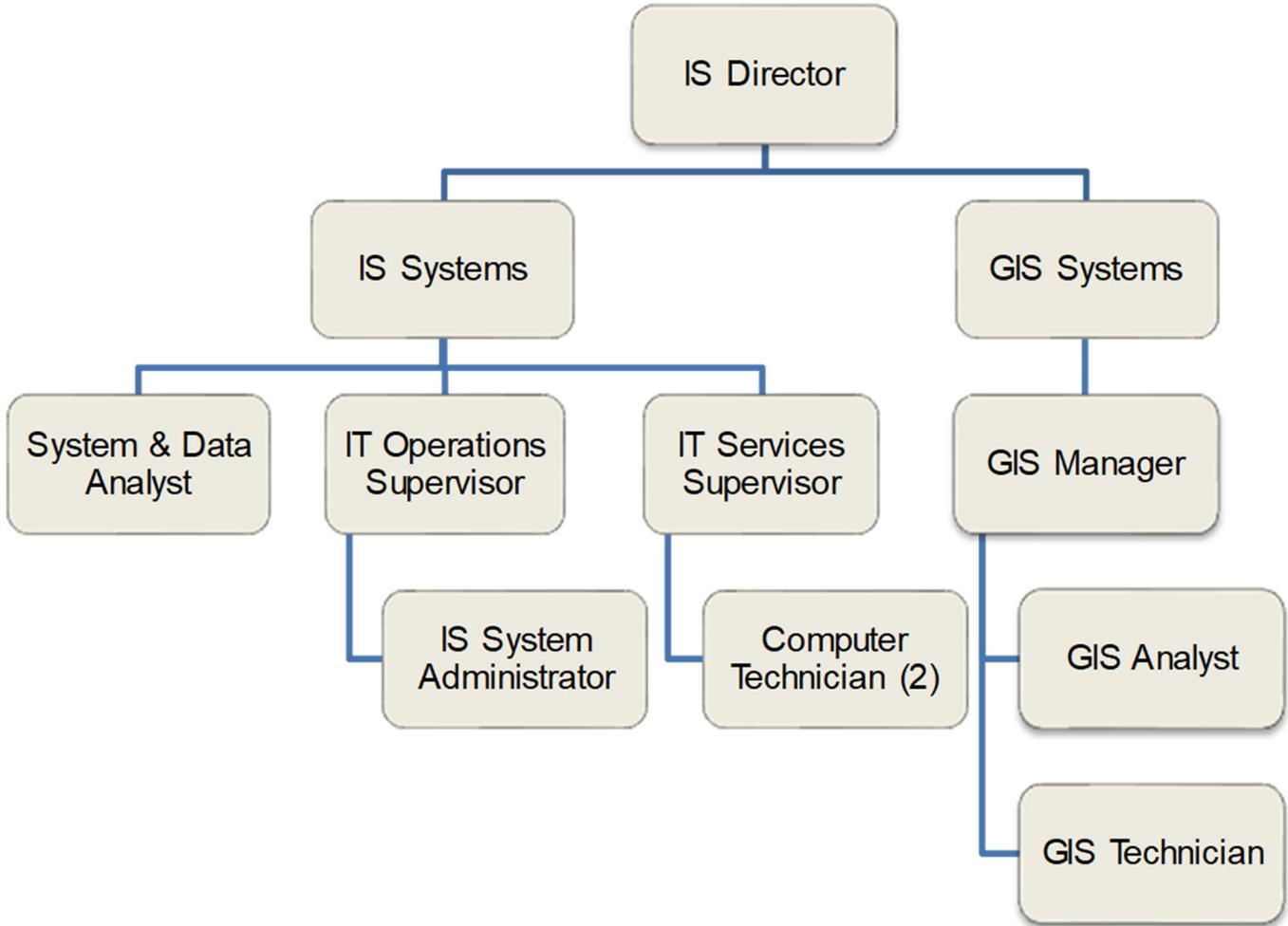
**FUND 502
FACILITIES MAINTENANCE**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Salaries and Wages	572,418	674,034	731,033	1,008,613	38.0%
Benefits	441,702	332,634	372,044	280,663	-24.6%
Supplies	75,451	108,756	110,200	151,700	37.7%
Other Services	505,880	418,433	316,214	460,920	45.8%
Interfund Services	78,152	101,614	98,255	126,369	28.6%
Operating Transfer	-	7,807	-	-	0.0%
TOTAL EXPENDITURES	\$ 1,673,602	\$ 1,643,278	\$ 1,627,746	\$ 2,028,265	24.6%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ -	\$ (215,800)	\$ 237,728	\$ 70,535	-70.3%
Revenue	1,457,802	2,035,500	1,670,434	2,214,643	32.6%
Expenditures	(1,673,602)	(1,643,278)	(1,627,746)	(2,028,265)	24.6%
Other adjustments (accruals)	-	-	-	-	
Ending Cash	\$ (215,800)	\$ 176,422	\$ 280,416	\$ 256,913	-8.4%

INFORMATION SERVICES



**FUND 503
INFORMATION SERVICES**

Vision

Information Services – Collaborate, Innovate, Create

Mission

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

Accomplishments

- Mobilized City Staff to continue operations remotely as needed through the Covid pandemic

Goals

- Fully implement Microsoft Office 365.
- Assist Finance with the implementation of Purchase Requisition and Purchase Order module.
- Assist Legal with the implementation of LaserFiche and DocuSign to facilitate contract routing procedure.

Headcount

POSITION CLASSIFICATION	2023	2024
IS Director	1	1
IS Operations Supervisor	1	1
IS Services Supervisor	1	1
GIS Systems & Data Base Administrator	0	1
GIS Manager	1	1
GIS Analyst	1	1
GIS Technician	1	1
IS Analyst	2	2
System & Data Analyst	1	1
IS System Administrator	1	1
Computer Technician	2	2
TOTAL - INFORMATION SERVICES	12	13

Budget Narrative

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

Small tools include the costs of the computers purchased for replacement of existing systems. Professional services include the costs of various software and hardware maintenance agreements.

Approved Budget Requests

Description	2023 Amount	2024 Amount	On-Going
Equipment Replacement Adjustment-Small Tools	112,085	117,689	Yes

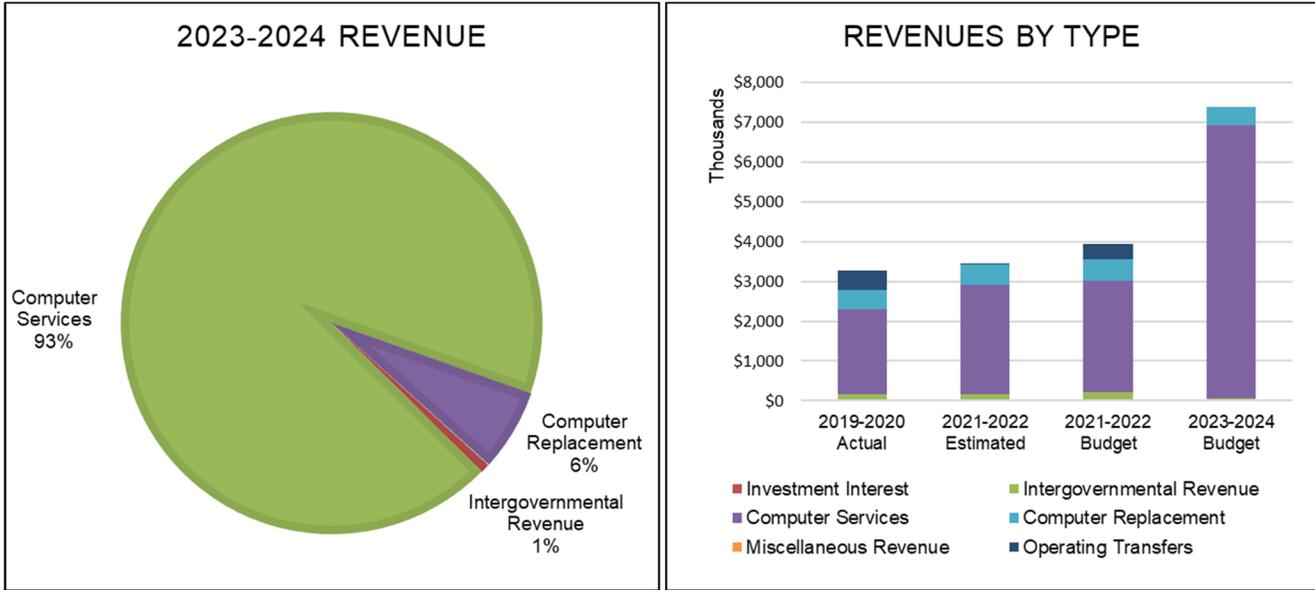
Conversion from Microsoft Perpetual Lic to Microsoft M365	279,055	209,055	No
Camera System Upgrade	106,000	6,000	Yes
Public Safety Systems Analyst	106,189	106,189	Yes
Equipment for Public Safety Systems Analyst	5,000	-	No
GIS Systems and DB Administrator	-	124,563	Yes
Equipment for GIS Systems and DB Administrator	-	12,000	No
Total	\$608,329	\$605,496	

Performance Measures

Description	2019	2020	2021	2022
Help Desk Tickets Recorded	2,001	**3,322	2,513	2,673

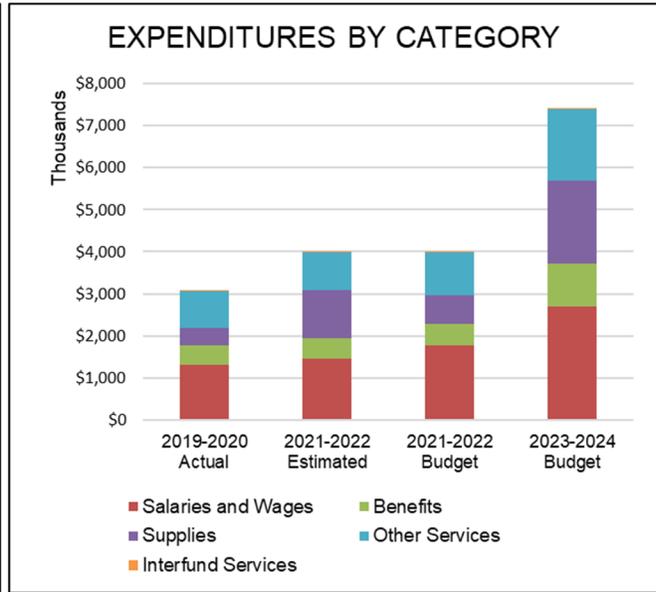
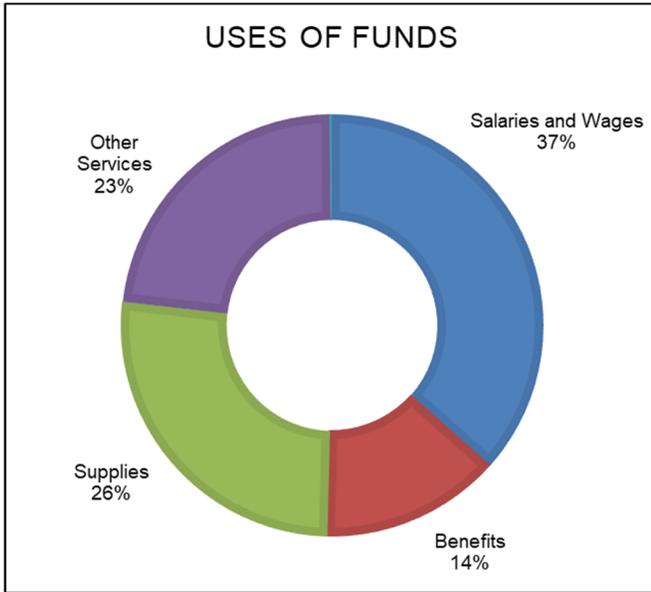
***Impacted by COVID-19*

**FUND 503
INFORMATION SERVICES**



Revenue Sources	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Investment Interest	4,115	3,636	2,000	2,000	0.0%
Intergovernmental Revenue	153,631	153,900	210,266	52,000	-75.3%
Computer Services	2,137,337	2,754,597	2,797,896	6,871,924	145.6%
Computer Replacement	494,870	503,127	543,206	462,000	-14.9%
Miscellaneous Revenue	2,595	690	-	-	0.0%
Operating Transfers	488,288	9,171	385,000	-	-100.0%
TOTAL REVENUE	\$ 3,280,836	\$ 3,425,121	\$ 3,938,368	\$ 7,387,924	87.6%

**FUND 503
INFORMATION SERVICES**



Expenditure Summary by Category	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Salaries and Wages	1,317,498	1,467,089	1,766,934	2,705,949	53.1%
Benefits	455,740	471,491	512,890	1,022,008	99.3%
Supplies	413,292	1,143,084	678,543	1,953,447	187.9%
Other Services	878,609	906,642	1,016,676	1,703,912	67.6%
Capital Oulay	-	51,029	-	12,000	0.0%
Interfund Services	3,638	563	554	596	7.6%
TOTAL EXPENDITURES	\$ 3,068,777	\$ 4,039,898	\$ 3,975,597	\$ 7,397,912	86.1%

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ -	\$ 212,059	\$ 237,728	\$ 76,946	-67.6%
Revenue	3,280,836	3,425,121	3,938,368	7,387,924	87.6%
Expenditures	(3,068,777)	(4,039,898)	(3,975,597)	(7,397,912)	86.1%
Ending Cash	\$ 212,059	\$ (402,718)	\$ 200,499	\$ 66,958	-66.6%

The change in fund balance is the result of approved budget requests shown on the table above, comprising of equipment and technology upgrades and staffing. These are funded for by additional appropriation and use of prior year fund balance.

**FUND 510
UNEMPLOYMENT INSURANCE**

Function

The Unemployment Insurance is a self-funded program that was established in 2018 to pay the actual benefit cost for unemployment claims filed by former City employees.

This fund pays the actual benefit cost of the unemployment claims filled by former City employees. Expenses are claims reimbursements to the State Employment Security on a quarterly basis.

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ -	\$ 80,960	\$ 237,728	\$ 111,939	-52.9%
Revenue					
Investment Interest	1,324	1,090	1,100	1,200	9.1%
Intergovernmental Revenue	94,987	71,095	68,336	82,000	20.0%
Total Revenue	\$ 96,311	\$ 72,185	\$ 69,436	\$ 83,200	19.8%
Expenditures					
Miscellaneous	15,532	41,204	41,300	40,000	-3.1%
Total Expenditures	\$ 15,532	\$ 41,204	\$ 41,300	\$ 40,000	-3.1%
Other adjustments (accruals)	8,433	-	-	-	
Ending Cash	\$ 89,213	\$ 111,939	\$ 265,864	\$ 155,139	-41.6%

Fund balance in this fund shows a reduction due to a pause in payroll benefit deductions. Management has determined that there is sufficient balance in the fund to accommodate future benefit payout.

**FUND 511
LIABILITY INSURANCE**

Function

The Liability Insurance fund is established to provide accounting for insurance services for liability and property losses. This fund was established in 2019 when the City chose to transition from a pooled insurance program.

Expenses are paid by the Liability Insurance Fund and rates are charged to departments based on a cost allocation for their proportionate share of the costs.

