

CITY OF MARYSVILLE 2019-2020 BUDGET



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

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Mayor's 2019-2020 Preliminary Budget Message

To: Citizens of Marysville and City Councilmembers
From: Mayor Jon Nehring
Date: Oct. 31, 2018

Introduction

In my eight years as Marysville's mayor, this city has made significant investments in public safety and infrastructure to support our growing community. As a longtime resident who raised my family here, I appreciate our enviable quality of life – one that retains Marysville's community charm and beautiful natural environment while attracting new businesses and residents.

My proposed budget for the next two years continues to deliver on other long-term investments that the city launched in recent years. These include major infrastructure projects like building the First Street Bypass in anticipation of the new I-5/SR529 freeway interchange and widening State Avenue north of 100th Street NE, extending the Ebey Waterfront Trail and connecting Bayview Trail to the Centennial Trail.

Continuing the city's strong commitment over the past few years to expand our Police force, I propose adding two new officers in both 2019 and 2020. Three other proposed FTEs are a grant-funded Streets worker and two Utilities positions to serve our growing city.

All of these public investments are made on behalf of, and to serve, our residents and taxpayers. People rely on cities for core services like public safety, streets, utilities and parks. Here in Marysville, my third balanced biennial budget will continue to deliver and improve upon those services through 2020.

2019-2020 Preliminary Budget

Fund Type	Description	Preliminary 2019/2020 Budget
		<i>rounded to nearest 1,000</i>
General	General	108,576
	General Reserves	6,796
Special Revenue	Streets	9,716
	Arterial Streets	2,800
	Other Special Revenue	14,360
Debt Service	LTGO	9,177
	LID 71	1,411
Capital Projects	Streets Construction	33,407
	Parks Construction	6,060
	Facilities Construction	42,934
Enterprise	Water/Sewer Operating	63,967
	Utility Construction	14,180
	Solid Waste Management	15,276
	Golf Course Operating	2,506
	Water/Sewer Debt Svc.	10,447
Internal Service	Fleet Services	5,148
	Facilities Maintenance	1,194
	Information Services	3,652
	Unemployment Insurance	50
Total Operating Budget		351,657

HighlightsTransportation Infrastructure

- Construct First Street Bypass (in conjunction with planned I-5/SR 529 interchange)
- Widen State Avenue between 100th and 116th Streets NE
- Intersection improvements on Soper Hill Road and Sunnyside Boulevard

Economic Development and Quality of Life

- Build new Olympic View Park and extend Ebey Waterfront Trail
- Connect Bayview Trail to Centennial Trail
- Continue to build on Opera House success with local cultural events

Public Safety

- Construct new Public Safety Building (Police, Jail and Courts)

Police

- Add two new officers mid-year in both 2019 and 2020
- Continue successful anti-bullying campaign in schools

Fire

- Continue to pursue Regional Fire Authority with Fire District #12

Public Works

Transportation

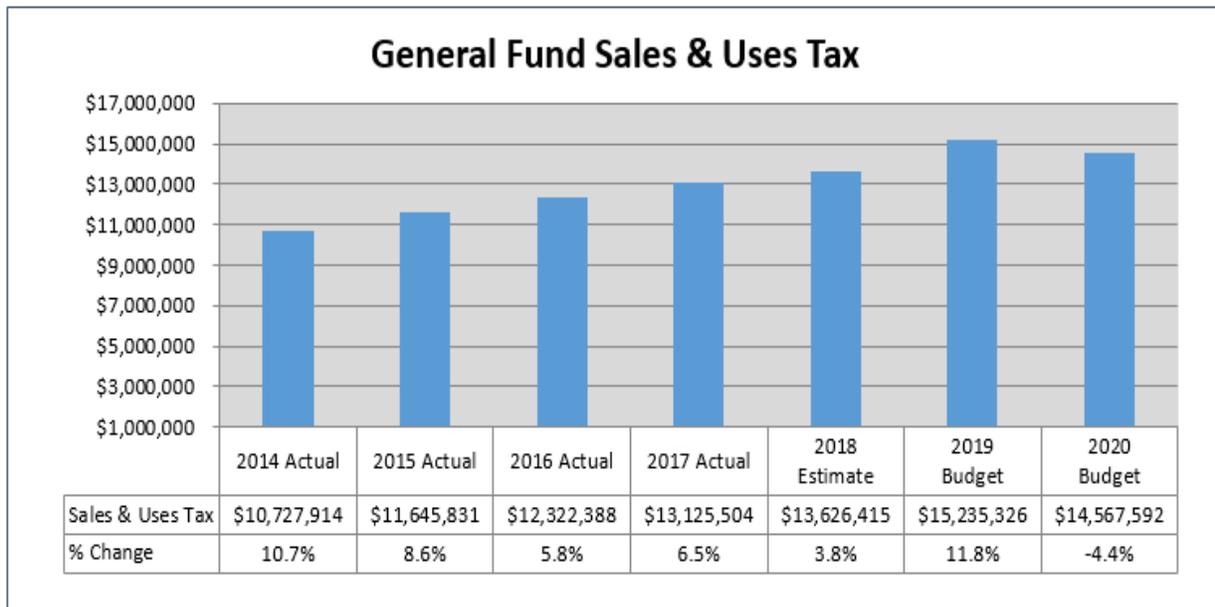
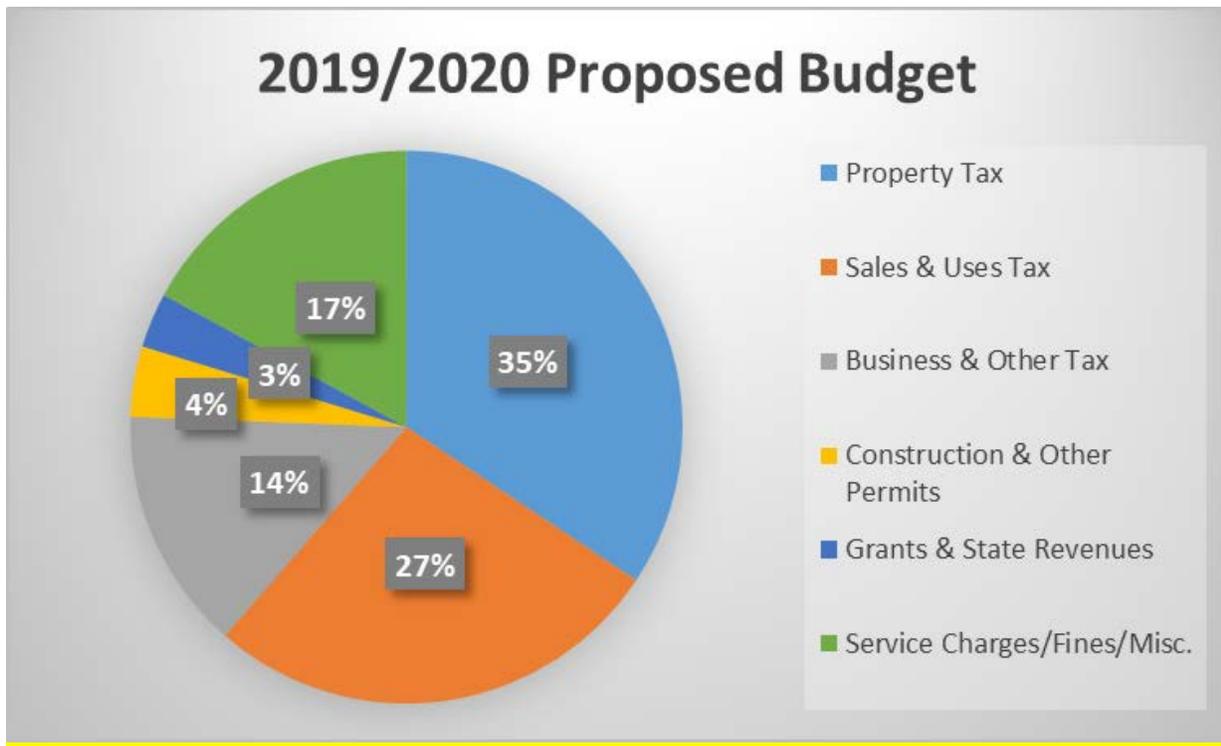
- Design and construction of State Avenue signal improvements at intersections of 3rd Street, 6th Street, 8th Street, 76th Street NE and 80th Street NE
- Design and permitting to widen 88th Street NE between State Avenue and 67th Avenue NE
- Deliver on voter-approved Transportation Benefit District projects:
 - 2019 Pavement Preservation Program including ADA ramp upgrades:
 - State Avenue (Grove Street to 88th Street NE)
 - Lakewood Crossing area: 27th Avenue NE, 171st Place NE, 169th Place NE, Twin Lakes Boulevard
 - Build intersection improvements at Soper Hill Road and 83rd Avenue NE
 - Design intersection improvements at Soper Hill Road and 71st Avenue NE
 - Construct Alder Avenue sidewalk improvements
 - Develop ADA Transition Plan and pavement management system
- Complete traffic safety improvement projects

Utilities

- Water: System upgrades and well site exploration
- Sewer: Treatment plant head works rehabilitation, sewer lift station

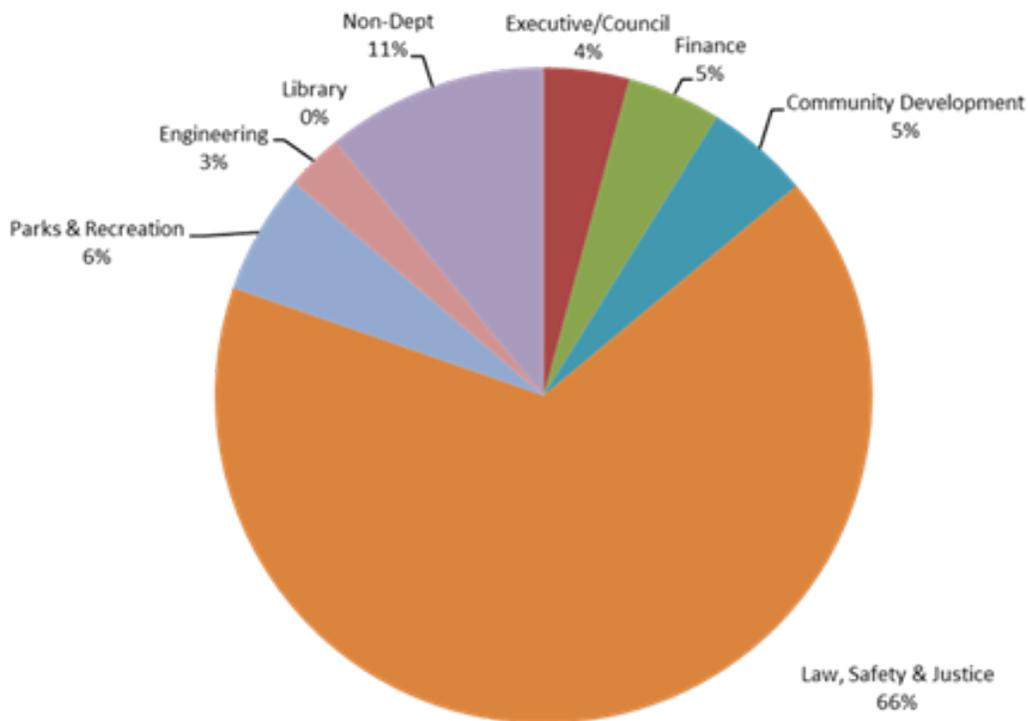
Assumptions

Revenue assumptions for the 2019-2020 Biennium continue under the same guidelines that have been exercised over the past several years. It includes a 2% increase for water/sewer/ storm as allowed per city code to construct necessary capital improvements in the utility system while maintaining rate stability. The solid waste management rates remain at 2018 rates, which have not changed since 2012.



note: 2020 marks the end of receiving state sales tax credit for Annexation Sales Tax

2/3 of General Fund goes to Law, Safety & Justice



Financial Stewardship

Earlier I touched on some of the foundational strategies that have served the city well. Those include funding core services while building reserves.

- The bonds the city issued this fall strategically took advantage of lower interest rates as rates began to climb, saving an estimated \$3 million over the term of the bonds.
- I'm proud of our financial strategies, which have led to ten years of clean financial audits and a bond rating upgrade in 2017 by Moody's from Aa3 to Aa2.

Conclusion

Thank you to Finance Director Sandy Langdon, Chief Administrative Officer Gloria Hirashima and all the Department Directors and staff for their diligent work not only over the past few months, but year-round for the citizens we serve.

Thank you to the City Council for its continued commitment to financial stewardship and pursuing our common goals of enhancing opportunities for all Marysville residents and businesses. I look forward to discussing these proposals and our shared priorities.

We also want to invite public comment. Public hearings on the proposed budget are scheduled for 7 p.m. Tuesday, Nov. 13, and 7 p.m. Monday, Nov. 26, both in the Council Chambers at City Hall, 1049 State Ave. I encourage Marysville residents to share what's important to you as we work together to move this strong city forward.

Respectfully,

A handwritten signature in blue ink, appearing to read "Jon Nehring". The signature is stylized and cursive, with a prominent initial "J" and "N".

Jon Nehring

CITY OFFICIALS

ELECTED OFFICIALS

Jon Nehring	Mayor	12/31/19
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CITY COUNCIL

Jeff Vaughan	Position 1	12/31/21
Mark James	Position 2	12/31/21
Tom King	Position 3	12/31/21
Michael Stevens	Position 4	12/31/21
Rob Toyer	Position 5	12/31/19
Stephen Muller	Position 6	12/31/19
Kamille Norton (Council President)	Position 7	12/31/19

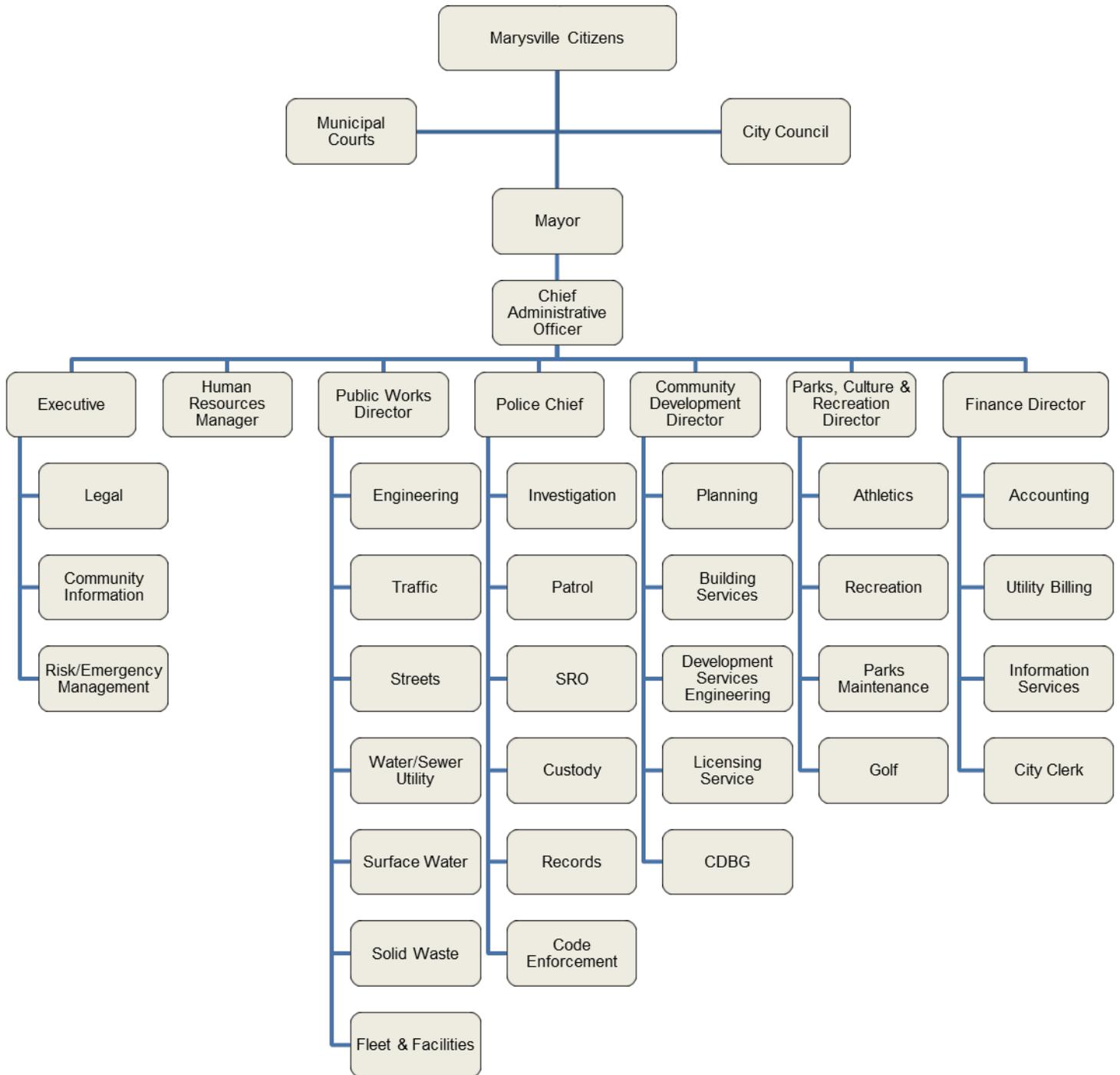
JUDGE

Fred Gillings		12/31/21
Lori Towers		12/31/21

ADMINISTRATIVE STAFF

Gloria Hirashima	Chief Administrative Officer
Sandy Langdon	Finance Director
Jon Walker	City Attorney
Rick Smith	Police Chief
Jim Ballew	Parks and Recreation Director
Kevin Nielsen	Public Works Director
Suzanne Elsner	Court Administrator
Teri Lester	Human Resources Manager
Dave Koenig	Community Development 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 67,000, you need to return to 1872 and Marysville's humble beginnings as a saw mill town and trading post. James P. Comeford, proprietor of the original trading post and founder of Marysville, and wife Mary, first arrived in the area in 1872, and paved the way for many pioneer families to follow. The Comeford's lived on the neighboring Tulalip reservations for six years, traveling the waterways and seeing to the work of the 18 logging camps that were manned almost solely by Indians. The Marysville Historical Society tells that in 1878 John Stafford, Louis Thomas and Truman Ireland and Captain William Renton, traders in timber wanted to sell 1,280 acres, the land that became the town of Marysville, and Mr. Comeford was willing to buy. He paid \$450. He then built a store with living quarters attached and a small dock with a plank road called Front Street.

By 1879 education became a need of the small but growing community, and Mrs. Comeford began teaching classes in her home. A year later, Marysville opened a post office with Mr. Comeford as the first postmaster. Mr. Comeford designed the original town in 1894 and a year later the platted area encompassed nine blocks from the 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 2019-2020 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 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 101** provides for road maintenance and its revenues are shared gas tax from the State of Washington and General Fund subsidy as needed. The **Arterial Street Fund 102** provides for all of the street overlay projects. The **Drug Enforcement Fund 103** accounts for money and assets seized in illegal drug trafficking. These resources are to be spent on enhancing drug enforcement. The **Tribal Gaming Fund 104** accounts for funds provided by the Tulalip Tribes to the City for the impacts of gambling activities on local law enforcement. The **Hotel/Motel Tax Fund 105** accounts for tourism promotion funds collected by the Hotel/Motel tax. The **Marysville Technology Infrastructure Fund 108** 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 **Ken Baxter Community Center Appreciation Fund 106** accounts for private donations to support the Community Center. 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

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. **The City does not budget for this fund.**

Capital Projects Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital improvements. **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 for the 2019-2020 biennial budget to account for the design and construction of new city facilities such as the new Public Safety Building and proposed 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. **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 all costs of self-insurance for unemployment compensation.

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

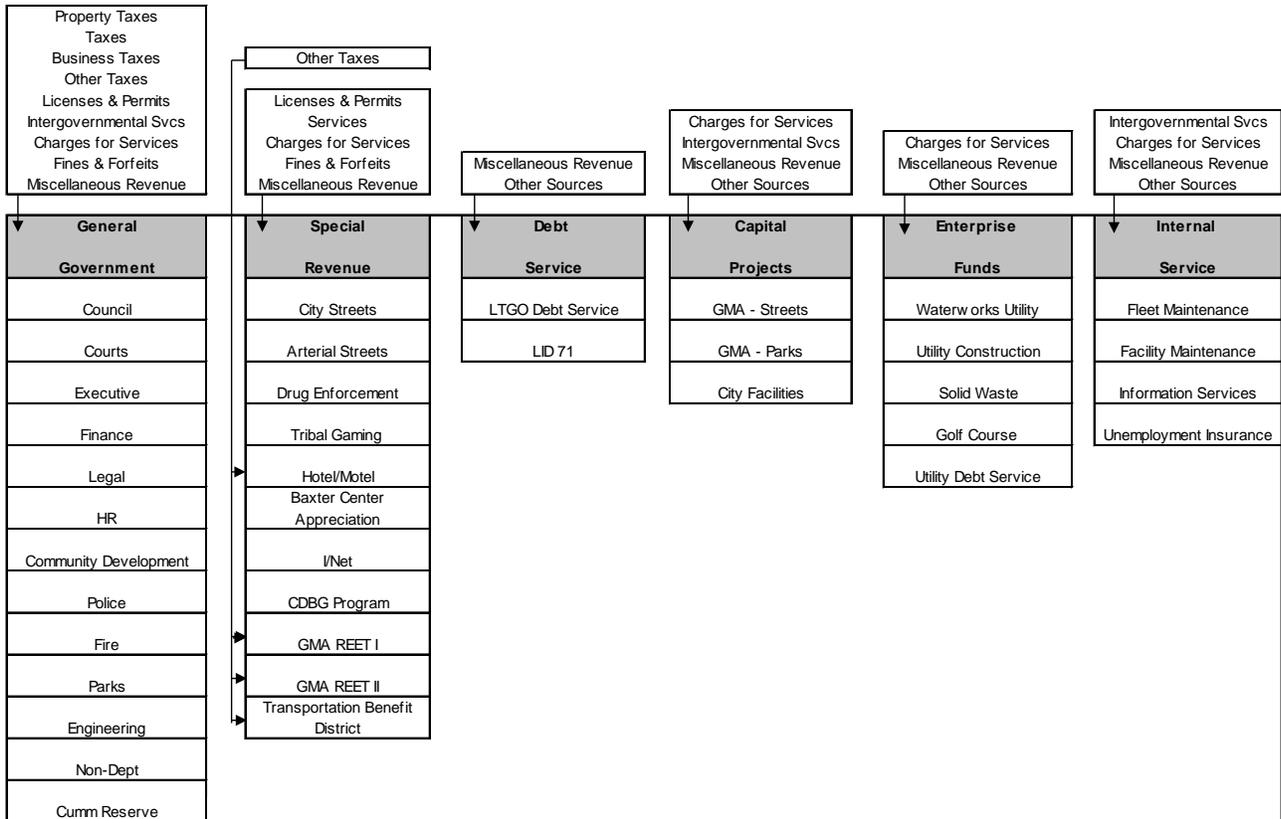
These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city 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. Agency funds are used within the City to collect charges, such as school mitigation fees, which are then paid to each appropriate entity on a regular basis.

FLOW OF FUNDS STRUCTURE

Revenue Sources:



Uses of Funds:

General Government	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service
General Operational Expenditures	General Operational Expenditures	Bond Principal and Interest	General Operational Expenditures	General Operational Expenditures	General Operational Expenditures
Capital	Capital		Park Improvements	Bond Principal and Interest	Capital
Interfund Contributions	Road & Street Construction		Road & Street Construction	Utility Construction	Interfund Contributions
	Interfund Contributions		Civic Campus Construction	Interfund Contributions	

BUDGET VS. ACCOUNTING BASIS

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

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

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

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

DEPARTMENT BUDGET NARRATIVES

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

FUND	FUND NAME	DEPARTMENT HEAD
001.01	Council	Chief Administrative Officer
001.02	Municipal Courts	Court Administrator
001.03	Executive	Chief Administrative Officer
001.04	Finance	Finance Director
001.05	Legal	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
001.99	Non-Departmental	Finance Director
005	General Cumulative Reserve	Finance Director
101	Streets	Public Works Director
102	Arterial Streets	Public Works Director
103	Drug Enforcement	Police Chief
104	Tribal Gaming	Police Chief
105	Hotel/Motel Tax	Finance Director
106	Baxter Center Appreciation	Parks Director
108	I/Net	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
206	Debt Service	Finance Director
271	LID 71 Debt Service	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

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 balance (a) at the time of adoption, (b) throughout the budget year.

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

ASSET POLICIES

Cash Management

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

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

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

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.

2019 CAPITAL IMPROVEMENTS BY FUND

CAPITAL PROJECTS	General Government	Construction	Enterprise	Internal Service	Total
General Fund					
Opera House Marquee Sign	28,000	-	-	-	28,000
Total General Fund	28,000	-	-	-	28,000
Streets					
Pedestrian Safety System	20,000	-	-	-	20,000
Conflit Monitor Tester	15,000	-	-	-	15,000
Total Streets	35,000	-	-	-	35,000
Street Construction					
First Street Bypass	-	6,000,000	-	-	6,000,000
SR9/SR92 Break in Access	-	10,000	-	-	10,000
88th Street	-	750,000	-	-	750,000
State Ave 3rd - 80th	-	1,200,000	-	-	1,200,000
State Ave 100th to 116th	-	3,000,000	-	-	3,000,000
Grove Street Overcrossing	-	750,000	-	-	750,000
156th, 160th, 51st Interim Improvement	-	100,000	-	-	100,000
83rd Soper Hill Rd Intersection Improvements	-	1,500,000	-	-	1,500,000
80th St NE Non-Mortorized (State to 51st)	-	100,000	-	-	100,000
Alder Avenue Sidewalk Improvements	-	165,000	-	-	165,000
ADA Transition Plan & Pavement Management System	-	500,000	-	-	500,000
Soper Hill Rd and 71st Ave NE Intersection	-	300,000	-	-	300,000
2019 Citywide Highway Safety Improvements Projects	-	100,000	-	-	100,000
Total Street Construction	-	14,475,000	-	-	14,475,000
Park Construction					
Centennial Trail	-	1,000,000	-	-	1,000,000
Ebey Trail	-	1,500,000	-	-	1,500,000
Olympic View	-	1,335,912	-	-	1,335,912
Total Park Construction	-	3,835,912	-	-	3,835,912
City Facilities					
City Facilities (includes budget requests)	-	11,090,891	-	-	11,090,891
Total City Facilities	-	11,090,891	-	-	11,090,891
Waterworks Utility					
Edward Springs Pump Upgrade	-	-	75,000	-	75,000
Storage Shed	-	-	5,000	-	5,000
Replace & Relocate 52nd St PRV	-	-	60,000	-	60,000
Water System Automation	-	-	50,000	-	50,000
Stillaguamish WTP Mag Meter	-	-	10,000	-	10,000
Kellogg Prerotatoin Basin	-	-	30,000	-	30,000
Utility Equipment	-	-	14,500	-	14,500
Water Capital Projects	-	-	625,000	-	625,000
Sewer Capital Projects	-	-	4,180,000	-	4,180,000
Surface Water Projects	-	-	1,240,000	-	1,240,000
Total Waterworks	-	-	6,289,500	-	6,289,500
Fleet					
Parks - Wide Area Mower (WAM)	-	-	-	72,579	72,579
Replacements - Police #J004 Incident Van	-	-	-	90,000	90,000
Replacements - Parks #805 Ford F350	-	-	-	45,000	45,000
Replacements - Operations - #560 Jay's Vactor Trailer	-	-	-	55,000	55,000
Replacements - Operations #551 Case Loader	-	-	-	190,000	190,000
Replacements - Operations #233 Equipment Trailer	-	-	-	35,000	35,000
Replacements - Sanitation - #J024 Peterbilt 320	-	-	-	375,000	375,000
Replacements - Operations - #J009 Ford F350	-	-	-	65,000	65,000
Replacements - Parks - #W001 Mower	-	-	-	40,000	40,000
Replacements - Operations - #V008 Ford Ranger	-	-	-	40,000	40,000
Replacements - Fleet - #V002 Jeep Wrangler	-	-	-	40,000	40,000
Replacements - C/O Trommel Screen #570	-	-	-	185,000	185,000
New Air Conditioning Recharge/Recycling Machine	-	-	-	8,500	8,500
New - Two Police Vehicles	-	-	-	120,000	120,000
New - Van - Utility Electrician	-	-	-	60,000	60,000
New - Tymco 600 Sweeper	-	-	-	320,000	320,000
Total Fleet	-	-	-	1,741,079	1,741,079
TOTAL 2019 CIP	63,000	29,401,803	6,289,500	1,741,079	37,495,382

2020 CAPITAL IMPROVEMENTS BY FUND

CAPITAL PROJECTS	General Government	Construction	Enterprise	Internal Service	Total
Streets					
Pedestrian Safety System	20,000	-	-	-	20,000
Conflit Monitor Tester	15,000	-	-	-	15,000
Total Streets	35,000	-	-	-	35,000
Street Construction					
First Street Bypass	-	6,000,000	-	-	6,000,000
SR9/SR92 Break in Access	-	10,000	-	-	10,000
88th Street	-	-	-	-	-
State Ave 3rd - 80th	-	-	-	-	-
State Ave 100th to 116th	-	8,750,000	-	-	8,750,000
Grove Street Overcrossing	-	-	-	-	-
156th, 160th, 51st Interim Improvement	-	-	-	-	-
83rd Soper Hill Rd Intersection Improvements	-	-	-	-	-
80th St NE Non-Mortorized (State to 51st)	-	225,000	-	-	225,000
Alder Avenue Sidewalk Improvements	-	-	-	-	-
ADA Transition Plan & Pavement Management System	-	-	-	-	-
Soper Hill Rd and 71st Ave NE Intersection	-	350,000	-	-	350,000
2019 Citywide Highway Safety Improvements Projects	-	300,000	-	-	300,000
Sunnyside Blvd and 52nd Ave NE Intersection	-	100,000	-	-	100,000
Sunnyside Blvd and 53rd Ave NE Intersection	-	250,000	-	-	250,000
Total Street Construction	-	15,985,000	-	-	15,985,000
Park Construction					
Centennial Trail	-	-	-	-	-
Ebey Trail	-	1,300,000	-	-	1,300,000
Olympic View	-	-	-	-	-
Cedar Field Turf/Lights	-	500,000	-	-	500,000
Total Park Construction	-	1,800,000	-	-	1,800,000
City Facilities					
City Facilities (includes budget requests)	-	31,666,267	-	-	31,666,267
Total City Facilities	-	31,666,267	-	-	31,666,267
Waterworks Utility					
Utility Equipment	-	-	44,500	-	44,500
Edward Springs Fencing	-	-	80,000	-	80,000
Portable Sign Board	-	-	5,000	-	5,000
Water System Automation	-	-	50,000	-	50,000
Water Capital Projects	-	-	580,000	-	580,000
Sewer Capital Projects	-	-	4,555,000	-	4,555,000
Surface Water Capital Projects	-	-	3,000,000	-	3,000,000
Total Waterworks	-	-	8,314,500	-	8,314,500
Fleet					
Replacements - Police - #A006 Dodge Avenger	-	-	-	50,000	50,000
Replacements - Streets - #237 Ford Ranger	-	-	-	40,000	40,000
Replacements - Water Quality - #212 Dodge Ram 2500	-	-	-	60,000	60,000
Replacements - Parks - #V011 Chevy P/U	-	-	-	45,000	45,000
Replacements - Facility - #V005 Ford E350	-	-	-	55,000	55,000
Replacements - CD - #V004 Ford F150	-	-	-	38,000	38,000
Replacements - Operations - #V003 Jeep Wrangler	-	-	-	40,000	40,000
Replacements - Sanitation - #J025 Peterbilt 320	-	-	-	375,000	375,000
Replacements - Operations - #555 Ford 555D Backhoe	-	-	-	120,000	120,000
New - 2 Police Vehicles	-	-	-	120,000	120,000
Total Fleet	-	-	-	943,000	943,000
TOTAL 2020 CIP	35,000	49,451,267	8,314,500	943,000	58,743,767

BUDGET SUMMARY



2019-2020 BIENNIAL BUDGET SUMMARY - ALL FUNDS

DEPARTMENT	BEGINNING FUND BALANCE	2019-2020 REVENUE	2019-2020 EXPENDITURES	ENDING FUND BALANCE
001 General Fund	9,843,300	106,481,064	108,639,404	7,684,960
005 General Cum. Reserve	7,201,836	-	6,795,910	405,926
101 City Street	(0)	9,716,092	9,716,092	(0)
102 Arterial Street	-	2,800,000	2,800,000	-
103 Drug Enforcement	46,620	20,300	16,365	50,555
104 Tribal Gaming Fund	10,792	150	5,275	5,667
105 Hotel/Motel Tax Fund	116,327	221,400	220,000	117,727
106 KBCC	5,761	2,590	5,000	3,351
108 I/NET	457,982	231,000	147,690	541,292
109 CDBG Program	-	1,131,990	1,131,990	-
110 GMA--REET I	1,738,382	2,301,000	3,487,701	551,681
111 GMA--REET II	1,682,212	2,302,000	3,400,000	584,212
114 TBD	1,264,342	4,946,456	5,945,000	265,798
206 LTGO Debt Service	54,291	9,180,399	9,177,399	57,291
271 LID 71 Debt Service	408,062	1,051,606	1,411,225	48,443
305 Street Capital Imprvmnts	12,370,068	21,092,806	33,406,613	56,261
310 Parks Capital Imprvmnts	120,020	5,976,939	6,060,394	36,565
314 City Facilities	32,504,090	10,495,910	43,000,000	-
401 Water/Sewer Operating	12,343,972	57,820,969	63,966,466	6,198,475
402 Utility Construction	5,742,577	17,620,000	14,180,000	9,182,577
410 Garbage & Refuse	5,882,479	15,939,000	15,276,106	6,545,373
420 Golf Course Operating	-	2,496,140	2,461,041	35,099
450 Utility Debt Service Fund	1,945,712	10,545,380	10,447,280	2,043,812
501 Fleet Services	610,316	4,896,326	5,147,613	359,029
502 Facilities Maintenance	156,574	1,111,780	1,194,328	74,026
503 Information Services	72,362	3,617,483	3,652,017	37,828
510 Unemployment Insurance	-	91,965	50,000	41,965
TOTAL ALL FUNDS	94,578,076	292,090,745	351,740,909	34,927,913
TOTAL BUDGET		386,668,821		386,668,821

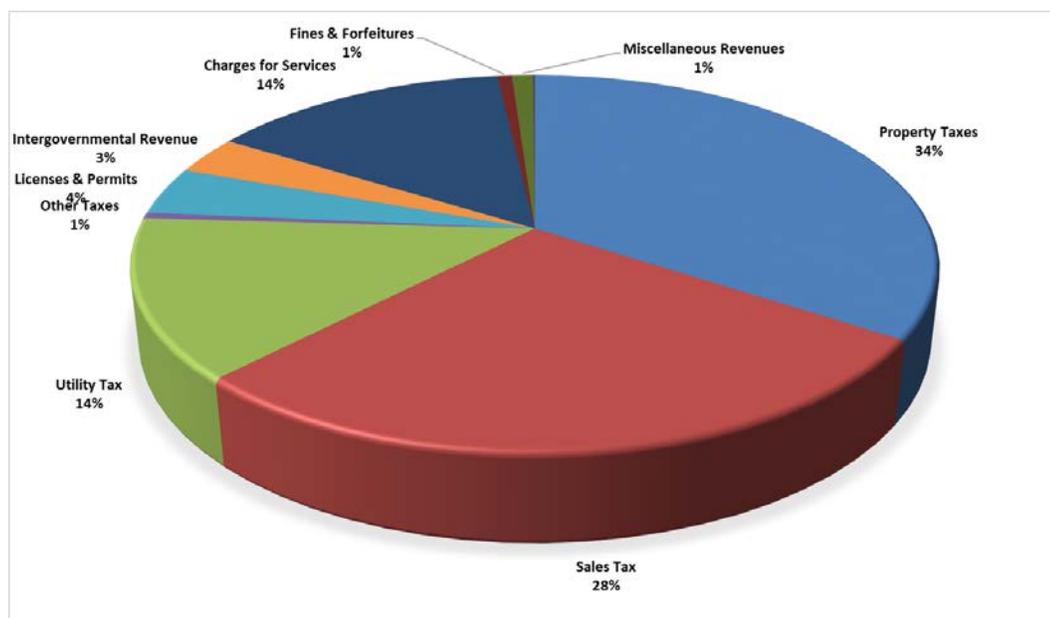


GENERAL FUND



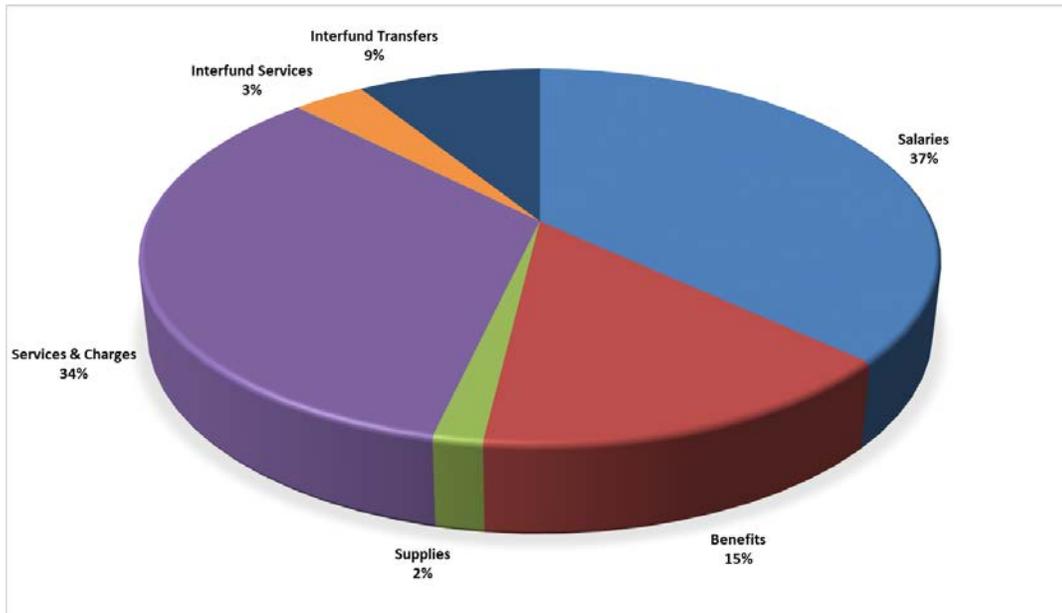
**GENERAL FUND REVENUE SUMMARY
2019-2020 OPERATING BUDGET**