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ -	\$ 471,915	\$ 237,728	\$ 369,918	55.6%
Revenue					
Investment Interest	1,643	3,139	2,000	2,000	0.0%
Insurance Recoveries	-	(111,330)	-	-	0.0%
Intergovernmental Revenue	1,674,731	1,601,800	1,601,800	3,003,375	87.5%
Total Revenue	\$ 1,676,374	\$ 1,493,609	\$ 1,603,800	\$ 3,005,375	87.4%
Expenditures					
Other Services	1,204,460	1,595,606	1,350,940	2,389,514	76.9%
Total Expenditures	\$ 1,204,460	\$ 1,595,606	\$ 1,350,940	\$ 2,389,514	76.9%
Other adjustments (accruals)	12,170	-	-	-	
Ending Cash	\$ 484,084	\$ 369,918	\$ 490,588	\$ 985,779	100.9%

The increase in fund balance is in support of building adequate reserves to insure the City's assets for liability and property loss.

**FUND 512
MEDICAL INSURANCE**

Function

The Medical Insurance Fund was established in 2020 as the city moved to a self-insured program from the previous pooled insurance. The Fund provides accounting for self-insurance services to all City departments for health care programs. Revenues are received in the form of charges (similar to medical premiums) to departments based on use and/or coverage requirements. These revenues are used to pay claims for employees participating in the City’s self-insurance programs, purchase “stop-loss” coverage for claims in excess of self-insured limits, and to maintain reserves for the payment of future claims.

Employee dental and vision coverage is purchased from an outside carrier.

Fund Summary	2019-2020 Actual	2021-2022 Estimated	2021-2022 Budget	2023-2024 Budget	% Change
Beginning Cash	\$ -	\$ 1,470,531	\$ 237,728	\$ 1,613,914	578.9%
Revenue					
Investment Interest	10,637	14,056	10,547	20,000	89.6%
Medical Contribution	5,440,523	10,773,260	11,060,000	13,883,853	25.5%
Miscellaneous Revenue	33,870	68,590	67,500	78,789	16.7%
Total Revenue	\$ 5,485,030	\$ 10,855,906	\$ 11,138,047	\$ 13,982,642	25.5%
Expenditures					
Other Services	4,014,499	10,712,523	9,769,408	12,751,013	30.5%
Total Expenditures	\$ 4,014,499	\$ 10,712,523	\$ 9,769,408	\$ 12,751,013	30.5%
Ending Cash	\$ 1,470,531	\$ 1,613,914	\$ 1,606,367	\$ 2,845,543	77.1%

The increase in fund balance is in support of building adequate reserves to fund cost of claims and administration of the City’s healthcare benefits. It is a requirement to have 16 weeks of paid claims in reserves. The City is working towards a goal of 20 plus weeks of paid claims.

FINANCIAL SUMMARY

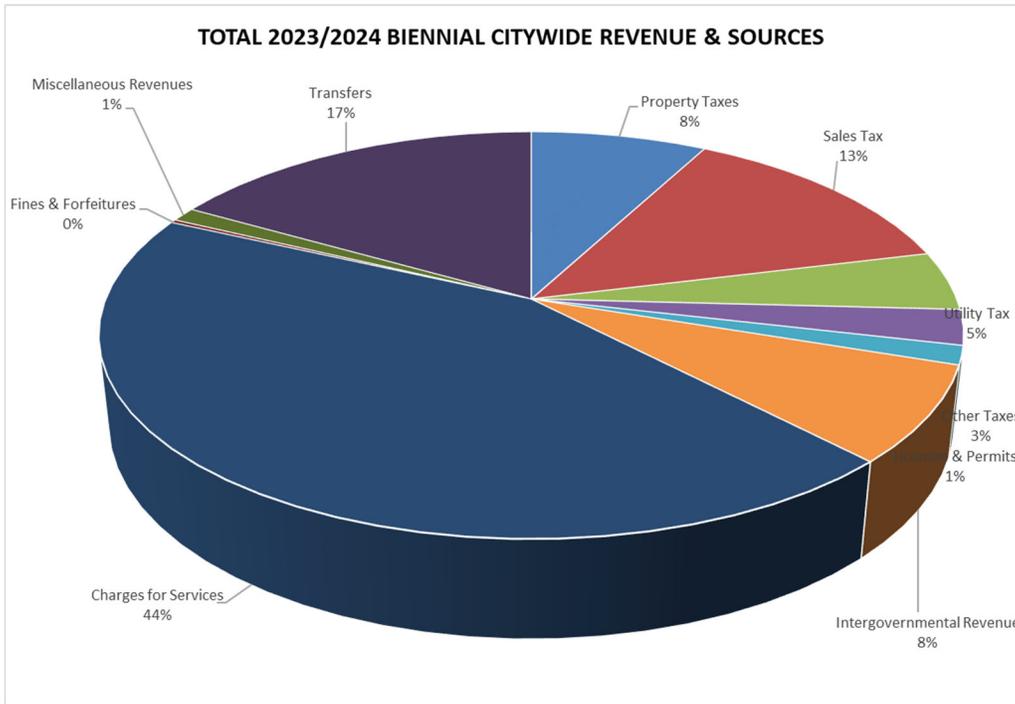


2023-2024 BUDGET SUMMARY

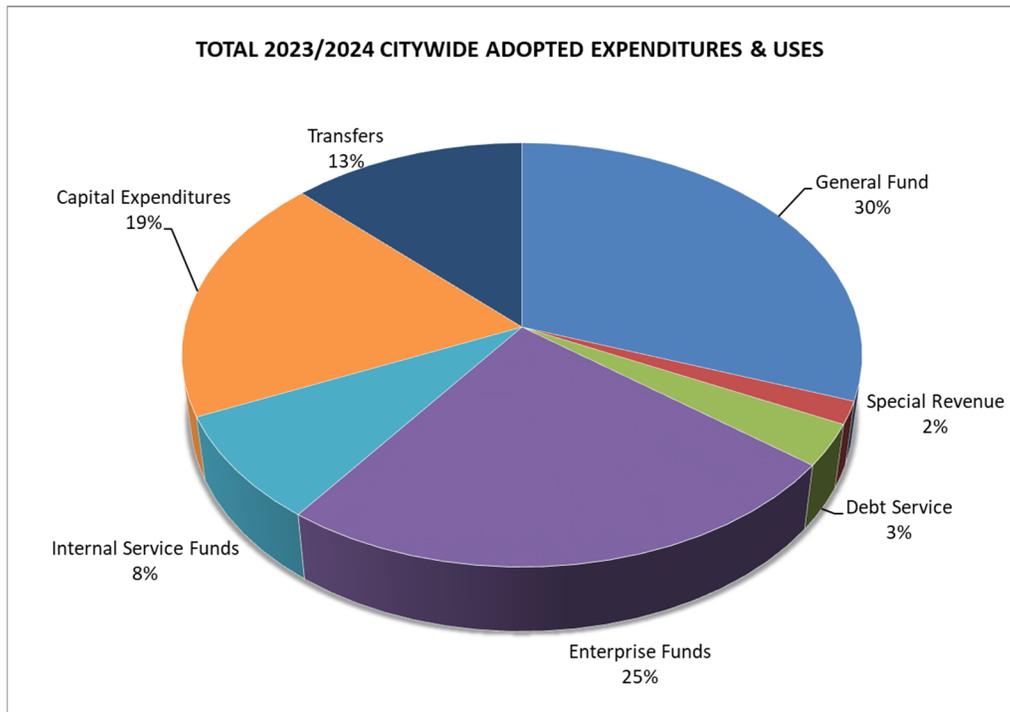
Sources and Uses - All Funds

	2020		2022			2023		2024	
	Actual	Actual	Adopted	Adjusted	Year-end	Adopted	Adopted		
Beginning Fund Balance	\$ 82,050,938	\$ 69,624,918	\$ 57,026,006	\$ 84,100,895	\$ 84,210,442	\$ 81,831,168	\$ 68,782,587		
Revenues									
Property Taxes	\$ 14,647,183	\$ 16,213,738	\$ 15,815,426	\$ 15,815,426	\$ 16,381,926	\$ 17,290,824	\$ 11,320,838		
Sales Tax	20,483,661	21,902,593	17,853,958	24,179,848	24,202,936	23,863,803	25,050,802		
Utility Tax	6,496,640	6,745,390	6,888,043	6,888,043	6,999,732	8,599,760	8,599,743		
Other Taxes	4,228,829	5,554,910	2,460,611	2,460,611	5,938,634	5,138,529	5,138,529		
Licenses & Permits	2,727,107	2,947,529	3,098,096	3,098,096	2,959,548	2,730,167	2,732,497		
Intergovernmental Revenue	13,515,081	17,594,316	7,394,511	7,724,937	14,908,041	18,039,133	10,052,655		
Charges for Services	65,092,715	73,500,446	69,868,798	78,849,090	72,836,731	80,536,722	81,017,550		
Fines & Forfeitures	510,880	486,601	615,064	615,064	325,703	469,016	469,015		
Miscellaneous Revenues	2,514,711	2,091,025	1,789,168	2,525,255	3,187,596	1,860,148	2,290,298		
Total Revenues	\$ 130,216,807	\$ 147,036,548	\$ 125,783,675	\$ 142,156,370	\$ 147,740,847	\$ 158,528,102	\$ 146,671,927		
Other Sources									
Proceeds Long Term Debt	17,461,885	-	-	-	-	-	-		
Insurance Recoveries	120,012	154,266	10,000	10,000	45,624	500,000	3,000,000		
Disposition of Capital Assets	63,848	1,216,207	1,000,000	1,000,000	1,192,434	3,675,000	-		
Total Other Sources	\$ 17,645,745	\$ 1,370,473	\$ 1,010,000	\$ 1,010,000	\$ 1,238,058	\$ 4,175,000	\$ 3,000,000		
Subtotal Revenues	\$ 147,862,552	\$ 148,407,021	\$ 126,793,675	\$ 143,166,370	\$ 148,978,905	\$ 162,703,102	\$ 149,671,927		
Interfund Transactions									
Interfund Transfers	29,739,760	29,573,560	26,301,206	59,210,664	46,590,591	35,297,185	26,147,697		
Total Interfund	\$ 29,739,760	\$ 29,573,560	\$ 26,301,206	\$ 59,210,664	\$ 46,590,591	\$ 35,297,185	\$ 26,147,697		
Total Sources	\$ 177,602,312	\$ 177,980,581	\$ 153,094,881	\$ 202,377,034	\$ 195,569,496	\$ 198,000,287	\$ 175,819,624		
Expenditures									
City Council	\$ 94,263	\$ 92,529	\$ 110,964	\$ 129,628	\$ 135,896	\$ 165,609	\$ 170,099		
Municipal Court	1,825,638	1,778,177	1,819,797	1,829,006	1,848,757	2,043,526	2,323,876		
Executive	1,400,654	1,390,375	1,522,203	1,870,915	1,725,132	1,916,045	2,058,938		
Finance	2,362,280	2,481,687	2,445,138	2,553,730	2,935,856	2,938,905	3,131,901		
Legal	1,294,165	1,359,005	1,377,410	1,524,201	1,459,601	1,713,798	1,811,637		
Human Resources	833,032	782,534	769,376	1,116,969	999,957	1,270,316	1,408,178		
Community Development	2,667,136	2,488,905	2,319,208	2,740,139	2,482,519	3,336,773	3,456,172		
Police	20,338,105	21,731,754	21,678,187	24,245,606	23,920,179	24,960,729	28,890,267		
Fire	4,425,551	5,046,030	5,151,073	4,986,035	5,399,928	6,111,547	-		
Parks & Recreation	2,664,184	1,359,604	1,533,041	1,956,005	1,807,124	2,093,763	2,142,242		
Engineering	1,498,475	2,070,848	2,011,178	3,025,759	2,450,729	3,088,093	2,987,498		
Streets	-	5,672,050	5,877,000	6,316,358	6,064,567	8,561,639	8,282,305		
Non-Departmental	1,497,628	2,016,312	1,534,562	2,364,819	2,897,812	2,707,662	3,296,069		
Capital Reserve	-	-	-	-	-	-	-		
Special Revenues									
Streets	4,355,777	42,116	-	-	-	-	-		
Arterial Streets	1,417,706	-	-	-	(2,256)	-	-		
Drug Enforcement	-	23,782	40,000	56,218	-	42,489	10,150		
Tribal Gaming Fund	-	-	-	7,072	-	7,000	-		
Hotel/Motel Tax Fund	-	16,000	110,000	182,781	64,000	110,000	110,000		
I/Net	69,512	155,454	21,000	286,545	89,919	551,000	21,000		
CDBG Program	432,534	318,599	295,000	759,276	628,331	288,000	288,000		
TBD	80,745	858,648	1,600,000	1,600,000	1,623,256	1,600,000	1,650,000		
Affordable Housing	-	563,097	90,000	126,903	10,186	90,000	90,000		
School Mitigation	1,608,252	1,838,169	2,250,000	2,661,831	715,825	1,000,000	1,000,000		
Coronavirus Relief Fund	2,048,338	-	-	4,748,641	-	-	-		
Debt Service	9,479,423	6,162,591	6,764,919	6,920,909	6,899,845	6,841,391	5,801,641		
Public Works									
Water/Sewer Operations	21,323,827	22,521,342	21,882,030	24,710,106	23,529,600	27,273,085	27,588,574		
Utility Revenue Debt Service	5,219,211	5,205,682	5,141,690	5,141,690	5,141,489	4,725,238	4,900,554		
Solid Waste	7,428,755	9,228,247	9,645,590	13,320,216	13,788,044	14,947,504	15,021,068		
Golf Course	1,369,691	1,486,789	1,148,231	1,701,753	1,492,567	1,706,620	1,469,213		
Fleet Services	2,589,191	3,147,698	1,677,809	2,046,131	2,323,787	5,231,366	2,592,570		
Facilities	812,932	735,013	838,060	926,839	785,286	990,993	1,037,271		
Information Services	1,383,276	1,515,321	1,531,607	2,452,113	2,422,223	3,874,392	3,523,520		
Unemployment Insurance	5,767	15,657	25,000	33,700	10,268	15,000	25,000		
Liability Insurance	528,838	717,832	675,470	1,064,168	946,756	1,115,485	1,274,029		
Medical Insurance	4,014,499	4,971,866	5,007,453	5,044,588	5,330,923	6,375,507	6,375,504		
Total Expenditures	\$ 105,069,385	\$ 107,793,713	\$ 106,892,996	\$ 128,450,650	\$ 119,928,106	\$ 137,693,475	\$ 132,737,276		
Other Uses									
Capital Improvements	62,423,122	37,089,929	17,185,838	41,737,327	28,904,238	43,385,864	32,131,500		
Total Other Uses	\$ 62,423,122	\$ 37,089,929	\$ 17,185,838	\$ 41,737,327	\$ 28,904,238	\$ 43,385,864	\$ 32,131,500		
Interfund Transactions									
Interfund Transfers	29,739,731	29,573,590	26,452,890	54,633,500	46,490,715	29,969,529	20,039,213		
Total Interfund	\$ 29,739,731	\$ 29,573,590	\$ 26,452,890	\$ 54,633,500	\$ 46,490,715	\$ 29,969,529	\$ 20,039,213		
Total Uses	\$ 197,232,238	\$ 174,457,232	\$ 150,531,724	\$ 224,821,477	\$ 195,323,059	\$ 211,048,868	\$ 184,907,989		
Changes in Fund Balance	\$ (19,629,926)	\$ 3,523,349	\$ 2,563,157	\$ (22,444,443)	\$ 246,437	\$ (13,048,581)	\$ (9,088,365)		
Other Adjustments	\$ 7,203,906	\$ 11,062,175	\$ -	\$ -	\$ (218,908)	\$ -	\$ -		
Ending Fund Balance	\$ 69,624,918	\$ 84,210,442	\$ 59,589,163	\$ 61,656,452	\$ 84,237,971	\$ 68,782,587	\$ 59,694,222		

REVENUE BUDGET SUMMARY ALL FUNDS, \$373,819,912



EXPENDITURE BUDGET SUMMARY ALL FUNDS, \$395,956,857



GENERAL TAXING AUTHORITY

Taxes make up approximately 71% of the General Government revenue budget. Most of the tax revenue is in the form of property, sales and utility taxes.

The maximum rate allowed by law can be found in sections of the Revised Code of Washington. Several of the City's taxes including sales, leasehold, cable TV/franchise fees, hotel/motel and real estate excise tax are at the state statutory maximum. The City has chosen not to adopt some taxes allowed by law such as business and occupation tax. The remaining taxing capacity, if the City elected to impose the state statutory maximum would generate approximately \$21.0 million in additional annual revenue.

Major Tax Source	2023 Rate	2023 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax - Regular (A)**	\$ 1.26	\$ 17,290,824	\$ 3.60	\$ 2.34	\$ 11,828,699
- Special	\$ 0.50		\$ 0.50	\$ -	-
1% or IPD (total)					172,908
Banked Capacity (total)					4,736,325
Sales Tax - Regular	0.85%	17,825,870	0.85%	0.00%	-
- Criminal Justice (B)	0.10%	1,750,045	0.10%	0.00%	-
- Public Safety (V)	0.10%	1,544,520	0.10%	0.10%	-
- Transit*	0.00%	-	0.30%	0.30%	-
-Transportation Benefit Dist. (V)	0.20%	2,537,483	0.20%	0.20%	-
Use Tax - Natural Gas	6.00%	4,284	6.00%	0.00%	-
Business & Occupation Tax*					
- Regular	0.00%	-	0.20%	0.20%	2,900,000
Utility Tax - Natural Gas	5.00%	960,000	6.00%	1.00%	192,000
- Telephone	6.00%	366,441	6.00%	0.00%	-
- Electric	5.00%	2,253,317	6.00%	1.00%	450,663
Leasehold Tax	4.00%	8,529	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%	136,500	5.00%	0.00%	-
- Card Rooms*	20.00%	-	20.00%	0.00%	-
PILOT - Water/Sewer	8.50%	2,280,000	(A)	(A)	(A)
- Surface Water	8.50%	2,150,000	(A)	(A)	(A)
- Solid Waste	15.00%	452,064	(A)	(A)	(A)
Cable TV/Franchise Fee	5.00%	1,500,100	5.00%	0.00%	-
Admissions Tax - Other Amusement	5.00%	130,000	5.00%	0.00%	-
Transportation Benefit District***	\$ 20.00	-	\$ 20.00	\$ 20.00	694,000
Hotel/Motel Tax	2.00%	110,000	2.00%	0.00%	-
Real Estate Excise Tax - 1st Quarter	0.25%	2,500,000	0.25%	0.00%	-
- 2nd Quarter	0.25%	2,500,000	0.25%	0.00%	-

(A) PILOT determined by City Council; (V) Requires Voter Approval; *State Authorized-not all cities participate

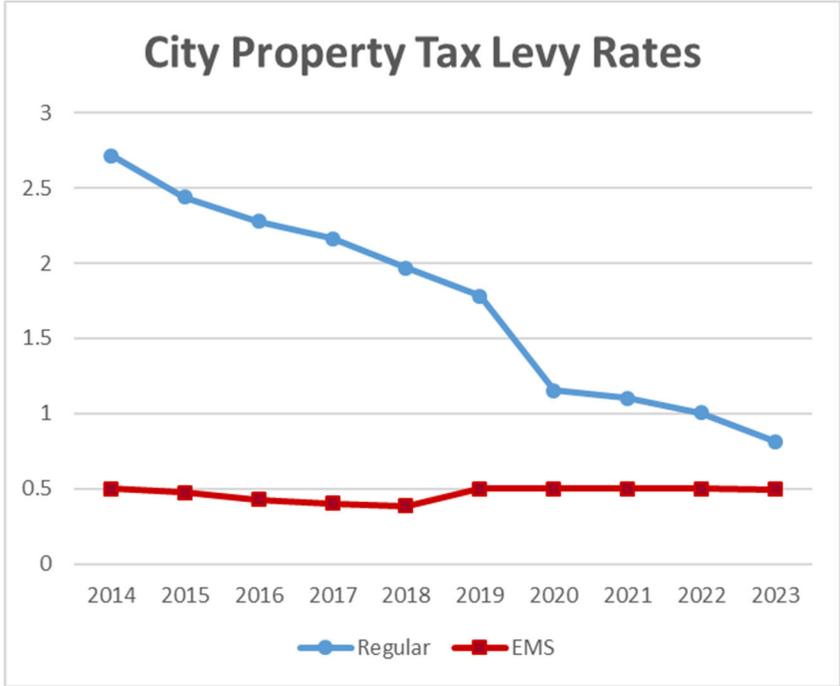
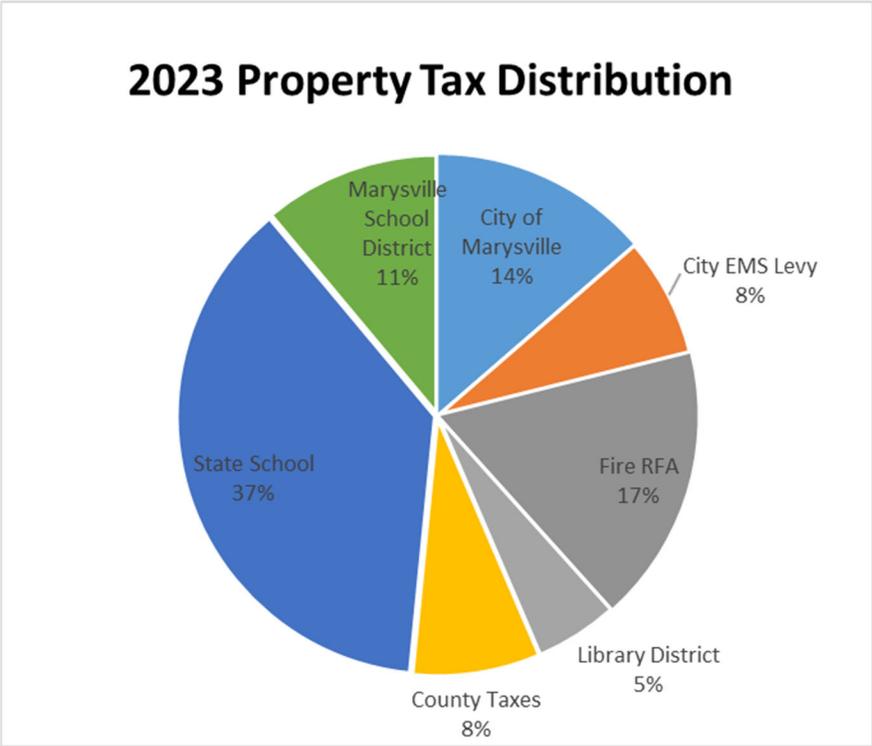
Requires the vote of the people to reach full statutory maximum; *Council authority upto \$20 w/o voter approval

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

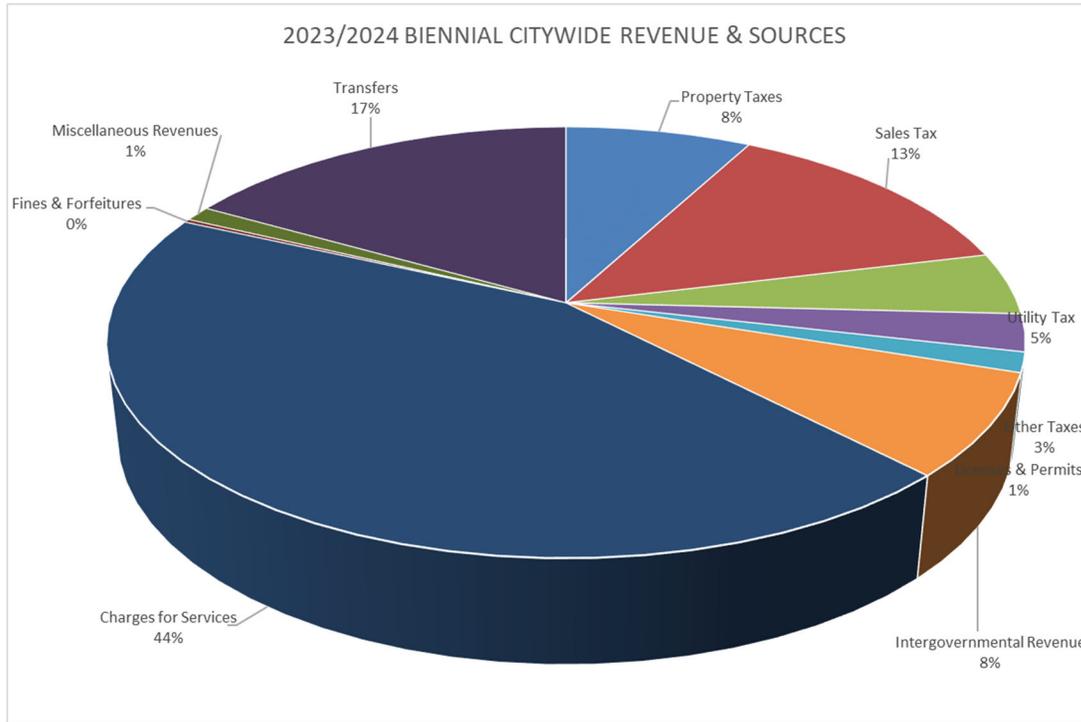
<u>TAXING DISTRICT</u>	<u>YEAR 2023 - Per \$1,000 AV</u>		<u>YEAR 2023 - Average Tax Bill</u>	
	<u>CITY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>COUNTY</u>
City of Marysville				
General Levy	\$ 0.8141	\$ -	\$ 325.64	\$ -
Fire RFA	1.0284	1.0284	411.36	411.36
EMS Levy	0.4451	0.4451	178.04	178.04
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.4774	0.4774	190.96	190.96
County Roads		0.7461	-	298.44
Marysville School District	0.6610	0.6610	264.40	264.40
State School	2.2294	2.2294	891.76	891.76
Library District	0.3109	0.3109	124.36	124.36
TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE	\$ 5.9663	\$ 5.8983	\$ 2,386.52	\$ 2,359.32
Tax on Avg. Residence Value of				
\$400,000	\$2,386.52	\$2,359.32	\$2,386.52	\$2,359.32
\$500,000	\$2,983.15	\$2,949.15	\$2,983.15	\$2,949.15

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

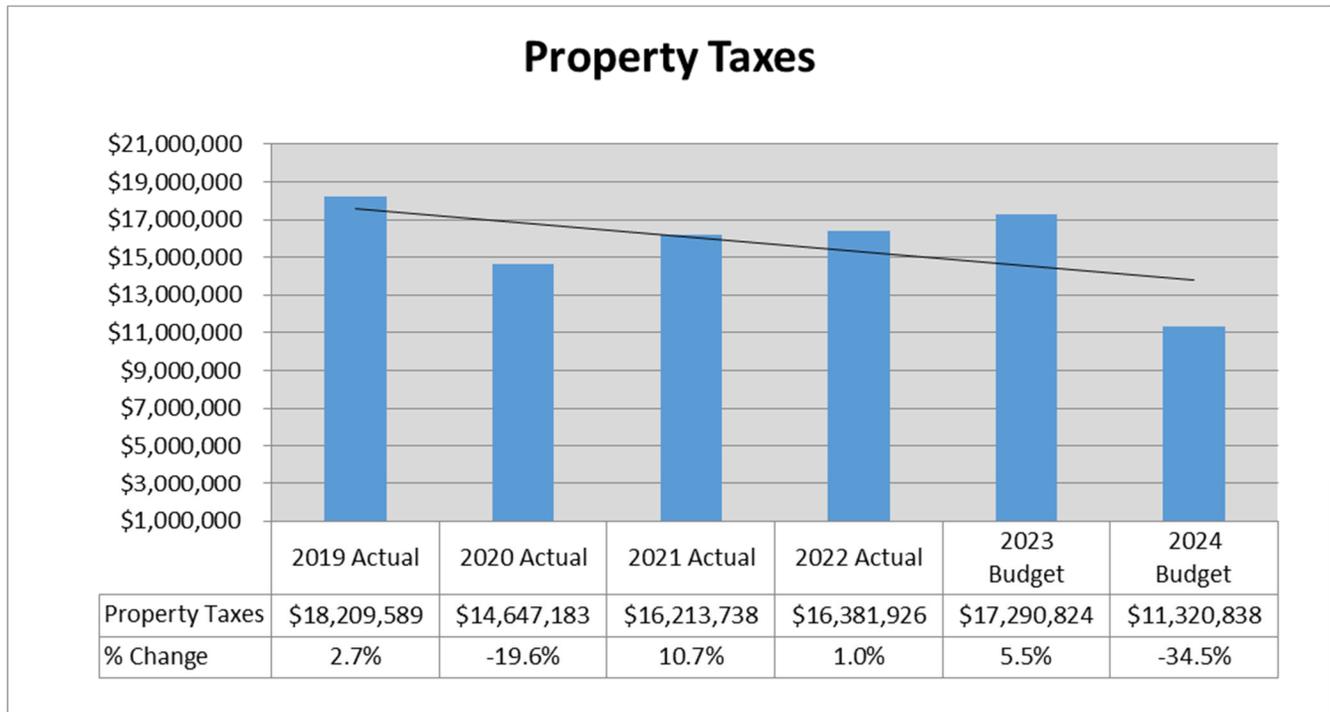
<u>TAXING DISTRICT</u>	<u>YEAR 2022 - Per \$1,000 AV</u>		<u>YEAR 2022 - Average Tax Bill</u>	
	<u>CITY</u>	<u>COUNTY</u>	<u>CITY</u>	<u>COUNTY</u>
City of Marysville				
General Levy	\$ 1.0024	\$ -	\$ 400.96	\$ -
Fire RFA	1.2568	1.2568	502.72	502.72
EMS Levy	0.4943	0.4943	197.72	197.72
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.5984	0.5984	239.36	239.36
County Roads			-	-
Marysville School District	3.6940	3.6940	1,477.60	1,477.60
State School	2.6658	2.6658	1,066.32	1,066.32
Library District	0.3915	0.3915	156.60	156.60
TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE	\$ 10.1032	\$ 9.1008	\$ 4,041.28	\$ 3,640.32
Tax on Avg. Residence Value of				
\$400,000	\$4,041.28	\$3,640.32	\$4,041.28	\$3,640.32
\$500,000	\$5,051.60	\$4,550.40	\$5,051.60	\$4,550.40



ANALYSIS OF REVENUE SOURCES



Property Taxes



Property tax receipts represent approximately 7.7% of the City's total income for the 2023/2024 budget, a 2.3% decrease from prior year's at 10%. In 2024, the Regional Fire Authority will be collecting their own Property Tax,

which the City will not collect on their behalf. This will also result in the decrease over the budget cycle 2023-2024. The property tax table shown above includes regular and Emergency Medical Services (EMS). The different changes from each year are a result of increases in assessed values from new construction, annexations and state utilities.