001 GENERAL FUND	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
REVENUE SOURCES:									
311 General Property Taxes	15,950,083	16,369,014	16,823,182	17,861,713	17,643,646	18,080,650	18,414,572	1.2%	1.8%
313 Retail Sales & Use Taxes	12,322,388	13,125,504	13,497,916	13,497,916	13,626,415	15,235,326	14,567,592	12.9%	-4.4%
316 Business Taxes	6,296,297	6,593,380	6,996,392	6,996,392	6,972,000	7,181,200	7,356,300	2.6%	2.4%
317 Excise Tax	7,209	8,205	8,500	8,500	8,500	8,500	8,500	0.0%	0.0%
318 Other Taxes	248,922	226,214	260,000	260,000	260,000	260,000	260,000	0.0%	0.0%
310 TAXES	34,824,899	36,322,317	37,585,990	38,624,521	38,510,561	40,765,676	40,606,964	5.5%	-0.4%
321 Business Licenses & Permits	1,220,829	1,363,614	1,322,195	1,322,195	1,270,500	1,293,300	1,335,423	-2.2%	3.3%
322 Non-Business Licenses & Permits	976,351	751,435	912,842	912,842	913,317	903,800	853,800	-1.0%	-5.5%
320 LICENSES AND PERMITS	2,197,180	2,115,049	2,235,037	2,235,037	2,183,817	2,197,100	2,189,223	-1.7%	-0.4%
331 Federal Grants - Direct	207,799	171,030	100,000	112,427	95,517	32,836	-	-70.8%	-100.0%
333 Federal Grants - Indirect	35,695	2,799	-	-	-	-	-	0.0%	0.0%
334 State Grants - Direct	172,060	167,907	194,000	244,000	203,555	247,805	229,275	1.6%	-7.5%
335 State Shared Revenues	280,372	279,306	300,335	300,335	300,335	290,000	300,000	-3.4%	3.4%
336 State Entitlements	990,992	1,002,732	1,028,764	1,028,764	1,018,646	1,037,527	1,035,700	0.9%	-0.2%
337 Intercostal Grants	130,234	188,603	140,000	140,000	165,530	172,695	169,395	23.4%	-1.9%
330 INTERGOVT REVENUE	1,817,152	1,812,377	1,763,099	1,825,526	1,783,583	1,780,863	1,734,370	-2.4%	-2.6%
341 Charges for Service - General Govt	1,037,371	1,469,579	1,245,301	1,245,301	1,816,777	1,787,183	1,869,550	43.5%	4.6%
342 Charges for Service - Public Safety	632,314	785,881	933,110	933,110	800,500	833,845	844,725	-10.6%	1.3%
343 Charges for Service - Environment	1,500	1,000	500	500	1,000	1,000	1,000	100.0%	0.0%
345 Charges for Service - Economic	1,055,092	1,027,610	910,000	910,000	1,065,000	1,073,000	900,000	17.9%	-16.1%
347 Charges for Service - Recreation	403,673	415,545	371,250	371,250	355,330	356,800	357,800	-3.9%	0.3%
349 Charges for Interfund Services	2,919,278	2,965,391	3,199,835	3,199,835	3,216,262	3,591,551	3,677,451	12.2%	2.4%
340 CHARGES FOR SERVICES	6,049,228	6,665,006	6,659,996	6,659,996	7,254,869	7,643,379	7,650,526	14.8%	0.1%
352 Civil Penalties	4,149	3,237	4,673	4,673	4,995	4,500	4,500	-3.7%	0.0%
353 Non-Parking Infractions	248,469	225,795	256,737	256,737	255,825	240,500	240,500	-6.3%	0.0%
354 Parking Infraction Penalties	8,438	9,620	5,634	5,634	9,875	10,000	10,000	77.5%	0.0%
355 Criminal Traffic Misdemeanors	63,248	73,066	75,463	75,463	46,630	42,500	42,500	-43.7%	0.0%
356 Non-Traffic Misdemeanors	61,433	62,451	68,946	68,946	50,630	47,750	48,000	-30.7%	0.5%
357 Criminal Costs	49,823	53,457	57,143	57,143	59,500	42,297	7,000	-26.0%	-83.5%
350 FINE & FORFEITS	435,560	427,626	468,596	468,596	427,455	387,547	352,500	-17.3%	-9.0%
361 Interest Earnings	224,348	252,810	202,500	202,500	261,000	260,000	210,000	28.4%	-19.2%
362 Rents & Royalties	557,530	262,805	336,220	336,220	264,730	220,400	224,600	-34.4%	1.9%
367 Contributions from Private Sources	51,200	41,773	31,500	31,500	31,500	33,710	34,350	9.0%	0.0%
369 Other Miscellaneous Revenue	38,551	129,800	37,000	37,000	82,000	68,146	36,920	84.2%	-45.8%
360 MISCELLANEOUS REVENUE	871,630	687,188	607,220	607,220	641,440	582,896	505,870	-4.0%	0.0%
395 Insurance Recoveries	4,791	16,717	-	-	-	-	-	0.0%	0.0%
397 Operating Transfers	82,026	150,565	100,000	142,000	127,000	84,150	-	-40.7%	-100.0%
390 TRANSFERS-IN	86,817	167,282	100,000	142,000	127,000	84,150	-	-40.7%	-100.0%
TOTAL GENERAL FUND REVENUE	46,282,466	48,196,845	49,419,938	50,562,896	50,928,725	53,441,611	53,039,453	5.7%	-0.6%

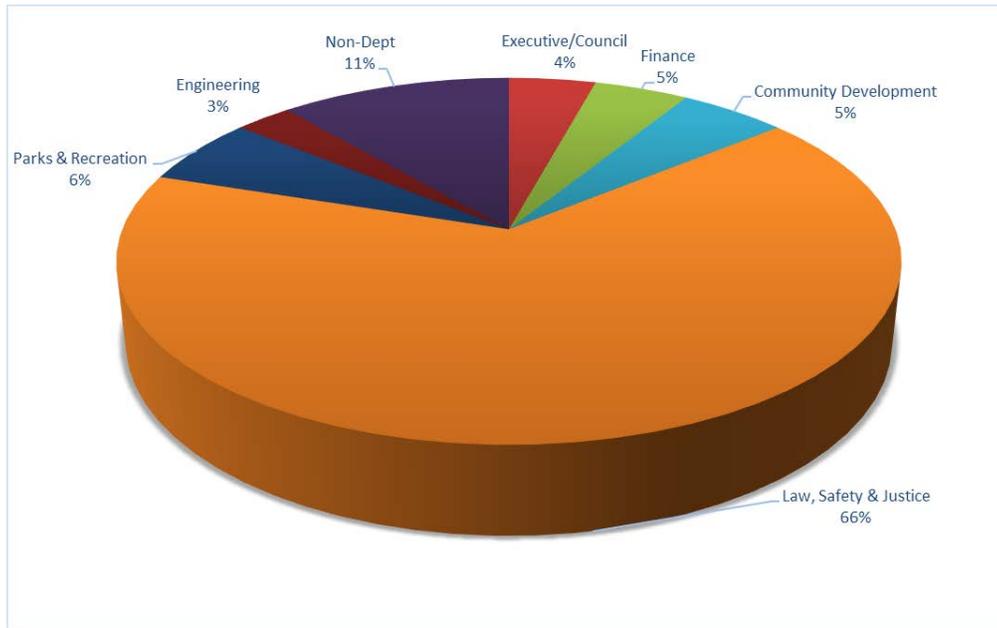


**GENERAL FUND EXPENDITURE SUMMARY
2019-2020 OPERATING BUDGET**

001 GENERAL FUND	2016	2017	2018	2018	2018	2019-2020 Budget		% Change	% Change
						2019	2020		
EXPENDITURES/USES:	Actual	Actual	Budget	Amended	Estimated	Budget	Budget	2019 Budget	2020 Budget
11 Regular Pay	14,716,828	15,582,473	17,042,883	17,325,014	16,839,367	18,457,272	19,512,317	6.5%	5.7%
111 Seasonal Pay	233,355	276,847	304,090	359,030	391,675	369,029	369,029	2.8%	0.0%
12 Overtime	1,107,145	1,476,985	806,275	806,275	1,510,230	711,775	711,675	-11.7%	0.0%
10 SALARIES	16,057,328	17,336,305	18,153,248	18,490,319	18,741,272	19,538,076	20,593,021	5.7%	5.4%
21 Social Security	1,169,788	1,261,704	1,321,889	1,347,717	1,406,081	1,429,482	1,503,779	6.1%	5.2%
22 Retirement	1,321,973	1,479,078	1,642,784	1,664,800	1,688,683	1,866,190	1,945,468	12.1%	4.2%
23 Group Health Insurance	3,037,905	3,505,136	3,630,723	3,730,452	3,460,548	3,722,774	3,964,208	-0.2%	6.5%
24 Workman's Compensation	281,173	373,382	530,431	547,671	417,140	637,291	756,269	16.4%	18.7%
25 Unemployment Compensation	31,571	33,851	37,692	38,591	38,254	64,636	52,674	67.5%	-18.5%
26 Uniforms and Clothing	142,236	184,426	134,080	134,080	163,848	146,680	148,580	9.4%	1.3%
20 BENEFITS	5,984,646	6,837,577	7,297,599	7,463,311	7,174,554	7,867,053	8,370,978	5.4%	6.4%
31 Office & Operating Supplies	611,875	595,084	584,002	584,002	630,055	572,002	572,002	-2.1%	0.0%
32 Fuel Consumed	150,987	176,511	225,920	225,920	185,539	225,920	225,920	0.0%	0.0%
35 Small Tools	120,563	48,091	57,760	69,760	111,296	169,448	93,210	142.9%	-45.0%
30 SUPPLIES	883,425	819,686	867,682	879,682	926,890	967,370	891,132	10.0%	-7.9%
41 Professional Services	1,647,121	1,645,011	1,848,248	1,952,453	2,073,604	2,111,215	1,953,110	8.1%	-7.5%
42 Communication	188,970	208,300	163,859	163,859	211,348	165,593	165,593	1.1%	0.0%
43 Travel	76,643	81,157	73,310	73,310	108,399	73,310	73,310	0.0%	0.0%
44 Advertising	38,532	51,330	40,900	40,900	39,900	60,900	45,900	48.9%	-24.6%
444 Taxes, Fees, Permits	-	-	-	-	-	14,324,490	14,483,843	100.0%	1.1%
45 Operating Rentals & Leases	177,432	182,838	173,200	113,200	118,380	114,200	114,200	0.9%	0.0%
46 Insurance	281,456	321,649	350,779	350,779	338,589	327,748	340,346	-6.6%	3.8%
47 Public Utility Service	229,843	139,215	119,188	124,188	127,688	124,188	124,188	0.0%	0.0%
48 Repairs & Maintenance	363,176	248,489	606,970	606,970	303,545	336,970	336,970	-44.5%	0.0%
49 Miscellaneous	589,551	506,320	900,376	793,876	761,151	870,320	825,025	9.6%	-5.2%
40 OTHER SERVICES & CHARGES	3,592,724	3,384,309	4,276,830	4,219,535	4,082,604	18,508,934	18,462,485	338.6%	-0.3%
55 Inter-Governmental Service	11,991,548	12,564,133	12,593,385	13,555,223	14,050,826	-	-	-100.0%	0.0%
50 INTERGOVERNMENTAL SERVICES	11,991,548	12,564,133	12,593,385	13,555,223	14,050,826	-	-	-100.0%	0.0%
60 Capital Outlay	34,285	1,093,206	1,400	134,900	106,370	29,400	1,400	-78.2%	-95.2%
60 CAPITAL OUTLAYS	34,285	1,093,206	1,400	134,900	106,370	29,400	1,400	-78.2%	0.0%
95 Interfund Rents	13,562	13,562	13,562	13,562	13,562	13,562	13,562	0.0%	0.0%
98 Interfund Repairs & Maintenance	979,149	1,270,908	1,290,643	1,290,643	1,290,643	965,796	931,437	-25.2%	-3.6%
99 Other Interfund Services	741,905	740,509	790,104	790,104	790,104	877,202	977,012	11.0%	11.4%
90 INTERFUND	1,734,616	2,024,979	2,094,309	2,094,309	2,094,309	1,856,560	1,922,011	-11.4%	3.5%
0 Operating Transfers	3,400,326	3,494,498	4,249,608	4,968,559	3,976,362	4,975,124	4,655,860	0.1%	-6.4%
TOTAL GENERAL FUND EXPENDITURES	43,678,898	47,554,693	49,534,061	51,805,838	51,153,187	53,742,517	54,896,887	3.7%	2.1%



GENERAL FUND EXPENDITURES BY DEPARTMENT



001 GENERAL FUND	2016 Actual	2017 Actual	2018 Budget	2018		2019/2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
				Amended Budget	2018 Estimated	2019 Budget	2020 Budget		
EXPENDITURES/USES:									
01 Council	82,392	96,178	109,381	109,381	109,381	110,345	112,003	0.9%	1.5%
02 Municipal Court	1,906,884	1,972,491	1,970,956	1,970,956	1,970,956	2,053,286	2,133,463	4.2%	3.9%
03 Executive	993,877	1,088,237	1,191,682	1,252,345	1,252,345	1,410,543	1,462,454	12.6%	3.7%
04 Finance	2,006,308	2,110,849	2,328,624	2,328,624	2,328,624	2,469,538	2,558,897	6.1%	3.6%
05 Legal	1,264,647	789,840	837,985	864,285	864,285	1,294,871	1,371,776	49.8%	5.9%
06 Human Resources	517,452	636,309	692,415	692,415	692,415	750,673	753,498	8.4%	0.4%
07 Community Development	2,365,241	2,321,917	2,602,480	2,704,147	2,654,147	2,811,324	2,848,102	4.0%	1.3%
08 Police	17,045,743	19,068,281	18,872,408	19,588,842	19,996,180	19,992,904	20,865,552	2.1%	4.4%
09 Fire	9,734,442	10,089,061	10,428,998	11,338,836	11,338,836	12,104,597	12,263,950	6.8%	1.3%
10 Parks & Recreation	2,867,967	2,844,494	3,009,335	3,057,486	3,042,486	3,199,559	3,233,510	4.6%	1.1%
11 Engineering	1,004,814	1,180,939	1,315,650	1,315,650	1,434,168	1,482,334	1,572,592	12.7%	6.1%
13 Public Safety Building	279,754	-	-	-	-	-	-	0.0%	0.0%
99 Non-Departmental	3,609,376	5,356,097	6,174,147	6,582,871	5,469,364	6,062,543	5,721,090	-7.9%	-5.6%
TOTAL GENERAL FUND EXPENDITURES	\$ 43,678,897	\$ 47,554,693	\$ 49,534,061	\$ 51,805,838	\$ 51,153,187	\$ 53,742,517	\$ 54,896,887	3.7%	2.1%

*General Government includes City Council, Executive, Finance, HR, Legal, and Non-Departmental.



**Fund 001
City Council**

Mission Statement

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

Function

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

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

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

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

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

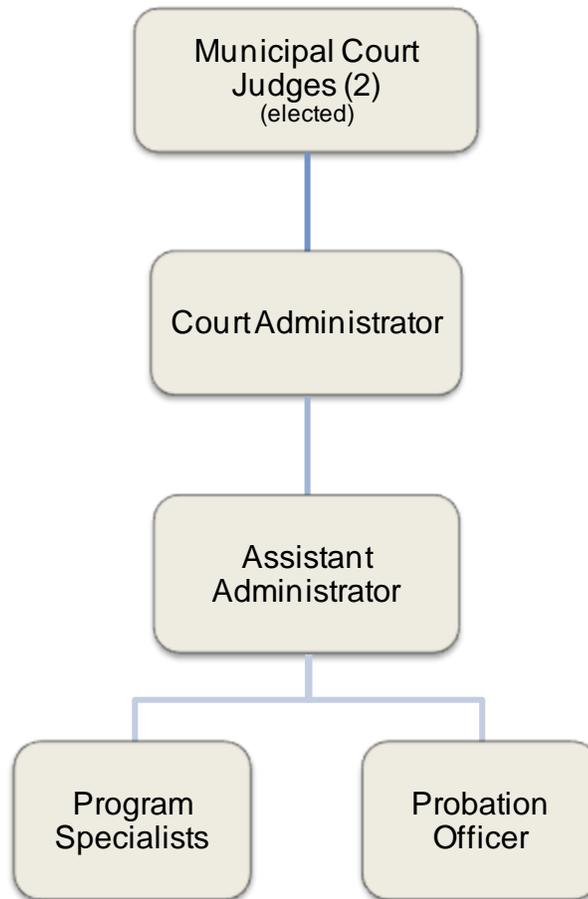
Approved Budget Requests

None

**Fund 001
City Council**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 45,525	\$ 50,525	\$ 55,440	\$ 55,440	\$ 55,440	\$ 55,440	\$ 55,440	0.0%	0.0%
21 SOCIAL SECURITY	3,481	3,865	4,242	4,242	4,242	4,242	4,242	0.0%	0.0%
24 WORKMAN'S COMPENSATION	1,133	1,322	1,162	1,162	1,162	1,330	1,407	14.5%	5.8%
31 OFFICE & OPERATING SUPPLIES	4,127	805	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
42 COMMUNICATION	-	137	-	-	-	-	-	0.0%	0.0%
43 TRAVEL	23,066	18,061	32,000	32,000	32,000	32,000	32,000	0.0%	0.0%
44 ADVERTISING	-	-	200	200	200	200	200	0.0%	0.0%
49 MISCELLANEOUS	5,060	9,947	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
99 OTHER INTERFUND SERVICES	-	11,516	12,337	12,337	12,337	13,133	14,714	6.5%	12.0%
TOTAL CITY COUNCIL	\$ 82,392	\$ 96,178	\$ 109,381	\$ 109,381	\$ 109,381	\$ 110,345	\$ 112,003	0.9%	1.5%

MUNICIPAL COURT



**Fund 001
Municipal Court**

Mission

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

Function

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

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Judge (Elected - 4 year term)	2	2	2
Court Administrator	1	1	1
Assistant Court Administrator	1	1	1
Program Specialist	7	7	7
Probation Officer	1	1	1
TOTAL - COURTS	12	12	12

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

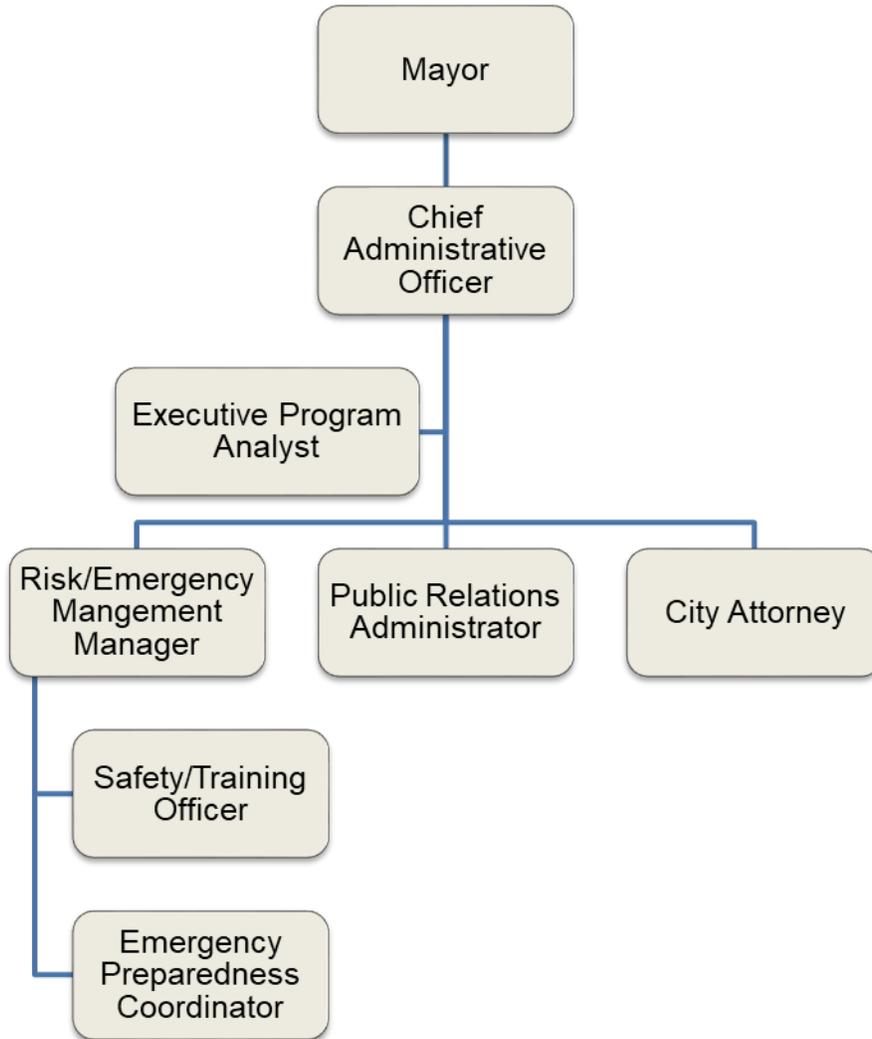
Description	2019 Amount	2020 Amount	On-Going
Case Processing Software – Ocourt	50,000	10,000	No
Total	\$ 50,000	\$ 10,000	

**Fund 001
Municipal Court**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 933,237	\$ 978,202	\$1,035,292	\$1,035,292	\$1,035,292	\$1,060,583	\$ 1,102,841	2.4%	4.0%
111 SEASONAL	1,771	-	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
12 OVERTIME	-	-	500	500	500	500	500	0.0%	0.0%
21 SOCIAL SECURITY	66,506	69,604	74,689	74,689	74,689	76,566	79,967	2.5%	4.4%
22 PENSION	104,170	116,368	130,478	130,478	130,478	136,925	142,333	4.9%	3.9%
23 HEALTH INSURANCE	221,475	235,973	250,242	250,242	250,242	263,326	276,418	5.2%	5.0%
24 WORKMAN'S COMPENSATION	3,337	3,816	4,557	4,557	4,557	5,118	5,394	12.3%	5.4%
25 UNEMPLOYMENT COMPENSATION	1,513	1,320	2,196	2,196	2,196	2,572	2,034	17.1%	-20.9%
31 OFFICE & OPERATING SUPPLIES	29,337	29,166	37,000	37,000	37,000	25,000	25,000	-32.4%	0.0%
41 PROFESSIONAL SERVICES	76,026	66,025	68,000	68,000	68,000	68,000	68,000	0.0%	0.0%
42 COMMUNICATION	18,546	21,032	21,062	21,062	21,062	21,062	21,062	0.0%	0.0%
43 TRAVEL	3,797	1,933	5,050	5,050	5,050	5,050	5,050	0.0%	0.0%
444 TAXES, FEES, PERMITS	-	-	-	-	-	10,200	10,200		
45 OPERATING RENTALS & LEASES	10,779	11,739	7,900	7,900	7,900	7,900	7,900	0.0%	0.0%
46 INSURANCE	1,680	1,955	2,132	2,132	2,132	1,992	2,069	-6.6%	3.9%
47 PUBLIC UTILITIES	21,554	-	-	-	-	-	-	0.0%	0.0%
48 REPAIRS & MAINTENANCE	18,763	-	3,800	3,800	3,800	3,800	3,800	0.0%	0.0%
49 MISCELLANEOUS	25,268	20,193	39,452	39,452	39,452	89,452	49,452	126.7%	-44.7%
55 INTERGOVERNMENTAL SERVICES	9,941	22,246	10,200	10,200	10,200	-	-	-100.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	16,250	50,984	52,982	52,982	52,982	45,391	45,691	-14.3%	0.7%
99 OTHER INTERFUND SERVICES	50,461	52,004	55,134	55,134	55,134	59,560	66,263	8.0%	11.3%
00 OPERATING TRANSFER	292,473	289,931	160,290	160,290	160,290	160,289	209,489	0.0%	30.7%
TOTAL COURTS	\$1,906,884	\$1,972,491	\$1,970,956	\$1,970,956	\$1,970,956	\$2,053,286	\$ 2,133,463	3.7%	3.9%



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 who serves full time, presides over all meetings of the Council and is recognized as the head of the City for ceremonial purposes. The City Council appoints the CAO, who is responsible for the efficient, ongoing day-to-day operations of all City services set forth by the Council. The CAO also works closely with the Mayor and Council to assist them in formulating policies and programs.

Thirty-Seven percent of the Executive department’s budget is allocated out to benefitting operating units based on the number of council agenda items and on the fund activity of each of the operating units. For 2019/2020 the 37% is allocated as follows: Streets 8%, Utilities 22%, Solid Waste 3%, Golf 2%, Fleet 1%, and Facilities 1%.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Mayor	1	1	1
Chief Administrative Officer	1	1	1
Executive Services Coordinator	1	1	1
Risk/Emergency Management Manager	1	1	1
Safety/Training Officer	1	1	1
Emergency Preparedness Coordinator	0.75	1	1
Public Relations Administrator	1	1	1
TOTAL	6.75	7	7

The 2018 budget was amended to include the Emergency Preparedness Coordinator. The position was increased to full time for the 2019/2020 biennial.

Budget Narrative

Supplies include general office and copier supplies. This budget also includes \$25,000 for safety/training activities general government employees.

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

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

Approved Budget Requests

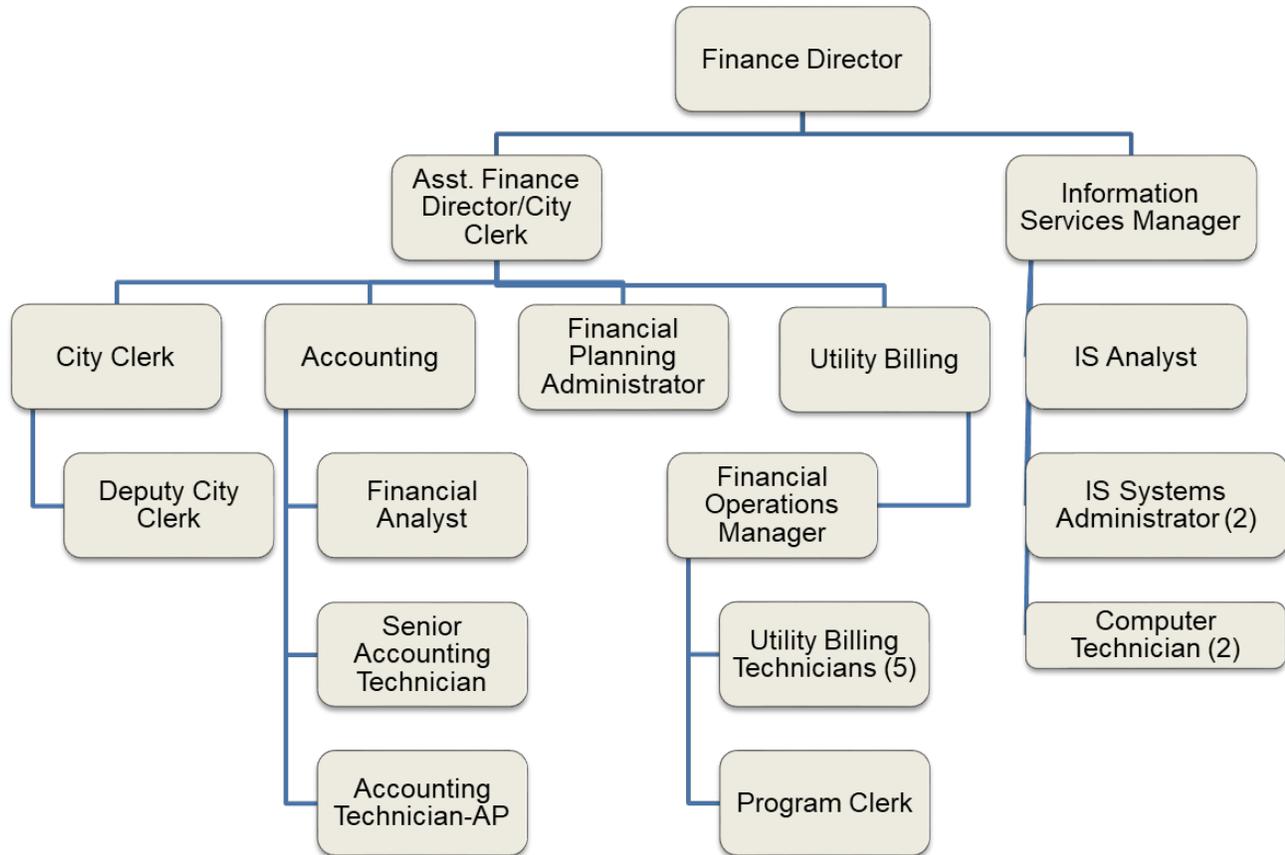
Description	2019 Amount	2020 Amount	On-Going
Emergency Management Performance Grant	38,000	38,000	Yes
Total	\$ 38,000	\$ 38,000	

**Fund 001
Executive Department**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 554,829	\$ 693,870	\$ 712,746	\$ 750,426	\$ 750,426	\$ 833,986	\$ 882,460	11.1%	5.8%
111 SEASONAL PAY	8,594	13,712	20,000	26,288	26,288	26,287	26,287	0.0%	0.0%
12 OVERTIME	5,175	3,225	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
21 SOCIAL SECURITY	37,752	47,841	49,809	52,692	52,692	59,303	57,152	12.5%	-3.6%
22 PENSION	65,710	85,020	96,068	100,853	100,853	116,298	112,325	15.3%	-3.4%
23 HEALTH INSURANCE	59,771	81,601	89,516	98,326	98,326	104,213	109,336	6.0%	4.9%
24 WORKMANS COMPENSATION	1,487	2,841	2,165	2,231	2,231	2,787	2,937	24.9%	5.4%
25 UNEMPLOYMENT COMPENSATION	863	1,143	1,217	1,368	1,368	2,417	1,723	76.7%	-28.7%
26 UNIFORMS	-	74	-	-	-	-	-	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	38,538	33,002	34,000	34,000	34,000	34,000	34,000	0.0%	0.0%
35 SMALL TOOLS	-	-	-	-	-	38,000	38,000	100.0%	0.0%
41 PROFESSIONAL SERVICES	45,125	15,588	48,660	48,660	48,660	48,660	48,660	0.0%	0.0%
42 COMMUNICATION	5,765	5,204	246	246	246	906	906	268.3%	0.0%
43 TRAVEL	3,699	5,131	8,000	8,000	8,000	8,000	8,000	0.0%	0.0%
45 OPERATING RENTS	4,837	4,914	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
46 INSURANCE	15,963	18,576	20,258	20,258	20,258	18,928	19,655	-6.6%	3.8%
47 PUBLIC UTILITY SERVICES	22,747	-	-	-	-	-	-	0.0%	0.0%
48 REPAIRS & MAINTENANCE	24,788	-	-	-	-	-	-	0.0%	0.0%
49 MISCELLANEOUS	50,632	26,488	45,643	45,643	45,643	45,643	45,643	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	24,104	19,260	17,258	17,258	17,258	22,473	22,816	30.2%	1.5%
99 OTHER INTERFUND SERVICES/CHGS	22,949	30,289	32,096	32,096	32,096	34,642	38,554	7.9%	11.3%
TOTAL EXECUTIVE DEPARTMENT	\$ 993,878	\$1,088,237	\$1,191,682	\$1,252,345	\$ 1,252,345	\$ 1,410,543	\$ 1,462,454	12.6%	3.7%



FINANCE DEPARTMENT



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

**Fund 001
Finance Department
Accounting**

Mission

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

Function

The Finance department coordinates and prepares the City's 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.

Forty-seven percent of the department's budget is allocated out to benefiting departments based on percent of total city budget. The allocation breakdown for 2019/2020 is: Streets 4%, Utilities 31%, Solid Waste 8%, Golf 2%, Fleet Maintenance 1% and Facilities Maintenance 1%.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Finance Director	1	1	1
Assistant Finance Director/City Clerk	1	1	1
Financial Planning Administrator	1	1	1
Sr Accounting Technician	1	1	1
Accounting Technician (Accounts Payable)	1	1	1
Financial Analyst	1	1	1
TOTAL - ACCOUNTING	6	6	6

Changes

Both the Finance Director and Assistant Finance Director/City Clerk's salary are split across Accounting, City Clerk and Utility Billing based off of headcount.

In 2018, one of the Deputy City Clerk positions was reclassified to a Financial Analyst.

Budget Narrative

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

Other services include phones, postage, training, travel reimbursement and membership fees.

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

Approved Budget Requests

None

**Fund 001
Finance Department
Accounting**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 329,290	\$ 361,992	\$ 367,375	\$ 367,375	\$ 367,375	\$ 479,288	\$ 502,550	30.5%	4.9%
12 OVERTIME	195	-	100	100	100	100	100	0.0%	0.0%
21 SOCIAL SECURITY	24,083	26,737	27,293	27,293	27,293	34,979	36,520	28.2%	4.4%
22 PENSION	34,955	41,355	46,590	46,590	46,590	61,563	64,541	32.1%	4.8%
23 HEALTH INSURANCE	46,519	49,003	51,553	51,553	51,553	62,184	65,129	20.6%	4.7%
24 WORKMAN'S COMPENSATION	982	1,196	1,245	1,245	1,245	1,770	1,878	42.2%	6.1%
25 UNEMPLOYMENT COMPENSATION	659	725	773	773	773	1,662	1,341	115.0%	-19.3%
31 OFFICE & OPERATING SUPPLIES	11,352	9,530	6,325	6,325	6,325	6,325	6,325	0.0%	0.0%
35 SMALL TOOLS	316	44				-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	27,557	27,141	45,500	45,500	45,500	45,500	45,500	0.0%	0.0%
42 COMMUNICATION	4,912	5,547	5,500	5,500	5,500	5,500	5,500	0.0%	0.0%
43 TRAVEL	1,903	980	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	3,142	3,352	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
46 INSURANCE	9,242	10,754	11,728	11,728	11,728	10,958	11,379	-6.6%	3.8%
49 MISCELLANEOUS	4,156	24,128	11,975	11,975	11,975	9,500	9,500	-20.7%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	10,318	10,786	10,786	10,786	14,961	15,189	38.7%	1.5%
99 OTHER INTERFUND SERVICES/CHGS	18,658	23,529	24,947	24,947	24,947	24,410	27,160	-2.2%	11.3%
TOTAL FINANCE	\$ 517,921	\$ 596,331	\$ 616,690	\$ 616,690	\$ 616,690	\$ 763,700	\$ 797,612	23.8%	4.4%

**Fund 001
Finance Department
City Clerk**

Function

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

Twenty-seven percent of the department’s budget is allocated out to benefiting departments based on a percent of total agenda items processed. The allocation breakdown for 2019/2020 is: Streets 11%, Utilities 13%, Solid Waste 1%, Golf 1%, Fleet Maintenance 1% and Facilities Maintenance 1%.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Deputy City Clerk	1	1	1
TOTAL - CITY CLERK	1	1	1

Changes

Both the Finance Director and Assistant Finance Director/City Clerk’s salary are split across Accounting, City Clerk and Utility Billing based off of headcount.

In 2018, one of the Deputy City Clerk positions was reclassified to a Financial Analyst.

Budget Narrative

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

Other services include phones, copy machine lease payments, minute taking services, training, and travel reimbursement.

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

Approved Budget Requests

Description	2019 Amount	2020 Amount	On-Going
Agenda, Recording, Voting and Minutes Management	29,285	23,768	Yes
Total	\$ 29,285	\$ 23,768	

**Fund 001
Finance Department
City Clerk**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 197,611	\$ 196,665	\$ 238,487	\$ 238,487	\$ 238,487	\$ 111,475	\$ 119,263	-53.3%	7.0%
111 SEASONAL PAY	4,260	-	-	-	-	-	-	0.0%	0.0%
12 OVERTIME	-	828	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	14,356	14,302	17,493	17,493	17,493	7,996	8,522	-54.3%	6.6%
22 PENSION	21,460	23,320	30,282	30,282	30,282	14,331	15,329	-52.7%	7.0%
23 HEALTH INSURANCE	50,479	44,080	55,739	55,739	55,739	21,465	22,504	-61.5%	4.8%
24 WORKMANS COMPENSATION	896	795	1,086	1,086	1,086	448	475	-58.7%	6.0%
25 UNEMPLOYMENT COMPENSATION	404	396	500	500	500	386	318	-22.8%	-17.6%
31 OFFICE & OPERATING SUPPLIES	2,574	1,280	2,800	2,800	2,800	2,800	2,800	0.0%	0.0%
35 SMALL TOOLS	1,270	44	-	-	-	-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	11,040	14,174	18,500	18,500	18,500	47,785	42,268	158.3%	-11.5%
42 COMMUNICATION	195	302	700	700	700	700	700	0.0%	0.0%
43 TRAVEL	105	566	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
44 ADVERTISING	2,193	2,031	1,600	1,600	1,600	1,600	1,600	0.0%	0.0%
45 RENTS	3,114	3,353	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
46 INSURANCE	4,201	4,888	5,331	5,331	5,331	4,981	5,172	-6.6%	3.8%
48 REPAIRS & MAINTENANCE	-	-	250	250	250	250	250	0.0%	0.0%
49 MISCELLANEOUS	827	1,935	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	7,346	7,680	7,680	7,680	3,788	3,846	-50.7%	1.5%
99 OTHER INTERFUND SERVICES/CHGS	13,484	6,796	7,200	7,200	7,200	9,734	10,858	35.2%	11.5%
TOTAL CITY CLERK	\$ 328,469	\$ 323,101	\$ 395,148	\$ 395,148	\$ 395,148	\$ 235,239	\$ 241,405	-40.5%	2.6%

Fund 001
Finance Department
Utility Billing

Mission

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

Function

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

One hundred percent of the department's budget is allocated out to the benefiting departments based on the number of customer accounts: The allocation breakdown for 2019/2020 is: Utilities 74% and Solid Waste 26%.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Financial Operations Manager	1	1	1
Accounting Technician (Utility Billing)	5	5	5
Program Clerk	1	1	1
TOTAL - UTILITY BILLING	7	7	7

Changes

Both the Finance Director and Assistant Finance Director/City Clerk's salary are split across Accounting, City Clerk and Utility Billing based off of headcount.

Budget Narrative

Supplies include general office supplies, forms and envelopes.

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

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

Approved Budget Requests

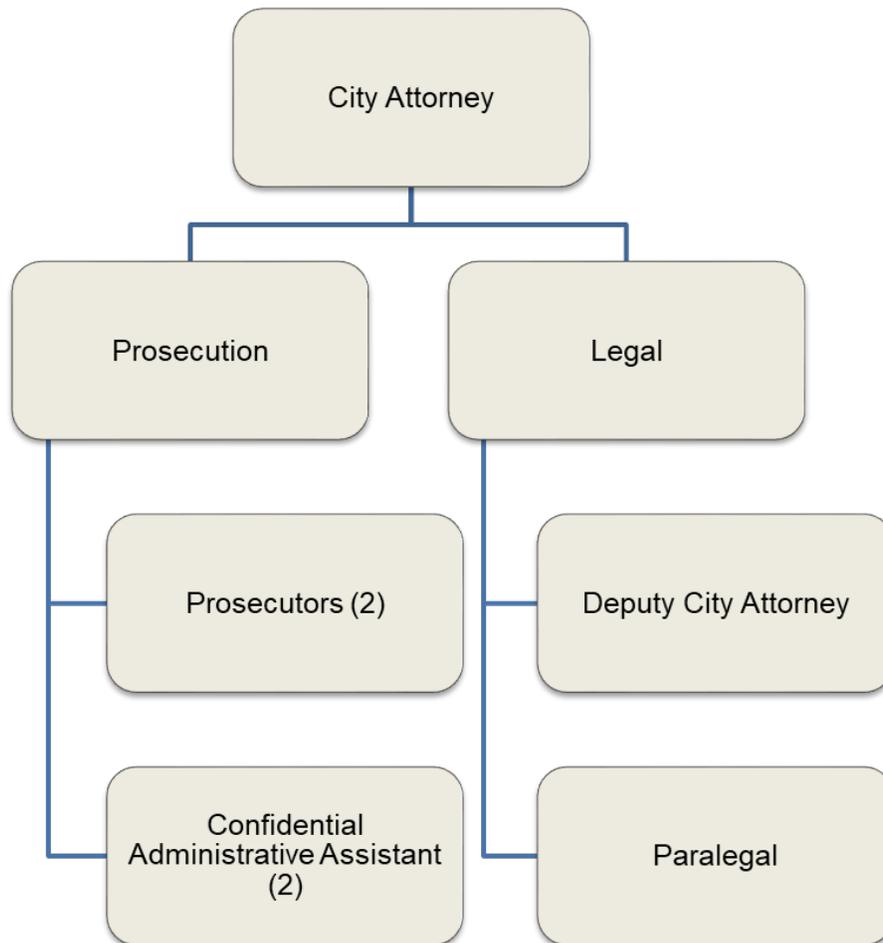
None

Fund 001
Finance Department
Utility Billing

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 564,632	\$ 586,584	\$ 602,810	\$ 602,810	\$ 602,810	\$ 717,177	\$ 750,182	19.0%	4.6%
12 OVERTIME	51	368	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	40,921	42,906	44,159	44,159	44,159	51,872	53,965	17.5%	4.0%
22 PENSION	61,239	67,740	76,568	76,568	76,568	92,236	96,465	20.5%	4.6%
23 HEALTH INSURANCE	121,858	119,941	122,781	122,781	122,781	129,862	136,206	5.8%	4.9%
24 WORKMANS COMPENSATION	2,015	2,332	2,517	2,517	2,517	3,102	3,289	23.2%	6.0%
25 UNEMPLOYMENT COMPENSATION	1,131	1,180	1,267	1,267	1,267	2,487	2,000	96.3%	-19.6%
31 OFFICE & OPERATING SUPPLIES	3,888	3,384	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
35 SMALL TOOLS	-	-	1,590	1,590	1,590	1,590	1,590	0.0%	0.0%
41 PROFESSIONAL SERVICES	317,083	303,340	392,316	392,316	392,316	392,316	392,316	0.0%	0.0%
42 COMMUNICATION	4,717	4,346	6,416	6,416	6,416	6,416	6,416	0.0%	0.0%
43 TRAVEL	-	-	500	500	500	500	500	0.0%	0.0%
44 ADVERTISING	-	299	-	-	-	-	-	0.0%	0.0%
45 RENTS	3,383	4,137	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
46 INSURANCE	10,082	11,732	12,794	12,794	12,794	11,954	12,414	-6.6%	3.8%
48 REPAIRS & MAINTENANCE	-	-	100	100	100	100	100	0.0%	0.0%
49 MISCELLANEOUS	163	102	200	200	200	200	200	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	20,855	21,803	21,803	21,803	26,197	26,597	20.2%	1.5%
99 OTHER INTERFUND SERVICES/CHGS	28,755	22,171	23,465	23,465	23,465	27,090	30,140	15.4%	11.3%
TOTAL UTILITY BILLING	\$ 1,159,918	\$ 1,191,417	\$ 1,316,786	\$ 1,316,786	\$ 1,316,786	\$ 1,470,599	\$ 1,519,880	11.7%	3.4%



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.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
City Attorney	1	1	1
Deputy City Attorney	1	1	1
Prosecutor	2	2	2
Paralegal	1	1	1
Confidential Administrative Assistant	2	2	2
TOTAL - LEGAL DEPARTMENT	7	7	7

Changes

Since the origination of the in-house Legal Department, the salary and benefits for the City Attorney, Deputy City Attorney and Paralegal were being allocated between the General Fund and the Waterworks Utility fund. For the 2019/2020 biennial budget, 100% of the salaries and benefits are being paid out of the General Fund and cost allocation has been setup to allocate the costs.