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

- ❖ Revised Code of Washington (RCW) 84.52.050 limits the aggregate of all regular tax levies by the state and all taxing districts to \$10 per \$1,000 of assessed value (AV). If the taxes of all districts collectively exceed this amount, a proportionate adjustment is applied until the total is reduced to the 1 percent limit.
- ❖ RCW 84.52.043 limits the regular levy rate of a city to \$3.60 per \$1,000 of AV.
- ❖ RCW 84.55.010 limits the annual growth of revenue from the regular property tax levy to 106% per year, plus adjustments for new construction and annexations. A vote of the electorate within the taxing district can lift or set aside the 106% revenue growth limitation for specific purposes, for specific amount, and for a specific number of years.
- ❖ Referendum 47 was approved in 1997 changing property tax assessment and collection:
 - The temporary \$4.7187 reduction of the state levy was made permanent, effective for the 1998 tax levy.
 - With the intent to limit increases in property tax levies and at the same time ensure that taxing districts have adequate funding, the 106% limit, enacted in 1972 was fundamentally changed. The old maximum revenue increase of 6% is now 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.

2023 Levy

The City of Marysville council voted no increase for 2023 regular property tax receipts. Assessed values (AV) for 2023 are estimated to increase, which is the ninth year since 2010, prior to this AV was falling at an average rate of 9% per year. The 2023 levy rate is \$.814 per \$1,000 of assessed valuation, a decrease of 18.8% from the prior year of \$1.002. The 2023 EMS levy fell to \$0.445 per \$1,000 of AV. In 2018 voters approved an EMS levy lid lift to \$0.50 for 2018 and a 10% increase for the following 5 years with a not-to-exceed \$0.50.

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

2024 Levy

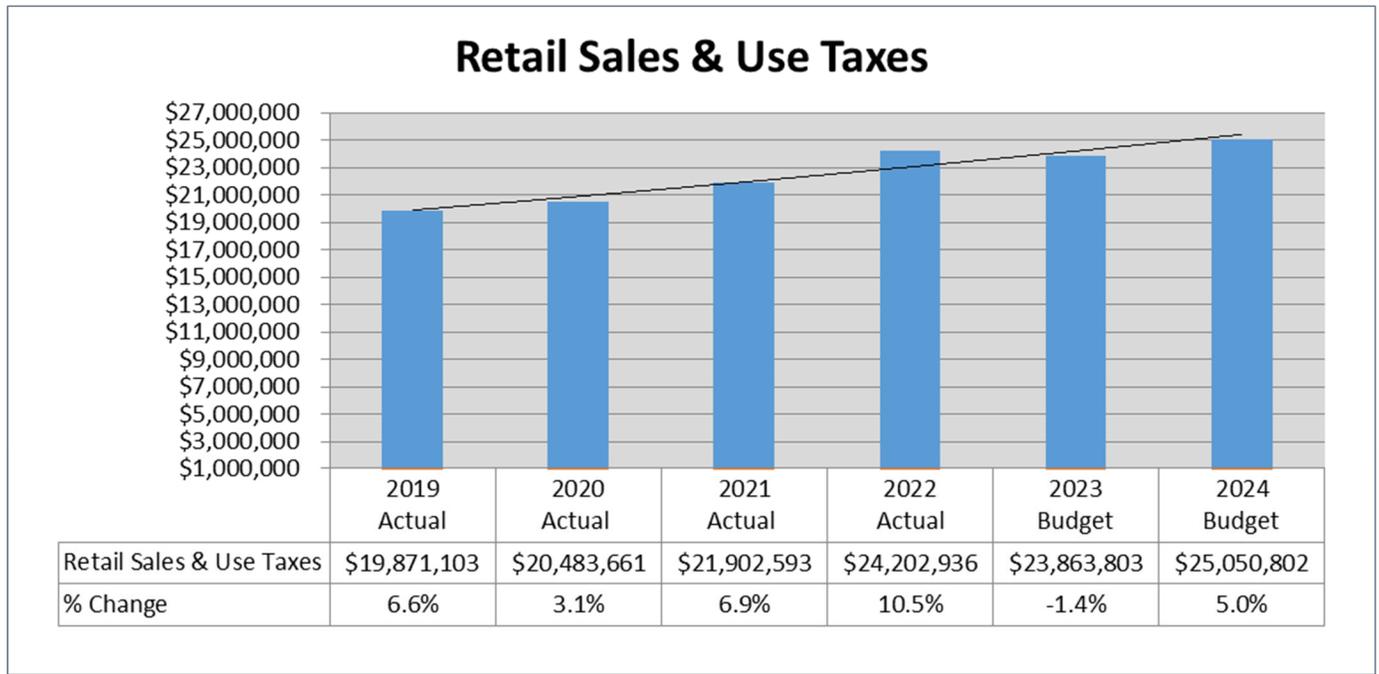
The 2024 levy will not be set until November of 2023 when the city is required to notify the County Assessor. The 2024 budget forecasts an increase of 1.3% from 2023 receipts based on estimated new construction and assessed values rising by 4.0%, a conservative average over the past years.

The table below provides a history of levy rates.

Property Tax Levy	2018	2019	2020	2021	2022	2023
Regular	\$ 1.9696	\$ 1.7827	\$ 1.1514	\$ 1.1022	\$ 1.0024	\$ 0.8141
EMS	0.5000	0.4972	0.5000	0.5000	0.4943	0.4451
Total	\$ 2.4696	\$ 2.2799	\$ 1.6514	\$ 1.6022	\$ 1.4967	\$ 1.2592

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

Retail Sales and Use Taxes



Retail sales and use tax receipts represent approximately 13.1% of the City’s total income. Marysville’s economic goal of an average annual 8% growth in property and sales tax receipts had been achievable since its establishment in 2003.

The 2023 estimate of \$23,863,803, a 1.4% decrease from 2022 as the City began to experience the effects of high inflation in the second half of 2022. The City is anticipating a slight increase in 2024 as inflation and interest rates begin to moderate.

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

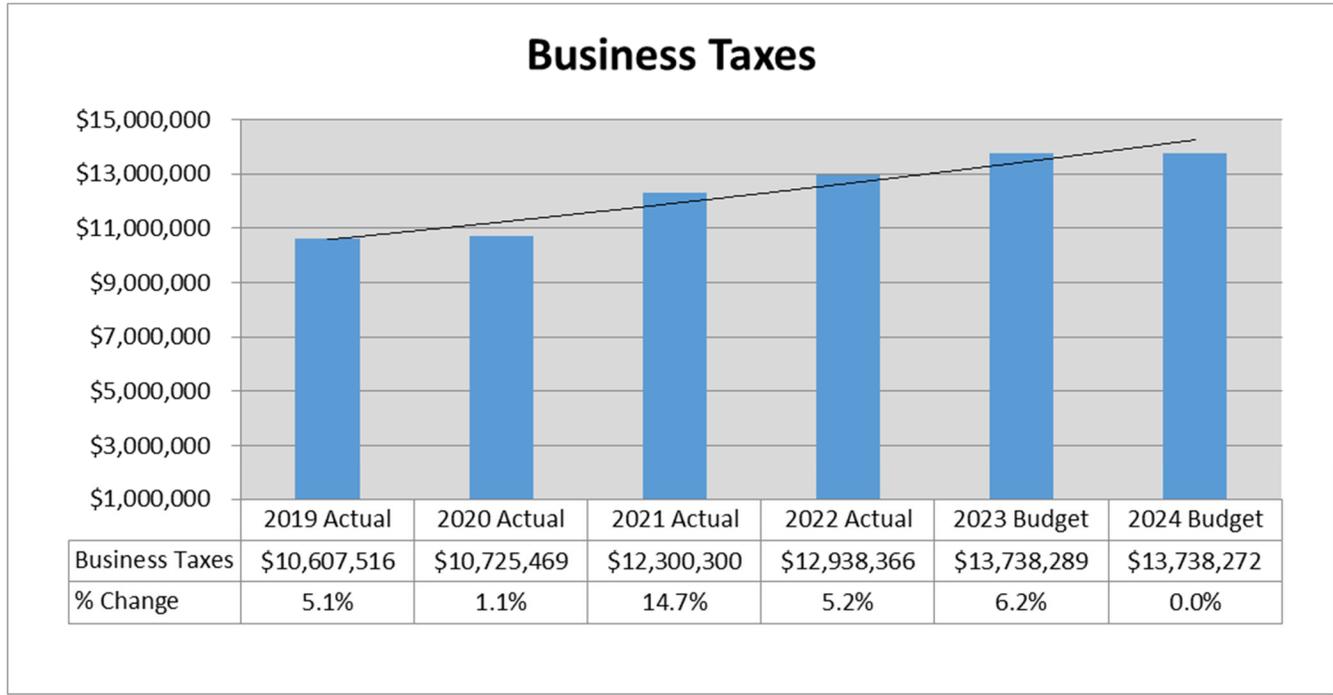
The City of Marysville's 2023 sales tax rate is 9.4%, previously at 9.3%, the additional tax was added April 1, 2022 by Snohomish County. The following table provides a breakdown of the tax rate into individual benefactors. The bolded benefactors are those that the City of Marysville receives from sales within the city limits. The State collects the sales tax revenue and distributes it back to the local entities net of administration fees.

Sales Tax Rate Breakdown

State		6.500%
City of Marysville	Regular	0.425%
Snohomish County	Regular	0.075%
City of Marysville	Optional	0.425%
Snohomish County	Optional	0.075%
Community Transit		0.900%
City Criminal Justice		0.100%
County Mental Health		0.100%
County Affordable Housing		0.100%
Marysville TBD	Voted	0.200%
City of Marysville Public Safety	Voted	0.100%
Community Transit	Voted	0.300%
Emergency Communication	Voted	0.100%
Total		9.400%

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

Business Taxes



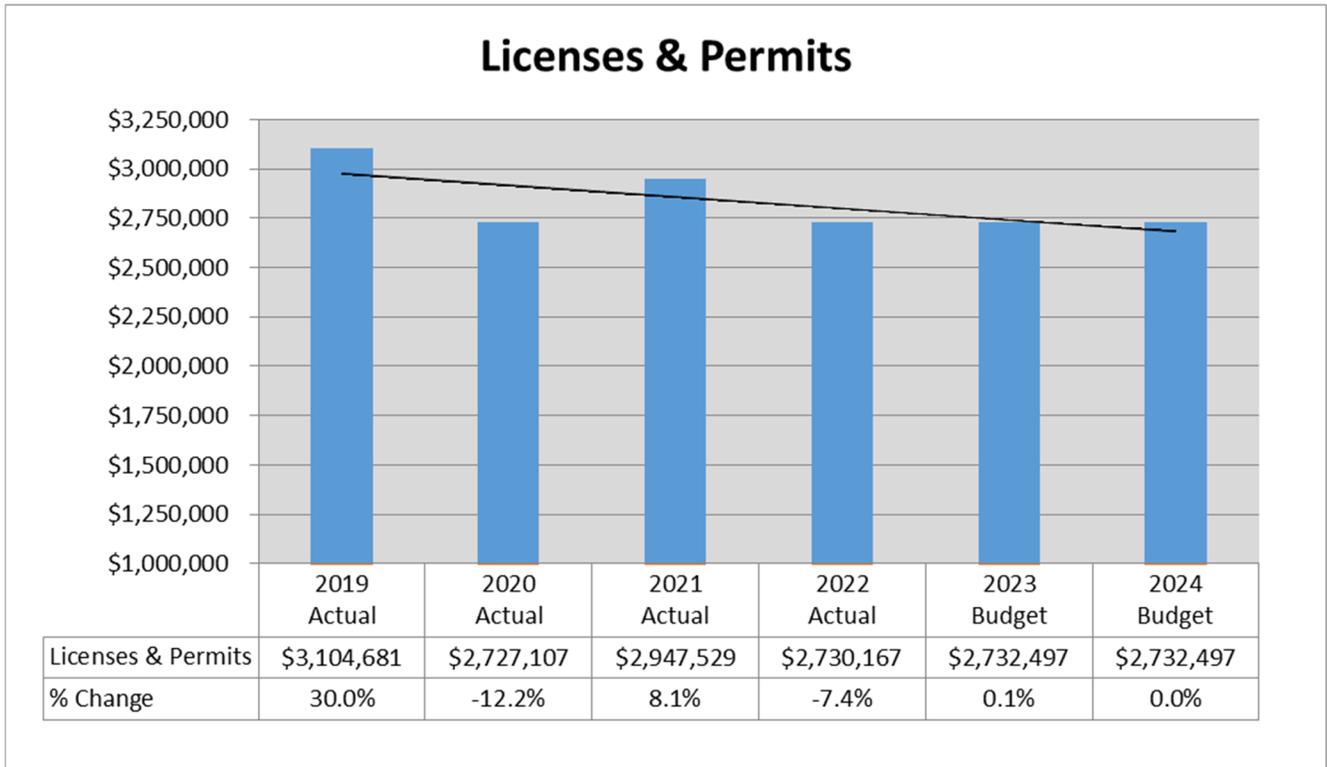
Business taxes represent approximately 7% of the City’s total revenue. This category represents utility taxes, both internal and external, real estate excise tax (REET), leasehold tax, gambling tax, and admissions tax. The majority of the category is utility tax (63.5%) and REET (36.5%).

Utility tax is a tax assessed on utilities (such as telephone, electric, and natural gas) for services sold within the city limits. The tax rate for telephone is 6% and 5% for electric and natural gas. The move from land-lines to mobile has steadily increase in the last couple of years and the change of mobile bundles result in a reduction to utility taxes from telephone service for this reason estimates are based on prior year actuals. An 8.5% tax is assessed upon city utilities such as water, sewer, and surface water. Solid waste is assessed a 15% tax. The utility tax for electric and natural gas can fluctuate with the weather – usually colder weather results in more use – which makes estimating difficult. Therefore, the 2023 estimate of \$8,599,760 an increase of 24.9% or \$1,711,717 from the prior year. The 2023 and 2024 estimates are reflection of a reduction in REET following a rise in 2022.

REET revenue is a tax on the sale of real estate and is approximately 36% the Business Tax category. This market can be difficult to predict therefore a conservative approach of an average of receipts over the last five years.

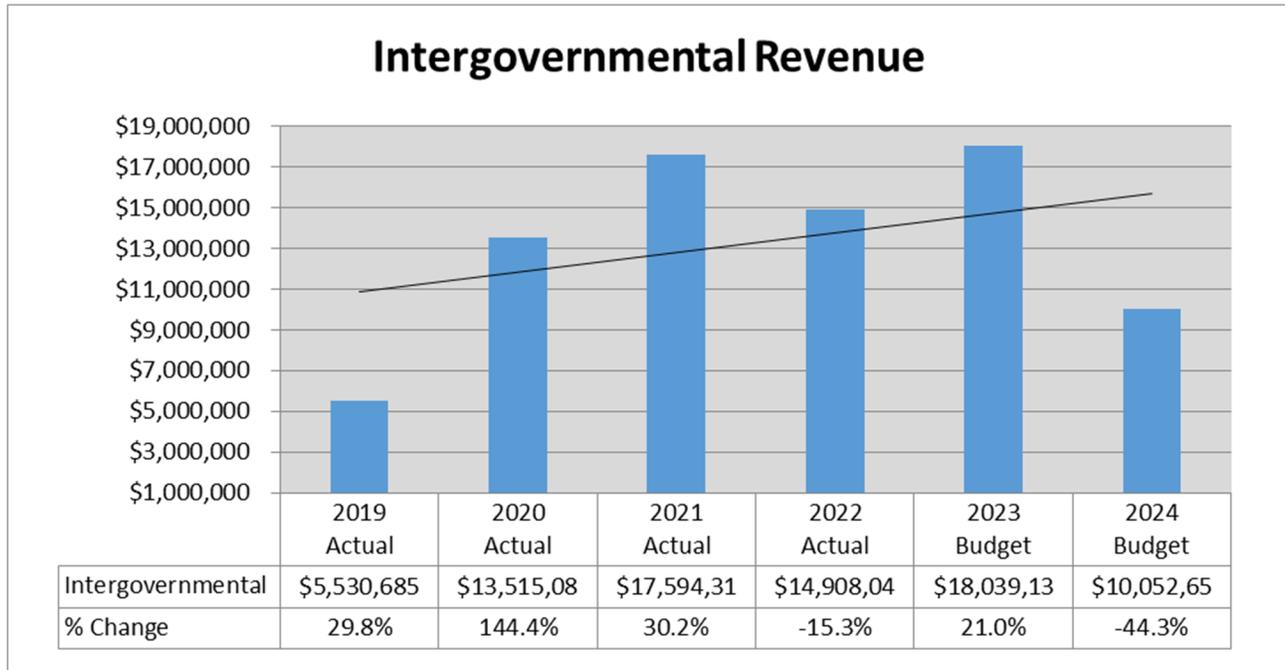
An admissions tax of \$0.01 for each \$0.20 (equivalent to 5%) became effective in 2010. Revenue from admissions tax remained steady until 2020 when affected business were closed due to the pandemic. With the reopening of businesses, there is a substantial increase in this tax, 160% for 2023 and 2024.

Licenses & Permits



Licenses & Permits represent 1.5% of the total City revenue. This revenue category consists mostly of franchise fees and building structure permits. Since the majority of the receipts in this category are related to the building industry, fluctuations in the housing market become very apparent. Construction permit activity ramped up in 2019 from the previous year, by 30%, as a result of retirees and moves from the southern counties for affordability. Then the pandemic occurred in 2020 and temporarily halted construction and permitting. In 2021 a flurry of construction activity occurred as post pandemic construction increased. A slowdown in construction started in 2022 with inflation and the rise in mortgage rates. For the 2023-2024 budget cycle, no growth is anticipated.

Intergovernmental Revenue



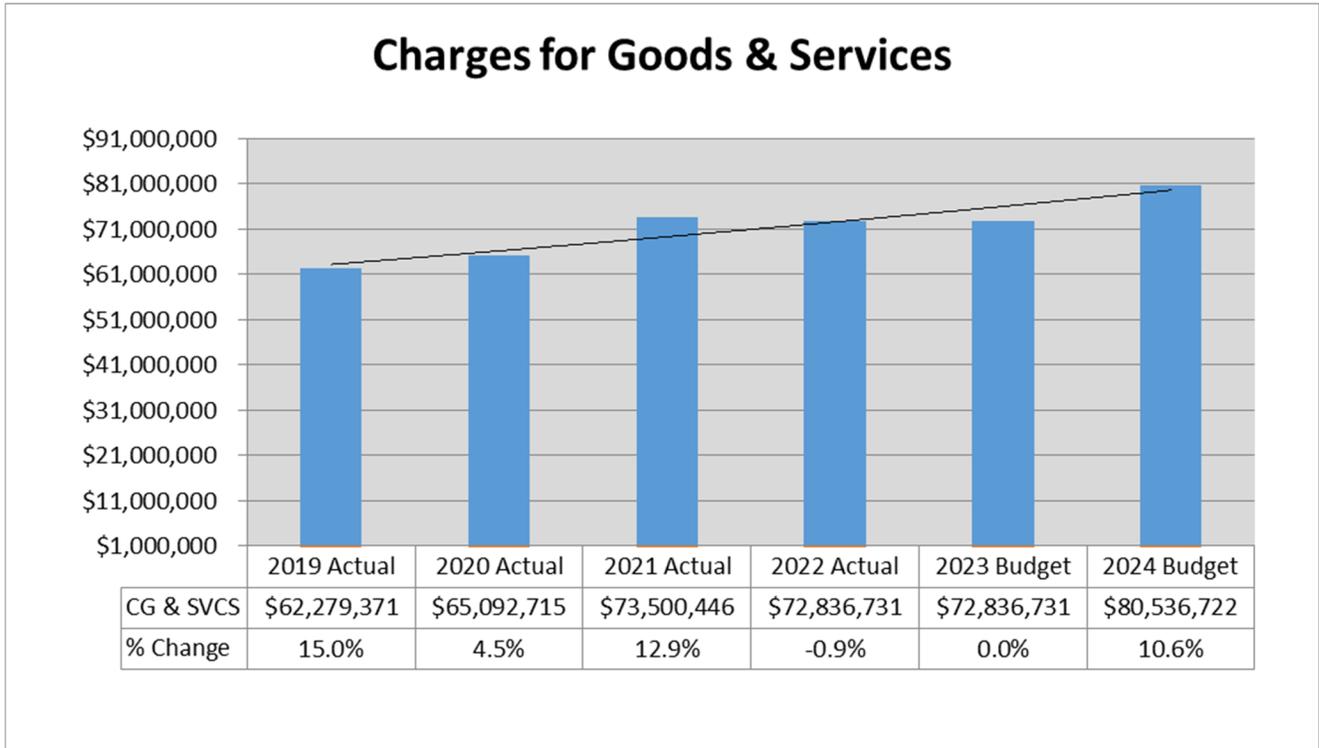
Intergovernmental revenue receipts represent 7.5% of the City’s total revenue. This revenue category consists mostly of grants, state shared revenue, and entitlements. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 70% for total. The fluctuations 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. The increase in 2020 of 144.4% is attributable to the transportation and park grants.

Transportations grants are estimated for 2023 and 2024 higher than in 2022 with major traffic improvements (over \$14 million) as well as Parks projects of \$1.6 million.

State entitlement revenues consist of motor vehicle excise taxes, liquor excise taxes, liquor board profits, and unrestricted gas taxes. The state imposes gas and liquor taxes on sales within the state and distributes the proceeds based upon population. These estimates are provided by the State in the form of a per-capita rate and are approximately \$2,460,000 per year of the total intergovernmental revenues for the 2023/2024 Budget.

Charges for Goods and Services



Charges for goods and services represent 43% of the City’s total revenue for the 2023/2024 budget. This revenue source is comprised of fees charged for providing services that are distinct from general services, which are funded by general taxation.

Charges for goods and services include interdepartmental services; maps and publications; probation; permits; golf fees and other recreational programs; traffic mitigation; water, sewer, and surface water fees; and solid waste fees, jail, and court services. The majority of this revenue category (68%) is attributable to water, sewer, surface water, and solid waste fees.

Revenue from city utilities is the largest portion of charges for services category, representing almost half of the total receipts. The Utility plans annual improvements to meet state and federal regulations. In order to fund these improvements the city reviews the rates to provide sufficient funding to meet obligations. To keep pace with the growing expenses the Waterworks Utility has set a minimum of 2% annual rate adjustment.

Utility Rate Increases	2019	2020	2021	2022	2023	2024 EST
Water	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Sewer	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Surface Water	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Solid Waste	0.0%	0.0%	0.0%	9.9%	0.0%	0.0%

Rate studies are used to plan for adequate funding of improvements as well as initiating a moderate level of increase to keep pace with inflation, currently set at 2%, and provide the ability to cash fund projects in the future and hence reduce the project costs 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 city rates for a household is reflected in the table below:

Household Base Rates (bi-monthly)	2019	2020	2021	2022	2023	2024 Est.
Water	\$31.20	\$31.85	\$32.45	\$33.12	\$33.74	\$34.23
Sewer	87.90	89.66	91.45	93.28	95.14	97.05
Surface Water	23.90	24.38	24.86	25.36	25.86	26.38
Solid Waste	49.22	49.22	49.22	65.19	65.19	65.19
Total	\$192.22	\$195.11	\$197.99	\$216.95	\$219.93	\$222.85

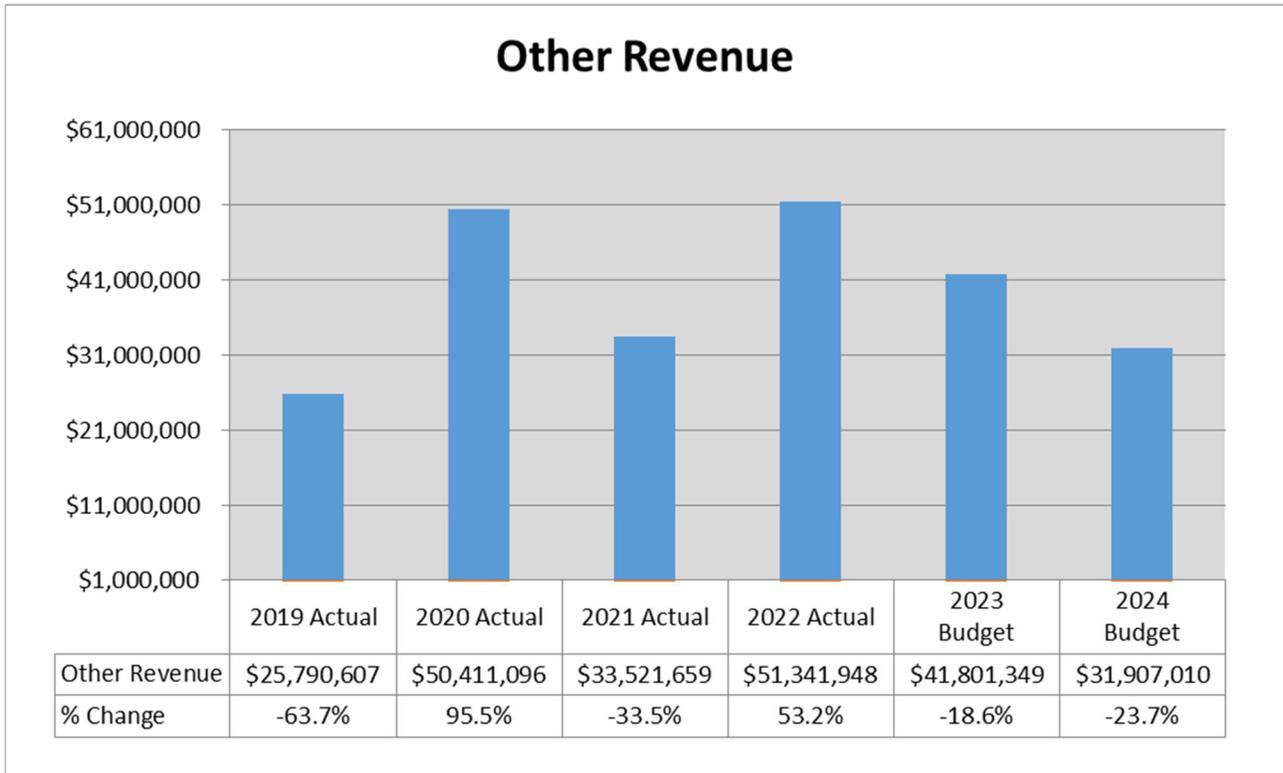
For comparison purposes the base water rate displayed includes 6,000 gallons of consumption

For comparison purposes the solid waste rate displayed includes 36 gallon Cart weekly service and 96 gallon recycling cart bi weekly

Utility capital improvement charges are charges to connect to the utility systems. These charges are usually the reason this category will fluctuate greater than a 2%-4% average. Utility capital improvement charges were high in 2021, at just over \$7.2 million and 2022 is estimated to fall to \$3.8 million. Whereas 2023/2024 estimates grow to over \$6.0 million for each year, which is a result of the building activity. The capital improvement charges are one time charges that cannot always be predicted.

The 2023/2024 biennial budget reflects average growth patterns service charges.

Miscellaneous/Other Revenue



The Other Revenue or Miscellaneous category represents 19% of total City revenues for 2023/2024 budget. This category’s significant revenues are classified as operating transfers, which represents transfer of funds from other Funds to use for debt service, capital expenditure, or internal service.

The Miscellaneous/Other Revenue category is comprised mostly of operating transfers. These transfers are providing funding from reserves or operations to meet construction/improvement needs and debt obligations. The 2023/2024 budgets show decreases as transfers for the Civic Campus ended upon completion.

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 = \$13,740,000,349

COUNCILMANIC BONDS 1.5% OF ASSESSED VALUATION

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

Statutory Debt Limit	\$	206,100,005
City Hall Purchase & Remodel	0.15%	306,525
State Ave Improvements	0.22%	457,500
Waterfront Park	0.07%	150,975
Street Construction	1.28%	2,630,000
Courthouse & Other Properties	1.90%	3,920,000
156th Overcrossing & BIA	2.42%	4,985,000
1st Street Bypass	5.30%	10,915,000
2018B Civic Campus	14.64%	30,180,000
2020A Civic Campus	5.44%	11,210,000
Debt Outstanding	31.42%	64,755,000
Available Capacity	68.58%	\$ 141,345,005

VOTED BONDS 1.00% OF ASSESSED VALUATION

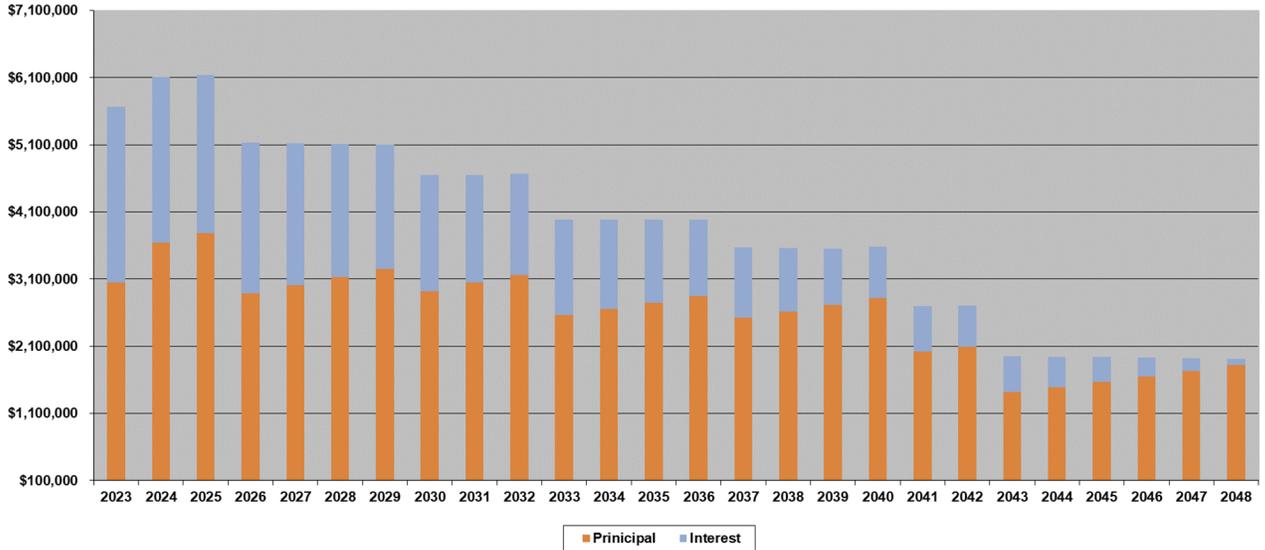
Voted Bonds: Debt capacity for voted debt must be approved by the voters. Property taxes may be increased to support the related debt payments.