One hundred percent of the General Legal department’s budget is allocated out to the benefiting departments based on the total agenda items processed: The allocation breakdown for 2019/2020 is: Utilities 74% and Solid Waste 26%.

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	2019 Amount	2020 Amount	On-Going
Seasonal Labor Increase – Prosecution	24,427	24,427	Yes
Total	\$ 24,427	\$ 24,427	

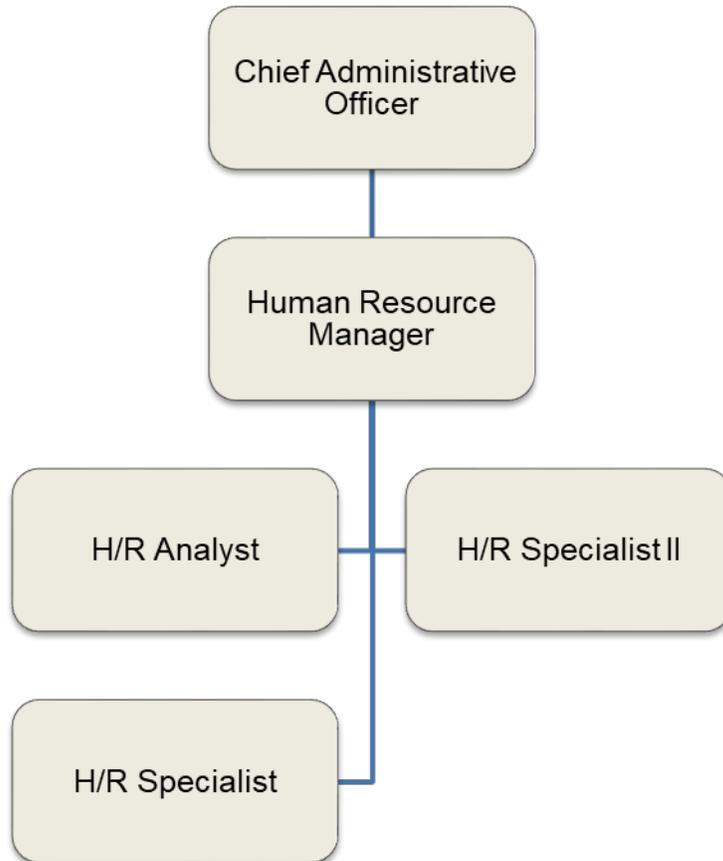
**Fund 001
Legal Services**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 312,334	\$ 330,228	\$ 336,493	\$ 336,493	\$ 336,493	\$ 382,492	\$ 409,169	13.7%	7.0%
111 SEASONAL PAY	7,856	7,766	10,000	10,000	10,000	30,000	30,000	200.0%	0.0%
12 OVERTIME	34	-	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	23,801	25,094	25,704	25,704	25,704	31,010	33,038	20.6%	6.5%
22 PENSION	33,203	37,578	42,549	42,549	42,549	52,820	56,237	24.1%	6.5%
23 HEALTH INSURANCE	52,630	57,435	57,805	57,805	57,805	74,844	78,454	29.5%	4.8%
24 WORKMAN'S COMPENSATION	1,158	1,326	1,335	1,335	1,335	2,051	1,827	53.6%	-10.9%
25 UNEMPLOYMENT COMPENSATION	640	676	728	728	728	1,487	1,211	104.3%	-18.6%
31 OFFICE AND OPERATING SUPPLIES	2,314	3,122	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	9,923	6,310	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
42 COMMUNICATION	2,538	2,945	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
43 TRAVEL	710	1,052	500	500	500	500	500	0.0%	0.0%
45 OPERATING RENTS	4,225	4,656	2,900	2,900	2,900	2,900	2,900	0.0%	0.0%
46 INSURANCE	18,484	12,259	13,370	13,370	13,370	12,491	12,971	-6.6%	3.8%
49 MISCELLANEOUS	2,154	2,312	10,012	10,012	10,012	10,012	10,012	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	11,006	11,506	11,506	11,506	12,842	13,038	11.6%	1.5%
99 OTHER INTERFUND SERVICES	17,532	16,731	17,743	17,743	17,743	20,351	22,647	14.7%	11.3%
TOTAL LEGAL - PROSECUTION	\$ 489,536	\$ 520,496	\$ 539,145	\$ 539,145	\$ 539,145	\$ 642,300	\$ 680,504	19.1%	5.9%

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 143,506	\$ 152,416	\$ 159,160	\$ 159,160	\$ 159,160	\$ 409,647	\$ 439,016	157.4%	7.2%
111 SEASONAL PAY	-	18,489	10,000	32,280	32,280	32,280	32,280	0.0%	0.0%
21 SOCIAL SECURITY	9,947	12,111	11,200	12,833	12,833	30,331	32,039	136.4%	5.6%
22 PENSION	15,802	20,099	20,369	22,756	22,756	57,197	60,963	151.3%	6.6%
23 HEALTH INSURANCE	20,653	22,036	21,471	21,471	21,471	47,396	49,668	120.7%	4.8%
24 WORKMAN'S COMPENSATION	350	538	417	417	417	1,652	1,721	296.2%	4.2%
25 UNEMPLOYMENT COMPENSATION	288	343	335	335	335	1,486	1,236	343.6%	-16.8%
31 OFFICE AND OPERATING SUPPLIES	3,011	3,476	3,260	3,260	3,260	3,260	3,260	0.0%	0.0%
41 PROFESSIONAL SERVICES	6,987	5,838	30,357	30,357	30,357	30,357	30,357	0.0%	0.0%
42 COMMUNICATION	2,744	3,112	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
43 TRAVEL	2,264	1,166	500	500	500	500	500	0.0%	0.0%
45 OPERATING RENTS	-	-	2,900	2,900	2,900	2,900	2,900	0.0%	0.0%
46 INSURANCE	-	9,249	10,086	10,086	10,086	9,425	9,787	0.0%	3.8%
49 MISCELLANEOUS	2,456	1,099	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	8,254	11,506	11,506	11,506	9,631	9,778	0.0%	1.5%
99 OTHER INTERFUND SERVICES	16,204	11,118	11,779	11,779	11,779	11,009	12,267	-6.5%	11.4%
TOTAL LEGAL - GENERAL	\$ 224,212	\$ 269,344	\$ 298,840	\$ 325,140	\$ 325,140	\$ 652,571	\$ 691,272	100.7%	0.3%



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.

Thirty-One percent of the department's budget is allocated out to the benefiting departments based headcounts. The allocation breakdown for 2019/2020 is: Streets 5%, Utilities 20%, Solid Waste 3%, Fleet Maintenance 2%, Facilities Maintenance 1%.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Human Resources Manager	1	1	1
Human Resources Analyst	1	1	1
Human Resources Specialist	1	1	1
Human Resources Assistant	1	1	1
TOTAL	4	4	4

Budget Narrative

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

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

Miscellaneous includes employee appreciation (\$6,000), and employee wellness programs (\$5,250). Also included are fees associated with the civil service testing.

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

Approved Budget Requests

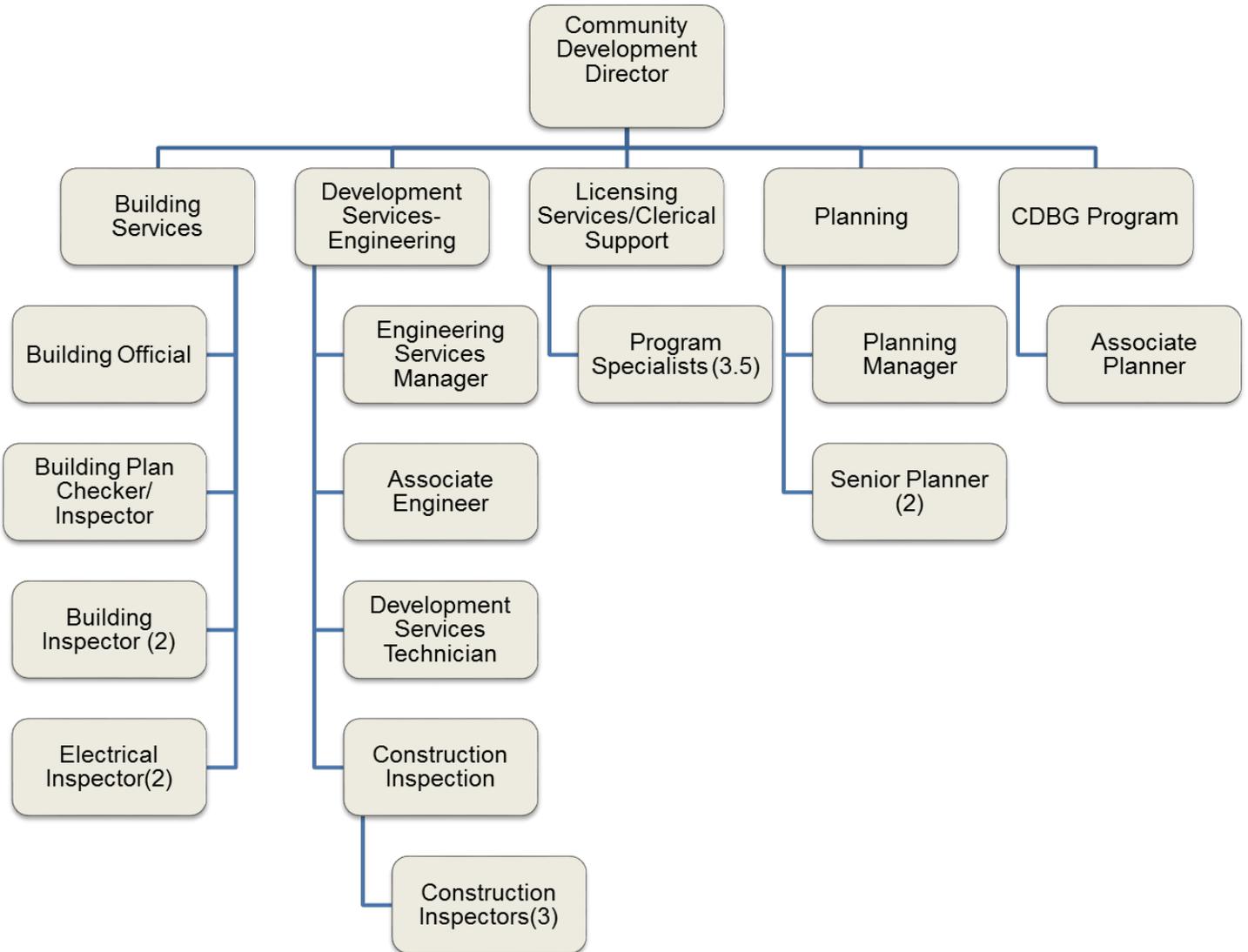
Description	2019 Amount	2020 Amount	On-Going
Teamsters Salary Survey	30,000	-	No
Total	\$ 30,000	-	

**Fund 001
Human Resources**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 303,426	\$ 313,861	\$ 387,482	\$ 387,482	\$ 387,482	\$ 405,865	\$ 428,290	4.7%	5.5%
111 SEASONAL	2,791	1,081	10,000	10,000	10,000	-	-	-100.0%	0.0%
12 OVERTIME	675	975	500	500	500	1,000	1,000	100.0%	0.0%
21 SOCIAL SECURITY	22,239	23,926	29,334	29,334	29,334	30,045	31,745	2.4%	5.7%
22 PENSION	33,879	32,955	48,570	48,570	48,570	52,042	54,916	7.1%	5.5%
23 HEALTH INSURANCE	40,750	39,478	66,789	66,789	66,789	75,492	79,228	13.0%	4.9%
24 WORKMAN'S COMPENSATION	1,023	875	1,334	1,334	1,334	1,520	1,612	13.9%	6.1%
25 UNEMPLOYMENT COMPENSATION	618	637	826	826	826	1,406	1,143	70.2%	-18.7%
31 OFFICE & OPERATING SUPPLIES	4,511	4,272	7,500	7,500	7,500	7,500	7,500	0.0%	0.0%
41 PROFESSIONAL SERVICES	59,668	160,355	72,000	72,000	72,000	104,500	74,500	45.1%	-28.7%
42 COMMUNICATION	2,150	2,142	2,086	2,086	2,086	2,200	2,200	5.5%	0.0%
43 TRAVEL	620	-	1,250	1,250	1,250	1,250	1,250	0.0%	0.0%
45 RENTS	4,372	5,547	5,000	5,000	5,000	6,000	6,000	20.0%	0.0%
46 INSURANCE	6,721	7,821	8,530	8,530	8,530	7,970	8,276	-6.6%	3.8%
49 MISCELLANEOUS	18,006	14,901	22,383	22,383	22,383	22,383	22,383	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	13,905	14,450	14,450	14,450	15,131	15,231	4.7%	0.7%
99 OTHER INTERFUND SERVICES/CHGS	16,003	13,578	14,381	14,381	14,381	16,369	18,224	13.8%	11.3%
TOTAL HUMAN RESOURCES	\$ 517,452	\$ 636,309	\$ 692,415	\$ 692,415	\$ 692,415	\$ 750,673	\$ 753,498	8.4%	0.4%



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.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Community Development Director	1	1	1
Engineering Services Manager	1	1	1
Development Services Technician	1	1	1
Planning Manager	1	1	1
Senior Planner	2	2	2
Associate Planner/CDBG Coordinador	1	1	1
Building Official	1	1	1
Assistant Building Official	1	1	1
Inspection I - Building	2	2	2
Program Specialist	3.5	3.5	3.5
Civil Plan Review	1	1	1
Inspector II - Construction	2	2	2
Inspector I - Construction	1	1	1
Inspector III - Electrical	2	2	2
TOTAL	20.5	20.5	20.5

Total Funded By Community Development	17.2	17.2	17.2
Total Funded By CDBG Grant	0.5	0.5	0.5
Total Funded by Utility Dept	2.8	2.8	2.8

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.

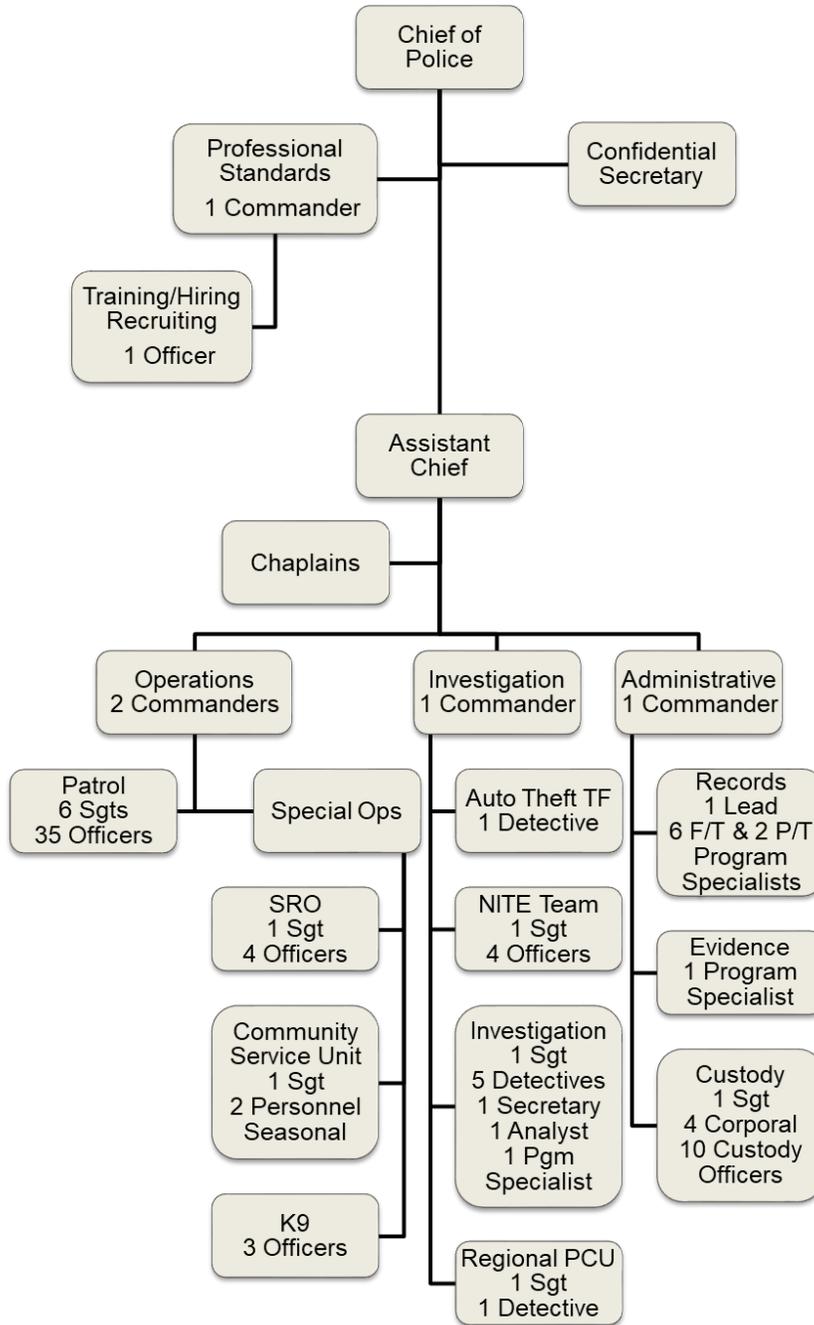
Approved Budget Requests

Description	2019 Amount	2020 Amount	On-Going
Conversion of Permit Plus to TRAKIT database platform	37,440	-	No
Conversion to TRAKIT9 Platform	64,460	-	No
Civil Plan Review Assistance	25,000	25,000	No
Total	\$ 126,900	\$ 25,000	

**Fund 001
Community Development**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 1,417,523	\$ 1,444,289	\$ 1,560,514	\$ 1,560,514	\$ 1,560,514	\$ 1,653,071	\$ 1,747,194	5.9%	5.7%
111 SEASONAL PAY	58,795	28,245	31,000	31,000	31,000	31,000	31,000	0.0%	0.0%
12 OVERTIME	907	22	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
21 SOCIAL SECURITY	110,227	109,665	124,732	124,732	124,732	125,409	132,337	0.5%	5.5%
22 PENSION	158,885	168,673	200,437	200,437	200,437	215,886	227,938	7.7%	5.6%
23 HEALTH INSURANCE	271,257	274,634	302,054	302,054	302,054	285,512	299,551	-5.5%	4.9%
24 WORKMAN'S COMPENSATION	21,145	24,619	28,668	28,668	28,668	28,453	31,108	-0.7%	9.3%
25 UNEMPLOYMENT COMPENSATION	2,958	2,951	3,483	3,483	3,483	5,792	4,718	66.3%	-18.5%
26 UNIFORMS	2,324	3,274	1,400	1,400	1,400	1,400	1,400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	29,036	38,639	10,500	10,500	10,500	10,500	10,500	0.0%	0.0%
32 FUEL	7,573	6,657	12,000	12,000	12,000	12,000	12,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	70,573	23,086	40,000	141,667	91,667	166,900	65,000	17.8%	-61.1%
42 COMMUNICATION	9,732	10,279	16,602	16,602	16,602	17,262	17,262	4.0%	0.0%
43 TRAVEL	4,237	1,743	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
44 ADVERTISING	6,341	5,765	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
45 OPERATING RENTALS & LEASES	10,979	10,990	11,500	11,500	11,500	11,500	11,500	0.0%	0.0%
46 INSURANCE	34,447	40,084	43,714	43,714	43,714	40,844	42,414	-6.6%	3.8%
48 REPAIRS & MAINTENANCE	-	-	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
49 MISCELLANEOUS	27,304	6,828	75,900	75,900	75,900	75,900	75,900	0.0%	0.0%
95 INTERFUND RENTS	8,316	8,316	8,316	8,316	8,316	8,316	8,316	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	31,695	38,526	38,630	38,630	38,630	22,004	20,799	-43.0%	-5.5%
99 OTHER INTERFUND SERVICES/CHGS	80,987	74,632	79,030	79,030	79,030	85,575	95,165	8.3%	11.2%
TOTAL COMMUNITY DEVELOPMENT	\$ 2,365,241	\$ 2,321,917	\$ 2,602,480	\$ 2,704,147	\$ 2,654,147	\$ 2,811,324	\$ 2,848,102	4.0%	1.3%

POLICE DEPARTMENT



**Fund 001
Police Department**

Mission

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

Headcount – Total Department

POSITION CLASSIFICATION	2018	2019	2020
Chief of Police	1	1	1
Assistant Police Chief	1	1	1
Commander	5	5	5
Lieutenant	0	0	0
Sergeants (Detective/Patrol)	12	12	12
Patrol Officers & Detectives	51	53	55
Training Officer	1	1	1
Custody Corporals	4	4	4
Custody Sergeant	0	0	0
Custody Officers	10	10	10
Community Service Officer (CSO)	1	1	1
Code Enforcement Officer	1	1	1
Crime and Intelligence Analyst	1	1	1
Confidential Administrative Assistant	1	1	1
Administrative Secretary	1	1	1
Program Specialist (Detectives)	1	1	1
Program Lead (Records)	1	1	1
Program Specialist (Records)	8	8	8
Property/Evidence Specialist	1	1	1
TOTAL POLICE DEPARTMENT	101	103	105

Headcount breakdown by department is included on the following pages.

Approved Budget Requests – Police Summary

Description	2019 Amount	2020 Amount	On-Going
NH – Two (2) Police Officers – Mid Year	149,367	316,393	Yes
NH – Two (2) Police Officers – Mid Year	-	158,197	Yes
Equipment & MDS's for new hires	33,050	33,050	No
Vehicles – Four (4) Patrol Vehicles for new hires	120,000	120,000	No
C/O – Anti-Bullying Campaign	11,538	-	No
Handgun Platform and Caliber Transition	76,238	-	No
City Wide Special Events – Hotel/Motel	20,000	-	No
Total	\$ 410,193	\$ 627,640	

**Fund 001
Police Department**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 8,129,090	\$ 8,601,644	\$ 9,470,014	\$ 9,711,643	\$ 9,216,970	\$ 10,057,858	\$ 10,648,607	3.6%	5.9%
111 SEASONAL PAY	-	53,333	64,000	64,000	96,645	64,000	64,000	0.0%	0.0%
12 OVERTIME	1,092,852	1,465,003	664,075	664,075	1,368,130	694,075	694,075	4.5%	0.0%
21 SOCIAL SECURITY	673,543	735,583	753,326	770,681	820,940	799,033	845,821	3.7%	5.9%
22 PENSION	597,648	666,507	697,180	712,024	724,620	766,894	797,063	7.7%	3.9%
23 HEALTH INSURANCE	1,748,244	2,136,179	2,129,028	2,219,947	1,966,235	2,212,406	2,379,488	-0.3%	7.6%
24 WORKMANS COMPENSATION	204,351	280,578	435,040	452,214	313,840	519,545	628,462	14.9%	21.0%
25 UNEMPLOYMENT COMPENSATION	18,610	20,407	21,941	22,689	22,135	36,516	29,962	60.9%	-17.9%
26 UNIFORMS	133,377	175,535	127,030	127,030	156,990	139,630	141,530	9.9%	1.4%
31 OFFICE & OPERATING SUPPLIES	240,668	255,749	207,000	207,000	251,960	207,000	207,000	0.0%	0.0%
32 FUEL CONSUMED	128,203	153,830	189,520	189,520	150,000	189,520	189,520	0.0%	0.0%
35 SMALL TOOLS	84,063	41,047	9,370	21,370	66,000	118,058	41,820	452.4%	-64.6%
41 PROFESSIONAL SERVICES	202,061	203,430	206,800	220,638	219,415	223,138	211,600	1.1%	-5.2%
42 COMMUNICATION	103,417	117,779	72,639	72,639	117,305	72,639	72,639	0.0%	0.0%
43 TRAVEL	35,408	48,530	13,860	13,860	48,025	13,860	13,860	0.0%	0.0%
44 ADVERTISING	-	357	1,000	1,000	500	1,000	1,000	0.0%	0.0%
444 TAXES, FEES, PERMITS	-	-	-	-	-	2,207,255	2,207,255	100.0%	0.0%
45 OPERATING RENTAL	51,271	54,440	47,400	47,400	53,580	47,400	47,400	0.0%	0.0%
46 INSURANCE	128,546	149,582	163,129	163,129	152,410	152,418	158,278	-6.6%	3.8%
48 REPAIRS/MAINTENANCE	26,717	12,454	24,320	24,320	11,395	24,320	24,320	0.0%	0.0%
49 MISCELLANEOUS	87,304	76,569	133,950	133,950	91,335	141,745	134,950	5.8%	-4.8%
55 INTERGOVERNMENTAL	2,096,896	2,237,432	2,026,555	2,078,555	2,505,122	-	-	-100.0%	0.0%
64 CAPITAL OUTLAY	-	898	1,400	134,900	106,370	1,400	1,400	-99.0%	0.0%
98 INTERFUND REPAIRS	704,607	973,655	982,997	982,997	982,997	690,064	656,107	-29.8%	-4.9%
99 OTHER INTERFUND SERVICES/CHGS	414,500	401,954	430,834	430,834	430,834	493,130	549,395	14.5%	11.4%
00 OPERATING TRANSFER	144,367	205,806	-	122,427	122,427	120,000	120,000	-2.0%	0.0%
TOTAL POLICE DEPARTMENT	\$ 17,045,743	\$ 19,068,281	\$ 18,872,408	\$ 19,588,842	\$ 19,996,180	\$ 19,992,904	\$ 20,865,552	2.1%	4.4%

Summary by Division

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
ADMINISTRATION	\$ 1,967,379	\$ 2,348,638	\$ 2,176,677	\$ 2,299,104	\$ 2,385,389	\$ 2,366,186	\$ 2,456,201	2.9%	3.8%
INVESTIGATION	1,538,125	1,668,725	1,462,167	1,462,167	1,624,389	1,564,588	1,605,214	7.0%	2.6%
PATROL	6,491,067	6,919,240	6,776,717	7,211,757	7,458,082	7,341,750	7,849,216	1.8%	6.9%
K9 PROGRAM	508,177	550,864	475,497	475,497	405,345	477,512	500,491	0.4%	4.8%
DRUG ENFORCEMENT	16,552	9,039	16,552	16,552	16,552	16,552	16,552	0.0%	0.0%
YOUTH SERVICES	665,966	849,645	786,844	800,682	809,487	849,579	869,947	6.1%	2.4%
CRIME PREVENTION	10,959	13,651	23,308	23,308	11,655	23,308	23,308	0.0%	0.0%
TRAINING-FIREARMS	255,407	220,038	291,416	291,416	290,985	293,337	298,772	0.7%	1.9%
DETENTION & CORRECTIONS	2,551,725	2,780,981	2,833,559	2,833,559	3,044,896	2,869,486	2,950,601	1.3%	2.8%
COMMUNICATIONS	1,150,220	1,198,617	1,219,703	1,219,703	1,228,520	1,219,703	1,219,703	0.0%	0.0%
OFFICE OPERATIONS	793,346	958,051	1,085,112	1,178,241	1,113,525	1,152,236	1,206,255	-2.2%	4.7%
COMMUNITY SERVICE	182,808	475,722	572,997	572,997	493,787	578,933	591,970	1.0%	2.3%
PRO ACT NITE TEAM	556,196	720,116	794,977	794,977	715,700	813,119	844,647	2.3%	3.9%
SWAT TEAM	-	5,102	34,793	34,793	-	34,793	34,793	0.0%	0.0%
REGIONAL PROPERTY TASK FORCE	357,816	349,852	322,089	322,089	383,368	323,527	336,382	0.4%	4.0%
EMBEDDED SOCIAL WORKER	-	-	-	52,000	14,500	68,295	61,500	31.3%	-9.9%
TOTAL POLICE DEPARTMENT	\$ 17,045,743	\$ 19,068,281	\$ 18,872,408	\$ 19,588,842	\$ 19,996,180	\$ 19,992,904	\$ 20,865,552	2.1%	4.4%

**Fund 001
Police Department
Police Administration**

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Chief of Police	1	1	1
Assistant Chief of Police	1	1	1
Commander	5	5	5
Crime Analyst	1	1	1
Confidential Administrative Assistant	1	1	1
TOTAL - ADMINISTRATION	9	9	9

Budget Narrative

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

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

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

Miscellaneous expenses include training and meeting expenses.

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

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

**Fund 001
Police Department
Police Administration**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 1,213,775	\$ 1,270,261	\$ 1,302,095	\$ 1,302,095	\$ 1,317,430	\$ 1,411,728	\$ 1,470,858	8.4%	4.2%
111 SEASONAL	-	9,765	-	-	38,220	-	-	0.0%	0.0%
12 OVERTIME	26,770	9,670	2,500	2,500	10,290	2,500	2,500	0.0%	0.0%
21 SOCIAL SECURITY	80,940	85,257	91,465	91,465	103,685	90,654	94,925	-0.9%	4.7%
22 PENSION	78,372	82,225	82,055	82,055	88,225	94,854	98,725	15.6%	4.1%
23 HEALTH INSURANCE	215,605	224,809	225,942	225,942	228,410	236,834	244,342	4.8%	3.2%
24 WORKMAN'S COMPENSATION	16,915	21,050	33,466	33,466	25,070	39,484	47,251	18.0%	19.7%
25 UNEMPLOYMENT COMPENSATION	2,494	2,593	2,598	2,598	2,755	4,898	3,927	88.5%	-19.8%
26 UNIFORMS	9,229	10,169	11,900	11,900	10,500	11,900	11,900	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	5,261	8,500	3,000	3,000	4,090	3,000	3,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	65,660	65,976	61,000	61,000	68,000	61,000	61,000	0.0%	0.0%
42 COMMUNICATION	12,924	14,547	11,202	11,202	12,315	11,202	11,202	0.0%	0.0%
43 TRAVEL	4,698	6,524	1,000	1,000	5,000	1,000	1,000	0.0%	0.0%
44 ADVERTISING	-	357	1,000	1,000	500	1,000	1,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	435	447	2,000	2,000	435	2,000	2,000	0.0%	0.0%
46 INSURANCE	11,762	13,687	14,927	14,927	13,945	13,947	14,483	-6.6%	3.8%
48 REPAIRS & MAINTENANCE	1,316	895	800	800	800	800	800	0.0%	0.0%
49 MISCELLANEOUS	22,146	6,881	4,000	4,000	11,465	4,000	4,000	0.0%	0.0%
55 INTERGOVERNMENTAL	150	1,800	4,800	4,800	900	4,800	4,800	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	10,192	257,839	268,133	268,133	268,133	206,713	209,620	-22.9%	1.4%
99 OTHER INTERFUND SERVICES/CHGS	44,368	49,580	52,794	52,794	52,794	43,872	48,868	-16.9%	11.4%
00 TRANSFER OUT	144,367	205,806	-	122,427	122,427	120,000	120,000	-2.0%	0.0%
TOTAL POLICE ADMINISTRATION	\$ 1,967,379	\$ 2,348,638	\$ 2,176,677	\$ 2,299,104	\$ 2,385,389	\$ 2,366,186	\$ 2,456,201	2.9%	3.8%

Fund 001
Police Department
Police Investigation

Function

Investigation Division is staffed by one Sergeant, six Detectives, one Administrative Assistant and one Program Specialist. Detectives handle high-profile investigation, felony crime investigations requiring follow-up investigation and narcotics investigations. One of the detectives has been assigned to the Auto Theft Task Force which is funded through an interlocal with Snohomish County.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Sergeant (Detective)	1	1	1
Detective - Auto Theft Task Force	1	1	1
Detectives (Commissioned Officers)	5	5	5
Administrative Secretary	1	1	1
Program Specialist	1	1	1
TOTAL - DETECTIVES	9	9	9

One Detective moved to the Regional Property Crime Unit. The Regional Property Crime Unit is broken out into a separate section within the Police budget.

Budget Narrative

Office and operating supplies include general office supplies.

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

Communication includes the monthly costs for the land lines, long distance and wireless charges

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

Operating Rental includes copy machine lease payments.

Miscellaneous expenses include costs incurred during criminal investigations.

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

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

**Fund 001
Police Department
Police Investigation**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 862,354	\$ 867,923	\$ 856,852	\$ 856,852	\$ 868,255	\$ 886,758	\$ 913,609	3.5%	3.0%
12 OVERTIME	145,436	212,783	86,875	86,875	180,750	86,875	86,875	0.0%	0.0%
21 SOCIAL SECURITY	74,709	78,852	69,755	69,755	79,855	72,469	74,477	3.9%	2.8%
22 PENSION	66,721	66,168	59,076	59,076	67,025	66,941	59,618	13.3%	-10.9%
23 HEALTH INSURANCE	193,068	222,604	193,230	193,230	197,155	195,696	205,819	1.3%	5.2%
24 WORKMAN'S COMPENSATION	19,238	28,244	35,776	35,776	30,165	41,905	49,672	17.1%	18.5%
25 UNEMPLOYMENT COMPENSATION	2,032	2,174	1,966	1,966	2,150	3,247	2,612	65.2%	-19.6%
26 UNIFORMS	8,476	9,018	13,375	13,375	11,045	13,375	13,375	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	11,340	8,357	5,000	5,000	6,000	5,000	5,000	0.0%	0.0%
35 SMALL TOOLS	23,709	6,931	900	900	11,000	900	900	0.0%	0.0%
41 PROFESSIONAL SERVICES	16,684	21,025	6,000	6,000	25,000	6,000	6,000	0.0%	0.0%
42 COMMUNICATION	7,998	9,548	7,186	7,186	10,635	7,186	7,186	0.0%	0.0%
43 TRAVEL	7,812	8,873	1,000	1,000	11,975	1,000	1,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	5,165	5,286	3,500	3,500	4,255	3,500	3,500	0.0%	0.0%
46 INSURANCE	8,402	9,777	10,662	10,662	9,960	9,962	10,345	-6.6%	3.8%
48 REPAIRS & MAINTENANCE	324	49	1,000	1,000	50	1,000	1,000	0.0%	0.0%
49 MISCELLANEOUS	5,891	6,576	3,900	3,900	3,000	3,900	3,900	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	42,512	78,247	78,143	78,143	78,143	87,052	80,412	11.4%	-7.6%
99 OTHER INTERFUND SERVICES/CHGS	36,254	26,290	27,971	27,971	27,971	71,822	79,914	156.8%	11.3%
TOTAL POLICE INVESTIGATION	\$ 1,538,125	\$ 1,668,725	\$ 1,462,167	\$ 1,462,167	\$ 1,624,389	\$ 1,564,588	\$ 1,605,214	7.0%	2.6%

**Fund 001
Police Department
Police Patrol**

Function

The Operations Division provides police services 24 hours a day, seven days a week. Patrol is staffed by six sergeants and 37 officers, which are divided into six squads. The Patrol Division responds to crimes in progress, calls for service and proactive law enforcement.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Sergeant	6	6	6
Patrol Officers	33	35	37
TOTAL - PATROL	39	41	43

Changes

Council approved a total of 4 new officers in the 2019/2020 biennial budget. Two will be added mid-year 2019 and two more will be added mid-year 2020.

Budget Narrative

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

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

Communication includes the land lines, long distance and wireless charges.

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

Operating rental includes copy machine.

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

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

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

**Fund 001
Police Department
Police Patrol**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 3,323,808	\$ 3,352,484	\$ 3,654,809	\$ 3,841,835	\$ 3,793,395	\$ 4,077,225	\$ 4,440,325	6.1%	8.9%
12 OVERTIME	489,611	624,384	244,550	244,550	604,400	274,550	274,550	12.3%	0.0%
21 SOCIAL SECURITY	283,937	293,915	286,143	299,321	342,470	331,499	361,361	10.8%	9.0%
22 PENSION	199,042	215,942	207,040	216,866	239,270	241,028	261,444	11.1%	8.5%
23 HEALTH INSURANCE	699,287	858,829	795,728	857,828	772,680	887,039	991,850	3.4%	11.8%
24 WORKMAN'S COMPENSATION	95,266	123,429	192,969	209,811	140,360	239,489	297,172	14.1%	24.1%
25 UNEMPLOYMENT COMPENSATION	7,723	8,045	8,726	9,294	9,325	14,877	12,496	60.1%	-16.0%
26 UNIFORMS	75,759	114,854	63,200	63,200	88,465	75,800	77,700	19.9%	2.5%
31 OFFICE & OPERATING SUPPLIES	30,118	45,234	30,450	30,450	40,580	30,450	30,450	0.0%	0.0%
32 FUEL	128,203	153,830	189,520	189,520	150,000	189,520	189,520	0.0%	0.0%
35 SMALL TOOLS	60,142	23,569	5,670	17,670	55,000	114,358	38,120	547.2%	-66.7%
41 PROFESSIONAL SERVICES	29,393	28,694	12,000	12,000	26,500	12,000	12,000	0.0%	0.0%
42 COMMUNICATION	58,853	67,866	32,270	32,270	63,360	32,270	32,270	0.0%	0.0%
43 TRAVEL	15,401	14,421	10,000	10,000	12,765	10,000	10,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	5,627	6,268	3,500	3,500	6,000	3,500	3,500	0.0%	0.0%
46 INSURANCE	69,734	81,145	88,495	88,495	82,680	82,684	85,863	-6.6%	3.8%
48 REPAIRS & MAINTENANCE	17,451	10,030	17,000	17,000	10,000	17,000	17,000	0.0%	0.0%
49 MISCELLANEOUS	4,312	5,087	24,700	24,700	14,385	24,700	24,700	0.0%	0.0%
64 CAPITAL OUTLAY	-	898	-	133,500	96,500	-	-	-100.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	620,938	625,105	624,274	624,274	624,274	383,856	354,581	-38.5%	-7.8%
99 OTHER INTERFUND SERVICES/CHGS	276,462	265,211	285,673	285,673	285,673	299,905	334,314	5.0%	11.5%
TOTAL POLICE PATROL	\$ 6,491,067	\$ 6,919,240	\$ 6,776,717	\$ 7,211,757	\$ 7,458,082	\$ 7,341,750	\$ 7,849,216	1.8%	6.9%

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
12 OVERTIME	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	0.0%	0.0%
21 SOCIAL SECURITY	-	-	2,295	2,295	-	2,295	2,295	0.0%	0.0%
22 PENSION	-	-	1,569	1,569	-	1,569	1,569	0.0%	0.0%
23 HEALTH INSURANCE	-	-	-	-	-	866	866	100.0%	0.0%
24 WORKMAN'S COMPENSATION	-	-	866	866	-	63	63	-92.7%	0.0%
25 UNEMPLOYMENT COMPENSATION	-	-	63	63	-	-	-	-100.0%	0.0%
43 TRAVEL	-	5,102	-	-	-	-	-	0.0%	0.0%
TOTAL SWAT TEAM	\$ -	\$ 5,102	\$ 34,793	\$ 34,793	\$ -	\$ 34,793	\$ 34,793	0.0%	0.0%

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
444 TAXES, FEES, PERMITS	-	-	-	-	-	60,500	60,500	100.0%	0.0%
49 MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 7,795	\$ 1,000	100.0%	-87.2%
55 INTERGOVERNMENTAL	-	-	-	52,000	12,000	-	-	-100.0%	0.0%
TOTAL EMBEDDED SOCIAL WORKER	\$ -	\$ -	\$ -	\$ 52,000	\$ 14,500	\$ 68,295	\$ 61,500	31.3%	-9.9%

**Fund 001
Police Department
K9 Program**

Function

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

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Patrol Officer	3	3	3
TOTAL - K9	3	3	3

Budget Narrative

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

**Fund 001
Police Department
K9 Program**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 288,846	\$ 286,670	\$ 305,171	\$ 305,171	\$ 203,525	\$ 299,397	\$ 313,252	-1.9%	4.6%
12 OVERTIME	77,487	109,257	34,150	34,150	92,550	34,150	34,150	0.0%	0.0%
21 SOCIAL SECURITY	26,980	27,959	25,087	25,087	23,170	24,744	25,781	-1.4%	4.2%
22 PENSION	18,916	20,909	17,991	17,991	16,615	18,044	18,795	0.3%	4.2%
23 HEALTH INSURANCE	70,970	80,892	73,141	73,141	49,100	78,328	82,557	7.1%	5.4%
24 WORKMAN'S COMPENSATION	8,964	12,567	15,044	15,044	9,985	17,543	20,852	16.6%	18.9%
25 UNEMPLOYMENT COMPENSATION	738	798	713	713	620	1,106	904	55.1%	-18.3%
26 UNIFORMS	8,638	4,244	3,700	3,700	3,900	3,700	3,700	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	6,638	7,568	500	500	5,880	500	500	0.0%	0.0%
TOTAL K9 PROGRAM	\$ 508,177	\$ 550,864	\$ 475,497	\$ 475,497	\$ 405,345	\$ 477,512	\$ 500,491	0.4%	4.8%

Fund 001
Police Department
Drug Task Force

Function

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

Budget Narrative

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

Fund 001
Police Department
Drug Enforcement

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
444 TAXES, FEES, PERMITS	-	-	-	-	-	16,552	16,552	100.0%	0.0%
51 INTERGOVERNMENTAL	16,552	9,039	16,552	16,552	16,552	-	-	-100.0%	0.0%
TOTAL DRUG ENFORCEMENT	\$ 16,552	\$ 9,039	\$ 16,552	\$ 16,552	\$ 16,552	\$ 16,552	\$ 16,552	0.0%	0.0%

**Fund 001
Police Department
Youth Services**

Function

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

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

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Patrol Officer - Youth Services Officer	4	4	4
Sergeant	1	1	1
TOTAL - YOUTH SERVICES	5	5	5

Budget Narrative

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

**Fund 001
Police Department
Youth Services**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 430,674	\$ 529,587	\$ 524,808	\$ 524,808	\$ 526,795	\$ 553,403	\$ 570,006	5.4%	3.0%
12 OVERTIME	38,453	50,533	24,000	24,000	29,635	24,000	24,000	0.0%	0.0%
21 SOCIAL SECURITY	34,264	42,925	40,806	40,806	41,880	42,827	44,068	5.0%	2.9%
22 PENSION	23,828	30,442	29,123	29,123	30,215	31,306	32,205	7.5%	2.9%
23 HEALTH INSURANCE	99,550	141,143	120,203	120,203	122,770	126,398	132,582	5.2%	4.9%
24 WORKMANS COMPENSATION	10,544	16,613	24,123	24,123	18,430	28,274	33,789	17.2%	19.5%
25 UNEMPLOYMENT COMPENSATION	945	1,171	1,151	1,151	1,130	1,966	1,567	70.8%	-20.3%
26 UNIFORMS	4,518	4,809	6,600	6,600	5,750	6,600	6,600	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	594	2,072	800	800	800	800	800	0.0%	0.0%
35 SMALL TOOLS	212	-	600	600	-	600	600	0.0%	0.0%
41 PROFESSIONAL SERVICES	7,500	11,163	-	13,838	2,300	11,538	-	-16.6%	-100.0%
42 COMMUNICATION	2,931	3,658	1,608	1,608	4,445	1,608	1,608	0.0%	0.0%
43 TRAVEL	2,686	4,203	900	900	13,315	900	900	0.0%	0.0%
46 INSURANCE	3,361	3,911	4,265	4,265	3,985	3,985	4,138	-6.6%	3.8%
49 MISCELLANEOUS	-	-	-	-	180	-	-	0.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	5,906	7,415	7,857	7,857	7,857	15,374	17,084	95.7%	11.1%
TOTAL YOUTH SERVICES	\$ 665,966	\$ 849,645	\$ 786,844	\$ 800,682	\$ 809,487	\$ 849,579	\$ 869,947	6.1%	2.4%

Fund 001
Police Department
Crime Prevention

Function

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

Budget Narrative

Expenditures in this area include but are not limited to, fees for Legal Advocacy Services, supplies in support of the Marysville Volunteer’s Program (MVP) and payments to the County in support of the Battered Women’s Shelter.

**Fund 001
Police Department
Crime Prevention**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
26 UNIFORMS	\$ 1,742	\$ 2,961	\$ 400	\$ 400	\$ 2,000	\$ 400	\$ 400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	8,578	9,583	15,000	15,000	9,260	15,000	15,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	-	144	6,300	6,300	-	6,300	6,300	0.0%	0.0%
42 COMMUNICATION	639	963	1,008	1,008	395	1,008	1,008	0.0%	0.0%
48 REPAIRS/MAINTENANCE	-	-	600	600	-	600	600	0.0%	0.0%
TOTAL CRIME PREVENTION	\$ 10,959	\$ 13,651	\$ 23,308	\$ 23,308	\$ 11,655	\$ 23,308	\$ 23,308	0.0%	0.0%

Fund 001
Police Department
Police Training-Firearms

Function

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

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Training Officer	1	1	1
TOTAL - TRAINING UNIT	1	1	1

Budget Narrative

Operating supplies includes the cost of ammunition for firearm training.

Operating rentals include rental of the firing range.

Fund 001
Police Department
Police Training-Firearms

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 103,936	\$ 82,709	\$ 108,958	\$ 108,958	\$ 98,710	\$ 101,910	\$ 104,967	-6.5%	3.0%
12 OVERTIME	-	2,361	5,000	5,000	24,350	5,000	5,000	0.0%	0.0%
21 SOCIAL SECURITY	7,858	6,453	8,560	8,560	9,310	7,976	8,206	-6.8%	2.9%
22 PENSION	5,436	4,381	6,048	6,048	6,680	5,796	5,962	-4.2%	2.9%
23 HEALTH INSURANCE	9,748	13,366	10,230	10,230	22,900	19,081	20,033	86.5%	5.0%
24 WORKMAN'S COMPENSATION	2,229	1,923	4,830	4,830	4,560	5,661	6,764	17.2%	19.5%
25 UNEMPLOYMENT COMPENSATION	210	172	240	240	250	363	290	51.3%	-20.1%
26 UNIFORMS	850	950	2,850	2,850	950	2,850	2,850	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	60,169	38,992	45,000	45,000	49,580	45,000	45,000	0.0%	0.0%
43 TRAVEL	3,613	4,256	700	700	2,000	700	700	0.0%	0.0%
45 RENTAL/LEASE	7,606	9,614	9,000	9,000	15,000	9,000	9,000	0.0%	0.0%
49 MISCELLANEOUS (Training)	53,752	54,861	90,000	90,000	56,695	90,000	90,000	0.0%	0.0%
TOTAL POLICE TRAINING-FIREARMS	\$ 255,407	\$ 220,038	\$ 291,416	\$ 291,416	\$ 290,985	\$ 293,337	\$ 298,772	0.7%	1.9%

Fund 001
Police Department
Detention & Correction

Function

Detention & Corrections Division is staffed by one Sergeant, four Corporals and ten Custody Officers. Marysville Jail is a 57 bed, 90-day facility that houses misdemeanor arrestees and prisoners. Marysville contracts jail services to the Cities of Arlington and Lake Stevens. Additionally, Marysville contracts Jail Services with the United States Border Patrol, Immigration and Naturalization Service and other Federal Agencies.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Police Sergeant	1	1	1
Custody Corporal	4	4	4
Custody Sergeant	0	0	0
Custody Officers	10	10	10
TOTAL - CUSTODY	15	15	15

Budget Narrative

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

Professional services include prisoner medical and dental care costs.

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

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

**Fund 001
Police Department
Detention & Correction**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 840,039	\$ 873,330	\$ 1,111,993	\$ 1,111,993	\$ 944,335	\$ 1,051,730	\$ 1,092,641	-5.4%	3.9%
12 OVERTIME	134,045	149,989	120,000	120,000	122,115	120,000	120,000	0.0%	0.0%
21 SOCIAL SECURITY	72,984	76,871	91,320	91,320	80,350	87,233	90,300	-4.5%	3.5%
22 PENSION	109,602	118,612	144,689	144,689	127,660	145,048	150,139	0.2%	3.5%
23 HEALTH INSURANCE	234,612	300,806	328,756	328,756	254,310	296,424	311,056	-9.8%	4.9%
24 WORKMANS COMPENSATION	31,503	40,393	73,755	73,755	45,730	81,255	96,697	10.2%	19.0%
25 UNEMPLOYMENT COMPENSATION	1,964	2,065	2,626	2,626	2,160	3,887	3,155	48.0%	-18.8%
26 UNIFORMS	15,962	14,873	15,900	15,900	22,380	15,900	15,900	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	111,592	111,744	100,000	100,000	121,845	100,000	100,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	66,354	60,359	120,000	120,000	49,690	120,000	120,000	0.0%	0.0%
42 COMMUNICATION	6,096	8,803	5,770	5,770	7,610	5,770	5,770	0.0%	0.0%
43 TRAVEL	1,198	2,910	-	-	2,055	-	-	0.0%	0.0%
444 TAXES, FEES, PERMITS	-	-	-	-	-	790,000	790,000	100.0%	0.0%
45 RENTAL/LEASE	7,030	6,615	10,500	10,500	5,505	10,500	10,500	0.0%	0.0%
46 INSURANCE	10,082	11,732	12,794	12,794	11,955	11,954	12,414	-6.6%	3.8%
48 REPAIRS/MAINTENANCE	6,312	1,020	3,600	3,600	545	3,600	3,600	0.0%	0.0%
49 MISCELLANEOUS	99	361	300	300	540	300	300	0.0%	0.0%
55 INTERGOVERNMENTAL	857,405	976,197	665,000	665,000	1,211,085	-	-	-100.0%	0.0%
64 CAPITAL OUTLAY	-	-	1,400	1,400	9,870	1,400	1,400	0.0%	0.0%
98 INTERFUND REPAIRS	20,947	9,508	9,495	9,495	9,495	2,756	2,546	-71.0%	-7.6%
99 OTHER INTERFUND SERVICES/CHGS	23,899	14,793	15,661	15,661	15,661	21,729	24,183	38.7%	11.3%
TOTAL DETENTION & CORRECTIONS	\$ 2,551,725	\$ 2,780,981	\$ 2,833,559	\$ 2,833,559	\$ 3,044,896	\$ 2,869,486	\$ 2,950,601	1.3%	2.8%

Fund 001
Police Department
Communications

Function

Communications is contracted to Sno911 (formerly SnoPac). Sno911 provides radio and mobile computer terminal access for police operations. Sno911c 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.

Budget Narrative

Intergovernmental services are the fees paid to Sno911 for dispatching services. The increase in this budget is due to the annexation.

Fund 001
Police Department
Communications

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
42 COMMUNICATION	\$ 3,955	\$ 636	\$ 7,500	\$ 7,500	\$ 5,610	\$ 7,500	\$ 7,500	0.0%	0.0%
444 TAXES, FEES, PERMITS	-	-	-	-	-	1,212,203	1,212,203	100.0%	0.0%
55 INTERGOVERNMENTAL	1,146,265	1,197,981	1,212,203	1,212,203	1,222,910	-	-	-100.0%	0.0%
TOTAL COMMUNICATIONS	\$ 1,150,220	\$ 1,198,617	\$ 1,219,703	\$ 1,219,703	\$ 1,228,520	\$ 1,219,703	\$ 1,219,703	0.0%	0.0%

**Fund 001
Police Department
Office Operations**

Function

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

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Program Lead	1	1	1
Program Specialist	8	8	8
Property/Evidence Specialist	1	1	1
TOTAL - RECORDS	10	10	10

Budget Narrative

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

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

Intergovernmental services include RMS assessment fees paid to the county.

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

**Fund 001
Police Department
Office Operations**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 427,118	\$ 517,539	\$ 618,226	\$ 672,829	\$ 582,715	\$ 680,340	\$ 715,310	1.1%	5.1%
12 OVERTIME	69,576	95,278	50,000	50,000	106,845	50,000	50,000	0.0%	0.0%
21 SOCIAL SECURITY	37,824	46,409	53,977	58,154	52,035	54,996	57,645	-5.4%	4.8%
22 PENSION	52,666	70,650	86,977	91,995	85,055	92,694	97,178	0.8%	4.8%
23 HEALTH INSURANCE	91,517	113,689	157,237	186,056	146,200	162,361	170,682	-12.7%	5.1%
24 WORKMANS COMPENSATION	2,318	3,197	4,594	4,926	3,700	4,205	4,413	-14.6%	4.9%
25 UNEMPLOYMENT COMPENSATION	995	1,227	1,474	1,654	1,380	2,459	2,008	48.7%	-18.3%
26 UNIFORMS	3,353	2,465	1,855	1,855	2,600	1,855	1,855	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	6,231	9,401	6,500	6,500	11,175	6,500	6,500	0.0%	0.0%
41 PROFESSIONAL SERVICES	381	508	-	-	26,795	-	-	0.0%	0.0%
42 COMMUNICATION	9,311	7,792	5,416	5,416	7,435	5,416	5,416	0.0%	0.0%
43 TRAVEL	-	499	260	260	-	260	260	0.0%	0.0%
444 TAXES, FEES, PERMITS	-	-	-	-	-	20,000	20,000	100.0%	0.0%
45 OPERATING RENTAL	25,408	26,210	18,900	18,900	22,385	18,900	18,900	0.0%	0.0%
46 INSURANCE	21,844	25,419	27,721	27,721	25,900	25,901	26,897	-6.6%	3.8%
48 REPAIRS/MAINTENANCE	1,314	234	1,000	1,000	-	1,000	1,000	0.0%	0.0%
49 MISCELLANEOUS	25	2,004	200	200	2,000	200	200	0.0%	0.0%
55 INTERGOVERNMENTAL	15,854	6,486	20,000	20,000	6,530	-	-	-100.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	27,611	29,044	30,775	30,775	30,775	25,149	27,991	-18.3%	11.3%
TOTAL OFFICE OPERATIONS	\$ 793,346	\$ 958,051	\$ 1,085,112	\$ 1,178,241	\$ 1,113,525	\$ 1,152,236	\$ 1,206,255	-2.2%	4.7%

**Fund 001
Police Department
Community Service Unit**

Function

A Community Services Unit was created within the Police Department to facilitate Code Enforcement, the community service activities and park security efforts. This group will include code enforcement functions which previously reported up through Community Development.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Sergeant	1	1	1
Community Service Officer (CSO)	1	1	1
Code Enforcement Officer	1	1	1
TOTAL - COMMUNITY SERVICE UNIT	3	3	3

Seasonal employees will be hired to provide park security support.

Budget Narrative

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

**Fund 001
Police Department
Community Service Unit**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 69,955	\$ 206,048	\$ 246,038	\$ 246,038	\$ 238,730	\$ 244,189	\$ 251,824	-0.8%	3.1%
111 SEASONAL PAY	-	43,568	64,000	64,000	58,425	64,000	64,000	0.0%	0.0%
12 OVERTIME	125	45,969	20,000	20,000	36,930	20,000	20,000	0.0%	0.0%
21 SOCIAL SECURITY	5,302	20,933	25,299	25,299	25,415	24,747	25,327	-2.2%	2.3%
22 PENSION	7,787	16,481	20,775	20,775	18,860	26,339	26,816	26.8%	1.8%
23 HEALTH INSURANCE	9,207	31,688	51,881	51,881	31,140	32,050	33,656	-38.2%	5.0%
24 WORKMAN'S COMPENSATION	2,207	11,505	15,458	15,458	11,840	21,690	24,092	40.3%	11.1%
25 UNEMPLOYMENT COMPENSATION	141	594	730	730	675	1,016	839	39.2%	-17.4%
26 UNIFORMS	600	4,925	850	850	3,150	850	850	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	55	12,666	250	250	2,000	250	250	0.0%	0.0%
35 SMALL TOOLS	-	10,547	-	-	-	-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	12,670	12,951	1,500	1,500	20,000	1,500	1,500	0.0%	0.0%
42 COMMUNICATION	710	3,111	679	679	3,720	679	679	0.0%	0.0%
43 TRAVEL	-	1,691	-	-	750	-	-	0.0%	0.0%
444 TAXES, FEES, PERMITS	-	-	-	-	-	108,000	108,000	100.0%	0.0%
46 INSURANCE	3,361	3,911	4,265	4,265	3,985	3,985	4,138	-6.6%	3.8%
48 REPAIRS/MAINTENANCE	-	226	320	320	-	320	320	0.0%	0.0%
49 MISCELLANEOUS	-	23	10,000	10,000	70	10,000	10,000	0.0%	0.0%
55 INTERGOVERNMENTAL	60,670	45,929	108,000	108,000	35,145	-	-	-100.0%	0.0%
98 INTERFUND REPAIRS	10,018	2,956	2,952	2,952	2,952	9,687	8,948	228.2%	-7.6%
99 OTHER INTERFUND SERVICES/CHGS	-	-	-	-	-	9,631	10,731	100%	11.4%
TOTAL COMMUNITY SERVICE	\$ 182,808	\$ 475,722	\$ 572,997	\$ 572,997	\$ 493,787	\$ 578,933	\$ 591,970	1.0%	2.3%

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

Function

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

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Sergeant	1	1	1
Patrol Officers	4	4	4
TOTAL - PRO ACT N.I.T.E.	5	5	5

Budget Narrative

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

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

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 358,008	\$ 405,267	\$ 516,908	\$ 516,908	\$ 418,260	\$ 526,125	\$ 544,010	1.8%	3.4%
12 OVERTIME	55,894	120,628	47,000	47,000	111,085	47,000	47,000	0.0%	0.0%
21 SOCIAL SECURITY	30,290	38,290	42,011	42,011	40,660	42,802	44,140	1.9%	3.1%
22 PENSION	21,365	27,955	29,934	29,934	29,195	31,055	32,025	3.7%	3.1%
23 HEALTH INSURANCE	76,586	105,789	123,203	123,203	94,100	125,322	131,513	1.7%	4.9%
24 WORKMAN'S COMPENSATION	9,499	14,731	24,787	24,787	16,210	28,948	34,463	16.8%	19.1%
25 UNEMPLOYMENT COMPENSATION	833	1,058	1,184	1,184	1,090	1,917	1,546	61.9%	-19.4%
26 UNIFORMS	2,550	5,037	6,400	6,400	4,350	6,400	6,400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	92	729	500	500	250	500	500	0.0%	0.0%
35 SMALL TOOLS	-	-	2,200	2,200	-	2,200	2,200	0.0%	0.0%
49 MISCELLANEOUS	1,079	632	850	850	500	850	850	0.0%	0.0%
TOTAL PRO ACT N.I.T.E. TEAM	\$ 556,196	\$ 720,116	\$ 794,977	\$ 794,977	\$ 715,700	\$ 813,119	\$ 844,647	2.3%	3.9%

Fund 001
Police Department
Regional Property Crime Task Force

Function

The Regional Property Crimes Task Force (PCU) is a multi-agency task force that was created to focus on property crimes. The task force is housed at the Marysville Police Department and includes 1 Marysville Sergeant, 1 Marysville Detective, 2 Snohomish County Sheriff's Detectives and 1 Lake Stevens Detective.

Headcount – Marysville staff only

POSITION CLASSIFICATION	2018	2019	2020
Sergeant	1	1	1
Police Officer	1	1	1
TOTAL - REGIONAL PROPERTY CRIME TASK FORCE	2	2	2

Budget Narrative

The budget primarily covers salaries and benefits for the Marysville officers assigned to the task force.

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

Fund 001
Police Department
Regional Property Crime Task Force

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 210,577	\$ 209,826	\$ 224,156	\$ 224,156	\$ 224,820	\$ 225,053	\$ 231,805	0.4%	3.0%
12 OVERTIME	55,455	44,151	-	-	49,180	-	-	0.0%	0.0%
21 SOCIAL SECURITY	18,455	17,719	16,608	16,608	22,110	16,791	17,296	1.1%	3.0%
22 PENSION	13,913	12,742	11,903	11,903	15,820	12,220	12,587	2.7%	3.0%
23 HEALTH INSURANCE	48,094	42,564	49,477	49,477	47,470	52,007	54,532	5.1%	4.9%
24 WORKMAN'S COMPENSATION	5,668	6,926	9,372	9,372	7,790	11,028	13,234	17.7%	20.0%
25 UNEMPLOYMENT COMPENSATION	535	510	470	470	600	780	618	66.0%	-20.8%
26 UNIFORMS	1,700	1,230	-	-	1,900	-	-	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	-	903	-	-	500	-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	3,419	2,610	-	-	1,130	-	-	0.0%	0.0%
42 COMMUNICATION	-	855	-	-	1,780	-	-	0.0%	0.0%
43 TRAVEL	-	51	-	-	165	-	-	0.0%	0.0%
49 MISCELLANEOUS	-	144	-	-	-	-	-	0.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	-	9,621	10,103	10,103	10,103	5,648	6,310	-44.1%	11.7%
TOTAL REGIONAL PROPERTY CRIME	\$ 357,816	\$ 349,852	\$ 322,089	\$ 322,089	\$ 383,368	\$ 323,527	\$ 336,382	0.4%	4.0%



**Fund 001
Fire Services**

Function

The City of Marysville merged its EMS (Emergency Medical Service) and Fire Protection with Snohomish County Fire District 12. The City provides proportional financial support to the Fire District per an interlocal agreement. Beginning January 2019 an additional council member will be added to seven member fire board for a total of four city council members.

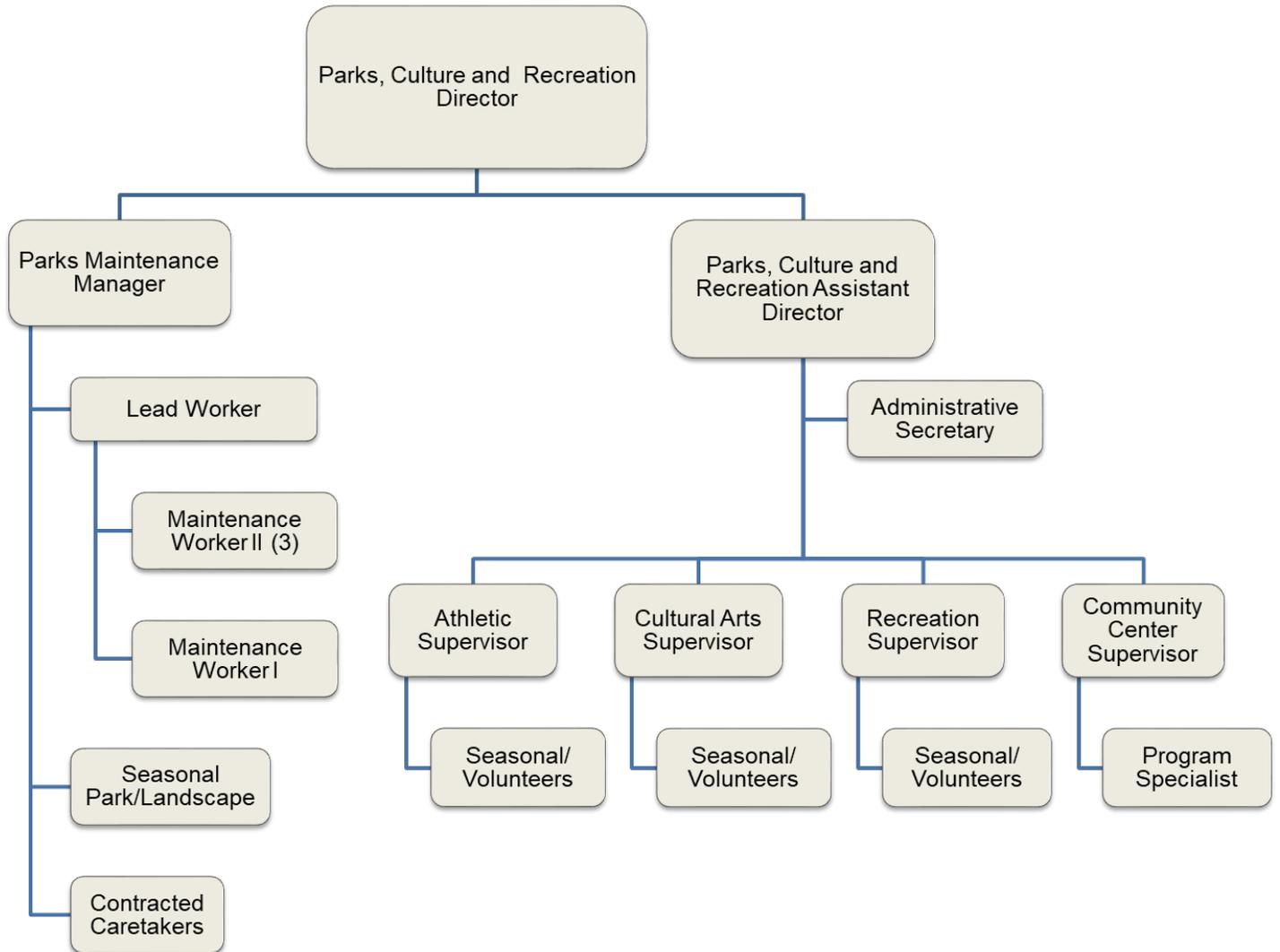
Budget Narrative

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

**Fund 001
Fire Services**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
444 INTERGOVERNMENTAL - FIRE SERVICE	\$ 7,326,430	\$ 7,594,436	\$ 7,937,457	\$ 7,766,791	\$ 7,766,791	\$ 8,130,348	\$ 8,300,000	4.7%	2.1%
444 INTERGOVERNMENTAL - EMS	2,408,012	2,494,625	2,491,541	3,572,045	3,572,045	3,974,249	3,963,950	11.3%	-0.3%
TOTAL FIRE	\$ 9,734,442	\$ 10,089,061	\$ 10,428,998	\$11,338,836	\$11,338,836	\$12,104,597	\$12,263,950	6.8%	1.3%

PARKS, CULTURE AND RECREATION



Fund 001
Parks, Culture and Recreation Department
Recreation Services

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 and maintenance of 436 acres of publicly owned land, parks, trails, public facilities and 152.8 acres of undeveloped land. Additionally, the department is charged with developing new park sites as well as maintaining all public building utility sites, landscapes and several miles of right-of-way streetscapes and habitat conservation areas. The department also supports a very comprehensive Cultural Arts and Recreation Services program within a service area exceeding 68,800 including senior services offered within the Ken Baxter Community Center, year round cultural arts, special events, youth and adult athletics, continuing education and physical activity programs.

Function

The Recreation Services division is responsible for programming efforts that embrace the entire community. Many of these programs remain the same year after year while others change due to trends and interests of our community. This division also supports community initiatives that make Marysville a more livable community. (Examples include Healthy Communities, Marysville Together Coalition, Council on Aging 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.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Parks, Culture and Recreation Assistant Director	1	1	1
Recreation Supervisor	1	1	1
Cultural Arts Supervisor	1	1	1
Athletic Supervisor	1	1	1
Administrative Secretary	1	1	1
TOTAL - PARKS, CULTURE AND RECREATION	4	4	4

Budget Narrative

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

Professional services include the fees paid to the instructors which are offset by the class registration fees. (These include various 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	2019 Amount	2020 Amount	On-Going
Opera House Marquee Sign – Hotel/Motel Grant	28,000	-	No
Opera House Advertising – Hotel/Motel Grant	15,000	-	No
Fireworks – Hotel/Motel Grant	26,150	-	No
Great Girls Getaway – Hotel/Motel Grant	8,000	-	No
Total	\$ 77,150	-	

Fund 001
Parks, Culture and Recreation Department
Recreation

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 401,222	\$ 413,149	\$ 431,448	\$ 431,448	\$ 431,448	\$ 466,509	\$ 493,464	8.1%	5.8%
111 SEASONAL PAY	74,036	83,207	82,700	94,872	94,872	94,872	94,872	0.0%	0.0%
12 OVERTIME	868	463	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	35,680	37,159	38,594	40,420	40,420	41,988	44,028	3.9%	4.9%
22 PENSION	44,266	49,092	54,624	54,624	54,624	59,854	63,312	9.6%	5.8%
23 HEALTH INSURANCE	104,624	111,337	105,966	105,966	105,966	101,390	106,462	-4.3%	5.0%
24 WORKMAN'S COMPENSATION	9,651	12,589	11,945	11,945	11,945	14,740	16,045	23.4%	8.9%
25 UNEMPLOYMENT COMPENSATION	953	994	1,071	1,071	1,071	1,946	1,645	81.7%	-15.5%
31 OFFICE & OPERATING SUPPLIES	118,778	103,577	121,259	121,259	121,259	121,259	121,259	0.0%	0.0%
41 PROFESSIONAL SERVICES	82,629	112,170	93,062	93,062	93,062	93,062	93,062	0.0%	0.0%
42 COMMUNICATION	18,205	17,889	18,000	18,000	18,000	18,000	18,000	0.0%	0.0%
43 TRAVEL	188	809	650	650	650	650	650	0.0%	0.0%
44 ADVERTISE	23,206	24,415	27,500	27,500	27,500	32,500	32,500	18.2%	0.0%
444 STATE TAXES	-	-	-	-	-	1,438	1,438	100.0%	0.0%
46 INSURANCE	5,041	5,866	6,397	6,397	6,397	5,977	6,207	-6.6%	3.8%
49 MISCELLANEOUS	1,909	1,480	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
55 STATE TAXES	1,142	310	1,438	1,438	1,438	-	-	-100.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	5,906	4,956	5,255	5,255	5,255	33,989	36,584	546.8%	7.6%
TOTAL RECREATION SERVICES	\$ 928,304	\$ 979,462	\$ 1,001,909	\$ 1,015,907	\$ 1,015,907	\$ 1,090,174	\$ 1,131,528	7.3%	3.8%

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
31 OFFICE & OPERATING SUPPLIES	\$ 3,214	\$ 4,471	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700	0.0%	0.0%
35 SMALL TOOLS	2,784	2,036	2,700	2,700	2,700	2,700	2,700	0.0%	0.0%
41 PROFESSIONAL SERVICES	-	-	-	15,000	-	26,150	-	74.3%	-100.0%
47 PUBLIC UTILITY	277	309	300	300	300	300	300	0.0%	0.0%
49 MISCELLANEOUS	16,045	-	-	-	-	-	-	0.0%	0.0%
TOTAL COMMUNITY EVENT	\$ 22,320	\$ 6,816	\$ 8,700	\$ 23,700	\$ 8,700	\$ 34,850	\$ 8,700	47.0%	-234.5%

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
24 WORKMAN'S COMPENSATION	\$ 84	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
26 UNIFORMS & CLOTHING	695	105	750	750	750	750	750	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	14,533	14,379	41,018	41,018	41,018	41,018	41,018	0.0%	0.0%
41 PROFESSIONAL SERVICES	16,061	15,963	20,000	20,000	20,000	28,000	20,000	40.0%	-28.6%
42 COMMUNICATION	959	976	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
44 ADVERTISING	3,765	11,249	5,000	5,000	5,000	20,000	5,000	300.0%	-75.0%
45 RENTAL/LEASE	60,687	62,752	60,000	-	-	-	-	0.0%	0.0%
47 PUBLIC UTILITY	3,761	5,891	7,500	12,500	12,500	12,500	12,500	0.0%	0.0%
48 REPAIRS & MAINTENANCE	-	-	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
49 MISCELLANEOUS	460	32	500	500	500	500	500	0.0%	0.0%
50 INTERFUND TRANSFERS	-	-	-	55,000	55,000	55,000	55,000	0.0%	0.0%
64 MACHINERY & EQUIPMENT	34,285	-	-	-	-	28,000	-	100.0%	-100.0%
TOTAL OPERA HOUSE	\$ 135,290	\$ 111,413	\$ 136,768	\$ 136,768	\$ 136,768	\$ 187,768	\$ 136,768	37.3%	-100.0%

Fund 001
Parks, Culture and Recreation Department
Ken Baxter Community Center

Function

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

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Community Center Supervisor	1	1	1
Program Specialist	1	1	1
TOTAL - COMMUNITY CENTER	2	2	2

Budget Narrative

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

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

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

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

Approved Budget Requests

None

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

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 120,765	\$ 134,982	\$ 137,759	\$ 140,581	\$ 140,581	\$ 146,194	\$ 156,289	4.0%	6.9%
12 OVERTIME	198	-	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	9,166	10,196	10,451	10,451	10,451	11,017	11,787	5.4%	7.0%
22 PENSION	13,490	14,021	17,075	17,075	17,075	18,736	20,031	9.7%	6.9%
23 HEALTH INSURANCE	18,546	22,234	35,512	35,512	35,512	25,605	26,805	-27.9%	4.7%
24 WORKMANS COMPENSATION	1,470	1,532	1,673	1,673	1,673	1,560	1,606	-6.8%	2.9%
25 UNEMPLOYMENT COMPENSATION	242	270	287	287	287	507	417	76.7%	-17.8%
26 UNIFORMS	-	88	150	150	150	150	150	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	4,184	3,795	9,700	9,700	9,700	9,700	9,700	0.0%	0.0%
32 FUEL	-	-	-	-	-	-	-	0.0%	0.0%
35 SMALL TOOLS	-	-	-	-	-	-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	27,201	20,065	25,060	25,060	25,060	25,060	25,060	0.0%	0.0%
42 COMMUNICATION	1,181	1,171	1,130	1,130	1,130	1,130	1,130	0.0%	0.0%
43 TRAVEL	-	-	-	-	-	-	-	0.0%	0.0%
44 ADVERTISE	764	1,029	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
45 RENTAL/LEASE	3,642	555	1,100	1,100	1,100	1,100	1,100	0.0%	0.0%
47 PUBLIC UTILITIES	8,865	9,657	8,888	8,888	8,888	8,888	8,888	0.0%	0.0%
48 REPAIRS & MAINTENANCE	3,253	9,121	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
49 MISCELLANEOUS	480	456	500	500	500	500	500	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	3,872	4,611	5,432	5,432	5,432	3,808	3,962	-29.9%	4.0%
99 OTHER INTERFUND SERVICES	5,906	4,956	5,255	5,255	5,255	5,648	6,310	7.5%	11.7%
TOTAL COMMUNITY CENTER	\$ 223,225	\$ 238,739	\$ 264,472	\$ 267,294	\$ 267,294	\$ 264,103	\$ 278,235	-1.2%	5.4%

Fund 001
Parks, Culture and Recreation Department
Park & Recreation Facilities Maintenance

Function

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

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Parks and Recreation Director	1	1	1
Parks Maintenance Manager	1	1	1
Lead Worker	1	1	1
Maintenance Worker II	3	3	3
Maintenance Worker I	1	1	1
TOTAL - PARKS MAINTENANCE	7	7	7

Budget Narrative

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

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

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

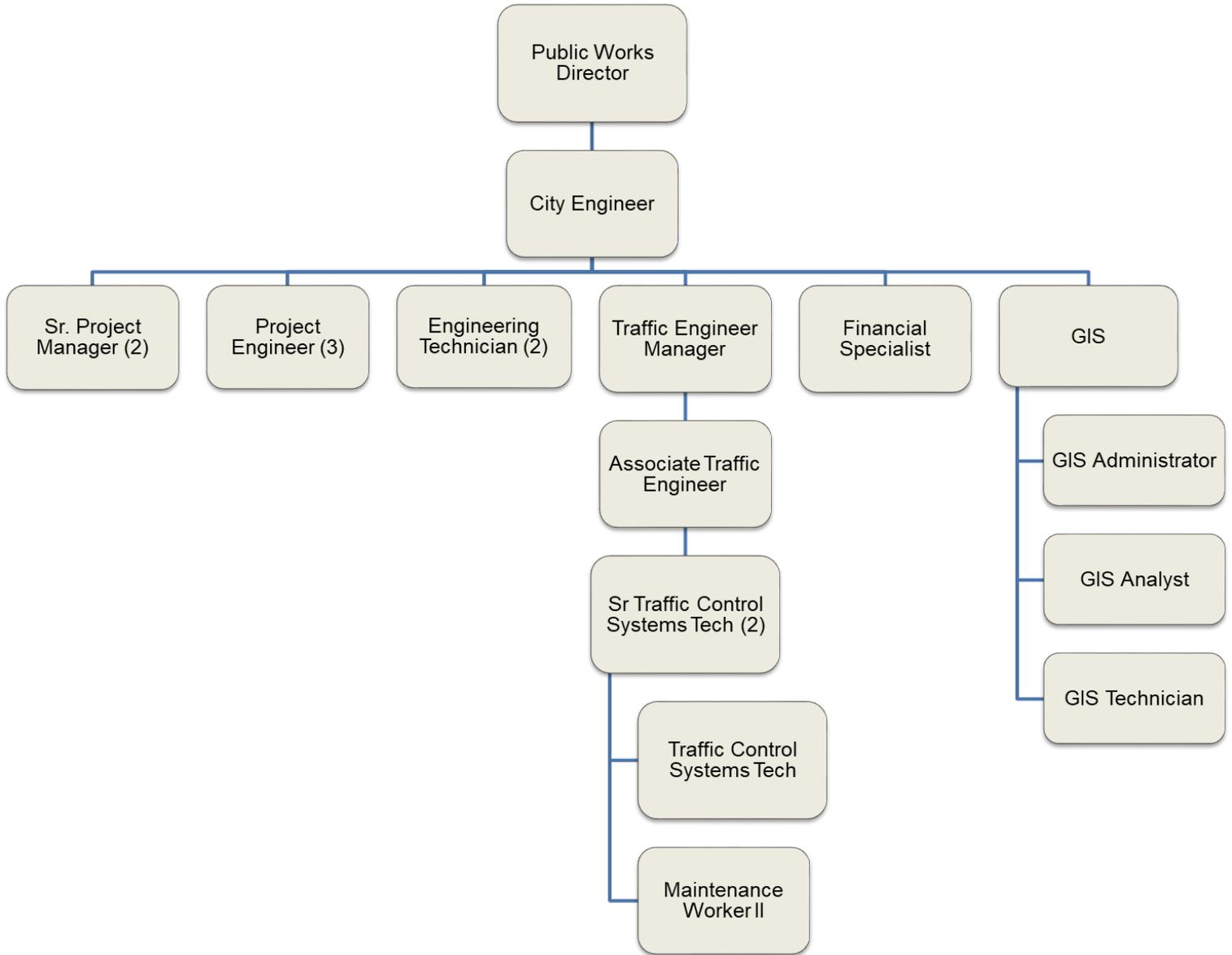
Approved Budget Requests

None

Fund 001
Parks, Culture and Recreation Department
Park & Recreation Facilities Maintenance

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ 609,831	\$ 592,847	\$ 642,043	\$ 642,043	\$ 642,043	\$ 662,585	\$ 699,344	3.2%	5.5%
111 SEASONAL PAY	75,252	71,014	66,390	80,590	80,590	80,590	80,590	0.0%	0.0%
12 OVERTIME	5,246	6,101	8,500	8,500	8,500	8,500	8,500	0.0%	0.0%
21 SOCIAL SECURITY	48,865	47,967	50,293	52,424	52,424	52,426	54,668	0.0%	4.3%
22 PENSION	68,142	71,236	80,595	80,595	80,595	95,802	100,324	18.9%	4.7%
23 HEALTH INSURANCE	161,203	160,009	167,789	167,789	167,789	155,300	163,046	-7.4%	5.0%
24 WORKMAN'S COMPENSATION	19,770	20,800	24,432	24,432	24,432	28,555	31,395	16.9%	9.9%
25 UNEMPLOYMENT COMPENSATION	1,381	1,346	1,451	1,451	1,451	2,576	2,145	77.5%	-16.7%
26 UNIFORMS	4,176	4,373	4,500	4,500	4,500	4,500	4,500	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	81,641	77,286	84,940	84,940	84,940	84,940	84,940	0.0%	0.0%
32 FUEL	14,032	14,691	22,400	22,400	22,400	22,400	22,400	0.0%	0.0%
35 SMALL TOOLS	5,834	4,920	8,100	8,100	8,100	8,100	8,100	0.0%	0.0%
41 PROFESSIONAL SERVICES	88,612	72,085	62,693	62,693	62,693	62,693	62,693	0.0%	0.0%
42 COMMUNICATION	6,860	7,316	7,000	7,000	7,000	7,000	7,000	0.0%	0.0%
43 TRAVEL	646	255	500	500	500	500	500	0.0%	0.0%
44 ADVERTISE	45	129	100	100	100	100	100	0.0%	0.0%
444 STATE TAXES	-	-	-	-	-	1,000	1,000	100.0%	0.0%
45 RENTAL/LEASE	13,149	12,439	11,000	11,000	11,000	11,000	11,000	0.0%	0.0%
46 INSURANCE	24,365	28,352	30,920	30,920	30,920	28,890	30,000	-6.6%	3.8%
47 PUBLIC UTILITIES	101,547	120,946	100,000	100,000	100,000	100,000	100,000	0.0%	0.0%
48 REPAIRS & MAINTENANCE	111,690	60,479	100,000	100,000	100,000	100,000	100,000	0.0%	0.0%
49 MISCELLANEOUS	7,370	11,010	12,597	12,597	12,597	12,597	12,597	0.0%	0.0%
55 STATE TAXES	1,220	485	1,000	1,000	1,000	-	-	-100.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	86,916	82,826	84,135	84,135	84,135	83,508	82,034	-0.7%	-1.8%
99 OTHER INTERFUND SERVICES/CHGS	21,035	24,152	25,608	25,608	25,608	9,102	11,403	-64.5%	25.3%
TOTAL PARKS & REC FACILITIES	\$ 1,558,828	\$ 1,493,064	\$ 1,596,986	\$ 1,613,317	\$ 1,613,317	\$ 1,622,664	\$ 1,678,279	0.6%	3.4%

ENGINEERING DEPARTMENT



Headcount and salary for the GIS Administrator, Analyst, and Technician are included in the Waterworks Utilities Fund. The Traffic Division is funded by Streets Fund.