VOTED BONDS 1.00% OF ASSESSED VALUE

Statutory Debt Limit	\$	137,400,003
Available Capacity	100.00%	\$ 137,400,003

**TOTAL DEBT SERVICE PAYMENTS
GENERAL OBLIGATION DEBT**

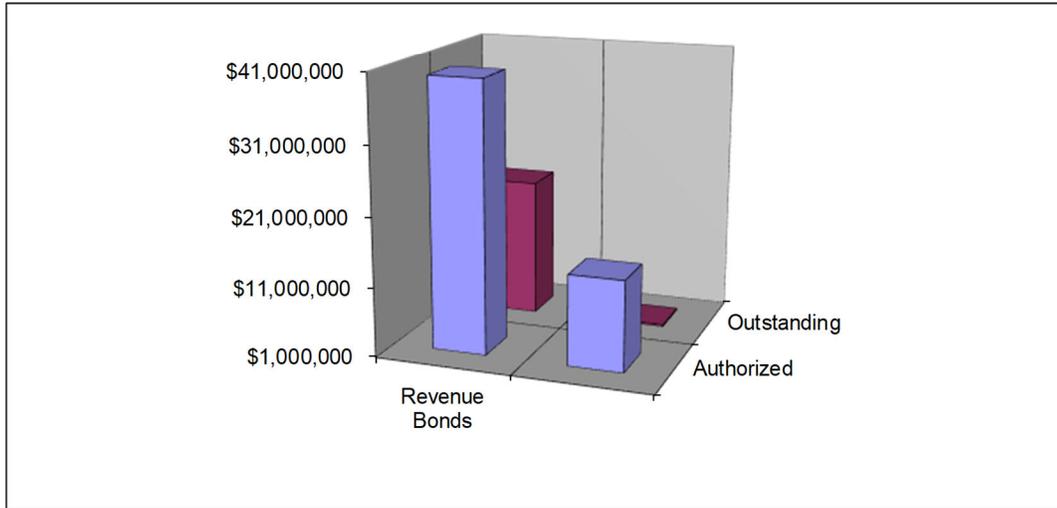
The chart below depicts the annual debt service requirements for the GO debt broken out by principal and interest. The table presents the annual debt service requirements for each individual GO debt. These are the payments that directly affect the general government’s annual operations budget.



Fund Issue	001 2013 City Hall Refunding	310 2013 Waterfront Park Refunding	305 2013 State Ave Imprvmnts Refunding	305 2016 Street Construction Refunding	305 2018 1st Street Bypass	001/401 2018B Civic Campus	001/401 2020A Civic Campus	001 2020B Court House/ Refunding	001 2013 156th & BIA	Total
**Debt Outstanding	\$ 306,525	\$ 150,975	\$ 457,500	\$ 2,630,000	\$ 10,915,000	\$ 30,180,000	\$ 11,210,000	\$ 3,920,000	\$ 4,985,000	\$ 64,755,000
2023	318,786	157,014	475,800	557,600	905,019	2,099,000	756,500	393,400	733,650	6,396,769
2024	-	-	-	557,500	905,769	2,099,500	755,500	307,100	731,650	5,357,019
2025	-	-	-	562,200	905,269	2,098,500	758,500	302,400	733,125	5,359,994
2026	-	-	-	556,600	903,519	2,101,000	755,250	312,700	733,950	5,363,019
2027	-	-	-	555,900	905,519	2,101,750	756,000	307,700	732,600	5,359,469
2028	-	-	-	-	906,019	2,100,750	755,500	407,700	734,763	4,904,731
2029	-	-	-	-	905,019	2,098,000	758,750	410,600	735,200	4,907,569
2030	-	-	-	-	904,019	2,098,500	755,500	403,300	728,000	4,889,319
2031	-	-	-	-	902,019	2,097,000	756,000	406,000	-	4,161,019
2032	-	-	-	-	904,019	2,098,500	758,600	403,500	-	4,164,619
2033	-	-	-	-	902,119	2,097,750	755,900	410,900	-	4,166,669
2034	-	-	-	-	904,619	2,099,750	758,000	408,000	-	4,170,369
2035	-	-	-	-	901,369	2,099,250	754,800	-	-	3,755,419
2036	-	-	-	-	901,525	2,101,250	756,400	-	-	3,759,175
2037	-	-	-	-	900,900	2,100,500	757,700	-	-	3,759,100
2038	-	-	-	-	903,438	2,102,000	758,700	-	-	3,764,138
2039	-	-	-	-	-	2,100,500	759,400	-	-	2,859,900
2040	-	-	-	-	-	2,101,000	754,800	-	-	2,855,800
2041	-	-	-	-	-	2,098,250	-	-	-	2,098,250
2042	-	-	-	-	-	2,097,250	-	-	-	2,097,250
2043	-	-	-	-	-	2,097,750	-	-	-	2,097,750
2044	-	-	-	-	-	2,099,500	-	-	-	2,099,500
2045	-	-	-	-	-	2,097,250	-	-	-	2,097,250
2046	-	-	-	-	-	2,101,000	-	-	-	2,101,000
2047	-	-	-	-	-	2,100,250	-	-	-	2,100,250
2048	-	-	-	-	-	2,100,000	-	-	-	2,100,000
Total Prin/Int	\$ 318,786	\$ 157,014	\$ 475,800	\$ 2,789,800	\$ 14,460,156	\$ 54,585,750	\$ 13,621,800	\$ 4,473,300	\$ 5,862,938	\$ 96,745,344

DEBT SECURED BY UTILITY REVENUES

Total "Revenue Debt" Authorized and Outstanding as of December 31, 2022



Schedule of Revenue Debt

	<u>Authorized</u>	<u>Issued</u>	<u>Retire</u>	<u>Outstanding</u>
Revenue Bonds				
2014 Water/Sewer Refunded	39,945,000	2014	2028	21,010,000
Total	\$ 39,945,000			\$ 21,010,000
Public Works Trust Fund Loans				
Stilliquamish Filtration System (DWRFL)	4,080,000	2004	2023	222,398
WWTP Phase II Construction	10,000,000	2004	2024	1,052,632
Total	\$ 14,080,000			\$ 1,275,029

PERSONNEL



**2023/2024 BUDGET
CITY OF MARYSVILLE - PERSONNEL SUMMARY
FULL TIME EQUIVALENTS EMPLOYEES**

Fund	2023	2024
General Fund - 001		
02 Municipal Court	12.00	13.00
03 Executive	10.00	10.00
04 Finance	19.00	19.00
05 Legal	10.00	10.00
06 Human Resources	7.00	7.00
07 Community Development	18.00	18.00
08 Police	131.00	131.00
10 Parks/Recreation	11.00	11.00
11 Engineering	19.00	19.00
16 Streets	39.00	39.00
Water/Sewer Utility	62.75	63.75
Solid Waste	13.50	14.50
Fleet Services	8.00	8.00
Facility Maintenance	6.50	6.50
Computer Services	12.00	13.00
City Total	378.75	382.75

PERSONNEL CHANGES

Department	Description	Budget YR	FTE
Court	Probation Officer	2024	1
Executive	Emergency Management Specialist	2023	1
Executive	Executive Service Coordinator to Executive Service Manager	2023	0
Executive	Communications Specialist Reclassification	2023	0
Executive	Continued Hire-Civic Campus Manager	2023	0
Executive	Internship Program	2023	0
Legal	Victim Witness Coordinator	2023	1
Legal	Right of Way & Property Manager	2023	1
Legal	Lead Prosecutor Reclassification	2023	0
Police	Police Records Technician	2023	2
Parks & Rec	Parks Administrative Associate	2023	1
Parks & Rec	Volunteer and Community Event Coordinator	2023	1
Community Dev	Convert PT CD Program Specialist to FT	2023	0.5
Engineering	Engineering Tech	2023	1
Streets	Parks Maintenance Assistant	2023	4
Streets	Streets Maintenance Lead I	2023	1
Streets	Streets Maintenance Assistance	2023	3
Streets	Traffic Engineering Manager Pay Grade Change	2023	0
Streets	Traffic Control System Tech to Traffic Maint Worker II	2023	0
Streets	Streets Maintenance Tech I to Tech II	2023	0
Public Works	Construction Tech II	2023	1
Public Works	Water Ops Tech II	2023	1
Public Works	Water Operator	2023	1
Public Works	Meter Technician	2023	1
Public Works	WWTP Maint Tech I	2023	1
Public Works	WWTP Maint Tech II	2023	1
Public Works	Storm/Sewer Tech I	2023	1
Public Works	Surface Water Specialist	2024	1
Public Works	Surface Water Inspector - Source Control	2023	1
Solid Waste	Solid Waste Tech II	2023	1
Solid Waste	Solid Waste Tech II	2024	1
Facilities	Facilities Maintenance Journeyman	2023	1
Information Services	Public Safety Analyst	2023	1
Information Services	GIS Systems and DB Administrator	2024	1
Total FTE			31.5
Total FTE 2023			27.5

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2023/2024 BUDGET

DEPARTMENT	PAY CODE	POSITION	2023 FTE	2024 FTE	SCHEDULE
COUNCIL		Council Members - 7		Elected Official	
MUNICIPAL COURT	JU1	Judge	2.00	2.00	Elected
	M119	Court Administrator	1.00	1.00	Management
	M113	Assistant Court Administrator	1.00	1.00	Management
	N111	Probation Officer	1.00	2.00	Non-represented
	U35	Judicial Process Specialist	7.00	7.00	Teamsters
MUNICIPAL COURT			12.00	13.00	
<hr/>					
EXECUTIVE	MA1	Mayor	1.00	1.00	Elected
	CA1	Chief Administrative Office	1.00	1.00	Management
	M122	Real Property Manager	1.00	1.00	Management
	M118	Senior Project Manager	1.00	1.00	Management
	M117	Communications Manager	1.00	1.00	Management
	M116	Emergency Preparedness Manager	1.00	1.00	Management
	M115	Executive Services Manager	1.00	1.00	Management
	N113	Senior Communications Specialist/PIO	1.00	1.00	Non-represented
	N112	Emergency Management Specialist	1.00	1.00	Non-represented
	N111	Communications/Marketing Specialist	1.00	1.00	Non-represented
EXECUTIVE			10.00	10.00	
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FINANCE	MA25	Finance Director	1.00	1.00	Management
	M117	Financial Planning Manager	1.00	1.00	Management
	M117	Financial Operations Manager	1.00	1.00	Management
	M114	Senior Financial Analyst	1.00	1.00	Management
	M113	Utility Billing Supervisor	1.00	1.00	Management
	N113	Financial Analyst	2.00	2.00	Non-represented
	N111	Deputy City Clerk	1.00	1.00	Non-represented
	U40	Sr Accounting Technician	2.00	2.00	Teamsters
	U30	Accounting Technician (Accounts Payable)	1.00	1.00	Teamsters
	U30	Accounting Technician (Utility Billing)	6.00	6.00	Teamsters
	U25	Customer Representative	2.00	2.00	Teamsters
FINANCE			19.00	19.00	
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LEGAL	MB26	City Attorney	1.00	1.00	Management
	M122	Deputy City Attorney	1.00	1.00	Management
	M117	Right of Way & Property Manager	1.00	1.00	Management
	M116	Lead Prosecutor	1.00	1.00	Management
	M116	Legal Services Manager	1.00	1.00	Management
	M115	Prosecutor	2.00	2.00	Management
	N110	Victim Witness Coordinator	1.00	1.00	Non-represented
	N110	Confidential Administrative Assistant	2.00	2.00	Non-represented
LEGAL			10.00	10.00	
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HUMAN RESOURCES	ME24	Human Resource Director	1.00	1.00	Management
	M-17	Human Resources Program Manager	1.00	1.00	Management
	M116	Safety & Risk Manager	1.00	1.00	Management
	M115	Train & Community Outreach	1.00	1.00	Management
	N113	Human Resources Specialist	2.00	2.00	Non-represented
	N110	Human Resource Assistant	1.00	1.00	Non-represented
HUMAN RESOURCES			7.00	7.00	

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2023/2024 BUDGET

DEPARTMENT	PAY CODE	POSITION	2023 FTE	2024 FTE	SCHEDULE
COMMUNITY DEVELOPMENT	MA24	Community Development Director	1.00	1.00	Management
	M117	Planning Manager	1.00	1.00	Management
	M116	Principal Planner	1.00	1.00	Management
	M117	Building Official	1.00	1.00	Management
	N115	Senior Planner	2.00	2.00	Non-represented
	N115	Assistant Building Official	1.00	1.00	Non-represented
	N114	Inspector III - Electrical	2.00	2.00	Non-represented
	N113	Associate Planner	1.00	1.00	Non-represented
	N112	Inspector I - Building	2.00	2.00	Non-represented
	N110	Planning Tech	1.00	1.00	Non-represented
	U40	Planning Administrative Specialist	1.00	1.00	Teamsters
	U40	Senior Permit Tech	1.00	1.00	Teamsters
	U30	CD Program Specialist	3.00	3.00	Teamsters
COMMUNITY DEVELOPMENT			18.00	18.00	
POLICE	MA26	Police Chief	1.00	1.00	Management
	M123	Assistant Chief of Police	1.00	1.00	Management
	M121	Commander	5.00	5.00	Management
	M113	Police Records Supervisor	1.00	1.00	Management
	N114	Crime & Intelligence Analyst	1.00	1.00	Non-represented
	N113	Community Intervention Specialist II	1.00	1.00	Non-represented
	N112	Community Intervention Specialist I	1.00	1.00	Non-represented
	N112	Confidential Administrative Associate	1.00	1.00	Non-represented
	N112	Code Enforcement Officer	2.00	2.00	Non-represented
	N111	Confidential Administrative Specialist	1.00	1.00	Non-represented
	U45	Police Records Tech-Lead	1.00	1.00	Teamsters
	U40	Police Administrative Specialist	1.00	1.00	Teamsters
	U40	Evidence Specialist	2.00	2.00	Teamsters
	U35	Police Records Tech	9.00	9.00	Teamsters
	U35	Police Disclosure Specialist	1.00	1.00	Teamsters
	CO2	Community Service Officer	4.00	4.00	MPOA
	PS3	Sergeant (Detectives & Patrol)	13.00	13.00	MPOA
	P3	Police Officers & Detectives	60.00	60.00	MPOA
	COR	Custody Corporals	4.00	4.00	MPOA
	LC1	Custody Sergeant	1.00	1.00	MPOA
CO1	Custody Officer	20.00	20.00	MPOA	
POLICE			131.00	131.00	
PARKS/RECREATION	MC24	Parks, Culture & Recreation Director	1.00	1.00	Management
	M119	Parks, Culture & Recreation Assistant Director	1.00	1.00	Management
	M113	Recreation Supervisor	2.00	2.00	Management
	M113	Cultural Arts Supervisor	1.00	1.00	Management
	M113	Athletic Supervisor	1.00	1.00	Management
	N112	Volunteer and Community Event Coordinator	1.00	1.00	Non-represented
	U40	Parks Administrative Specialist	1.00	1.00	Teamsters
U35	Parks Administrative Associate	3.00	3.00	Teamsters	
PARKS/RECREATION			11.00	11.00	