**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	2018	2019	2020
City Engineer	1	1	1
Sr Project Managers	2	2	2
Project Engineer	3	3	3
Engineering Technician	2	2	2
Financial Specialist	1	1	1
Traffic Engineer Manager	1	1	1
Sr Traffic Control Systems Tech	2	2	2
Maintenance Worker II - Traffic	1	1	1
Traffic Control Systems Tech	1	1	1
TOTAL	14	14	14
Total Funded By Engineering	9.0	9.0	9.0
Total Funded by Streets	5.0	5.0	5.0

Budget Narrative

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

Professional services include the AutoCAD subscription and license renewal.

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

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

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

Approved Budget Requests

None

**Fund 001
Engineering Department**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Estimate	2020 Budget		
11 REGULAR PAY	\$ 654,007	\$ 731,219	\$ 790,600	\$ 790,600	\$ 914,846	\$ 980,102	\$1,043,208	24.0%	6.4%
12 OVERTIME	944	-	100	100	-	100	-	0.0%	-100.0%
21 SOCIAL SECURITY	49,221	54,748	60,570	60,570	68,675	73,265	77,948	21.0%	6.4%
22 PENSION	69,124	85,114	101,399	101,399	112,686	125,606	133,691	23.9%	6.4%
23 HEALTH INSURANCE	119,896	151,196	174,478	174,478	158,286	163,779	171,913	-6.1%	5.0%
24 WORKMANS COMPENSATION	12,321	18,157	12,855	12,855	20,698	24,660	27,113	91.8%	9.9%
25 UNEMPLOYMENT COMPENSATION	1,311	1,463	1,617	1,617	1,834	3,396	2,781	110.0%	-18.1%
26 UNIFORMS	1,664	977	250	250	58	250	250	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	9,598	9,151	6,000	6,000	7,093	6,000	6,000	0.0%	0.0%
32 FUEL	1,179	1,333	2,000	2,000	1,139	2,000	2,000	0.0%	0.0%
35 SMALL TOOLS	65	-	36,000	36,000	32,906	1,000	1,000	-97.2%	0.0%
41 PROFESSIONAL SERVICES	10,094	648	15,000	15,000	600	15,000	15,000	0.0%	0.0%
42 COMMUNICATION	6,003	8,123	6,478	6,478	9,301	6,778	6,778	4.6%	0.0%
43 TRAVEL	-	931	500	500	1,424	500	500	0.0%	0.0%
44 ADVERTISING	1,668	5,598	500	500	-	500	500	0.0%	0.0%
45 OPERATING RENTALS & LEASES	3,852	3,964	5,000	5,000	4,000	5,000	5,000	0.0%	0.0%
46 INSURANCE	17,643	20,531	22,390	22,390	20,919	20,920	21,724	-6.6%	3.8%
48 REPAIRS & MAINTENANCE	-	36	500	500	-	500	500	0.0%	0.0%
49 MISCELLANEOUS	4,287	22,295	10,938	10,938	11,228	10,938	10,938	0.0%	0.0%
95 INTERFUND RENTS	5,246	5,246	5,246	5,246	5,246	5,246	5,246	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	7,166	18,082	18,189	18,189	18,189	3,334	3,174	-81.7%	-4.8%
99 OTHER INTERFUND SERVICES/CHGS	29,525	42,127	45,040	45,040	45,040	33,460	37,328	-25.7%	11.6%
TOTAL ENGINEERING	\$1,004,814	\$1,180,939	\$1,315,650	\$1,315,650	\$1,434,168	\$1,482,334	\$1,572,592	12.7%	6.1%

**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:

<u>Operating Transfer</u>	2019	2020
Debt Service Payment	2,644,546	2,460,971
Transfer to Golf	55,826	65,900
Transfer to Streets	1,720,000	1,630,000
Transfer to IS for ECM	219,463	114,500
Total Operating Transfers	4,639,835	4,271,371

Approved Budget Requests

Description	2019 Amount	2020 Amount	On-Going
Streets – Increase subsidy for budget requests	120,000	30,000	No
Golf – Increase subsidy for line item increases	-	10,074	No
Electronic Content Management	219,463	114,500	No
Total	\$ 339,463	\$ 154,574	

**Fund 001
Non-Departmental**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
11 REGULAR PAY	\$ -	\$ -	\$ 115,220	\$ 115,220	\$ -	\$ 35,000	\$ 35,000	-69.6%	0.0%
12 OVERTIME	-	-	125,000	125,000	125,000	-	-	-100.0%	0.0%
35 SMALL TOOLS	25,901	-	-	-	-	-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	25,445	598,793	706,300	680,000	881,774	730,094	755,094	7.4%	3.4%
47 PUBLIC UTILITIES	2,135	2,412	2,500	2,500	6,000	2,500	2,500	0.0%	0.0%
48 REPAIRS & MAINTENANCE	95,991	166,399	472,000	472,000	182,000	202,000	202,000	-57.2%	0.0%
49 MISCELLANEOUS	335,670	286,545	525,826	419,326	428,926	440,450	441,950	5.0%	0.3%
55 INTERGOVERNMENTAL	147,907	214,599	125,194	125,194	194,230	-	-	-100.0%	0.0%
60 OTHER IMPROVEMENTS	-	1,092,308	-	-	-	-	-	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	12,841	11,280	13,289	13,289	13,289	12,664	13,175	-4.7%	4.0%
00 OPERATING TRANSFER	2,963,486	2,983,761	4,088,818	4,630,342	3,638,145	4,639,835	4,271,371	0.2%	-7.9%
TOTAL NON-DEPARTMENTAL	\$3,609,376	\$5,356,097	\$6,174,147	\$ 6,582,871	\$5,469,364	\$ 6,062,543	\$ 5,721,090	-7.9%	-5.6%



Fund 005
General Fund Cumulative Reserve

Purpose

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

Narrative

For 2019/2020 the following has been included in the budget, an operating transfer of \$2,800,000 to the Park Construction fund to provide funding for the Waterfront Trail and Park project in 2019. And in 2020, a transfer of \$3,995,910 to the City Facilities fund to provide funding for the construction of the new Civic Campus.

Approved Budget Requests

None

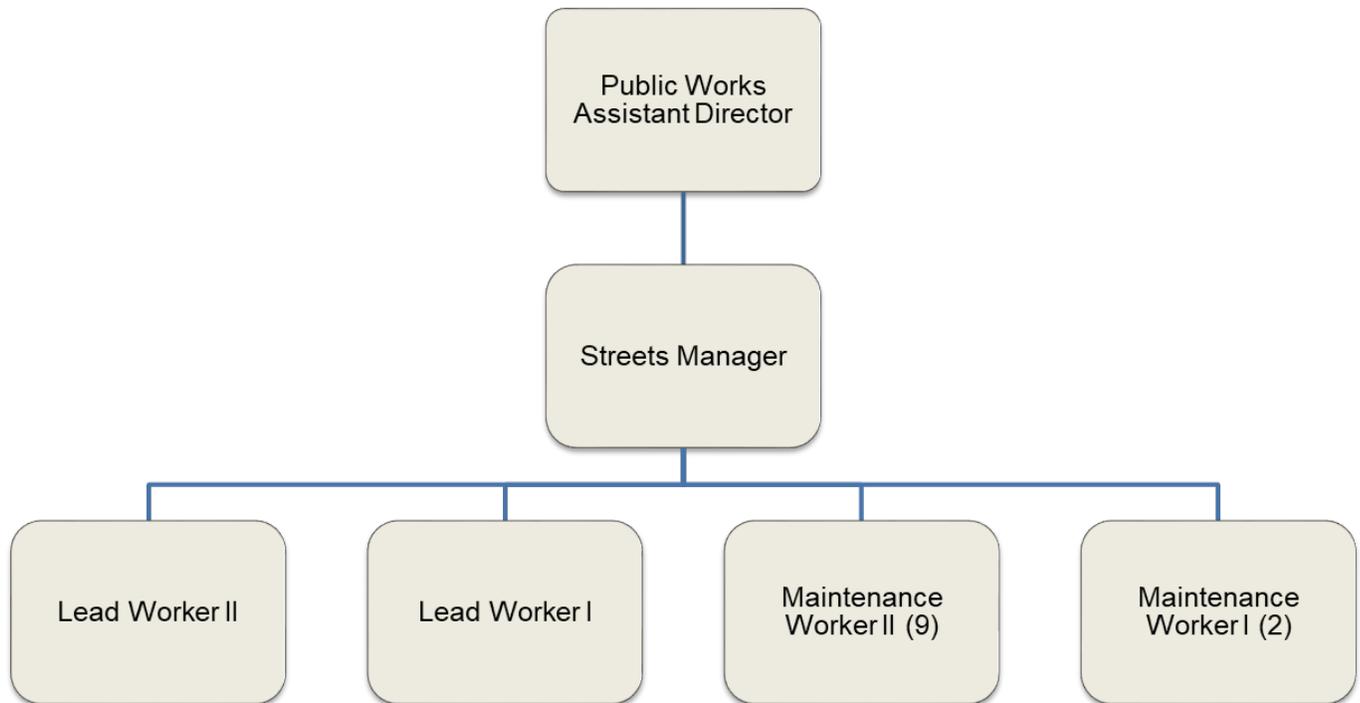
**Fund 005
General Fund Cumulative Reserve**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$7,913,897	\$7,913,897	\$4,813,897	\$4,813,897	\$7,801,836	\$7,201,836	\$4,401,836	49.6%	-38.9%
<u>Expenditures</u>									
Miscellaneous	-	-	100,000	100,000	100,000	-	-	-100.0%	0.0%
Transfer Out	-	112,061	500,000	500,000	500,000	2,800,000	3,995,910	460.0%	42.7%
TOTAL EXPENDITURE	-	112,061	600,000	600,000	600,000	2,800,000	3,995,910	366.7%	42.7%
Ending Cash	7,913,897	7,801,836	4,213,897	4,213,897	7,201,836	4,401,836	405,926	4.5%	-50.5%

SPECIAL REVENUE FUNDS



STREET DEPARTMENT



**FUND 101
CITY STREETS
Street Division**

Mission

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

Function

Cost of providing maintenance on 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.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Street Supervisor	1	1	1
Lead Worker II	1	1	1
Lead Worker I	1	1	1
Maintenance Worker II	8	9	9
Maintenance Worker I	4	4	4
TOTAL - STREETS	15	16	16

Changes to Headcount

Increase of 1 MWII in the 2019/2020 budget

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. This category also includes the cost allocation from Finance, City Clerk, HR, Legal and Executive.

Approved Budget Requests

Description	2019 Amount	2020 Amount	On- Going
Intelligent Transportation System (ITS) Infrastructure	15,000	15,000	No
NH – Maintenance Work II – Street Sweeping	110,028	116,655	Yes
Vehicle – Tymco 600 Sweeper	320,000	-	No
Traffic Signal Conflict Monitor Tester Replacement	15,000	15,000	No
InteLight Signal Controller	90,000	-	No
Total	\$ 550,028	\$ 146,655	

**FUND 101
CITY STREETS
Street Division**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 429,793	\$ 264,408	\$ -	\$ -	\$ 109,025	\$ (0)	\$ (0)	0.0%	0.0%
Revenue									
Storm Drainage Permits	48,278	48,750	40,000	40,000	55,286	48,000	48,000	20.0%	0.0%
Federal Grant	-	50,293	-	-	-	-	-	0.0%	0.0%
Local State Grants	34,014	-	-	-	-	-	-	0.0%	0.0%
MV Fuel Tax	1,450,113	1,474,688	1,552,924	1,552,924	1,436,105	1,969,650	2,028,566	26.8%	3.0%
Interfund Services Charges	84,196	93,350	50,000	50,000	79,425	85,000	85,000	70.0%	0.0%
Interest	829	286	200	200	200	200	200	0.0%	0.0%
Insurance Recoveries	58,916	94,846	-	-	37,088	65,000	65,000	100.0%	0.0%
Miscellaneous Revenue	(2,770)	(11,926)	10,000	10,000	(11,375)	10,000	10,000	0.0%	0.0%
Transfer In	2,158,415	2,167,842	2,814,823	2,814,823	2,607,343	2,838,351	2,463,125	0.8%	-13.2%
TOTAL REVENUE	3,831,991	3,918,128	4,467,947	4,467,947	4,204,072	5,016,201	4,699,891	12.3%	-6.3%
Expenditures									
11 Salaries	1,217,693	1,200,770	1,461,002	1,461,002	1,409,176	1,546,708	1,624,880	5.9%	5.1%
111 Seasonal	86,587	34,630	32,000	32,000	43,651	39,500	39,500	23.4%	0.0%
12 Overtime	77,903	79,269	28,000	28,000	74,121	28,000	25,000	0.0%	-10.7%
21 Social Security	103,746	99,857	109,295	109,295	116,289	120,710	126,554	10.4%	4.8%
22 Retirement	141,582	148,688	185,040	185,040	185,233	205,939	215,957	11.3%	4.9%
23 Medical Insurance	302,265	291,647	399,420	399,420	299,987	367,928	387,956	-7.9%	5.4%
24 Workman's Compensation	42,238	46,638	52,336	52,336	48,666	65,328	71,225	24.8%	9.0%
25 Unemployment	2,768	2,664	3,070	3,070	3,004	5,483	4,510	78.6%	-17.7%
26 Uniforms	18,434	17,540	10,100	10,100	10,100	10,100	10,100	0.0%	0.0%
31 Office & Operating	300,811	311,086	362,500	362,500	239,697	481,000	391,000	32.7%	-18.7%
32 Fuel	48,458	51,268	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
35 Small Tools	49,237	20,101	8,500	8,500	7,974	8,500	8,500	0.0%	0.0%
41 Professional Services	108,733	205,749	176,765	176,765	104,373	152,174	151,740	-13.9%	-0.3%
42 Communication	5,855	6,626	9,000	9,000	9,000	9,300	9,300	3.3%	0.0%
43 Travel	1,096	1,787	1,000	1,000	1,292	1,000	1,000	0.0%	0.0%
44 Advertising	446	324	500	500	500	500	500	0.0%	0.0%
45 Rents	1,228	1,412	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
46 Insurance	76,455	88,967	97,024	97,024	97,024	90,653	94,139	-6.6%	3.8%
47 Public Utilities	410,107	428,961	484,600	484,600	438,373	484,600	484,600	0.0%	0.0%
48 Repairs & Maintenance	103,198	106,050	127,000	127,000	84,771	110,444	110,444	-13.0%	0.0%
49 Miscellaneous	23,000	54,819	39,094	39,094	272,373	23,350	23,150	-40.3%	-0.9%
64 Capital Outlay	31,888	21,184	20,000	20,000	5,792	35,000	35,000	75.0%	0.0%
95 Interfund Rents	25,531	25,531	25,531	25,531	25,531	25,531	25,531	0.0%	0.0%
98 Interfund Repairs	613,157	467,166	467,655	467,655	467,655	479,883	446,693	2.6%	-6.9%
99 Other Interfund Services	233,601	262,513	291,515	291,515	291,515	327,570	335,612	12.4%	2.5%
00 Transfer Out	-	85,948	-	-	-	320,000	-	100.0%	-100.0%
TOTAL EXPENDITURE	4,026,017	4,061,195	4,467,947	4,467,947	4,313,097	5,016,201	4,699,891	12.3%	-6.3%
Other adjustments (accruals)	28,640	(12,316)	-	-	-	-	-	0.0%	0.0%
Ending Cash	264,408	109,025	-	-	(0)	(0)	(0)	0.0%	0.0%

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

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

All pavement preservation projects will be charged to the 102 fund. These projects will be funded through TBD sales tax.

Budget Narrative

Overlays are planned in both 2019 and 2020.

**FUND 102
ARTERIAL STREETS**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 90,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>									
Grant	-	-	500,000	500,000	-	-	-	-100.0%	0.0%
Transfer In - TBD	1,089,166	1,880,612	1,525,000	2,825,000	2,044,073	1,600,000	1,200,000	-43.4%	-25.0%
TOTAL REVENUE	1,089,166	1,880,612	2,025,000	3,325,000	2,044,073	1,600,000	1,200,000	-51.9%	-25.0%
<u>Expenditures</u>									
Overlays - TBD	1,177,902	1,880,612	2,025,000	3,325,000	2,044,073	1,600,000	1,200,000	-51.9%	-25.0%
TOTAL EXPENDITURE	1,177,902	1,880,612	2,025,000	3,325,000	2,044,073	1,600,000	1,200,000	-51.9%	-25.0%
Other adjustments (accruals)	(2,206)	-	-	-	-	-	-	0.0%	0.0%
Ending Cash	-	-	-	-	-	-	-	0.0%	0.0%

**FUND 103
DRUG ENFORCEMENT FUND
Police**

Function

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

Approved Budget Requests

Description	2019 Amount	2020 Amount	On-Going
Talino Forensic Work Station	16,365	-	No
	\$ 16,365	-	

**FUND 103
DRUG ENFORCEMENT FUND
Police**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 187,600	\$ 282,976	\$ 8,705	\$ 14,426	\$ 21,923	\$ 46,620	\$ 40,405	223.2%	-13.3%
<u>Revenue</u>									
Forfeited Property	81,444	16,327	10,000	10,000	25,545	10,000	10,000	0.0%	0.0%
Interest	2,250	1,280	150	150	525	150	150	0.0%	0.0%
Equitable Sharing - Federal	13,124	-	-	-	-	-	-	0.0%	0.0%
Miscellaneous Revenue	750	-	-	-	-	-	-	0.0%	0.0%
TOTAL REVENUE	97,568	17,607	10,150	10,150	26,070	10,150	10,150	0.0%	0.0%
<u>Expenditures</u>									
Small Tools	1,186	-	-	-	-	16,365	-	100.0%	-100.0%
Miscellaneous	1,006	-	-	-	-	-	-	0.0%	0.0%
Operating Transfer	-	278,659	-	19,373	1,373	-	-	-100.0%	0.0%
TOTAL EXPENDITURE	2,192	278,659	-	19,373	1,373	16,365	-	-15.5%	-100.0%
Ending Cash	282,976	21,923	18,855	5,203	46,620	40,405	50,555	676.6%	25.1%

**FUND 104
TRIBAL GAMING FUND
Police**

Function

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

Approved Budget Requests

Description	2019 Amount	2020 Amount	On-Going
Polygraph Equipment Replacement	5,275	-	No
	\$ 5,275	-	

**FUND 104
TRIBAL GAMING FUND
Police**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 54,162	\$ 38,321	\$ 7,703	\$ 38,471	\$ 38,666	\$ 10,792	\$ 5,592	-71.9%	-48.2%
<u>Revenue</u>									
Interest	359	345	75	75	148	75	75	0.0%	0.0%
TOTAL REVENUE	359	345	75	75	148	75	75	0.0%	0.0%
<u>Expenditures</u>									
Small Tools	1,648	-	-	21,853	20,522	5,275	-	-75.9%	-100.0%
Miscellaneous	14,553	-	-	-	-	-	-	0.0%	0.0%
Transfer Out	-	-	-	16,500	7,500	-	-	0.0%	0.0%
TOTAL EXPENDITURE	16,201	-	-	38,353	28,022	5,275	-	-43.2%	-100.0%
Ending Cash	38,321	38,666	7,778	193	10,792	5,592	5,667	-5751.8%	1.3%

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

Function

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

Budget Narrative

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

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

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 102,711	\$ 76,984	\$ 88,959	\$ 88,959	\$ 87,973	\$ 116,327	\$ 117,027	30.8%	0.6%
<u>Revenue</u>									
Hotel/Motel Tax	89,508	97,094	90,000	90,000	100,000	110,000	110,000	22.2%	0.0%
Interest	640	931	350	350	1,200	700	700	100.0%	0.0%
TOTAL REVENUE	90,148	98,026	90,350	90,350	101,200	110,700	110,700	22.5%	0.0%
<u>Expenditures</u>									
Miscellaneous	41,875	19,041	86,846	86,846	62,846	25,850	110,000	-70.2%	325.5%
Transfer out	35,000	67,995	10,000	10,000	10,000	84,150	-	741.5%	-100.0%
TOTAL EXPENDITURE	76,875	87,036	96,846	96,846	72,846	110,000	110,000	13.6%	0.0%
Other Adjustments (accruals)	(39,000)	-	-	-	-	-	-		
Ending Cash	76,984	87,973	82,463	82,463	116,327	117,027	117,727	41.9%	0.6%

**FUND 106
BAXTER CENTER APPRECIATION
Parks**

Function

The Ken Baxter Community Center (KBCC) Appreciation Fund was created in 1999 by Ordinance 2227 (MMC 3.99) to account for private donations to the City of Marysville intended to support the senior center. All expenditures from this fund are to be used solely for the benefit of the center and/or activities sponsored by the center.

Budget Narrative

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

Approved Budget Requests

None

**FUND 106
BAXTER CENTER APPRECIATION
Parks**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget	
						2019 Budget	2020 Budget			
Beginning Cash	\$ 9,119	\$ 6,436	\$ 3,669	\$ 3,669	\$ 5,780	\$ 5,761	\$ 4,556	57.0%	-20.9%	
<u>Revenue</u>										
Contributions	1,250	1,305	1,200	1,200	1,270	1,250	1,250	4.2%	0.0%	
Interest	62	54	75	75	55	45	45	-40.0%	0.0%	
TOTAL REVENUE	1,312	1,358	1,275	1,275	1,325	1,295	1,295	1.6%	0.0%	
<u>Expenditures</u>										
Miscellaneous	3,995	2,015	1,344	1,344	1,344	2,500	2,500	86.0%	0.0%	
TOTAL EXPENDITURE	3,995	2,015	1,344	1,344	1,344	2,500	2,500	86.0%	0.0%	
Ending Cash	6,436	5,780	3,600	3,600	5,761	4,556	3,351	26.5%	-26.5%	

**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 that is assessed on Comcast cable TV subscribers.

Budget Narrative

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

Approved Budget Requests

Description	2019 Amount	2020 Amount	On-Going
C/O I-Net Expansion to Sunnyside Treatment Plant & Station 66	54,000	-	No
C/O Expansion of City's I-Net	51,690	-	No
	\$ 105,690	-	

FUND 108
MARYSVILLE TECHNOLOGY INFRASTRUCTURE
I/Net

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 238,468	\$ 312,120	\$ 254,363	\$ 361,722	\$ 413,320	\$ 457,982	\$ 447,792	26.6%	-2.2%
<u>Revenue</u>									
I/Net Fee	117,189	118,682	118,000	118,000	112,831	112,000	112,000	-5.1%	0.0%
Interest	2,337	3,181	1,000	1,000	4,500	4,500	2,500	350.0%	-44.4%
TOTAL REVENUE	119,526	121,863	119,000	119,000	117,331	116,500	114,500	-2.1%	-1.7%
<u>Expenditures</u>									
Professional Services	26,289	13,119	14,000	14,000	14,000	14,000	14,000	0.0%	0.0%
Communication	5,993	6,990	6,600	6,600	7,000	7,000	7,000	0.0%	0.0%
Miscellaneous	13,592	48,539	50,000	157,359	51,669	105,690	-	6.1%	0.0%
TOTAL EXPENDITURE	45,874	68,648	70,600	177,959	72,669	126,690	21,000	-28.8%	-83.4%
Other adjustments (accruals)	-	47,985	-	-	-	-	-		
Ending Cash	312,120	413,320	302,763	302,763	457,982	447,792	541,292	47.9%	20.9%

FUND 109
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Community Development

Function

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

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

FUND 109
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Community Development

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>									
Community Dev Block Grant	185,148	516,615	350,000	850,000	580,542	565,995	565,995	-33.4%	0.0%
TOTAL REVENUE	185,148	516,615	350,000	850,000	580,542	565,995	565,995	-33.4%	0.0%
<u>Expenditures</u>									
CDBG Payments	126,117	141,124	256,400	756,400	395,705	515,995	515,995	-31.8%	0.0%
Transfer Out	59,031	375,491	93,600	93,600	184,837	50,000	50,000	-46.6%	0.0%
TOTAL EXPENDITURE	185,148	516,615	350,000	850,000	580,542	565,995	565,995	-33.4%	0.0%
Ending Cash	-	-	-	-	-	-	-	0.0%	0.0%

**FUND 110
GROWTH MANAGEMENT – REET 1**

Function

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

Budget Narrative

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

Transfer out includes \$3.4 million transfer to fund 305 for street construction projects in 2020.

**BOND REDEMPTION
FUND 110
800 MHz Marysville
*Refunded August 2015***

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
				381,842.16
2015	70,270.79	18,915.14	89,185.93	311,571.37
2016	72,661.68	15,578.56	88,240.24	238,909.69
2017	76,016.64	11,945.48	87,962.12	162,893.05
2018	79,368.10	8,144.66	87,512.76	83,524.95
2019	83,524.95	4,176.24	87,701.19	-
TOTAL	\$ 381,842.16	\$ 58,760.08	\$ 440,602.24	

**FUND 110
GROWTH MANAGEMENT – REET 1**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 146,499	\$ 634,087	\$ 181,809	\$ 181,809	\$ 1,016,695	\$ 1,738,382	\$ 2,801,181	856.2%	61.1%
<u>Revenue</u>									
Real Estate Excise Taxes	1,271,955	1,513,468	800,000	800,000	1,450,000	1,150,000	1,150,000	43.8%	0.0%
Interest	3,874	7,102	500	500	9,200	500	500	0.0%	0.0%
TOTAL REVENUE	1,275,829	1,520,570	800,500	800,500	1,459,200	1,150,500	1,150,500	43.7%	0.0%
<u>Expenditures</u>									
Debt Service - Principal	72,662	76,017	79,368	79,368	79,368	83,525	-	5.2%	-100.0%
Debt Service - Interest	15,579	11,945	8,145	8,145	8,145	4,176	-	-48.7%	-100.0%
Transfer Out	700,000	1,050,000	850,000	850,000	650,000	-	3,400,000	-100.0%	100.0%
TOTAL EXPENDITURE	788,240	1,137,962	937,513	937,513	737,513	87,701	3,400,000	-90.6%	3776.8%
Ending Cash	634,087	1,016,695	44,796	44,796	1,738,382	2,801,181	551,681	6153.2%	-80.3%

**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 a \$3.4 million transfer to fund 305 for street construction projects for 2020.

**FUND 111
GROWTH MANAGEMENT – REET 2**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 127,690	\$ 603,080	\$ 141,134	\$ 141,134	\$ 922,712	\$ 1,682,212	\$ 2,833,212	1091.9%	68.4%
<u>Revenue</u>									
Real Estate Excise Taxes	1,271,955	1,513,468	800,000	800,000	1,400,000	1,150,000	1,150,000	43.8%	0.0%
Interest	3,435	6,165	1,000	1,000	9,500	1,000	1,000	0.0%	0.0%
TOTAL REVENUE	1,275,390	1,519,632	801,000	801,000	1,409,500	1,151,000	1,151,000	43.7%	0.0%
<u>Expenditures</u>									
Transfer Out	800,000	1,200,000	900,000	900,000	650,000	-	3,400,000	-100.0%	100.0%
TOTAL EXPENDITURE	800,000	1,200,000	900,000	900,000	650,000	-	3,400,000	-100.0%	0.0%
Ending Cash	603,080	922,712	42,134	42,134	1,682,212	2,833,212	584,212	6624.3%	40.6%

**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 transferred to fund 102 and fund 305 where the expenditures for the projects approved by the city council will be collected.

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)**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 656,220	\$ 1,177,303	\$ 1,567,744	\$ 1,567,744	\$ 1,078,334	\$ 1,264,342	\$ 258,064	-19.4%	-79.6%
<u>Revenue</u>									
Sales Tax	2,108,967	2,250,113	1,990,000	2,517,670	2,340,118	2,433,722	2,506,734	0.0%	3.0%
Interest	12,483	16,756	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
TOTAL REVENUE	2,121,450	2,266,870	1,993,000	2,520,670	2,343,118	2,436,722	2,509,734	0.0%	3.0%
<u>Expenditures</u>									
Intergovernmental	3,797	-	-	-	-	-	-	0.0%	0.0%
Interest on Interfund Loan	817	-	-	-	-	-	-	0.0%	0.0%
Transfer Out	1,195,752	2,365,839	1,552,000	3,152,000	2,157,110	3,443,000	2,502,000	9.2%	-27.3%
TOTAL EXPENDITURE	1,200,367	2,365,839	1,552,000	3,152,000	2,157,110	3,443,000	2,502,000	9.2%	-27.3%
Payoff of Interfund Loan	400,000	-	-	-	-	-	-	-	-
Ending Cash	1,177,303	1,078,334	2,008,744	936,414	1,264,342	258,064	265,798	0.0%	3.0%

<u>TBD Projects</u>	2019 Budget	2020 Budget
Annual Overlays	1,600,000	1,200,000
83rd Ave NE & Soper Hill Road Intersection Improvements	1,000,000	205,000
47th at 3rd & 4th	-	-
Soper Hill Road and & 71st Ave NE Intersection Improvements	300,000	350,000
Alder Avenue Sidewalk Improvements	40,000	-
ADA Transition Plan and Pavement Management System	500,000	-
80th St NE Non-Mortorized	3,000	497,000
Sunnyside 53rd	-	250,000
TOTAL TBD FUNDED PROJECTS	3,443,000	2,502,000

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.

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 a new Civic Campus that will include a new jail and public safety building.

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**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
					\$ 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**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
	-		-	-	\$ 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	<u>\$ 1,041,975.00</u>		<u>\$ 291,042.47</u>	<u>\$ 1,333,017.47</u>	

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
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	<u>\$ 9,005,000.00</u>		<u>\$ 3,467,550.00</u>	<u>\$ 12,472,550.00</u>	

Note: Funded by the General Fund

FUND 206
2010 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>
2010	\$ -	2.00%	\$ 23,651.91	\$ 23,651.91	\$ 4,990,000.00
2011	-	2.00%	207,675.00	207,675.00	4,990,000.00
2012	-	2.00%	207,675.00	207,675.00	4,990,000.00
2013	-	2.00%	207,675.00	207,675.00	4,990,000.00
2014	145,000.00	2.00%	207,675.00	352,675.00	4,845,000.00
2015	155,000.00	2.00%	204,775.00	359,775.00	4,690,000.00
2016	155,000.00	2.00%	201,675.00	356,675.00	4,535,000.00
2017	155,000.00	2.00%	198,575.00	353,575.00	4,380,000.00
2018	-	2.00%	195,475.00	195,475.00	4,380,000.00
2019	-	2.00%	195,475.00	195,475.00	4,380,000.00
2020	60,000.00	3.00%	195,475.00	255,475.00	4,320,000.00
2021	55,000.00	4.50%	193,675.00	248,675.00	4,265,000.00
2022	265,000.00	4.50%	191,200.00	456,200.00	4,000,000.00
2023	280,000.00	4.50%	179,275.00	459,275.00	3,720,000.00
2024	210,000.00	4.50%	166,675.00	376,675.00	3,510,000.00
2025	215,000.00	4.50%	157,225.00	372,225.00	3,295,000.00
2026	230,000.00	5.00%	147,550.00	377,550.00	3,065,000.00
2027	240,000.00	5.00%	136,050.00	376,050.00	2,825,000.00
2028	350,000.00	5.00%	124,050.00	474,050.00	2,475,000.00
2029	370,000.00	5.00%	106,550.00	476,550.00	2,105,000.00
2030	385,000.00	5.00%	88,050.00	473,050.00	1,720,000.00
2031	405,000.00	4.00%	68,800.00	473,800.00	1,315,000.00
2032	420,000.00	4.00%	52,600.00	472,600.00	895,000.00
2033	440,000.00	4.00%	35,800.00	475,800.00	455,000.00
2034	455,000.00	4.00%	18,200.00	473,200.00	-
Total	\$ 4,990,000.00		\$ 3,711,501.91	\$ 8,701,501.91	

Note: Funded by the General Fund

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
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**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
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
LTGO BOND DEBT SERVICE

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 30,087	\$ 41,601	\$ 32,936	\$ 32,936	\$ 49,092	\$ 54,291	\$ 55,791	64.8%	2.8%
<u>Revenue</u>									
Interest & Other Earnings	6,915	8,707	3,000	3,000	7,000	4,000	4,000	33.3%	0.0%
Proceeds from Refunding	5,228,412	-	-	-	-	-	-	0.0%	0.0%
Transfers In	2,264,800	2,180,385	3,100,225	3,100,225	2,623,507	4,664,755	4,507,644	50.5%	-3.4%
TOTAL REVENUE	7,500,127	2,189,092	3,103,225	3,103,225	2,630,507	4,668,755	4,511,644	50.4%	-3.4%
<u>Expenditures</u>									
Debt Principal	1,285,000	1,330,000	2,300,000	2,300,000	1,635,000	1,700,000	1,840,000	-26.1%	8.2%
Debt Interest	979,800	850,325	800,225	800,225	988,508	2,964,755	2,667,644	270.5%	-10.0%
Debt Issue Cost	61,937	1,276	850	850	1,800	2,500	2,500	194.1%	0.0%
Refunding Payment	5,161,876	-	-	-	-	-	-	0.0%	0.0%
TOTAL EXPENDITURE	7,488,613	2,181,601	3,101,075	3,101,075	2,625,308	4,667,255	4,510,144	50.5%	-3.4%
Ending Cash	41,601	49,092	35,086	35,086	54,291	55,791	57,291	59.0%	2.7%

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 271
Local Improvement District 71

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 727,402	\$ 124,194	\$ 33,389	\$ 33,389	\$ 136,039	\$ 408,062	\$ 27,365	0.0%	-93.3%
<u>Revenue</u>									
Principal on LID 71	219,892	300,783	167,000	385,600	225,803	225,803	225,803	-41.4%	0.0%
Interest & Other Earnings	234,304	216,092	225,803	225,803	542,000	300,000	300,000	0.0%	0.0%
TOTAL REVENUE	454,196	516,875	392,803	611,403	767,803	525,803	525,803	-14.0%	0.0%
<u>Expenditures</u>									
Professional Services	4,057	4,395	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
Debt Principal	857,846	330,000	220,000	438,600	330,000	751,775	350,000	0.0%	-53.4%
Debt Interest	195,201	170,335	170,335	170,335	159,280	148,225	148,225	0.0%	0.0%
Debt Issue Cost	300	300	500	500	500	500	500	0.0%	0.0%
TOTAL EXPENDITURE	1,057,404	505,030	396,835	615,435	495,780	906,500	504,725	47.3%	-44.3%
Ending Cash	124,194	136,039	29,357	29,357	408,062	27,365	48,443	-6.8%	77.0%

CAPITAL PROJECT FUNDS



**FUND 305
STREETS CAPITAL IMPROVEMENTS**

Function

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

Budget Narrative

Capital projects include:

		2019	2020
R0901	First Street Bypass	6,000,000	6,000,000
R0904	SR9/SR92 Break in Access	10,000	10,000
R1101	88 th Street Improvements	750,000	-
R1302	State Ave 3 rd – 80th	1,200,000	-
R1601	State Avenue 100 th -116 th	3,000,000	8,750,000
R1702	Grove Street Overcrossing	750,000	-
R1703	156 th , 160 th , 51 st Interim Improvement	100,000	-
R1705	83 rd /Soper Hill Rd Intersection Improvement	1,500,000	-
R1801	80 th St NE Non-motorized (State to 51 st)	100,000	225,000
TB802	Alder Avenue Sidewalk Improvements	165,000	-
TB902	ADA Transition Plan/Pavement Mgmt System	500,000	-
TB903	Soper Hill Rd & 71 st Ave NE Intersection	300,000	350,000
R1901	2019 Citywide HSIP	100,000	300,000
R2001	Sunnyside Blvd and 52 nd Ave NE Intersection	-	100,000
R2002	Sunnyside Blvd and 53 rd Ave NE Intersection	-	250,000
TOTAL		\$ 14,475,000	\$ 15,985,000

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**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 1,198,762	\$ 449,010	\$ -	\$ 8,058,577	\$ 1,463,949	\$ 12,370,068	\$ 2,622,564	53.5%	-78.8%
Revenue									
Federal & State Grants	6,422	344,278	623,000	623,000	2,039,913	697,000	300,000	11.9%	-57.0%
TIB	385,849	469,764	999,000	999,000	1,270,882	1,000,000	4,000,000	0.1%	300.0%
Snohomish County									
88th St Improvement	-	-	150,000	150,000	125,000	375,000	250,000	150.0%	-33.3%
88th/State Cemetery	-	-	250,000	250,000	-	-	-	-100.0%	0.0%
Transportation Mitigation Fees	900,002	1,836,179	1,020,000	1,020,000	2,000,000	2,000,000	2,000,000	96.1%	0.0%
Investment Interest	15,685	10,969	5,000	5,000	68,000	157,590	240,216	3051.8%	52.4%
Short Term Lease	4,590	4,346	-	-	-	-	-	0.0%	0.0%
Miscellaneous Revenue	-	32,600	-	-	6,500	-	-	0.0%	0.0%
Proceeds from Long Term Debt	-	-	7,076,600	7,076,600	12,078,270	-	-	0.0%	0.0%
Transfers In - CDBG	2,005	237,995	-	-	-	128,000	-	0.0%	-100.0%
Transfers In - REET	1,500,000	2,250,000	1,750,000	1,750,000	1,300,000	-	6,800,000	-100.0%	100.0%
Transfer In - TBD	106,586	485,227	27,000	27,000	179,481	1,840,000	1,305,000	0.0%	-29%
TOTAL REVENUE	2,921,139	5,671,358	11,900,600	11,900,600	19,068,046	6,197,590	14,895,216	-47.9%	140.3%
Expenditures									
Miscellaneous Expense	5,763	1,169	-	-	-	-	-	0.0%	0.0%
Capital Outlay	2,672,670	3,816,315	10,876,000	18,934,577	6,949,044	14,475,000	15,985,000	-23.6%	10.4%
Transfer Out - Debt Service	880,475	799,900	1,024,600	1,024,600	1,212,883	1,470,094	1,476,519	43.5%	0.4%
TOTAL EXPENDITURE	3,558,908	4,617,384	11,900,600	19,959,177	8,161,927	15,945,094	17,461,519	-20.1%	9.5%
Other Adjustments (Accruals)	(111,983)	(39,035)	-	-	-	-	-	0.0%	0.0%
Ending Cash	449,010	1,463,949	-	-	12,370,068	2,622,564	56,261	100.0%	-97.9%

**FUND 310
PARKS CAPITAL IMPROVEMENT**

Function

This fund is used for the design and construction of City parks and recreational facilities. Revenues are generated through grants, loans, donations, collection of real estate excise taxes (REET) and park mitigation fees. The REET funds are receipted into funds 110 and 111 and then transferred into the 310 fund. A transfer of REET funds is not scheduled in 2019 or 2020.