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2023/2024 BUDGET

DEPARTMENT	PAY CODE	POSITION	2023 FTE	2024 FTE	SCHEDULE	
ENGINEERING	MC26	Public Works Director	0.50	0.50	Management	
	M122	Assistant Public Works Director/City Engineer	0.50	0.50	Management	
	M120	Assistant City Engineer	1.00	1.00	Management	
	M118	Senior Project Manager	2.00	2.00	Management	
	M118	Engineering Services Manager	1.00	1.00	Management	
	N115	Project Engineer	4.00	4.00	Non-represented	
	N115	Civil Plan Reviewer	2.00	2.00	Non-represented	
	N113	Engineering Technician	3.00	3.00	Non-represented	
	N113	Inspector II - Construction	2.00	2.00	Non-represented	
	N112	Inspector I - Construction	1.00	1.00	Non-represented	
	N112	Engineering Coordinator	1.00	1.00	Non-represented	
	N112	Development Services Technician	1.00	1.00	Non-represented	
ENGINEERING			19.00	19.00		
STREETS	M119	Transportation & Parks Maintenance Manager	1.00	1.00	Management	
	M118	Traffic Engineer Manager	1.00	1.00	Management	
	M116	Street Supervisor	1.00	1.00	Management	
	M116	Parks Maintenance Supervisor	1.00	1.00	Management	
	N115	Associate Traffic Engineer	1.00	1.00	Non-represented	
	U55	Senior Traffic Control Systems Tech	2.00	2.00	Teamsters	
	U50	Street Maintenance Technician Lead II	1.00	1.00	Teamsters	
	U50	Parks Maintenance Lead II	1.00	1.00	Teamsters	
	U45	Street Maintenance Technician Lead I	2.00	2.00	Teamsters	
	U35	Street Maintenance Technician II	10.00	10.00	Teamsters	
	U35	Parks Maintenance Tech II	2.00	2.00	Teamsters	
	U35	Traffic Maintenance Worker II	2.00	2.00	Teamsters	
	U25	Street Maintenance Tech I	3.00	3.00	Teamsters	
	U25	Parks Maintenance Tech I	4.00	4.00	Teamsters	
	U20	Street Maintenance Assistant	3.00	3.00	Teamsters	
	U20	Parks Maintenance Assistant	4.00	4.00	Teamsters	
	STREETS			39.00	39.00	
	WATER/SEWER UTILITY	MC26	Public Works Director	0.50	0.50	Management
M122		Assistant Public Works Director/City Engineer	0.50	0.50	Management	
M119		Water Utility Manager	1.00	1.00	Management	
M119		Storm & Wastewater Utility Manager	1.00	1.00	Management	
M119		Water Utility Supervisor	1.00	1.00	Management	
M116		Water Resources Supervisor	1.00	1.00	Management	
M116		Storm/Sewer Supervisor	1.00	1.00	Management	
M115		PW Administrative Services Supervisor	1.00	1.00	Management	
N114		Electronic Control Systems Administrator	1.00	1.00	Non-represented	
N113		NPDES Coordinator	0.75	0.75	Non-represented	
N112		Surface Water Inspector	2.00	2.00	Non-represented	
N112		Surface Water Specialist	1.00	2.00	Non-represented	
U55		Water Quality Lead	1.00	1.00	Teamsters	
U55		Water Operations Lead II	1.00	1.00	Teamsters	
U55		WWTP Operations Lead	1.00	1.00	Teamsters	
U55		WWTP Maintenance Lead	1.00	1.00	Teamsters	
U55		Utility Electrician	1.00	1.00	Teamsters	
U55		Construction Lead II	1.00	1.00	Teamsters	
U50		WWTP Operator	3.00	3.00	Teamsters	
U50		WWTP Maint Tech II	1.00	1.00	Teamsters	
U50		Water Operator	1.00	1.00	Teamsters	
U50		Storm/Sewer Lead II	1.00	1.00	Teamsters	
U50		Industrial Waste/Pretreatment Tech	1.00	1.00	Teamsters	
U50		Construction Lead I	1.00	1.00	Teamsters	
U45		Water Quality Specialist	3.00	3.00	Teamsters	
U45		Water Operations Tech II	8.00	8.00	Teamsters	
U45		Storm/Sewer Lead I	1.00	1.00	Teamsters	
U45		Cross Connection Specialist	1.00	1.00	Teamsters	
U45		Construction Tech II	6.00	6.00	Teamsters	
U40		Administrative Specialist	1.00	1.00	Teamsters	
U40		WWTP Maintenance Tech I	3.00	3.00	Teamsters	
U35		Meter Technicians	4.00	4.00	Teamsters	
U35		Storm/Sewer Tech II	4.00	4.00	Teamsters	
U30		Utility Locator	1.00	1.00	Teamsters	
U30	Storm/Sewer Tech I	4.00	4.00	Teamsters		
U30	Administrative Assistant	1.00	1.00	Teamsters		
WATER/SEWER			62.75	63.75		

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2023/2024 BUDGET

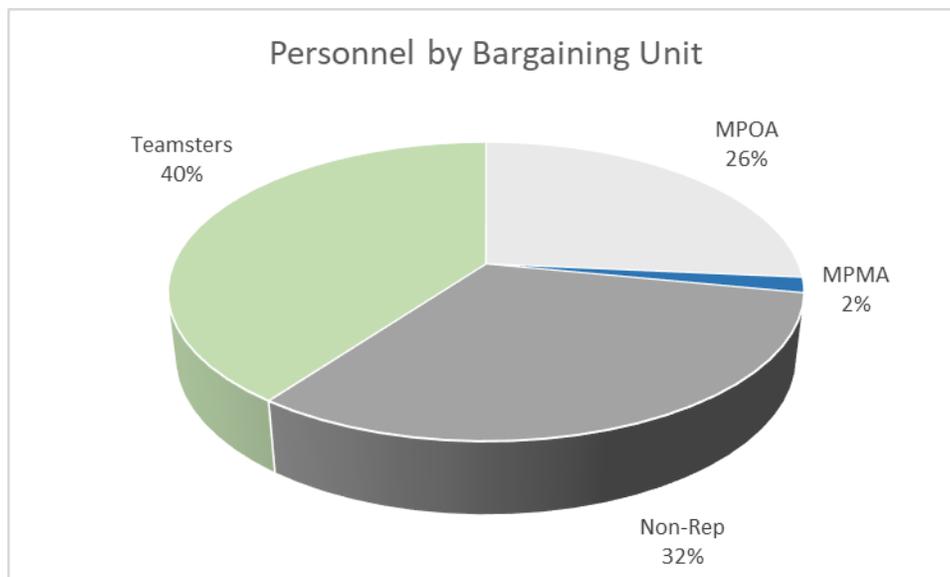
DEPARTMENT	PAY CODE	POSITION	2023 FTE	2024 FTE	SCHEDULE
SOLID WASTE	M118	Public Works Services Manager	0.50	0.50	Management
	M116	Solid Waste Supervisor	1.00	1.00	Management
	U50	Solid Waste Lead II	1.00	1.00	Teamsters
	U35	Solid Waste Tech II	11.00	12.00	Teamsters
SOLID WASTE			13.50	14.50	
FLEET SERVICES	M118	Public Works Services Manager	0.50	0.50	Management
	M115	Fleet & Facilities Supervisor	0.50	0.50	Management
	U55	Mechanic Lead II	1.00	1.00	Teamsters
	U50	Mechanic	5.00	5.00	Teamsters
	U30	Purchasing/Inventory Specialist	1.00	1.00	Teamsters
FLEET SERVICES			8.00	8.00	
FACILITY MAINTENANCE	M115	Fleet & Facilities Supervisor	0.50	0.50	Management
	U50	Facilities Maintenance Journeyman	2.00	2.00	Teamsters
	U25	Custodian Lead	1.00	1.00	Teamsters
	U20	Custodian	3.00	3.00	Teamsters
FACILITY MAINTENANCE			6.50	6.50	
COMPUTER SERVICES	M121	IS Director	1.00	1.00	Management
	M117	IS Operations Supervisor	1.00	1.00	Management
	M116	GIS Manager	1.00	1.00	Management
	M115	IS Services Supervisor	1.00	1.00	Management
	N116	IS System Administrator	1.00	1.00	Non-represented
	N114	GIS Systems & Data Base Administrator	-	1.00	Non-represented
	N114	System & Data Analyst	1.00	1.00	Non-represented
	N113	GIS Analyst	1.00	1.00	Non-represented
	N113	IS Analyst	2.00	2.00	Non-represented
	N112	GIS Technician	1.00	1.00	Non-represented
	N110	Computer Technician	2.00	2.00	Non-represented
COMPUTER SERVICES			12.00	13.00	
TOTAL			<u>378.75</u>	<u>382.75</u>	

LABOR RELATIONS

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

- Teamsters Local Union No. 763 represents about 41 clerical and 110 non-clerical employees. The Teamsters contract expires on December 31, 2022.
- Marysville Police Officers Association (MPOA) represents about 14 sergeants, 60 commissioned law enforcement officers, 4 custody corporals and 24 custody officers/community service officer. The MPOA contract expires December 31, 2025.
- Marysville Police Management Association (MPMA) represents 5 Police Commanders. The MPMA contract expires on December 31, 2024.

The City also employs approximately 122 non-represented/managers/directors employees and up to 60 seasonal/day laborers at different peak seasons of the year.



Labor Agreement Expiration

Union	2022	2023	2024	2025
Teamsters Local Union No. 763	X			
Marysville Police Officers Association (MPOA)				X
Marysville Police Management Association (MPMA)			X	

2023/24 Salary/Wage Increases:

MPOA - Police & Sergeants	10.0% 2023 / 5.0% 2024
MPOA – Custody	6.0% 2023 / 4.0% 2024
MPMA – Police Commanders	6.5% 2023 / 2024 Under review
Teamsters	Under negotiations
Non-Represented	5.0% 2023 / 2024 Under review
Management/Directors	5.0% 2023 / 2024 Under review

CITY OF MARYSVILLE
MANAGEMENT PAY GRID 2023

5% Increase

PAY CODE	TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
M112	No Position	\$ 79,922 \$ 38.43	\$ 82,325 \$ 39.59	\$ 84,773 \$ 40.75	\$ 87,312 \$ 41.97	\$ 89,964 \$ 43.25	\$ 92,638 \$ 44.54	\$ 95,426 \$ 45.89	\$ 97,830 \$ 47.04	\$ 100,254 \$ 48.20	Annual Hourly
M113	Assistant Court Administrator Athletic Supervisor Community Center Supervisor Cultural Arts Supervisor Recreation Supervisor Utility Billing Supervisor Police Records Supervisor Legal Services Project Manager	\$ 87,108 \$ 41.87	\$ 89,714 \$ 43.13	\$ 92,435 \$ 44.44	\$ 95,177 \$ 45.75	\$ 98,055 \$ 47.15	\$ 101,003 \$ 48.56	\$ 104,017 \$ 50.00	\$ 106,623 \$ 51.26	\$ 109,277 \$ 52.53	Annual Hourly
M114	Human Resource Analyst Senior Financial Analyst	\$ 93,522 \$ 44.96	\$ 96,333 \$ 46.31	\$ 99,234 \$ 47.71	\$ 102,181 \$ 49.13	\$ 105,265 \$ 50.61	\$ 108,415 \$ 52.12	\$ 111,701 \$ 53.70	\$ 114,467 \$ 55.03	\$ 117,323 \$ 56.41	Annual Hourly
M115	Administrative Services Supervisor Training & Community Outreach Administrator Fleet and Facilities Supervisor IT Services Supervisor	\$ 100,095 \$ 48.12	\$ 103,066 \$ 49.56	\$ 106,171 \$ 51.04	\$ 109,366 \$ 52.57	\$ 112,653 \$ 54.16	\$ 116,031 \$ 55.79	\$ 119,522 \$ 57.46	\$ 122,468 \$ 58.88	\$ 125,528 \$ 60.35	Annual Hourly
M116	Parks Maintenance Supervisor Prosecutor Solid Waste Supervisor Storm/Sewer Supervisor Street Supervisor Water Utility Supervisor Water Resource Supervisor Safety and Risk Manager Emergency Preparedness Manager GIS Manager Principal Planner	\$ 107,100 \$ 51.49	\$ 110,296 \$ 53.03	\$ 113,605 \$ 54.62	\$ 117,006 \$ 56.25	\$ 120,519 \$ 57.94	\$ 124,145 \$ 59.68	\$ 127,863 \$ 61.48	\$ 131,058 \$ 63.01	\$ 134,322 \$ 64.59	Annual Hourly
M117	Building Official Financial Operations Manager Financial Planning Manager Planning Manager Senior Project Engineer Traffic Engineer Manager IT Operations Supervisor Human Resources Program Manager Communications Manager	\$ 112,426 \$ 54.05	\$ 115,805 \$ 55.67	\$ 119,272 \$ 57.34	\$ 122,853 \$ 59.06	\$ 126,571 \$ 60.86	\$ 130,333 \$ 62.66	\$ 134,254 \$ 64.55	\$ 137,610 \$ 66.16	\$ 141,055 \$ 67.82	Annual Hourly
M118	Development Services Manager Senior Project Manager Civic Campus Project Manager Public Works Services Manager	\$ 118,070 \$ 56.76	\$ 121,584 \$ 58.45	\$ 125,234 \$ 60.21	\$ 128,996 \$ 62.02	\$ 132,895 \$ 63.89	\$ 136,861 \$ 65.80	\$ 140,964 \$ 67.78	\$ 144,500 \$ 69.48	\$ 148,105 \$ 71.20	Annual Hourly
M119	Assistant Parks Director Storm and Wastewater Utility Manager Water Utility Manager Transportation and Parks Maintenance Manager Court Administrator Lead Prosecutor	\$ 123,964 \$ 59.60	\$ 127,681 \$ 61.39	\$ 131,513 \$ 63.23	\$ 135,456 \$ 65.13	\$ 139,512 \$ 67.07	\$ 143,707 \$ 69.09	\$ 148,013 \$ 71.16	\$ 151,708 \$ 72.93	\$ 155,516 \$ 74.77	Annual Hourly
M120	Assistant City Engineer	\$ 130,152 \$ 62.57	\$ 134,050 \$ 64.44	\$ 138,062 \$ 66.38	\$ 142,233 \$ 68.39	\$ 146,495 \$ 70.43	\$ 150,892 \$ 72.53	\$ 155,425 \$ 74.73	\$ 159,302 \$ 76.59	\$ 163,290 \$ 78.51	Annual Hourly
M121	No Position	\$ 136,680 \$ 65.72	\$ 140,783 \$ 67.68	\$ 144,976 \$ 69.70	\$ 149,328 \$ 71.79	\$ 153,816 \$ 73.95	\$ 158,440 \$ 76.17	\$ 163,200 \$ 78.47	\$ 167,257 \$ 80.41	\$ 171,427 \$ 82.41	Annual Hourly
M122	Economic Development & Real Property Manager Assistant Public Works Director/City Engineer Deputy City Attorney	\$ 143,502 \$ 69.00	\$ 147,786 \$ 71.05	\$ 152,229 \$ 73.20	\$ 156,831 \$ 75.40	\$ 161,523 \$ 77.66	\$ 166,350 \$ 79.97	\$ 171,338 \$ 82.37	\$ 175,644 \$ 84.45	\$ 180,018 \$ 86.55	Annual Hourly
M123	Assistant Police Chief	\$ 157,851 \$ 75.89	\$ 162,587 \$ 78.17	\$ 167,461 \$ 80.50	\$ 172,493 \$ 82.93	\$ 177,638 \$ 85.40	\$ 182,988 \$ 87.97	\$ 188,474 \$ 90.62	\$ 193,188 \$ 92.87	\$ 198,016 \$ 95.20	Annual Hourly
M124	Community Development Director Parks Director IS Director HR Director	\$ 165,738 \$ 79.68								\$ 212,137 \$ 101.99	Annual Hourly
M125	Finance Director	\$ 174,034 \$ 83.66								\$ 222,746 \$ 107.09	Annual Hourly
M126	Police Chief City Attorney Public Works Director	\$ 182,738 \$ 87.85								\$ 233,897 \$ 112.46	Annual Hourly
M130	Chief Administrative Officer	\$ 197,495 \$ 94.95								\$ 252,793 \$ 121.54	Annual Hourly