Project(s) Approved

		2019	2020
P1601	Centennial Trail	1,000,000	-
P1702	Ebey Trail	1,500,000	1,300,000
P1801	Olympic View	1,335,912	-
P2001	Cedar Field Turf/Lights	-	500,000
TOTAL		\$ 3,835,912	\$ 1,800,000

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**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 257,745	\$ 34,033	\$ 164,538	\$ 3,052,413	\$ 422,661	\$ 120,020	\$ 161,470	-96.1%	34.5%
<u>Revenue</u>									
Grant Revenue	225,651	116,718	-	-	128,276	2,455,000	340,000	100.0%	-86.2%
Park Mitigation Fees	166,753	584,869	210,000	210,000	300,000	250,000	210,000	19.0%	-16.0%
Investment Interest	799	1,824	-	-	5,300	500	500	100.0%	0.0%
Other Miscellaneous	29,382	29,282	29,000	29,000	29,000	29,000	29,000	0.0%	0.0%
Interfund Loan Receipts	-	-	-	-	1,445,000	-	-	0.0%	0.0%
Transfers In	217,584	203,281	-	1,000,000	755,000	1,355,000	1,307,939	35.5%	-3.5%
TOTAL REVENUE	640,169	935,974	239,000	1,239,000	2,662,576	4,089,500	1,887,439	230.1%	-53.8%
<u>Expenditures</u>									
Capital Outlay	758,171	450,161	-	3,887,875	2,751,883	3,835,912	1,800,000	-1.3%	-53.1%
Transfer Out - Debt Service	96,987	97,185	158,334	158,334	213,334	212,138	212,344	34.0%	0.1%
TOTAL EXPENDITURE	855,158	547,346	158,334	4,046,209	2,965,217	4,048,050	2,012,344	0.0%	-50.3%
Other Adjustments (accruals)	(8,723)	-	-	-	-	-	-	0.0%	0.0%
Ending Cash	34,033	422,661	245,204	245,204	120,020	161,470	36,565	-34.1%	-77.4%

FUND 314
City Facilities

Function

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

Budget Narrative

Capital projects include:

		2019	2020
1837	City Facility Land and Construction	11,090,891	31,666,267

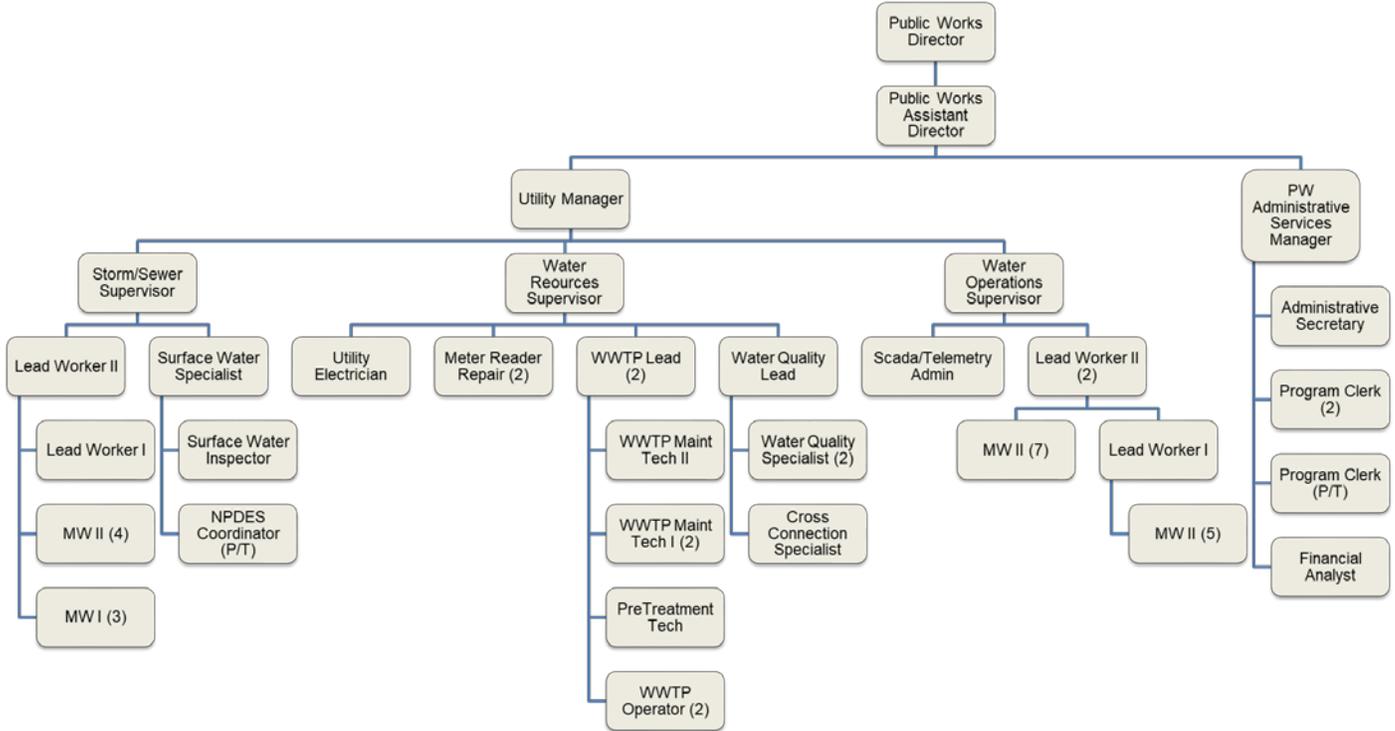
FUND 314
City Facilities

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,504,090	\$ 22,097,058	100.0%	-32.0%
<u>Revenue</u>									
Investment Interest	-	-	-	-	-	750,000	750,000	100.0%	0.0%
Bond Proceeds	-	-	-	35,831,801	35,831,801	-	-	-100.0%	0.0%
Sale of Capital Assets	-	-	-	-	-	-	5,000,000	0.0%	100.0%
Transfers In	-	-	-	-	-	-	3,995,910	0.0%	100.0%
TOTAL REVENUE	-	-	-	35,831,801	35,831,801	750,000	9,745,910	-97.9%	1199.5%
<u>Expenditures</u>									
Capital Outlay - Buildings	-	-	-	1,000,000	472,913	-	-	-100.0%	0.0%
Capital Outlay - Land	-	-	-	2,522,737	2,522,737	11,157,032	31,732,968	342.3%	184.4%
Debt Issuance Expense	-	-	-	332,061	332,061	-	-	-100.0%	0.0%
Transfer Out	-	-	-	-	-	-	110,000	0.0%	100.0%
TOTAL EXPENDITURE	-	-	-	3,854,798	3,327,711	11,157,032	31,842,968	189.4%	185.4%
Ending Cash	-	-	-	31,977,003	32,504,090	22,097,058	-	-30.9%	-100.0%

ENTERPRISE FUNDS



PUBLIC WORKS UTILITIES



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

Mission

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

Function

The City of Marysville delivers drinking water 24 hours a day, currently supplying an average of around 5 million gallons per day of quality drinking water to more than 21,000 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 22 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 17,000 connections inside the City and within Rural Utility Service Area (RUSA) boundaries. Wastewater is conveyed to the City's wastewater treatment facility through 230 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 178 miles of pipe and 313 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; 21,394 service lines and services; 430 large water meters; 3,009 fire hydrants; 4,530 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 Water Resources Division is responsible for the operation and maintenance of three drinking water treatment facilities; one wastewater treatment facility; an accredited wastewater testing laboratory; 15 sewer lift stations; and implementation of water quality programs that involve collection of thousands of water and wastewater samples annually to ensure stringent state and federal drinking water regulations are met and Department of Ecology NPDES Waste Discharge Permit limits are complied with. Specialized inspection programs for cross connection control and sewer pretreatment are in place to protect the City's water distribution and 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 230 miles of collection system sewer pipe, 731 sewer main cleanouts, and 5,168 manholes. Conveyance of stormwater is accomplished through 178 miles of stormwater pipe with 10,918 stormwater catch basins, 250 stormwater culverts and 313 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	2018	2019	2020
Public Works Director	1	1	1
Assistant Public Works Director	1	1	1
Operations Manager	1	1	1
PW Administrative Services Manager	1	1	1
Storm/Sewer Supervisor	1	1	1
Water Operations Supervisor	1	1	1
Water Resources Supervisor	1	1	1
Electronic Control Systems	1	1	1
Financial Analyst	1	1	1
Project Engineer	1	1	1
GIS Administrator	1	1	1
GIS Analyst	1	1	1
GIS Technician	0	1	1
NPDES Coordinator	0.75	0.75	0.75
Lead Worker II	3	3	3
Lead Worker I	2	2	2
Maintenance Worker II	16	16	16
Maintenance Worker I	3	3	3
Meter Reader/Repair	2	2	2
Water Quality/Cross Control	3	3	3
Surface Water Specialists	1	1	1
Surface Water Inspector	1	1	1
Utility Electrician	0	1	1
WWTP Lead	3	3	3
WWTP Tech II	1	1	1
WWTP Tech I	2	2	2
WWTP Operator	3	3	3
Program Clerk	2.5	2.5	2.5
Administrative Secretary	1	1	1
TOTAL - UTILITIES	56.25	58.25	58.25

Budget Narrative

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

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

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

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

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

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

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

	2019	2020
Transfer to fund 101 for Surface Water Maintenance	688,322	716,470
Transfer to Fund 402 for Utility Construction	3,500,000	3,500,000
Transfer to General Fund for ECM	219,463	114,500
Transfer to Fleet	709,491	231,155
Total	\$ 5,117,276	\$ 4,562,125

Approved Budget Requests

Description	2019 Amount	2020 Amount	On-Going
Transfer to Streets to Fund NH – MWII & Sweeper	430,038	116,655	Yes
Enterprise Content & Records Management – Transfer to IS	219,463	114,500	No
Aktivov Future Phases	75,000	75,000	No
NH – GIS Technician	118,889	126,863	Yes
Edward Springs Screen House Pump Upgrade	75,000	-	No
Stillaguamish WTP Safety Improvement	100,000	-	No
Stillaguamish WTP Mag Meter Replacement	10,000	-	No
Tokay Database Upgrade	15,000	-	No
Cathodic Protection Repair on Port Gardner Bay Outfall #100	12,000	-	No
Infiltration and Inflow Evaluation	75,000	75,000	No
Mixing Zone Study	65,000	-	No
NH – Utility Electrician	146,846	152,720	Yes
New Vehicle – Van for Utility Electrician	60,000	-	No
Water System Automation	50,000	50,000	No
Replace & Relocate 52 nd St PRV	60,000	-	No
Stilly Ranney Well Inspection and Performance Evaluation	40,000	-	No
Generator Maintenance Program	50,000	50,000	Yes
Seasonal Pay – Sunnyside WFP	6,557	6,557	Yes
Seasonal Pay – Stillaguamish WFP	6,557	6,557	Yes
LIDAR Topo Update	-	13,000	No
Pictometry 2020 Imagery Acquisition	-	25,000	No
Edward Springs Forest Evaluation	-	25,000	No
Edward Springs Watershed Fencing	-	80,000	No
Replace Bailey Altitude Valve at Cedarcrest Reservoir	-	60,000	No
Portable sign board for back of truck	-	5,000	No
Utility GFC Review	87,500	87,500	No
	\$ 1,702,840	\$ 1,069,352	

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

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 14,041,562	\$ 15,290,768	\$ 11,719,015	\$ 11,719,015	\$ 15,721,171	\$ 12,343,972	\$ 8,856,785	5.3%	-28.3%
Revenue									
Grants	278,781	26,581	-	-	-	322,521	87,491	100.0%	-72.9%
Charges for Utility Services	30,185	166,768	15,000	15,000	43,687	30,000	30,000	100.0%	0.0%
Water Service Fees	10,081,221	10,361,477	10,065,420	10,065,420	10,289,247	10,566,760	10,807,015	5.0%	2.3%
Storm Drainage Charges	4,306,680	4,423,897	4,411,994	4,411,994	4,540,450	4,631,260	4,723,885	5.0%	2.0%
Sewer Service Fees	11,654,583	12,080,339	11,906,905	11,906,905	12,489,640	12,861,885	13,310,300	8.0%	3.5%
Interest	123,621	140,639	34,000	34,000	34,000	75,000	75,000	120.6%	0.0%
Rents	33,689	41,617	28,512	28,512	76,085	75,000	75,000	163.0%	0.0%
Insurance Recovery	25,660	34,836	-	-	-	-	-	0.0%	0.0%
Interfund Rents	64,926	64,926	64,926	64,925	64,926	64,926	64,926	0.0%	0.0%
Miscellaneous Revenue	(741)	90,037	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
Intergovernmental Misc	12,864	13,564	12,864	12,864	10,328	-	-	-100.0%	0.0%
Sale of Assets	-	532,276	-	-	-	-	-	0.0%	0.0%
TOTAL REVENUE	26,611,468	27,976,956	26,549,621	26,549,620	27,558,363	28,637,352	29,183,617	7.9%	1.9%
Expenditures									
Salaries	4,196,299	4,502,795	5,035,125	5,160,125	5,007,213	5,238,211	5,413,197	1.5%	3.3%
Seasonal	117,096	128,089	80,000	80,000	96,505	90,000	90,000	12.5%	0.0%
Overtime	72,060	110,997	79,500	79,500	81,126	105,860	105,860	33.2%	0.0%
Social Security	330,242	353,493	376,362	376,362	387,126	403,467	415,442	7.2%	3.0%
Retirement	461,402	526,994	628,878	628,878	610,175	684,362	706,666	8.8%	3.3%
Medical Insurance	810,691	867,776	1,034,095	1,034,095	806,553	1,027,828	1,066,815	-0.6%	3.8%
Workmen's Compensation	102,023	130,484	139,848	139,848	129,227	177,626	193,709	27.0%	9.1%
Unemployment	8,785	9,401	10,480	10,480	9,800	18,545	14,797	77.0%	-20.2%
Uniforms	31,591	35,032	28,900	28,900	28,900	28,900	28,900	0.0%	0.0%
Office & Operating	928,831	1,152,566	681,469	681,469	1,284,400	1,323,210	1,318,397	94.2%	-0.4%
Fuel	72,375	84,951	137,000	137,000	85,200	85,200	85,200	-37.8%	0.0%
Purchased Water	2,557,718	2,216,606	2,065,940	2,065,940	2,216,600	2,216,600	2,216,600	7.3%	0.0%
Inventory Supplies	-	-	5,000	5,000	-	-	-	-100.0%	0.0%
Small Tools	26,212	12,276	34,500	34,500	26,500	39,000	29,000	13.0%	-25.6%
Professional Services	1,157,685	514,908	1,441,600	1,441,600	884,700	1,106,400	1,005,750	-23.3%	-9.1%
Communication	49,134	62,175	57,746	57,746	70,700	70,700	70,700	22.4%	0.0%
Travel	4,917	9,843	13,500	13,500	10,500	12,500	12,500	-7.4%	0.0%
Advertising	1,921	4,496	1,500	1,500	2,500	2,500	2,500	66.7%	0.0%
State & City Taxes	-	-	-	-	-	3,919,790	3,981,000	100.0%	1.6%
Rents	16,326	66,108	13,000	13,000	29,700	42,700	42,700	228.5%	0.0%
Insurance	378,075	439,945	479,791	479,791	448,300	448,286	455,521	-6.6%	1.6%
Public Utilities	712,622	705,878	845,200	845,200	759,000	759,000	759,000	-10.2%	0.0%
Repairs & Maintenance	787,617	710,261	631,000	631,000	1,454,116	708,198	706,198	12.2%	-0.3%
Miscellaneous Expenses	250,958	179,612	303,350	303,350	251,450	326,528	309,528	7.6%	-5.2%
Intergovernmental Prof	25,906	26,428	30,000	30,000	30,000	-	-	-100.0%	0.0%
State Taxes	818,176	835,632	720,000	720,000	844,200	-	-	-100.0%	0.0%
Operating Permits	147,866	142,419	106,000	106,000	145,600	-	-	-100.0%	0.0%
City Taxes	2,690,666	2,801,786	2,523,502	2,523,502	2,871,715	-	-	-100.0%	0.0%
Capital Outlay	5,742	188,084	-	-	357,500	194,500	129,500	100.0%	-33.4%
Interfund Repairs	683,994	697,682	727,562	727,562	727,562	608,428	586,951	-16.4%	-3.5%
Other Interfund Services	1,635,216	1,720,174	1,816,449	1,816,449	1,816,449	2,128,345	2,226,525	17.2%	4.6%
Transfer Out	6,300,422	6,050,566	6,111,585	7,304,008	6,132,245	6,857,855	6,368,971	-6.1%	-7.1%
Transfer Out-Fund 402	-	1,661,062	3,166,313	3,166,313	3,330,000	3,500,000	3,500,000	10.5%	0.0%
TOTAL EXPENDITURE	25,382,567	26,948,521	29,325,195	30,642,618	30,935,562	32,124,539	31,841,927	4.8%	-0.9%
Other Adjustments	20,305	(598,032)	-	-	-	-	-	0.0%	0.0%
Ending Cash	15,290,768	15,721,171	8,943,441	7,626,017	12,343,972	8,856,785	6,198,475	16.1%	-30.0%

SUMMARY BY DIVISION

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Source of Water	2,657,353	2,383,977	2,338,435	2,338,435	2,396,507	2,584,451	2,596,186	10.5%	0.5%
Pumping Plant	161,270	136,189	171,829	171,829	180,842	230,107	232,684	33.9%	1.1%
Water Reservoirs	205,470	149,377	167,040	167,040	1,218,374	269,256	279,712	61.2%	3.9%
Water Supply Mains	49,620	68,914	56,434	56,434	40,677	73,371	75,430	30.0%	2.8%
Water Distributiøn Mains	792,768	731,773	789,829	789,829	944,413	917,133	881,105	16.1%	-3.9%
Water Services	215,627	171,023	179,356	179,356	154,388	191,798	196,488	6.9%	2.4%
Hydrants Maintenance	58,935	83,688	111,454	111,454	127,870	132,060	136,529	18.5%	3.4%
Water Quality Treatment	211,067	212,918	213,939	213,939	233,976	192,880	198,738	-9.8%	3.0%
Water Cross Control	92,918	112,583	114,138	114,138	114,633	136,347	125,834	19.5%	-7.7%
Water Service Install	157,365	233,456	69,441	69,441	291,332	326,564	328,799	370.3%	0.7%
Hydrants Installation	11,208	13,123	46,763	46,763	21,216	73,895	76,169	58.0%	3.1%
Utility Locating	103,108	112,871	93,020	93,020	117,993	107,483	110,930	15.5%	3.2%
Meter Reading	145,576	192,425	111,528	111,528	215,405	107,030	109,851	-4.0%	2.6%
Water Mains Install	28,987	1,457	94,217	94,217	4,500	39,698	41,083	-57.9%	3.5%
Water Operations Supervisor	129,436	82,699	140,916	172,166	51,506	41,963	44,653	-75.6%	6.4%
Water Filtration Plant	150,080	139,189	254,200	254,200	144,554	289,751	182,097	14.0%	-37.2%
Sunnyside Filtration Plant	-	62,143	-	-	138,126	182,249	183,131	100.0%	0.5%
Sewer Main Collection	279,311	233,650	433,975	433,975	313,603	439,400	460,331	1.3%	4.8%
Sewer Service Maintenance	37,140	55,009	13,136	13,136	38,004	18,481	18,720	40.7%	1.3%
Sewer Lift Station	209,189	219,001	200,361	200,361	270,928	293,106	298,011	46.3%	1.7%
Sewer Pretreatment	70,432	112,225	131,215	131,215	116,224	156,270	180,688	19.1%	15.6%
Waste Water Treatment Plant	1,803,779	2,049,755	2,233,902	2,233,902	2,069,190	2,112,804	2,070,771	-5.4%	-2.0%
Sewer Operations Supervisor	105,226	84,228	111,722	155,472	85,348	58,747	62,517	-62.2%	6.4%
Sewer Main Installation	4,138	9,557	10,308	10,308	9,653	13,500	13,500	31.0%	0.0%
Sewer Service Installation	1,788	4,196	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
Standby	69,260	56,563	50,000	50,000	56,202	73,360	73,360	46.7%	0.0%
Utilities Engineering	-	-	5,000	5,000	-	-	-	-100.0%	0.0%
Community Development	456,645	496,756	812,772	812,772	577,665	769,593	807,002	-5.3%	4.9%
Overhead	840,394	1,042,652	860,921	860,921	1,137,600	1,062,373	1,110,364	23.4%	4.5%
Utility Administration	13,053,511	14,740,135	16,401,316	17,593,739	16,800,247	18,268,840	18,032,196	3.8%	-1.3%
Administration-Executive	50,144	54,960	64,344	64,344	56,314	58,540	58,624	-9.0%	0.1%
Maintenance of General Plan	435,662	610,956	403,275	403,275	445,694	430,428	440,089	6.7%	2.2%
Maintenance of Equipment	556,652	591,315	663,618	663,618	596,818	406,549	385,885	-38.7%	-5.1%
Capital Outlay	5,701	-	-	-	-	-	-	0.0%	0.0%
Storm Drainage	2,232,807	1,699,758	1,974,291	2,024,291	1,963,260	2,064,012	2,027,950	2.0%	-1.7%
TOTAL WATER WORKS UTILITY	25,382,567	26,948,521	29,325,195	30,642,618	30,935,562	32,124,539	31,841,927	4.8%	-0.9%



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

Function

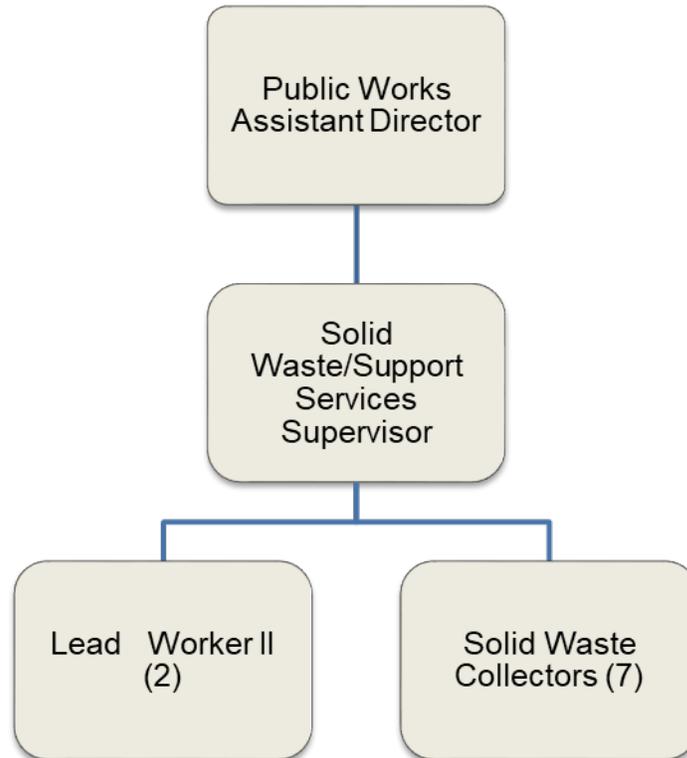
The purpose of this fund is to track all capital projects associated with new construction or upgrades to the existing water, sewer and surface water infrastructure of the City.

	<u>2019</u>	<u>2020</u>
W0000 Watermain Oversizing	-	35,000
W1403 Fire Hydrant Replacement	75,000	75,000
W1802 Hwy 9 Site Exploratory	350,000	470,000
W1803 Sunnyside Entrainmain Air Removal	200,000	-
Subtotal Water	625,000	580,000
S0000 Sewer Main Oversizing	30,000	30,000
S1503 WWTP Headworks Rehab	3,000,000	3,000,000
S1701 Whiskey Ridge Lift Station	750,000	1,250,000
S1802 Sand Filter Rehab	250,000	-
S1901 Chemical Tank Replacement & Expansion	-	125,000
S1902 Wastewater Comprehensive Plan Update	150,000	-
S1903 Wastewater Facility Plan	-	150,000
Subtotal Sewer	4,180,000	4,555,000
D R&R Renewals & Replacements	15,000	-
D1701 Downtown Water Quality	1,000,000	3,000,000
D1803 Historic Downtown Green Retrofit	225,000	-
Subtotal Surface Water	1,240,000	3,000,000
Total Projects	\$ 6,045,000	\$ 8,135,000

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

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 7,068,232	\$ 1,548,061	\$ 6,766,500	\$ 6,766,500	\$ 1,081,745	\$ 5,742,577	\$ 8,132,577	0.0%	41.6%
<u>Revenue</u>									
Water Capital Improvements	1,690,705	2,517,630	1,700,000	1,700,000	1,800,000	2,000,000	2,000,000	17.6%	0.0%
State Grant	5,065	985,334	-	-	841,020	750,000	1,500,000	100.0%	100.0%
Water Recovery Fees	-	146	-	-	-	-	-	0.0%	0.0%
Storm Water Capital Improvements	39,170	28,073	30,000	30,000	30,000	30,000	30,000	0.0%	0.0%
Pond Recovery	470,412	-	-	-	50,860	-	-	0.0%	0.0%
Sewer Capital Improvements	1,706,152	2,381,611	1,400,000	1,400,000	1,800,000	2,000,000	2,000,000	42.9%	0.0%
Sewer Recovery	228,527	201,474	5,000	5,000	180,000	150,000	150,000	2900.0%	0.0%
Interest	35,165	5,917	3,500	3,500	20,000	5,000	5,000	42.9%	0.0%
Transfer In	-	1,661,062	6,766,500	6,766,500	3,330,000	3,500,000	3,500,000	-48.3%	0.0%
TOTAL REVENUE	4,175,196	7,781,247	9,905,000	9,905,000	8,051,880	8,435,000	9,185,000	-14.8%	8.9%
<u>Expenditures</u>									
Capital Outlay	10,141,804	7,850,717	9,905,000	10,769,500	3,391,048	6,045,000	8,135,000	-43.9%	34.6%
TOTAL EXPENDITURE	10,141,804	7,850,717	9,905,000	10,769,500	3,391,048	6,045,000	8,135,000	-43.9%	34.6%
Other Adjustments	446,437	(396,846)	-	-	-	-	-	0.0%	0.0%
Ending Cash	1,548,061	1,081,745	6,766,500	5,902,000	5,742,577	8,132,577	9,182,577	37.8%	12.9%

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	2018	2019	2020
Lead Worker II	1	1	1
Maintenance Worker II	8	8	8
Solid Waste/Support Services Supervisor	0.34	0.34	0.34
TOTAL - SOLID WASTE	9.34	9.34	9.34

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	2019 Amount	2020 Amount	On-Going
Replace Solid Waste Vehicle #J024 Peterbilt 320	375,000	-	No
Replace Solid Waste Vehicle #J025 Peterbilt 320	-	375,000	No
	\$ 375,000	\$ 375,000	

**FUND 410
SOLID WASTE**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 4,506,656	\$ 4,870,004	\$ 3,340,933	\$ 3,340,933	\$ 5,221,370	\$ 5,882,479	\$ 6,130,640	76.1%	4.2%
<u>Revenue</u>									
DOE Grant	20,876	45,793	45,788	45,788	40,000	20,000	20,000	-56.3%	0.0%
Garbage Collection Service	7,233,872	7,473,911	7,200,000	7,200,000	7,500,000	7,775,000	8,000,000	8.0%	2.9%
Garbage Tags	15,152	13,600	12,000	12,000	11,611	12,000	12,000	0.0%	0.0%
Interest	41,203	46,628	10,000	10,000	45,000	50,000	50,000	400.0%	0.0%
Intergovernmental	-	-	-	-	1,150	-	-	0.0%	0.0%
Miscellaneous Revenue	(4,642)	3,856	-	-	3,791	-	-	0.0%	0.0%
TOTAL REVENUE	7,306,461	7,583,787	7,267,788	7,267,788	7,601,552	7,857,000	8,082,000	8.1%	2.9%
<u>Expenditures</u>									
11 Salaries	719,201	647,509	773,795	773,795	755,533	823,337	869,273	6.4%	5.6%
111 Seasonal	25,275	49,515	9,600	9,600	50,923	9,600	9,600	0.0%	0.0%
12 Overtime	23,817	47,748	16,350	16,350	41,725	16,350	16,350	0.0%	0.0%
21 Social Security	57,951	56,184	58,345	58,345	65,622	63,092	66,537	8.1%	5.5%
22 Retirement	79,698	79,141	96,956	96,956	99,023	106,570	112,419	9.9%	5.5%
23 Medical Insurance	164,341	144,736	175,659	175,659	181,673	203,452	213,564	15.8%	5.0%
24 Workmen's Compensation	22,634	26,901	27,225	27,225	29,893	33,398	36,560	22.7%	9.5%
25 Unemployment	1,538	1,490	1,627	1,627	1,765	2,887	2,351	77.4%	-18.6%
26 Uniforms	6,014	5,696	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
31 Office & Operating	27,425	107,739	196,000	196,000	48,283	196,000	196,000	0.0%	0.0%
32 Fuel	70,837	85,742	110,000	110,000	88,244	110,000	110,000	0.0%	0.0%
35 Small Tools	2,717	14	3,295	3,295	1,852	3,295	3,295	0.0%	0.0%
41 Professional Services	1,347,579	1,515,854	1,438,200	1,438,200	1,503,313	1,548,200	1,548,200	7.6%	0.0%
42 Communication	6,984	7,769	9,600	9,600	7,236	9,600	9,600	0.0%	0.0%
43 Travel	-	26	200	200	1,300	200	200	0.0%	0.0%
44 Advertising	352	627	800	800	728	800	800	0.0%	0.0%
44 Tipping Fees & City Taxes	-	-	-	-	-	3,142,652	3,142,652	100.0%	0.0%
45 Rents	-	-	200	200	-	200	200	0.0%	0.0%
56 Insurance	61,332	71,369	77,833	77,833	72,722	72,722	75,518	-6.6%	3.8%
48 Repairs & Maintenance	9,355	64,052	66,500	66,500	10,299	66,500	66,500	0.0%	0.0%
49 Miscellaneous Expenses	17,765	56,825	2,000	2,000	1,999	14,698	14,698	634.9%	0.0%
51 Tipping Fees	1,783,591	1,836,415	1,982,000	1,982,000	1,611,134	-	-	-100.0%	0.0%
53 State Taxes	306,253	314,293	305,000	305,000	329,144	-	-	-100.0%	0.0%
54 City Taxes	945,525	976,632	855,652	855,652	967,599	-	-	-100.0%	0.0%
95 Interfund Rents	10,159	10,159	10,159	10,159	10,159	10,159	10,159	0.0%	0.0%
98 Interfund Repairs & Maintenance	403,902	557,888	557,146	557,146	557,146	263,823	243,702	-52.6%	-7.6%
99 Other Interfund Services	411,242	368,831	499,628	499,628	499,628	532,804	540,589	6.6%	1.5%
00 Transfer Out	351,198	34,139	-	-	-	375,000	375,000	100.0%	0.0%
TOTAL EXPENDITURE	6,856,686	7,067,293	7,277,270	7,277,270	6,940,443	7,608,839	7,667,267	4.6%	0.8%
Other Misc Adjustments	(86,427)	(165,127)	-	-	-	-	-	0.0%	0.0%
Ending Cash	4,870,004	5,221,370	3,331,451	3,331,451	5,882,479	6,130,640	6,545,373	84.0%	6.8%



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.

In January 2015, the City entered into an agreement 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.

Debt service principal and interest include the payment on the 2007T LTGO Refunded bond issue for golf course renovations.

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.

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2007	\$ 145,000.00	5.290%	\$ 57,748.80	\$ 202,748.80	\$ 1,975,000.00
2008	95,000.00	5.260%	107,189.00	202,189.00	1,880,000.00
2009	100,000.00	5.160%	102,192.00	202,192.00	1,780,000.00
2010	110,000.00	6.000%	97,032.00	207,032.00	1,670,000.00
2011	115,000.00	6.000%	90,432.00	205,432.00	1,555,000.00
2012	120,000.00	6.000%	83,532.00	203,532.00	1,435,000.00
2013	130,000.00	5.187%	76,332.00	206,332.00	1,305,000.00
2014	135,000.00	5.434%	69,588.90	204,588.90	1,170,000.00
2015	140,000.00	5.434%	62,253.00	202,253.00	1,030,000.00
2016	150,000.00	5.434%	54,645.40	204,645.40	880,000.00
2017	160,000.00	5.434%	46,494.40	206,494.40	720,000.00
2018	165,000.00	5.250%	37,800.00	202,800.00	555,000.00
2019	175,000.00	5.250%	29,137.50	204,137.50	380,000.00
2020	185,000.00	5.250%	19,950.00	204,950.00	195,000.00
2021	195,000.00	5.250%	10,237.50	205,237.50	-
TOTAL	<u>\$ 2,120,000.00</u>		<u>\$ 944,564.50</u>	<u>\$ 3,064,564.50</u>	

**FUND 420
GOLF COURSE OPERATIONS**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>									
Merchandise Sales	109,021	97,413	92,004	123,583	92,004	132,850	132,850	7.5%	0.0%
Green Fees	691,628	604,930	769,590	769,590	701,402	769,143	784,526	-0.1%	2.0%
Lessons	4,117	6,054	3,000	3,000	4,951	5,000	5,000	66.7%	0.0%
Interest	319	-	-	-	55	-	-	0.0%	0.0%
Golf Cart Lease	214,493	190,681	245,820	245,820	205,000	209,101	213,282	-14.9%	2.0%
Other Leases	57,741	51,625	46,867	46,867	55,000	51,367	51,367	9.6%	0.0%
Miscellaneous Revenue	1,752	6,268	-	-	1,234	-	-	0.0%	0.0%
Donations - Holiday Lights	14,059	21,288	5,000	5,000	15,000	15,000	15,000	200.0%	0.0%
Transfer In	288,415	504,488	166,021	357,545	225,144	55,827	55,827	-84.4%	0.0%
TOTAL REVENUE	1,381,545	1,482,747	1,328,302	1,551,405	1,299,790	1,238,288	1,257,852	-20.2%	1.6%
<u>Expenditures</u>									
Salaries	360,926	346,925	406,383	406,383	325,095	387,656	410,384	-4.6%	5.9%
Overtime	5,752	4,903	-	-	442	-	-	0.0%	0.0%
Social Security	27,417	25,967	37,590	37,590	25,203	29,617	31,394	-21.2%	6.0%
Retirement	4,600	6,690	6,148	6,148	5,927	5,705	5,956	-7.2%	4.4%
Medical Insurance	12,281	9,277	8,784	8,784	8,767	8,439	8,810	-3.9%	4.4%
Workmen's Compensation	6,750	6,169	439	439	6,069	3,957	4,131	801.4%	4.4%
Unemployment	6,347	3,087	-	-	3,328	-	-	0.0%	0.0%
Office & Operating	108,089	91,898	89,091	89,091	87,993	89,091	89,091	0.0%	0.0%
Fuel	17,029	14,994	23,250	23,250	13,466	23,250	23,250	0.0%	0.0%
Inventory Supplies	78,312	65,858	61,831	93,410	68,006	61,831	61,831	-33.8%	0.0%
Small Tools	3,374	3,775	3,000	3,000	931	3,000	3,000	0.0%	0.0%
Professional Services	126,207	139,836	125,364	125,364	128,933	135,224	125,364	7.9%	-7.3%
Communication	764	718	4,320	4,320	543	4,320	4,320	0.0%	0.0%
Travel	241	582	1,400	1,400	480	1,400	1,400	0.0%	0.0%
Advertising	6,237	4,417	15,000	15,000	7,290	15,000	15,000	0.0%	0.0%
Operating Rents	49,718	54,971	52,410	52,410	45,644	52,410	52,410	0.0%	0.0%
Insurance	46,306	55,327	58,983	58,983	54,235	55,902	57,588	-5.2%	3.0%
Public Utilities	54,562	67,119	43,000	63,024	58,357	56,000	43,000	-11.1%	-23.2%
Repairs & Maintenance	36,146	53,602	30,000	47,100	24,940	30,000	30,000	-36.3%	0.0%
Miscellaneous Expenses	10,243	16,003	5,307	5,307	26,232	26,918	5,307	407.2%	-80.3%
State Taxes	5,137	5,275	4,800	4,800	5,473	4,800	4,800	0.0%	0.0%
Capital Outlay	-	106,242	-	154,400	48,336	-	-	-100.0%	0.0%
Debt Service - Principal	299,974	315,215	275,244	275,244	275,244	175,000	185,000	-36.4%	5.7%
Debt Service - Interest	73,648	59,956	40,006	40,006	40,006	29,138	19,950	-27.2%	-31.5%
Debt Issue Cost	-	300	700	700	300	700	700	0.0%	0.0%
Interfund Repairs & Maintenance	6,896	6,058	7,137	7,137	7,137	6,780	7,056	-5.0%	4.1%
Other Interfund Services	37,208	27,372	28,115	28,115	31,413	32,150	33,011	14.4%	2.7%
TOTAL EXPENDITURE	1,384,164	1,492,536	1,328,302	1,551,405	1,299,790	1,238,288	1,222,753	-20.2%	-1.3%
Interfund (accruals)	2,619	9,789	-	-	-	-	-	0.0%	0.0%
Ending Cash	-	-	-	-	-	-	35,099	0.0%	100.0%



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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2014	\$ -	\$ 539,985.56	\$ 539,985.56	\$39,945,000.00
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	<u>\$39,945,000.00</u>	<u>\$12,700,485.56</u>	<u>\$52,645,485.56</u>	

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

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

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

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

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

Interest Rate: 0.5%

<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

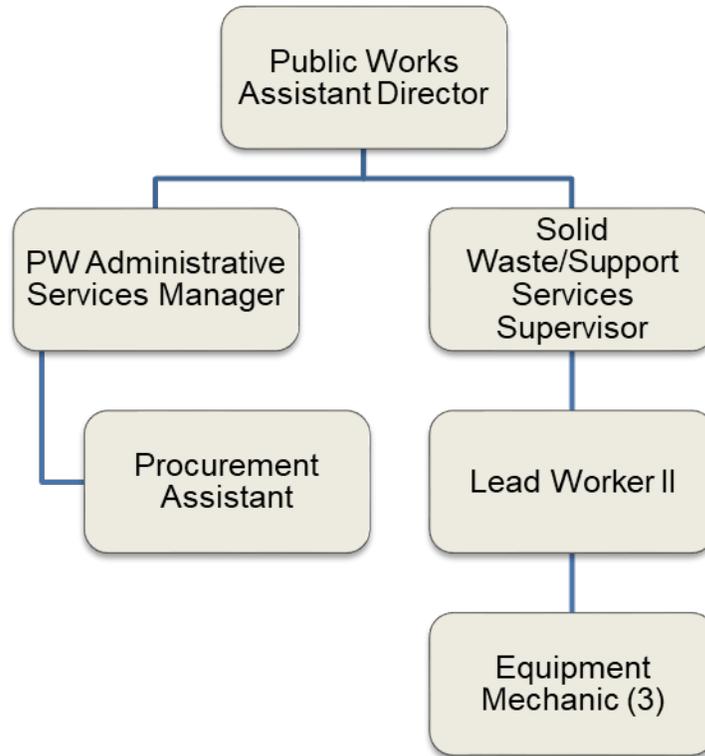
Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 1,732,373	\$ 1,811,593	\$ 1,785,139	\$ 1,785,139	\$ 1,886,662	\$ 1,945,712	\$ 1,994,762	9.0%	2.5%
<u>Revenue</u>									
Investment Interest	(42,481)	75,369	25,000	25,000	60,000	50,000	50,000	100.0%	0.0%
Transfer In	5,252,112	5,243,809	5,233,533	5,233,533	5,233,533	5,227,354	5,218,026	-0.1%	-0.2%
TOTAL REVENUE	5,209,631	5,319,179	5,258,533	5,258,533	5,293,533	5,277,354	5,268,026	0.4%	-0.2%
<u>Expenditures</u>									
Miscellaneous Expense	300	300	3,800	3,800	500	500	500	-86.8%	0.0%
Debt Service - Principal	3,655,757	3,750,757	3,835,758	3,835,758	3,835,758	3,940,757	4,060,757	2.7%	3.0%
Debt Service - Interest	1,596,355	1,493,053	1,397,775	1,397,775	1,397,775	1,286,597	1,157,269	-8.0%	-10.1%
Debt Issue Cost	-	-	450	450	450	450	450	0.0%	0.0%
TOTAL EXPENDITURE	5,252,412	5,244,109	5,237,783	5,237,783	5,234,483	5,228,304	5,218,976	-0.2%	-0.2%
Other Adjustments	122,001	-	-	-	-	-	-	0.0%	0.0%
Ending Cash	1,811,593	1,886,662	1,805,889	1,805,889	1,945,712	1,994,762	2,043,812	10.5%	2.5%



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	2018	2019	2020
Solid Waste/Support Services Supervisor	0.33	0.33	0.33
Lead Worker II	1	1	1
Equipment Mechanic	4	4	4
Procurement Assistant	1	1	1
TOTAL - FLEET SERVICES	6.33	6.33	6.33

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	2019 Amount	2020 Amount	On-Going
Parks – Wide Area Mower (WAM)	72,579	-	No
Replacements – Police #J004 Incident Van	90,000	-	No
Replacements – Parks #805 Ford F350	45,000	-	No
Replacements – Operations - #560 Jay's Vactor Trailer	55,000	-	No
Replacements – Operations - #551 Case Loader	190,000	-	No
Replacements – Operations - #233 Equipment Trailer	35,000	-	No
Replacements – Sanitation - #J024 Peterbilt 320	375,000	-	No
Replacements – Operations - #J009 Ford F350	65,000	-	No
Replacements – Parks - #W001 Mower	40,000	-	No
Replacements – Operations - #V008 Ford Ranger	40,000	-	No
Replacements – Fleet - #V002 Jeep Wrangler	40,000	-	No
Replacements – Police - #A006 Dodge Avenger	-	50,000	No
Replacements – Streets - #237 Ford Ranger	-	40,000	No
Replacements – Water Quality – #212 Dodge Ram 2500	-	60,000	No
Replacements – Parks - #V011 Chevy P/U	-	45,000	No
Replacements – Facility - #V005 Ford E350	-	55,000	No
Replacements – CD - #V004 Ford F150	-	38,000	No
Replacements – Operations - #V003 Jeep Wrangler	-	40,000	No
Replacements – Sanitation - #J025 Peterbilt 320	-	375,000	No
Replacements – Operations - #555 Ford 555D Backhoe	-	120,000	No
C/O Replacement – Trommel Screen #570	185,000	-	No
New Air Conditioning Recharge/Recycling Machine	8,500	-	No
Seasonal Labor	5,246	6,246	Yes
New – 4 Police Vehicles	120,000	120,000	No
New – Van – Utility Electrician	60,000	-	No
New – Tymco 600 Sweeper	320,000	-	No
TOTAL FLEET	\$ 1,746,325	\$ 949,246	

**FUND 501
FLEET SERVICES**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Budget	2020 Budget		
Beginning Cash	\$ 566,737	\$ 278,313	\$ 283,070	\$ 283,070	\$ 505,292	\$ 610,316	\$ 352,149	115.6%	-42.3%
Revenue									
Investment Interest	3,245	3,721	1,500	1,500	6,800	1,500	1,500	0.0%	0.0%
Insurance Recovery	16,081	118,538	10,000	10,000	27,184	10,000	10,000	0.0%	0.0%
Equipment Rental	1,015,306	1,052,960	1,054,894	1,054,894	1,054,894	1,048,629	1,076,422	-0.6%	2.7%
Equipment Replacement	1,209,418	1,252,000	1,247,000	1,247,000	1,247,000	600,000	448,000	-51.9%	-25.3%
Sales - Central Stores	35,041	33,901	30,000	30,000	30,000	30,000	30,000	0.0%	0.0%
Small Engine Shop	124,600	126,255	133,699	133,699	133,699	133,309	136,966	-0.3%	2.7%
Miscellaneous	2,654	9,971	-	-	6,764	-	-	0.0%	0.0%
Sale of Fixed Asset	35,336	56,385	-	-	27,398	-	-	0.0%	0.0%
Transfer-In	858,082	708,078	60,000	230,000	148,713	875,000	495,000	280.4%	-43.4%
TOTAL REVENUE	3,299,762	3,361,809	2,537,093	2,707,093	2,682,452	2,698,438	2,197,888	-0.3%	-18.5%
Expenditures									
Salaries	390,887	389,408	453,961	453,961	426,027	440,664	457,902	-2.9%	3.9%
Seasonal	2,420	1,681	-	-	3,495	4,000	5,000	100.0%	25.0%
Overtime	253	1,995	5,300	5,300	145	5,300	5,300	0.0%	0.0%
Social Security	29,660	29,603	34,212	34,212	32,443	33,843	35,127	-1.1%	3.8%
Retirement	42,883	45,524	57,484	57,484	50,564	57,647	59,856	0.3%	3.8%
Medical Insurance	92,144	95,115	110,506	110,506	98,038	101,845	106,984	-7.8%	5.0%
Workmen's Compensation	11,147	13,573	14,121	14,121	13,396	17,111	18,724	21.2%	9.4%
Unemployment	787	787	954	954	881	1,551	1,244	62.6%	-19.8%
Uniforms	5,413	7,093	6,400	6,400	6,400	6,400	6,400	0.0%	0.0%
Office & Operating	24,724	22,168	14,500	14,500	40,209	14,500	14,500	0.0%	0.0%
Fuel Consumed	1,143	1,291	2,500	2,500	1,188	2,500	2,500	0.0%	0.0%
Inventory Supplies	281,904	237,781	230,000	230,000	238,890	230,000	230,000	0.0%	0.0%
Small Tools	12,875	16,518	22,500	22,500	1,852	20,000	20,000	-11.1%	0.0%
Professional Services	1,150	285	500	500	-	500	500	0.0%	0.0%
Communication	1,803	1,699	1,900	1,900	2,222	1,900	1,900	0.0%	0.0%
Travel	-	-	800	800	-	800	800	0.0%	0.0%
Advertising	-	-	800	800	728	800	800	0.0%	0.0%
Insurance	5,881	6,844	7,463	7,463	6,973	6,973	7,241	-6.6%	3.8%
Public Utilities	4,732	4,732	4,000	4,000	4,056	4,000	4,000	0.0%	0.0%
Repairs & Maintenance	167,227	153,145	136,000	136,000	112,062	136,000	136,000	0.0%	0.0%
Miscellaneous	19,738	25,804	27,900	27,900	4,780	27,900	27,900	0.0%	0.0%
Training	1,580	1,201	4,300	4,300	1,063	4,300	4,300	0.0%	0.0%
Capital Outlay	2,361,143	1,995,932	1,307,000	1,477,000	1,451,928	1,741,079	943,000	17.9%	-45.8%
Interfund Rent	13,717	13,717	13,717	13,717	13,717	13,717	13,717	0.0%	0.0%
Interfund Repairs & Maintenance	770	-	66,371	66,371	66,371	83,275	87,313	25.5%	4.8%
Other Interfund	78,128	59,952	-	-	-	-	-	0.0%	0.0%
TOTAL EXPENDITURE	3,552,109	3,125,846	2,523,189	2,693,189	2,577,428	2,956,605	2,191,008	9.8%	-25.9%
Other Adjustments (accruals)	(36,077)	(8,984)	-	-	-	-	-	0.0%	0.0%
Ending Cash	278,313	505,292	296,974	296,974	610,316	352,149	359,029	18.6%	2.0%

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	2018	2019	2020
Solid Waste/Support Services Supervisor	0.33	0.33	0.33
Facilities Maintenance Worker II	2	2	2
TOTAL - FACILITY MAINTENANCE	2.33	2.33	2.33

Changes

For the 2017/2018 biennial budget the City Hall, Court House and Public Safety building budgets were moved from the General Fund to the Facility department. These budgets are now included in the monthly cost allocation.

Budget Narrative

Department salaries include two maintenance workers.

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

Approved Budget Requests

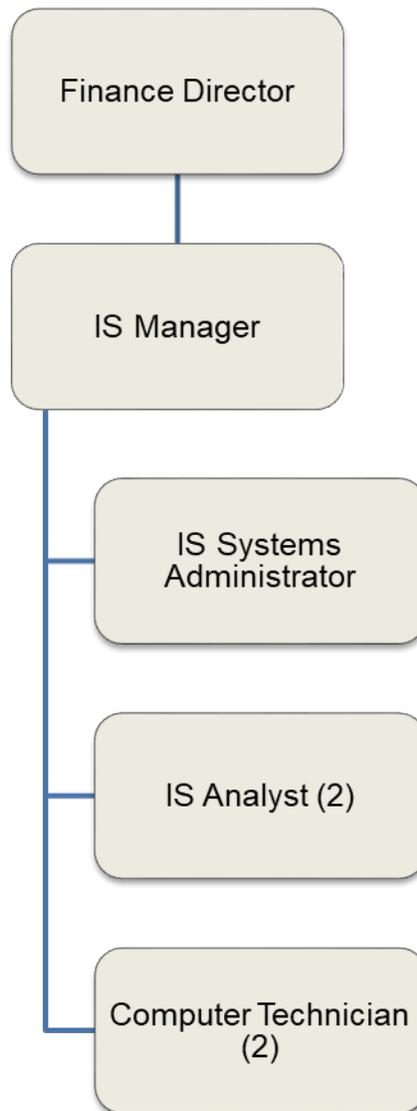
None

**FUND 502
FACILITIES MAINTENANCE**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Estimate	2020 Estimate		
Beginning Cash	\$ 82,018	\$ 133,416	\$ 89,171	\$ 89,171	\$ 115,356	\$ 156,574	\$ 115,502	75.6%	-26.2%
<u>Revenue</u>									
Investment Interest	877	1,145	150	150	1,890	150	150	0.0%	0.0%
Building Maintenance	343,663	574,895	624,445	624,445	624,445	549,389	562,091	-12.0%	2.3%
TOTAL REVENUE	344,540	576,040	624,595	624,595	626,335	549,539	562,241	-12.0%	2.3%
<u>Expenditures</u>									
Salaries	154,222	151,694	209,674	209,674	171,889	205,229	212,894	-2.1%	3.7%
Overtime	18,952	24,862	7,000	7,000	33,918	7,000	7,000	0.0%	0.0%
Social Security	13,308	13,356	15,827	15,827	15,261	16,043	16,618	1.4%	3.6%
Retirement	19,643	20,600	26,571	26,571	24,445	27,224	28,207	2.5%	3.6%
Medical Insurance	35,443	34,225	48,658	48,658	31,111	36,543	38,478	-24.9%	5.3%
Workmen's Compensation	4,828	5,562	5,743	5,743	5,967	7,793	8,497	35.7%	9.0%
Unemployment	352	353	440	440	407	726	582	65.0%	-19.8%
Uniforms	1,713	1,119	800	800	800	800	800	0.0%	0.0%
Office & Operating	2,662	21,763	19,500	19,500	24,036	20,000	20,000	2.6%	0.0%
Fuel Consumed	3,023	3,198	4,000	4,000	3,121	4,000	4,000	0.0%	0.0%
Small Tools	2,943	2,920	2,000	2,000	318	1,500	1,500	-25.0%	0.0%
Professional Services	95	57,191	115,127	115,127	54,357	59,806	59,806	-48.1%	0.0%
Communication	1,487	5,621	6,600	6,600	5,003	6,600	6,600	0.0%	0.0%
Travel	315	-	250	250	-	250	250	0.0%	0.0%
Operating Rental	-	-	250	250	-	250	250	0.0%	0.0%
Insurance	-	5,866	4,690	4,690	5,977	5,977	6,207	27.4%	3.8%
Public Utilities	-	122,434	112,000	112,000	123,385	112,000	112,000	0.0%	0.0%
Repairs & Maintenance	2,437	93,619	38,000	38,000	52,591	38,000	38,000	0.0%	0.0%
Miscellaneous	1,857	114	4,250	4,250	440	4,250	4,250	0.0%	0.0%
Interfund Rent	1,957	1,957	1,957	1,957	1,957	1,957	1,957	0.0%	0.0%
Interfund Repairs & Maintenance	4,552	6,408	6,399	6,399	6,399	3,356	3,100	-47.6%	-7.6%
Other Interfund	23,353	21,238	23,736	23,736	23,736	31,307	32,721	31.9%	4.5%
TOTAL EXPENDITURE	293,142	594,100	653,472	653,472	585,118	590,611	603,717	-9.6%	2.2%
Other Adjustments	-	-	-	-	-	-	-	0.0%	0.0%
Ending Cash	133,416	115,356	60,294	60,294	156,574	115,502	74,026	91.6%	-35.9%



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.

Headcount

POSITION CLASSIFICATION	2018	2019	2020
Information Services Manager	1	1	1
IS Analyst	2	2	2
IS System Administrator	1	1	1
Computer Technician	2	2	2
TOTAL - INFORMATION SERVICES	6	6	6

Budget Narrative

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

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

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

Approved Budget Request

Description	2019 Amount	2020 Amount	On-Going
Computer Support Technician II (Temporary Position)	48,412	99,431	No
Phone System Replacement and Office 265 G1 Licenses	-	110,600	No
Enterprise Content & Records Management	438,926	229,000	No
Computer Replacement Funding	12,064	24,128	Yes
	\$113,475	\$199,229	

**FUND 503
INFORMATION SERVICES**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Estimate	2020 Estimate		
Beginning Cash	\$ 231,583	\$ 279,077	\$ 111,881	\$ 142,356	\$ 163,315	\$ 72,362	\$ 41,372	-49.2%	-42.8%
<u>Revenue</u>									
Investment Interest	2,117	2,022	800	800	1,900	800	800	0.0%	0.0%
Intergovernmental Revenue	51,775	57,070	20,000	89,070	52,000	100,127	105,133	12.4%	5.0%
Computer Services	885,164	896,010	912,568	912,568	912,568	1,021,938	1,115,254	12.0%	9.1%
Computer Replacement	123,915	125,000	175,000	175,000	175,000	223,302	271,603	27.6%	21.6%
Miscellaneous Revenue	754	3,510	-	-	-	-	-	0.0%	0.0%
Transfer In	-	-	100,000	100,000	100,000	438,926	339,600	338.9%	-22.6%
TOTAL REVENUE	1,063,724	1,083,612	1,208,368	1,277,438	1,241,468	1,785,093	1,832,390	39.7%	2.6%
<u>Expenditures</u>									
Salaries	480,388	497,723	510,908	532,945	532,945	587,240	618,765	10.2%	5.4%
Seasonal	5,178	2,190	-	2,190	-	71,705	73,553	3174.2%	2.6%
Overtime	-	10,597	2,000	17,947	9,350	3,000	7,000	-83.3%	133.3%
Social Security	36,380	38,197	37,687	37,687	40,323	49,387	51,784	31.0%	4.9%
Retirement	53,256	60,308	63,639	63,639	68,067	84,411	88,687	32.6%	5.1%
Medical Insurance	92,702	93,149	92,288	92,288	87,162	93,395	103,623	1.2%	11.0%
Workmen's Compensation	1,760	1,969	1,826	1,826	1,961	3,144	2,807	72.2%	-10.7%
Unemployment	971	1,021	1,055	1,055	1,081	2,282	1,778	116.3%	-22.1%
Office & Operating	21,258	20,030	16,500	54,696	26,806	16,500	16,500	-69.8%	0.0%
Fuel Consumed	137	176	500	500	82	500	500	0.0%	0.0%
Small Tools	15,603	106,278	27,330	27,330	27,330	27,330	86,730	0.0%	217.3%
Computer Replacement	148,246	191,009	247,475	247,475	247,475	259,539	271,603	4.9%	4.6%
Professional Services	148,464	165,796	153,050	182,936	167,400	506,600	420,700	176.9%	-17.0%
Communication	8,827	9,249	20,285	11,574	11,574	23,293	23,293	101.3%	0.0%
Operating Rentals	-	-	-	-	4,565	4,565	4,565	100.0%	0.0%
Travel	1,259	1,473	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
Miscellaneous	1,233	253	104,800	104,800	104,800	79,800	60,800	-23.9%	-23.8%
Interfund Repairs and Maint	568	-	-	-	-	1,892	1,746	100.0%	-7.7%
TOTAL EXPENDITURE	1,016,230	1,199,419	1,280,843	1,380,388	1,332,421	1,816,083	1,835,934	31.6%	1.1%
Other Adjustments	-	45	-	-	-	-	-	0.0%	0.0%
Ending Cash	279,077	163,315	39,406	39,406	72,362	41,372	37,828	5.0%	-8.6%



**FUND 510
UNEMPLOYMENT INSURANCE**

Function

This fund was created as a result of Resolution 2453 signed by Council on 10/8/2018, authorizing a change in the City's unemployment insurance payment method. Historically, the City collected and paid the unemployment tax on a quarterly basis to Washington State Employment Security. With this change money will be collected in this fund and used to reimburse the Washington State Employment Security when claims associated with former employees have been paid.

**FUND 510
UNEMPLOYMENT INSURANCE**

Description	2016 Actual	2017 Actual	2018 Budget	2018 Amended Budget	2018 Estimated	2019-2020 Budget		% Change 2018 Amended/ 2019 Budget	% Change 2019 Budget/ 2020 Budget
						2019 Estimate	2020 Estimate		
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,247	0.0%	100.0%
<u>Revenue</u>									
Investment Interest	-	-	-	-	-	300	550	100.0%	83.3%
Intergovernmental Revenue	-	-	-	-	-	56,947	34,168	100.0%	-40.0%
TOTAL REVENUE	-	-	-	-	-	57,247	34,718	100.0%	-39.4%
<u>Expenditures</u>									
Professional Services	-	-	-	-	-	-	-	0.0%	0.0%
Miscellaneous	-	-	-	-	-	25,000	25,000	100.0%	0.0%
Interfund Repairs and Maint	-	-	-	-	-	-	-	0.0%	0.0%
TOTAL EXPENDITURE	-	-	-	-	-	25,000	25,000	100.0%	0.0%
Ending Cash	-	-	-	-	-	32,247	41,965	100.0%	30.1%

FINANCIAL SUMMARY

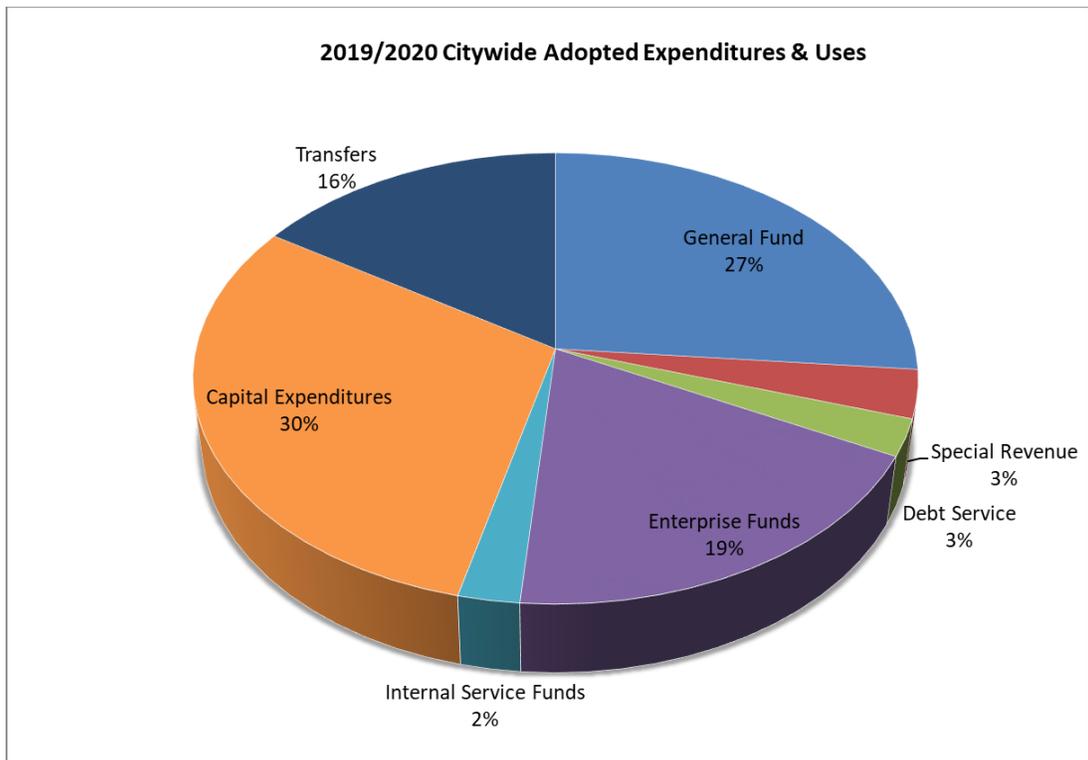
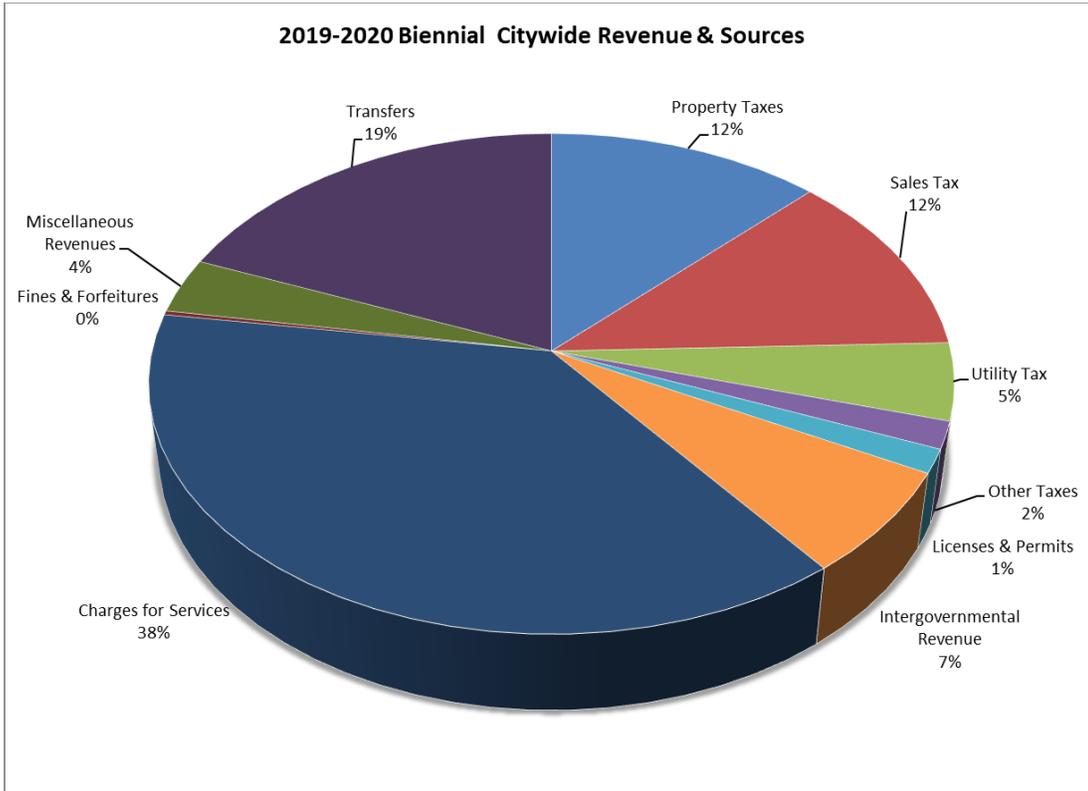


2019-2020 BUDGET SUMMARY

Sources and Uses - All Funds

	2016 Actual	2017 Actual	2018			2019 Adopted	2020 Adopted
			Adopted	Adjusted	Year-end		
Beginning Fund Balance	\$ 42,766,820	\$ 46,060,999	\$ 31,669,781	\$ 44,949,599	\$ 48,946,463	\$ 94,578,076	\$ 71,072,339
Revenues							
Property Taxes	\$ 15,950,083	\$ 16,369,014	\$ 16,823,182	\$ 17,861,713	\$ 17,643,646	\$ 18,080,650	18,414,572
Sales Tax	14,520,863	15,472,712	15,577,916	16,105,586	16,066,533	17,779,048	17,184,326
Utility Tax	6,296,297	6,593,380	6,996,392	6,996,392	6,972,000	7,181,200	7,356,300
Other Taxes	2,800,040	3,261,355	1,868,500	1,868,500	3,118,500	2,568,500	2,568,500
Licenses & Permits	2,245,459	2,163,798	2,275,037	2,275,037	2,239,103	2,245,100	2,237,223
Intergovernmental Revenue	4,422,197	5,842,441	6,233,811	6,796,238	8,245,321	9,503,167	10,356,158
Charges for Services	49,381,392	53,787,333	49,879,379	49,980,028	53,522,061	54,807,918	55,812,739
Fines & Forfeitures	521,428	445,378	478,596	478,596	453,000	397,547	362,500
Miscellaneous Revenues	1,957,830	2,080,123	1,530,648	1,749,248	2,150,711	2,679,353	2,687,384
Total Revenues	\$ 98,095,589	\$ 106,015,534	\$ 101,663,461	\$ 104,111,338	\$ 110,410,875	\$ 115,242,483	\$ 116,979,702
Other Sources							
Proceeds Long Term Debt	5,228,412	-	7,076,600	42,908,401	49,355,071	-	-
Insurance Recoveries	41,740	153,374	10,000	10,000	27,184	10,000	10,000
Disposition of Capital Assets	99,044	700,224	-	-	64,486	20,000	5,020,000
Total Other Sources	\$ 5,369,196	\$ 853,598	\$ 7,086,600	\$ 42,918,401	\$ 49,446,741	\$ 30,000	\$ 5,030,000
Subtotal Revenues	\$ 103,464,785	\$ 106,869,132	\$ 108,750,061	\$ 147,029,739	\$ 159,857,616	\$ 115,272,483	\$ 122,009,702
Interfund Transactions							
Interfund Transfers	13,819,191	17,673,345	21,643,102	24,346,626	18,673,794	23,095,225	31,723,409
Total Interfund	\$ 13,819,191	\$ 17,673,345	\$ 21,643,102	\$ 24,346,626	\$ 18,673,794	\$ 23,095,225	\$ 31,723,409
Total Sources	\$ 117,283,976	\$ 124,542,477	\$ 130,393,163	\$ 171,376,365	\$ 178,531,410	\$ 138,367,708	\$ 153,733,111
Expenditures							
City Council	\$ 82,393	\$ 96,178	\$ 109,381	\$ 109,381	\$ 109,381	\$ 110,345	\$ 112,003
Municipal Court	1,614,411	1,682,559	1,810,666	1,810,666	1,810,666	1,892,997	1,923,974
Executive	993,877	1,088,237	1,191,682	1,252,345	1,252,344	1,410,543	1,462,454
Finance	2,006,308	2,110,849	2,328,624	2,328,624	2,328,624	2,469,538	2,558,897
Legal	1,264,648	789,840	837,985	864,285	864,285	1,294,871	1,371,776
Human Resources	517,452	636,309	692,415	692,415	692,415	750,673	753,498
Community Development	2,365,241	2,321,918	2,602,480	2,704,147	2,654,147	2,811,324	2,848,102
Police	16,901,375	18,862,473	18,872,408	19,466,415	19,873,753	19,872,904	20,745,552
Fire	9,734,442	10,089,061	10,428,998	11,338,836	11,338,836	12,104,597	12,263,950
Parks & Recreation	2,867,967	2,829,494	3,008,835	3,001,986	2,986,986	3,144,559	3,178,510
Engineering	1,004,814	1,180,939	1,315,650	1,315,650	1,434,168	1,482,334	1,572,592
Library	-	-	-	-	-	-	-
Public Safety Building	279,754	-	-	-	-	-	-
Non-Departmental	645,890	2,372,336	2,085,329	1,952,529	1,831,219	1,422,708	1,449,719
Capital Reserve	-	-	100,000	100,000	100,000	-	-
Special Revenues							
Streets	4,026,017	3,975,247	4,467,947	4,467,947	4,313,097	4,696,201	4,699,891
Arterial Streets	1,177,902	1,880,612	2,025,000	3,325,000	2,044,073	1,600,000	1,200,000
Drug Enforcement	2,192	-	-	-	-	16,365	0
Tribal Gaming Fund	16,201	-	-	21,853	20,522	5,275	0
Hotel/Motel Tax Fund	41,875	19,041	86,846	86,846	62,846	110,000	110,000
Baxter Center Apprec.	3,995	2,015	1,344	1,344	1,344	2,500	2,500
INet	45,874	68,649	70,600	177,959	72,669	126,690	21,000
CDBG Program	126,117	141,124	256,400	756,400	395,705	515,995	515,995
GMA - REET 1	88,240	87,962	87,513	87,513	87,513	87,701	-
TBD	4,614	-	-	-	-	-	-
Debt Service	3,384,142	2,686,631	3,497,910	3,716,510	3,121,088	5,573,755	5,014,869
Public Works							
Water/Sewer Operations	19,082,145	19,236,893	20,047,297	20,172,297	21,473,318	21,766,684	21,972,956
Utility Revenue Debt Service	5,252,412	5,244,109	5,237,783	5,237,783	5,234,483	5,228,304	5,218,976
Solid Waste	6,505,488	7,033,154	7,277,270	7,277,270	6,940,443	7,233,839	7,292,267
Golf Course	1,384,164	1,492,536	1,328,302	1,551,405	1,299,790	1,238,288	1,267,926
Fleet Services	3,552,109	3,125,846	2,523,189	2,693,189	2,577,428	2,956,605	2,191,008
Facilities	293,142	594,100	653,472	653,472	585,118	590,611	603,717
Information Services	1,016,230	1,199,420	1,280,843	1,380,388	1,332,421	1,816,083	1,835,934
Unemployment Insurance	-	-	-	-	-	25,000	25,000
Total Expenditures	\$ 86,281,431	\$ 90,847,532	\$ 94,226,169	\$ 98,544,455	\$ 96,838,682	\$ 102,357,289	\$ 102,213,066
Other Uses							
Capital Improvements	13,578,408	12,118,363	20,781,000	37,446,750	16,419,686	35,512,945	57,652,368
Total Other Uses	\$ 13,578,408	\$ 12,118,363	\$ 20,781,000	\$ 37,446,750	\$ 16,419,686	\$ 35,512,945	\$ 57,652,368
Interfund Transactions							
Interfund Transfers	13,819,191	17,673,345	18,616,040	22,163,287	19,025,644	24,003,211	30,047,204
Total Interfund	\$ 13,819,191	\$ 17,673,345	\$ 18,616,040	\$ 22,163,287	\$ 19,025,644	\$ 24,003,211	\$ 30,047,204
Total Uses	\$ 113,679,030	\$ 120,639,240	\$ 133,623,209	\$ 158,154,492	\$ 132,284,012	\$ 161,873,445	\$ 189,912,638
Changes in Fund Balance	\$ 3,604,946	\$ 3,903,237	\$ (3,230,046)	\$ 13,221,873	\$ 46,247,398	\$ (23,505,737)	\$ (36,179,525)
Other Adjustments	\$ (310,767)	\$ (1,017,773)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 46,060,999	\$ 48,946,463	\$ 28,439,735	\$ 58,171,472	\$ 95,193,861	\$ 71,072,339	\$ 34,927,913

2019/2020 BUDGET SUMMARY ALL FUNDS



GENERAL TAXING AUTHORITY

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

The maximum rate allowed by law can be found in sections of the Revised Code of Washington. Several of the City's taxes including sales, leasehold, cable TV/franchise fees, hotel/motel and real estate excise tax are at the state statutory maximum. The City has chosen not to adopt some taxes allowed by law such as business and occupation tax. The remaining taxing capacity, if the City elected to impose the state statutory maximum would generate approximately \$8.9 million in additional annual revenue.