CITY OF MARYSVILLE
NON REPRESENTED PAY GRID 2023

PAY CODE	TITLE	5% Increase									
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
N110	Human Resource Assistant	\$ 70,471	\$ 72,578	\$ 74,755	\$ 76,999	\$ 79,311	\$ 81,691	\$ 84,139	\$ 86,247	\$ 88,401	Annual
	Planning Technician	\$ 33.87	\$ 34.89	\$ 35.94	\$ 37.01	\$ 38.13	\$ 39.27	\$ 40.46	\$ 41.46	\$ 42.49	Hourly
N111	Confidential Legal Assistant										
	Computer Technician										
N112	Community Support Specialist I										
	Victim/Witness Coordinator										
N111	Deputy City Clerk	\$ 74,687	\$ 76,953	\$ 79,242	\$ 81,623	\$ 84,070	\$ 86,564	\$ 89,193	\$ 91,414	\$ 93,704	Annual
	Probation Officer	\$ 35.91	\$ 36.99	\$ 38.09	\$ 39.24	\$ 40.41	\$ 41.62	\$ 42.88	\$ 43.95	\$ 45.05	Hourly
N112	Communications/Marketing Specialist										
	Confidential Admin Specialist										
N112	Code Enforcement Officer	\$ 79,922	\$ 82,325	\$ 84,773	\$ 87,312	\$ 89,964	\$ 92,638	\$ 95,426	\$ 97,830	\$ 100,254	Annual
	Confidential Admin Associate	\$ 38.43	\$ 39.59	\$ 40.75	\$ 41.97	\$ 43.25	\$ 44.54	\$ 45.89	\$ 47.04	\$ 48.20	Hourly
N113	Development Services Technician										
	Engineering Coordinator										
N113	GIS Technician										
	Inspector I - Building										
N113	Inspector I - Construction										
	Planning Assistant										
N113	Surface Water Specialist										
	Surface Water Inspector										
N113	Community Support Specialist II										
	Emergency Preparedness Specialist										
N113	Volunteer & Community Event Coordinator										
	Associate Planner	\$ 87,108	\$ 89,714	\$ 92,413	\$ 95,177	\$ 98,033	\$ 101,003	\$ 104,017	\$ 106,623	\$ 109,277	Annual
N113	I.S. Analyst	\$ 41.87	\$ 43.13	\$ 44.43	\$ 45.75	\$ 47.13	\$ 48.56	\$ 50.00	\$ 51.26	\$ 52.53	Hourly
	Engineering Technician										
N113	Financial Analyst										
	GIS Analyst										
N113	Human Resource Specialist										
	Inspector II - Building										
N113	Inspector II - Construction										
	Executive Services Coordinator										
N113	NPDES Coordinator										
	Senior Communications Specialist/PIO										
N114	Crime & Intelligence Analyst	\$ 93,522	\$ 96,333	\$ 99,234	\$ 102,181	\$ 105,265	\$ 108,415	\$ 111,701	\$ 114,467	\$ 117,323	Annual
	Electronic Control Systems Administrator	\$ 44.96	\$ 46.31	\$ 47.71	\$ 49.13	\$ 50.61	\$ 52.12	\$ 53.70	\$ 55.03	\$ 56.41	Hourly
N114	Inspector III - Combo										
	Inspector III - Electrical										
N115	Planner										
	Systems & Database Analyst										
N115	Assistant Building Official	\$ 100,095	\$ 103,066	\$ 106,171	\$ 109,366	\$ 112,653	\$ 116,031	\$ 119,522	\$ 122,468	\$ 125,528	Annual
	Civil Plan Review	\$ 48.12	\$ 49.56	\$ 51.04	\$ 52.57	\$ 54.16	\$ 55.79	\$ 57.46	\$ 58.88	\$ 60.35	Hourly
N116	Project Engineer										
	Senior Planner										
N116	Associate Traffic Engineer										
	IS System Administrator	\$ 107,100	\$ 110,296	\$ 113,605	\$ 117,006	\$ 120,519	\$ 124,145	\$ 127,863	\$ 131,058	\$ 134,322	Annual
		\$ 51.49	\$ 53.03	\$ 54.62	\$ 56.25	\$ 57.94	\$ 59.68	\$ 61.48	\$ 63.01	\$ 64.59	Hourly

**CITY OF MARYSVILLE
MPMA - COMMANDER PAY GRID 2023**

6.5% Increase

TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	
Police Commander	\$ 153,239	\$ 157,829	\$ 162,566	\$ 167,452	\$ 172,486	\$ 176,779	\$ 181,196	Annual
	\$ 73.67	\$ 75.88	\$ 78.16	\$ 80.50	\$ 82.93	\$ 84.99	\$ 87.11	Hourly

MPOA - (OFFICERS & SERGEANTS)							
January 1, 2023 Through December 31, 2023							
<i>10% increase</i>							
<i>Monthly</i>							
PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	
Entry Police	6,555						
Police Officers	7,284	7,562	7,833	8,260	8,736	9,083	
Police Sergeant	10,270	10,717					

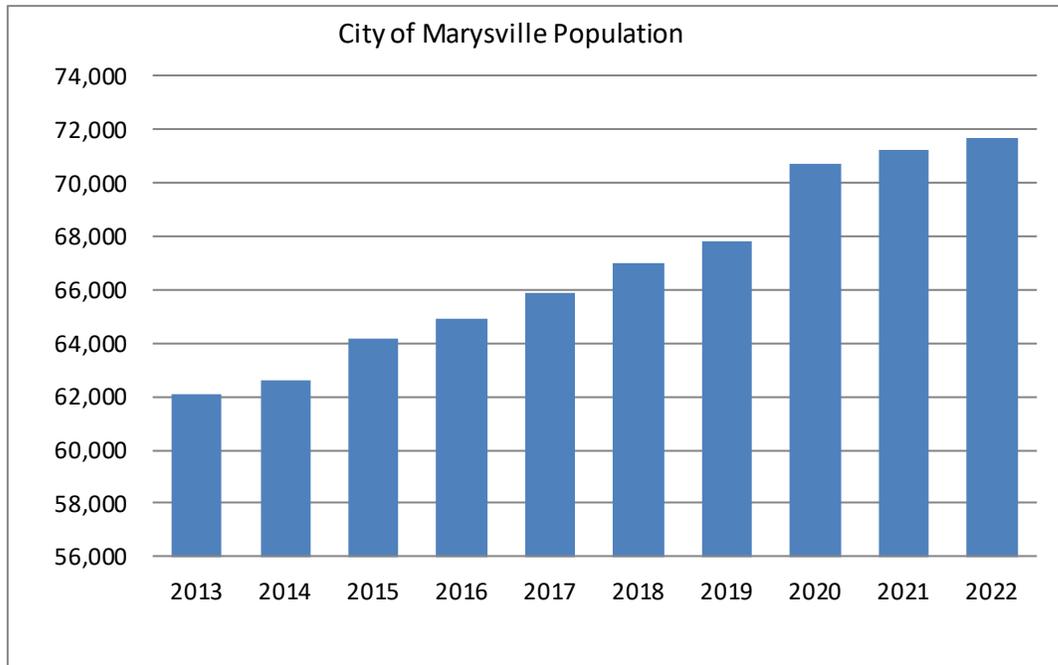
2023							
MPOA - (CUSTODY OFFICER, CORPORAL & COMMUNITY SERVICE OFFICER)							
January 1, 2023 - December 31, 2023							
<i>6% increase</i>							
<i>Monthly</i>							
PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	0-12 mo	13-24 m	25-36 m	37-48 m	49-60 m	61+ m	73+ m
Community Service Officer	5,371	5,590	5,820	6,058	6,307	6,566	6,820
Custody Sergeant	8,026	8,218					
Custody Corporal	7,166	7,338					
Custody Officer	5,505	5,741	5,942	6,150	6,392	6,660	6,858

SUPPLEMENTAL



**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Year	City of Marysville Population ⁽¹⁾	Personal Income ⁽²⁾ (millions of dollars)	Per Capita Personal Income ⁽²⁾	Unemployment Rate - % of Labor Force ⁽³⁾	Median Age ⁽⁴⁾	School Enrollment ⁽⁵⁾
2013	62,100	34,858	46,733	5.8%	38.04	11,426
2014	62,600	34,156	44,967	5.2%	38.34	11,347
2015	64,140	36,633	48,488	4.7%	38.57	11,227
2016	64,940	39,370	49,970	4.3%	38.87	11,085
2017	65,900	41,661	51,879	4.1%	39.08	11,180
2018	67,040	44,722	54,934	3.8%	39.22	11,092
2019	67,820	47,617	57,900	3.0%	39.39	11,000
2020	70,714	51,706	62,267	7.8%	39.39	10,340
2021	71,250	57,396	68,858	3.8%	38.20	10,270
2022	71,682	59,405 *	71,268 *	3.2%	38.89	10,132



Sources:

- (1) Washington Ste Office of Financial Management, Forecasting Division
- (2) United States Bureau of Economic Analysis. Figures are for all of Snohomish County
- (3) Washington State Employment Security Department. Figures are for all of Snohomish County
- (4) Washington State Office of Financial Management, Forecasting Division. Figures are for Snohomish County
- (5) Office of Superintendent of Public Instruction, Washington State Report Card

* City calculated estimates.

MAJOR EMPLOYERS

		2022		
				Percentage of Total City
Name of Employer	Service or Product	Employees	Rank	Employment ⁽¹⁾
Marysville School District	Education	1,381	1	13.34%
C&D Zodiac (f/k/a Northwest Composites)	Plastics/honeycomb tubing	588	2	5.68%
City of Marysville	City government	352	3	3.40%
Walmart	Retail - variety	252	4	2.41%
Smokey Point Behavioral Hospital	Hospital	249	5	2.43%
Fred Meyer, Inc.	Retail - variety	220	6	2.12%
Winco Foods	Grocery/pharmacy	160	7	1.55%
The Everett Clinic	Medical	156	8	1.51%
Soil Organics	Organic Herbs and Greens grower	146	9	1.41%
Costco	Retail - Warehouse Club	143	10	1.38%
Marysville Care Center	Health care center	142	11	1.37%
Marysville Toyota	Auto Dealership	115	12	1.11%
Safeway	Grocery/pharmacy	107	13	1.03%
Target	Retail - variety	106	14	1.02%
Marysville Ford	Auto Dealership	104	15	1.00%
Marysville Honda	Auto Dealership	102	16	0.99%
Madeline Villa Health Care	Health care center	101	17	0.98%
Albertson's	Grocery/pharmacy	100	18	0.97%
UPS Package	Package Delivery	76	19	0.73%
Dicks Sporting Goods	Retail - Sporting Goods	60	20	0.58%
Evergreen Restaurant Group	Outback and Bonefish Grill	52	21	0.50%
Hobby Lobby	Craft Supplies	51	22	0.49%
Walgreens	Retail - variety	46	23	0.44%
Chick Fil A	Restaurant	45	24	0.43%
Haggens	Grocery/pharmacy	43	25	0.42%
KR Cabinetry	Cabinet and Countertop	41	26	0.40%
Evans Manufacturing	Metal Fabrication	38	27	0.37%
Coastal	Retail	36	28	0.35%
Superior Rail & Awning	Rail and Balcony Manufacturing	33	29	0.32%
Parr Lumber	Lumber and wood products	27	30	0.26%
Rock Solid Restaurants LLC	Hop N Drops	26	31	0.25%
Red Robin	Restaurant	26	31	0.25%
Playa Bonita	Restaurant	26	31	0.25%
Mutual Materials	Home Outdoor Supply	25	34	0.24%
Petco	Pet Supplies	25	34	0.24%
Dickey's BBQ	Restaurant	25	34	0.24%
Harbor Freight	Retail Tools	25	34	0.24%
PetSmart	Pet Supplies	23	38	0.22%
Jimmy John's	Sandwich Shop	23	38	0.22%
Oreilys	Auto Parts	23	38	0.22%
Popeyes	Restaurant	23	38	0.22%
McDonalds	Restaurant	22	42	0.21%
Bartell's	Retail	21	43	0.20%
Village Tap House and Grill	Restaurant	18	44	0.17%
Jersey Mike's	Sandwich Shop	18	44	0.17%
Largo Tents	Tent, Canopy Manufacturing	17	46	0.16%
Coconut Kenny's	Restaurant	17	46	0.16%
Sound Harley Davidson	Motorcycle Shop	16	48	0.15%
Gale Contractors	Contractor service products	15	49	0.14%
		<u>5,486</u>		<u>52.99%</u>

(1) Total City Employment Estimated by City Management

Source: City of Marysville, Snohomish County Economic Development Council, and individual employers

ASSESSED PROPERTY VALUE

Year	City of Marysville	Snohomish County
2023	13,740,000,349	219,454,345,012
2022	10,902,282,244	170,299,965,640
2021	9,729,494,216	154,392,389,464
2020	8,863,283,518	145,174,737,279
2021	9,729,494,216	154,392,389,464
2020	8,863,283,518	145,174,737,279
2019	7,986,000,980	132,827,352,255
2018	7,144,089,843	118,417,725,917
2017	6,425,149,097	105,036,086,924
2016	5,976,816,814	96,080,092,915
2015	5,483,698,785	88,260,207,637
2014	4,869,342,321	79,448,742,407
2013	4,476,525,057	72,621,622,520

Source: Snohomish County Assessor's Office



MARYSVILLE
WASHINGTON

GLOSSARY



BUDGET GLOSSARY

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

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

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

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

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

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.

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

Asset: Resources owned or held by governments that have a monetary value.

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.

Beginning Fund: The amount remaining after accounting for the previous year's revenues, less the previous year's expenditures.

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

Biennial Budget: The financial and operating plan for the City that establishes a two-year appropriation in accordance with Washington State law.

Bond (Debt Instrument): A written promise to pay a specified sum of money at a specified future date, at a specified interest rate. Bonds are ordinarily used to finance capital facilities.

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.

GAAPFR: 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 principles 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.

HUD: The U.S. Department of Housing and Urban Development which funds the Community Development Block Grant (CDBG). Every year HUD determines the amount of CDBG fund for each community.

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.

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.

REET 1: First quarter percent of real estate excise tax used to fund capital projects

REET 2: Second quarter percent of real estate excise tax used to fund capital projects

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: Bonds payable from the proceeds of special assessments such as local improvement districts.

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.