Major Tax Source	2019 Rate	2019 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax - Regular (A)**	\$ 1.78	\$ 14,071,602	\$ 3.60	\$ 1.82	\$ 8,463,977
- Special	\$ 0.50	3,968,975	\$ 0.50	\$ 0.00	17,611
1% or IPD (total)					180,406
Banked Capacity (total)					237,367
Sales Tax - Regular	0.85%	11,909,764	0.85%	0.00%	-
- Criminal Justice (B)	0.10%	1,273,300	0.10%	0.00%	-
- Public Safety (V)	0.10%	890,000	0.10%	0.10%	-
- Transit*	0.00%	-	0.30%	0.30%	-
-Transportation Benefit Dist. (V)	0.20%	2,433,722	0.20%	0.20%	-
Use Tax - Natural Gas	6.00%	2,000	6.00%	0.00%	-
Business & Occupation Tax*					
- Regular	0.00%	-	0.20%	0.20%	-
Utility Tax - Natural Gas	5.00%	660,000	6.00%	1.00%	132,000
- Telephone	6.00%	800,000	6.00%	0.00%	-
- Electric	5.00%	2,100,000	6.00%	1.00%	420,000
Leasehold Tax	4.00%	8,500	4.00%	0.00%	-
Gambling Tax - Bingo & Raffles*	5.00%		7.50%	2.50%	-
- Amusement Games*	2.00%		2.00%	0.00%	-
- Punch Brds/Pull Tabs	5.00%	110,000	5.00%	0.00%	-
- Card Rooms*	20.00%		20.00%	0.00%	-
PILOT - Water/Sewer	8.50%	1,948,500	(A)	(A)	(A)
- Surface Water	8.50%	393,650	(A)	(A)	(A)
- Solid Waste	15.00%	1,168,050	(A)	(A)	(A)
Cable TV/Franchise Fee	5.00%	1,117,800	5.00%	0.00%	-
Admissions Tax - Other Amusement	5.00%	260,000	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%	1,150,000	0.25%	0.00%	-
- 2nd Quarter	0.25%	1,150,000	0.25%	0.00%	-

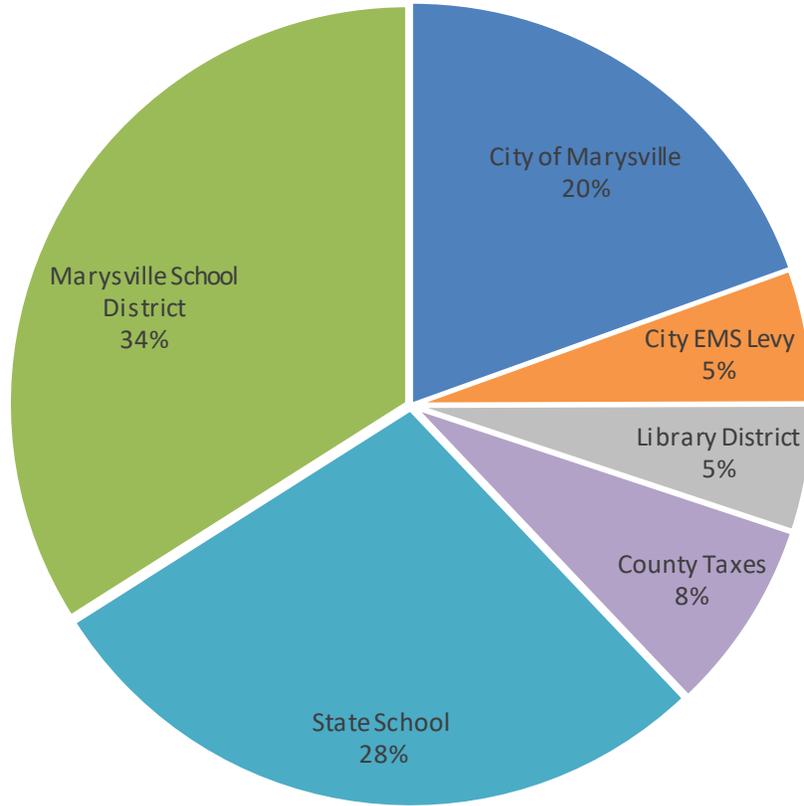
**PROPERTY TAX COMPARISON--CITY OF MARYSVILLE
VERSUS UNINCORPORATED AREA NEAR CITY LIMITS**

TAXING DISTRICT	YEAR 2019 - Per \$1,000 AV		YEAR 2019 - Average Tax Bill	
	CITY	COUNTY	CITY	COUNTY
City of Marysville				
General Levy	\$ 1.7827	\$ -	\$ 356.54	\$ -
Fire Dist. 12		1.0245	-	204.90
EMS Levy	0.4973	0.4972	99.46	99.44
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.7164	0.7164	143.27	143.27
County Roads		1.1694	-	233.88
Marysville School District	3.1072	3.1072	621.45	621.45
State School	2.5650	2.5650	513.00	513.00
Library District	0.4704	0.4704	94.08	94.08
TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE	\$ 9.1390	\$ 9.5501	\$ 1,827.80	\$ 1,910.02
Tax on Avg. Residence Value of				
\$200,000	\$1,827.80	\$1,910.02	\$1,827.80	\$1,910.02
\$300,000	\$2,741.69	\$2,865.03	\$2,741.69	\$2,865.03

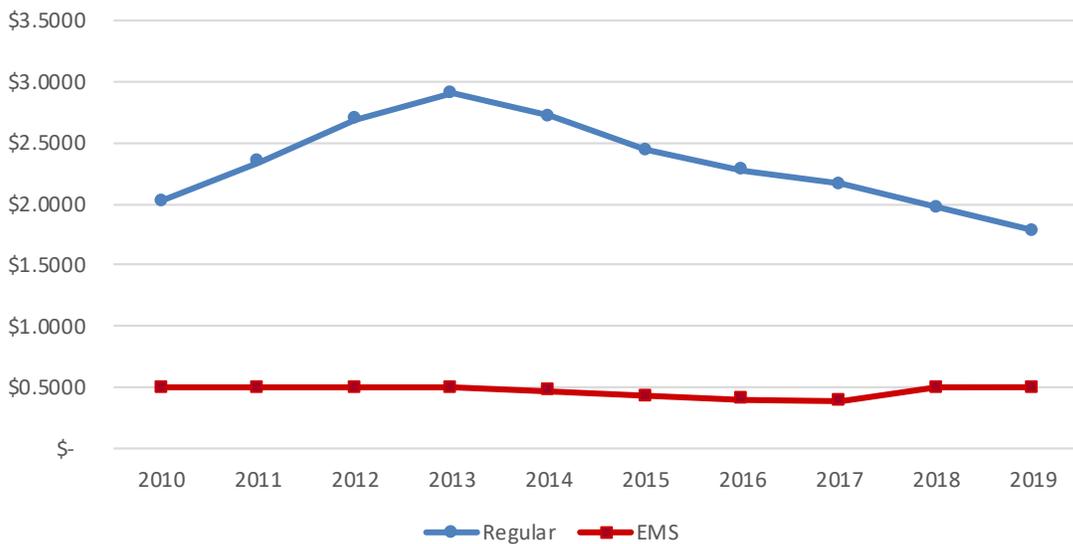
**PROPERTY TAX COMPARISON--CITY OF MARYSVILLE
VERSUS UNINCORPORATED AREA NEAR CITY LIMITS**

TAXING DISTRICT	YEAR 2018 - Per \$1,000 AV		YEAR 2018 - Average Tax Bill	
	CITY	COUNTY	CITY	COUNTY
City of Marysville				
General Levy	\$ 1.9697	\$ -	\$ 393.94	\$ -
Fire Dist. 12		1.1074	-	221.48
EMS Levy	0.5000	0.5000	100.00	100.00
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.7910	0.7910	158.20	158.20
County Roads		1.2824	-	256.48
Marysville School District	5.0747	5.0747	1,014.93	1,014.93
State School	2.8483	2.8483	569.65	569.65
Library District	0.3796	0.3796	75.93	75.93
TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE	\$ 11.5632	\$ 11.9833	\$ 2,312.65	\$ 2,396.67
Tax on Avg. Residence Value of				
\$200,000	\$2,312.65	\$2,396.67	\$2,312.65	\$2,396.67
\$300,000	\$3,468.97	\$3,595.00	\$3,468.97	\$3,595.00

2019 Property Tax Distribution

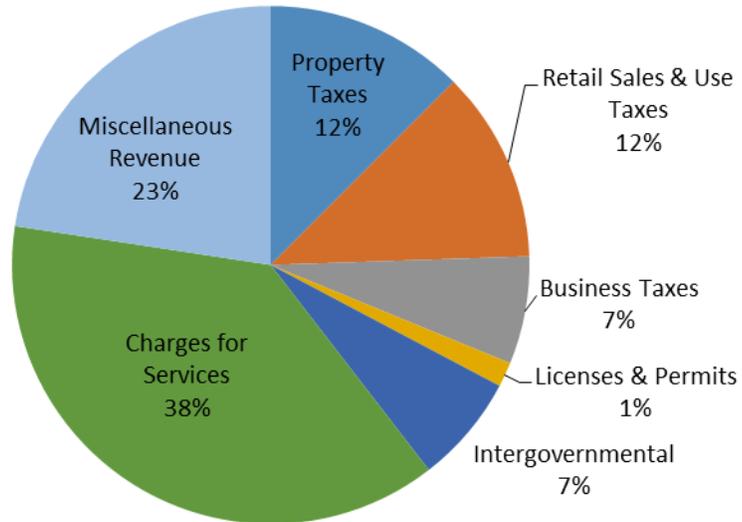


City Property Tax Levy Rates

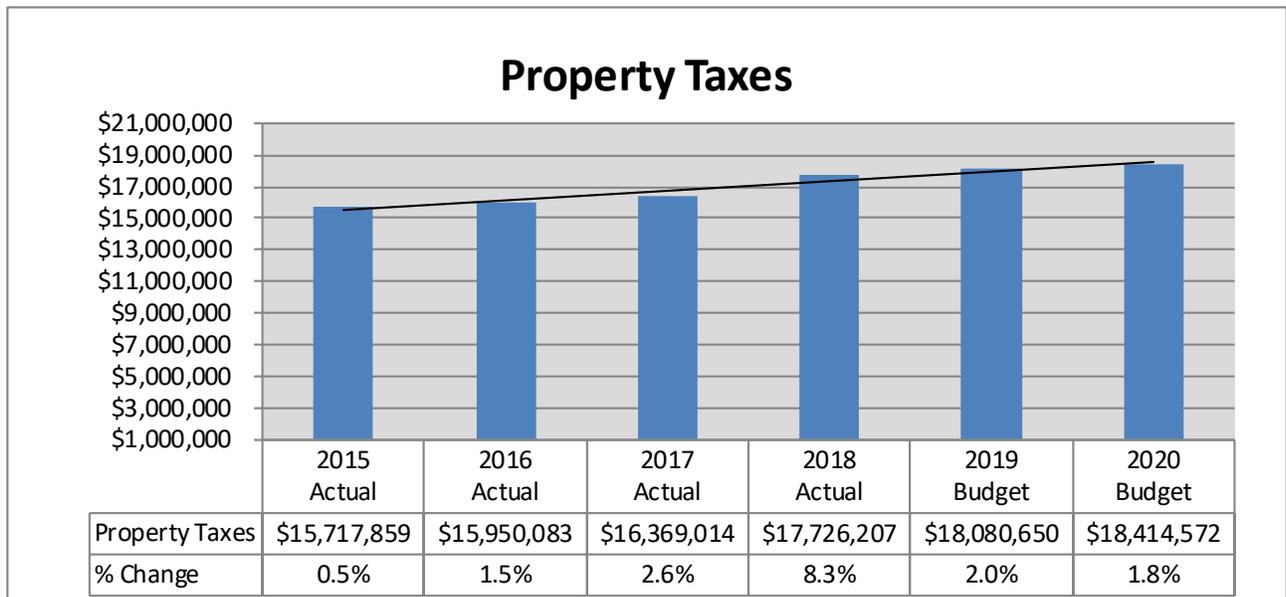


ANALYSIS OF SOURCES

2019/2020 Budgeted Financial Sources - All Funds



Property Taxes



Property tax receipts represent 12% of the City’s total income for the 2019/2020 budget, a 1% decrease from prior year’s at 13%. 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 8.3% increase in 2018 is mainly the result of a levy lid lift for the Emergency Medical Services levy. Voters approved an increase up to \$0.50 per \$1,000 of assessed value in August 2018. Another contributor to the increase is new construction, which is also the underlying factor for estimating the 2.0% increase in 2019. Rising assessed values continue, increasing by 11.2% in 2018 and 11.8% in 2019. Property tax estimates for 2019 and 2020 are at a slower pace of 2.00% for 2019 and 1.85% for 2020 as we see a slowing of the real estate market.

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.

2019 Levy

The City of Marysville council voted no increase for 2019 regular property tax receipts. Assessed values (AV) for 2019 are estimated to increase, which is the sixth year since 2010, prior to this AV was falling at an average rate of 9% per year. The 2019 levy rate is \$1.783 per \$1,000 of assessed valuation, a decrease of 9.5% from the prior year of \$1.9696. The 2019 EMS levy rate decreased from \$0.500 per \$1,000 of AV to \$0.497. 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.

2020 Levy

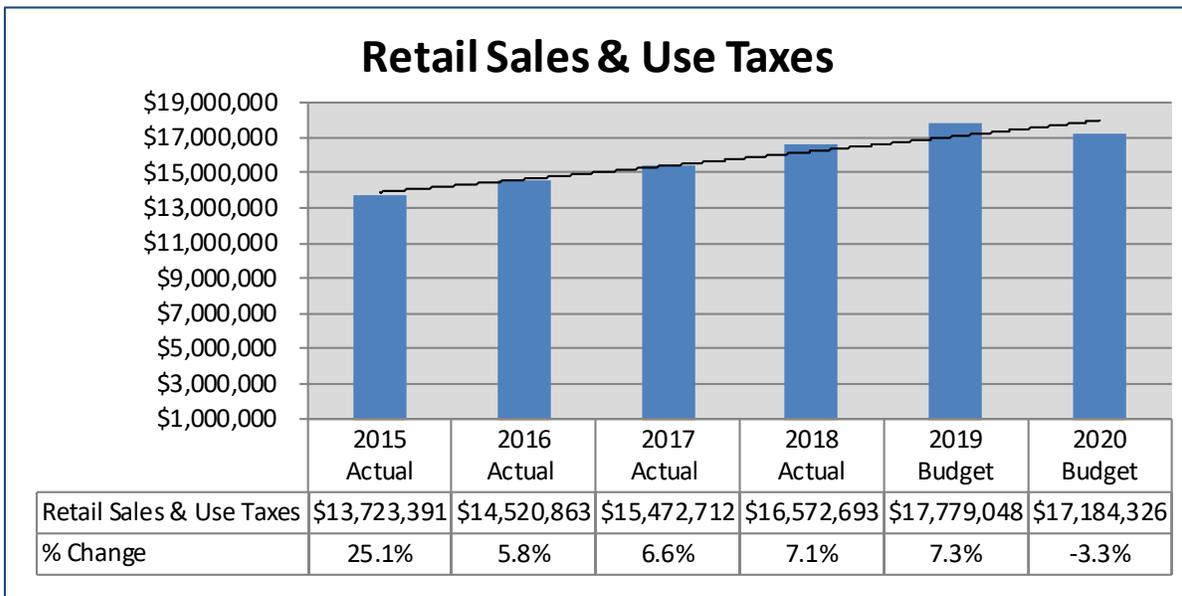
The 2020 levy will not be set until November of 2019 when the city is required to notify the County Assessor. The 2020 budget forecasts an increase of 1.8% from 2019 receipts based on estimated new construction and assessed values.

The table below provides a history of levy rates.

Property Tax Levy	2014	2015	2016	2017	2018	2019
Regular	\$2.7168	\$2.4369	\$2.278	\$2.1611	\$1.9696	\$1.7827
EMS	.4722	.4278	.4037	.3866	.5000	.4972
Total	\$3.1890	\$2.8647	\$2.6817	\$2.5477	\$2.4696	\$2.2799

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 12% 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. In 2014, voters approved an additional 0.20% to the sales tax rate for the purpose of the Marysville Transportation Benefit District (TBD), which was the main contributor to the jump in the total sales tax by 25.1%. The new retail and construction are the bases for the 2019 sales and use tax estimate at an increase of 1,206,355 or 7.3%. Sales tax from construction needs great consideration and is not usually included in the estimate.

The 2020 estimate of \$17,184,326, a 3.3% or \$594,722 decrease under 2019 due to the sun setting of the annexation sales tax mid 2020. Back in November 2009 the City of Marysville adopted Ordinance No. 2799 setting the threshold and tax rates in accordance with RCW 82.14.415 with respect to the Central Marysville Annexation. This action allows the City to receive a portion of the State’s sales tax share, 0.1% if the annexation area population is between 10,000 and 20,000 or 0.2% if the annexation population is over 20,000, to assist with the cost of annexation for a 10-year period. The Central Marysville annexation when completed added 20,048 to the City’s population, which resulted in the 0.2% ASTC.

In 2007 the State legislatures passed Substitute Senate Bill 5089, the Streamlined Sales and Use Tax Agreement to be effective July 1, 2008. This agreement is a national effort to simplify and standardize the way each state taxes goods. It is estimated that Washington businesses collecting sales tax, are losing sales to out-of-state retailers that don’t charge sales tax. Previous law collected retail sales tax based upon the location from which merchandise 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.

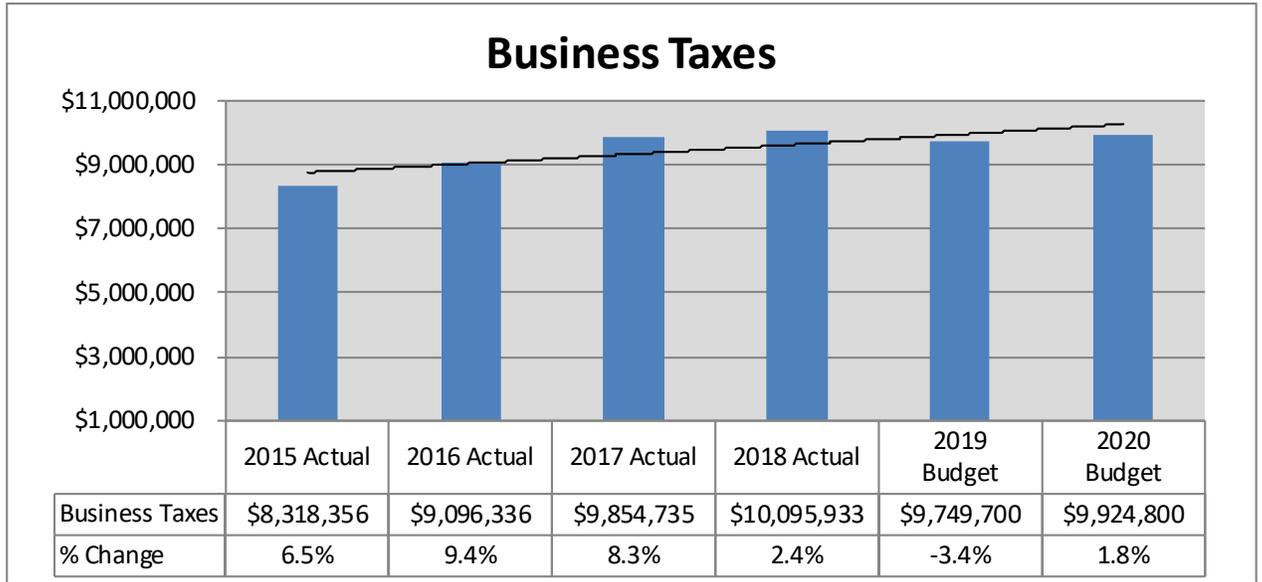
The City of Marysville’s 2019 sales tax rate is 9.2%, previously at 9.1%, the additional tax was added January 1, 2019 by voter approval. The following table provides a breakdown of the tax rate into individual benefactors. The bolded benefactors are those that the City of Marysville receives from sales within the city limits. The State collects the sales tax revenue and distributes it back to the local entities net of administration fees.

Sales Tax Rate Breakdown

State		6.300%
City of Marysville	ASTC	0.200%
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%
Marysville TBD	Voted	0.200%
City of Marysville Public Safety	Voted	0.100%
Community Transit	Voted	0.300%
Total		9.200%

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



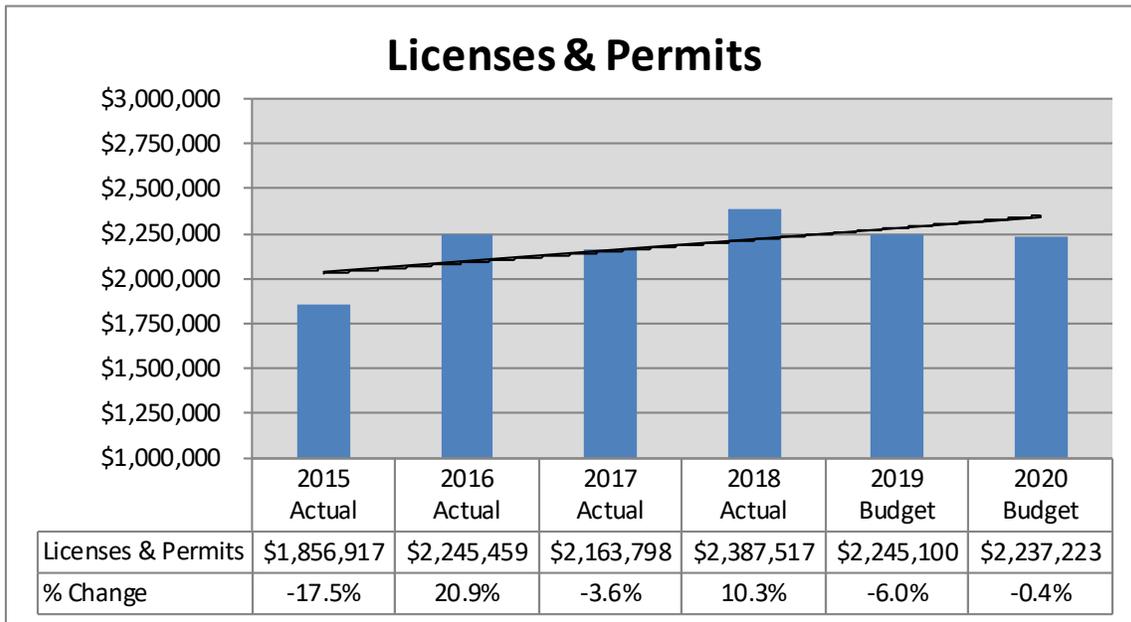
Business taxes represent approximately 7% of the City’s total revenue. This category represents utility taxes, both internal and external, real estate excise tax (REET), leasehold tax, gambling tax, and admissions tax. The majority of the category is utility tax (66.9%) and REET (33.0%).

Utility tax is a 5% tax assessed on utilities (such as telephone, electric, and natural gas) for services sold within the city limits. During the formation of the 2010 budget, the 5% utility tax for telephone services increased to 6% for one year and then renewed in each subsequent year. The council voted set the telephone tax at 6%. The majority of the annual increase is due to growth, however 2016 jumped by 9.4% as a result of property sales. 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 2019 estimate of \$9,749,700 a decrease of 3.4% or \$346,233 from the prior year and the 2020 estimate of \$9,924,800, an increase of 1.8% or \$175,100 in an attempt to smooth any fluctuations by reducing the year following a rise.

REET revenue is a tax on the sale of real estate and is approximately 12% 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.

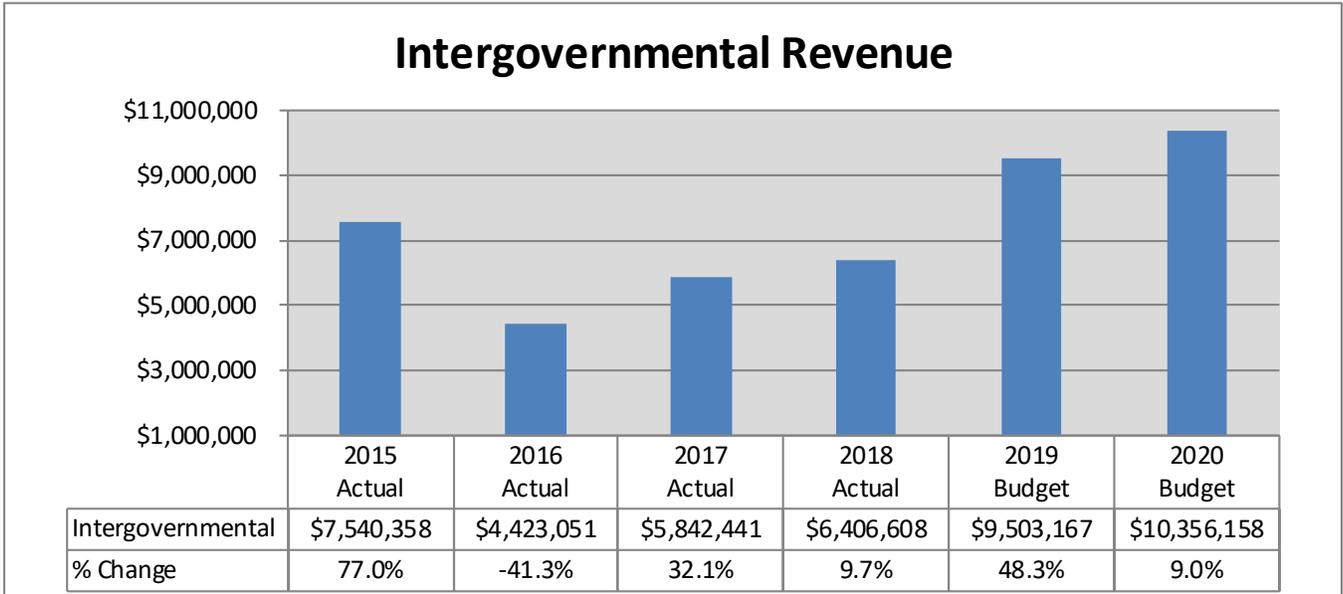
An admissions tax of \$0.01 for each \$0.20 (equivalent to 5%) became effective in 2010. Revenue from admissions tax remain steady.

Licenses & Permits



Licenses & Permits represent 1% of the total City revenue. This revenue category consists mostly of franchise fees and building structure permits. Since the majority of the receipts in this category are related to the building industry, fluctuations in the housing market become very apparent. Construction permit activity ramped down in 2015 from the previous jump in hiring at Boeing during the 2013 economy recovery. The 2016 year brought about a flurry of construction activity, which resulted in the 20.9% increase followed by a 3.6% decrease in 2017 as construction activity slowed. Activity ramped back up in 2018 with a 10.3% increase. Estimates for 2019 and 2020 are based on trends in permit activity, therefore the estimate for 2019 of \$2,245,100, a 6.0% decrease and for 2020 of \$2,237,223, a 0.4% decrease.

Intergovernmental Revenue



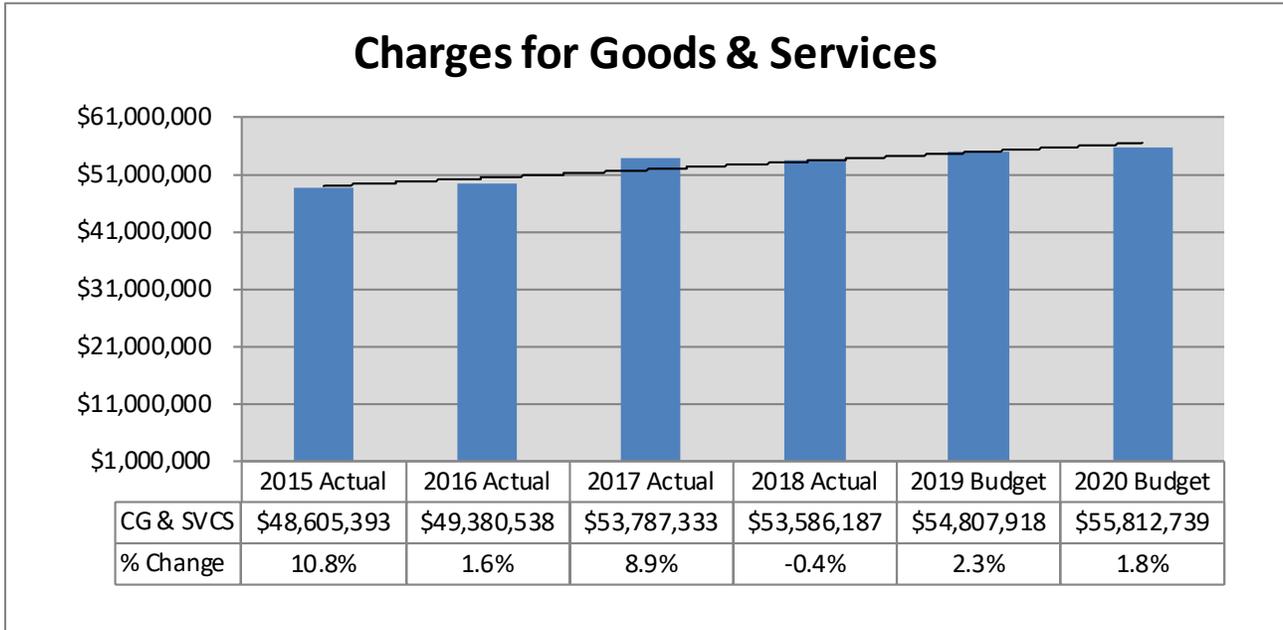
Intergovernmental revenue receipts represent 7% of the City’s total revenue. This revenue category consists mostly of grants, state shared revenue, and entitlements. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 74% for 2018. The fluctuations 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 decrease in 2016 of 41.3% is attributable to the reclassification of intergovernmental services to charges for services. Grant activity rose in 2017 and again in 2018 with new grants from inter-local sources and intergovernmental service revenues.

The 2019 estimate for intergovernmental revenue is an increase of \$3,096,559 or 48.3% from grants for transportation and ecology projects.

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 \$2,500,000 of the total intergovernmental revenues for the 2019/2020 Budget.

Charges for Goods and Services



Charges for goods and services represent 38% of the City’s total revenue for the 2019/2020 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 (73%) is attributable to water, sewer, surface water, and solid waste fees.

Revenue from city utilities is the largest portion of charges for services category. 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 Utility has set an average of 2% annual rate adjustment.

Utility Rate Increases	2015	2016	2017	2018	2019	2020
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%	0.0%	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 cost due to borrowing as a burden to users.

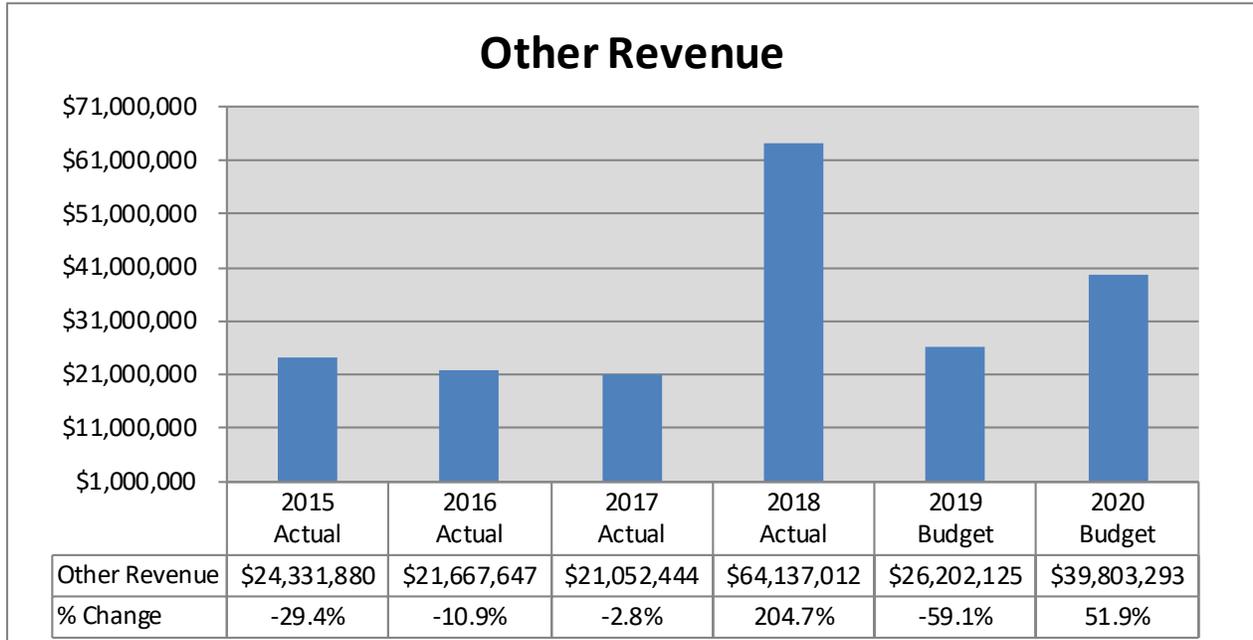
Utility rates for water, sewer, surface water, and solid waste are establish by council approval. The five-year history of base bi-monthly rates for a household is reflected in the table below:

Household Base Rates (bi-monthly)	2015	2016	2017	2018	2019	2020
Water	\$28.87	\$29.42	\$29.98	\$30.62	\$31.20	\$31.85
Sewer	81.20	82.83	84.49	86.18	87.90	89.66
Surface Water	22.07	22.52	22.96	23.42	23.90	24.38
Solid Waste	49.22	49.22	49.22	49.22	49.22	49.22
Total	\$181.36	\$183.99	\$186.65	\$189.44	\$192.22	\$195.11

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

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 also high in 2014, a 6.4% increase and again in 2015 with 10.8%, as these are one time charges that cannot always be predicted. The 2019/2020 biennial budget reflects average growth patterns for usage and small growth with no estimate for capital improvement charges.

Miscellaneous/Other Revenue



The Other Revenue or Miscellaneous category represents 22% of total City revenues for 2019/2020 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 decreases for the 2015/2016 biennial are due to the completion of large construction projects. In 2015, transfers to fund projects were at a reduced level than 2014 as reflected in the decrease of 29.4%. Included in these transfers were projects for city-wide transportation improvements and the Sunnyside Well Treatment project. The additional decrease in 2016 of 10.9% is in the reduction from completed utility improvement projects.

The jump of 204.7% in 208 is a result of the receipt of bond proceeds for two major projects: the Civic Center and the First Street By-Pass. The bond proceeds are also the reason for the reduction in 2019. The 2020 budget estimates an increase of 51.9% as funds are transferred to capital projects from other city sources such as reserves.

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

LONG TERM DEBT

DEBT SERVICE SUMMARY

Debt Management Policy

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

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

ASSESSED VALUATION = \$7,144,089,843

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		\$ 107,161,348
City Hall Purchase & Remodel	1.33%	1,420,400
State Ave Improvements	1.98%	2,120,000
Waterfront Park	0.65%	699,600
Golf Course Renovation	0.52%	555,000
Street Construction	4.24%	4,545,000
Courthouse & Other Properties	4.09%	4,380,000
800 MHZ Radio	0.08%	83,525
156th Overcrossing & BIA	6.51%	6,980,000
1st Street Bypass	10.61%	11,375,000
Civic Campus	29.19%	31,280,000
Debt Outstanding	59.20%	63,438,525
Available Capacity	40.80%	\$ 43,722,823

VOTED BONDS 1.00% OF ASSESSED VALUATION

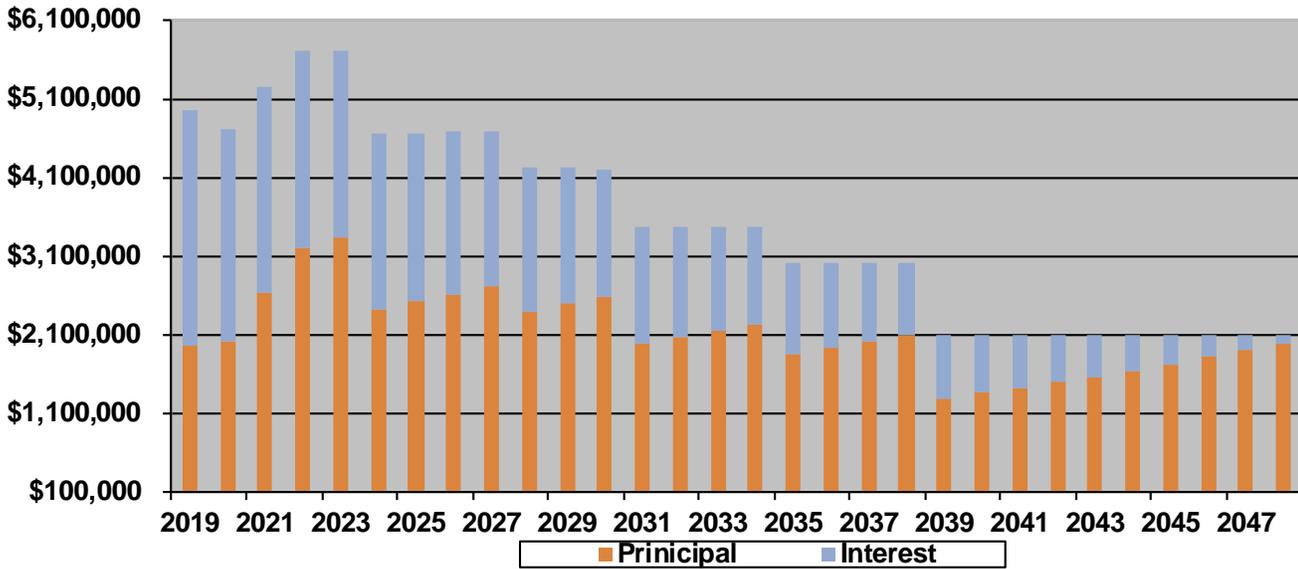
Voted Bonds: Debt capacity for voted debt must be approved by the voters. Property taxes may be increased to support the related debt payments.

VOTED BONDS 1.00% OF ASSESSED VALUE

Statutory Debt Limit		\$ 71,440,898
Available Capacity	100.00%	\$ 71,440,898

**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.



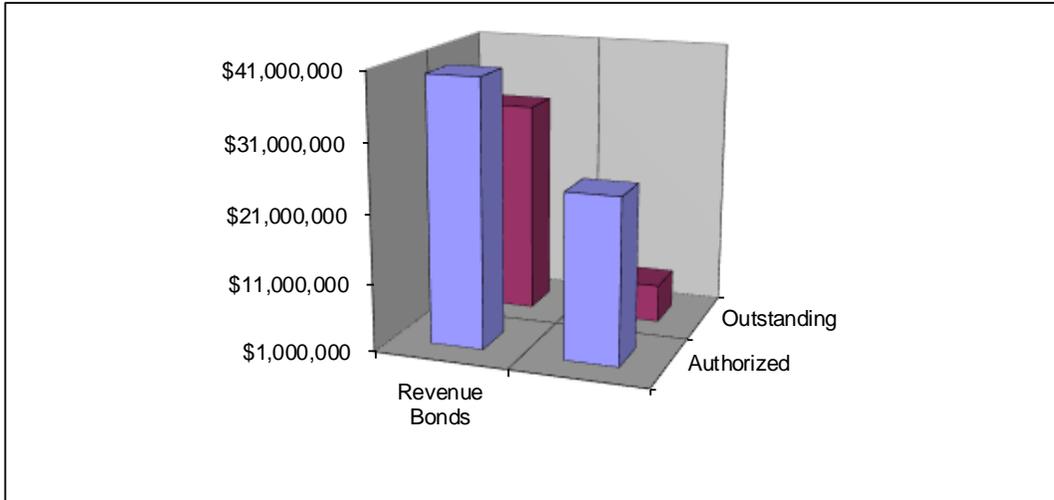
Fund Issue	001 2013 City Hall Refunding	310 2013 Waterfront Park Refunding	305 2013 State Ave Imprvments Refunding	305 2016 Street Construction Refunding	305 2018 1st Street Bypass	001/401 2018B Civic Campus	001 2010 Court House/ Properties	001 2013 156th & BIA	110 2015 800 Mhz Radio Refunding	420 2007 Golf Course Refunding	Total
**Debt Outstanding	\$ 1,420,400	\$ 699,600	\$ 2,120,000	\$ 4,545,000	\$ 11,375,000	\$ 31,280,000	\$ 4,380,000	\$ 6,980,000	\$ 83,525	\$ 555,000	\$ 63,438,525
2019	319,037	157,138	476,175	550,900	443,019	1,789,911	195,475	733,100	87,701	204,138	4,956,594
2020	319,456	157,344	476,800	556,700	443,019	1,564,000	255,475	734,850		204,950	4,712,594
2021	320,260	157,740	478,000	557,200	443,019	2,099,000	248,675	735,250		205,238	5,244,381
2022	320,595	157,905	478,500	557,500	903,019	2,102,250	456,200	734,850			5,710,819
2023	318,786	157,014	475,800	557,600	905,019	2,099,000	459,275	733,650			5,706,144
2024				557,500	905,769	2,099,500	376,675	731,650			4,671,094
2025				562,200	905,269	2,098,500	372,225	733,125			4,671,319
2026				556,600	903,519	2,101,000	377,550	733,950			4,672,619
2027				555,900	905,519	2,101,750	376,050	732,600			4,671,819
2028					906,019	2,100,750	474,050	734,763			4,215,581
2029					905,019	2,098,000	476,550	735,200			4,214,769
2030					904,019	2,098,500	473,050	728,000			4,203,569
2031					902,019	2,097,000	473,800				3,472,819
2032					904,019	2,098,500	472,600				3,475,119
2033					902,119	2,097,750	475,800				3,475,669
2034					904,619	2,099,750	473,200				3,477,569
2035					901,369	2,099,250					3,000,619
2036					901,525	2,101,250					3,002,775
2037					900,900	2,100,500					3,001,400
2038					903,438	2,102,000					3,005,438
2039						2,100,500					2,100,500
2040						2,101,000					2,101,000
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	\$ 1,598,134	\$ 787,141	\$ 2,385,275	\$ 5,012,100	\$ 16,692,231	\$ 62,140,911	\$ 6,436,650	\$ 8,800,988	\$ 87,701	\$ 614,325	\$ 104,555,456

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

**Principal only

DEBT SECURED BY UTILITY REVENUES

Total "Revenue Debt" Authorized and Outstanding as of December 31, 2018



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	32,225,000
Total	\$ 39,945,000			\$ 32,225,000
Public Works Trust Fund Loans				
Stilliquamish Filtration System (DWRFL)	4,080,000	2004	2023	1,111,989
WWTP Pre-Construction	1,000,000	2002	2021	157,895
WWTP Construction Loan	10,000,000	2002	2022	2,117,647
WWTP Phase II Construction	10,000,000	2004	2024	3,157,895
Total	\$ 25,080,000			\$ 6,545,425

PERSONNEL



**2019/2020 BUDGET
PERSONNEL SUMMARY
FULL TIME EQUIVALENTS EMPLOYEES**

Fund	2018	2019	2020
GENERAL FUND - 001			
02 Municipal Court	12.00	12.00	12.00
03 Executive	6.75	7.00	7.00
04 Finance	14.00	14.00	14.00
05 Legal	7.00	7.00	7.00
06 Human Resources	4.00	4.00	4.00
07 Community Development	20.50	20.50	20.50
08 Police	101.00	103.00	105.00
10 Parks/Recreation	14.00	14.00	14.00
11 Engineering	14.00	14.00	14.00
Total General Fund	193.3	195.5	197.5
Streets	15.00	16.00	16.00
Water/Sewer Utility	56.25	58.25	58.25
Solid Waste	9.34	9.34	9.34
Fleet Services	6.33	6.33	6.33
Facility Maintenance	2.33	2.33	2.33
Computer Services	6.00	6.00	6.00
CITY TOTAL	288.50	293.75	295.75

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2019/2020 BUDGET

DEPARTMENT	PAY CODE	POSITION	2019 FTE	2020 FTE	SCHEDULE	
COUNCIL		Council Members - 7			Elected Official	
MUNICIPAL COURT	JU1	Judge	2.00	2.00	Elected	
	M117	Court Administrator	1.00	1.00	Management	
	M113	Assistant Court Administrator	1.00	1.00	Management	
	5	Program Specialist	7.00	7.00	Teamsters	
	N111	Probation Officer	1.00	1.00	Non-represented	
MUNICIPAL COURT			12.00	12.00		
<hr/>						
EXECUTIVE	MA1	Mayor	1.00	1.00	Elected	
	CA1	Chief Administrative Office	1.00	1.00	Management	
	N113	Executive Services Coordinator	1.00	1.00	Non-represented	
	M116	Risk/Emergency Management Manager	1.00	1.00	Non-represented	
	N112	Safety/Training Administrator	1.00	1.00	Non-represented	
	N112	Emergency Preparedness Coordinator	1.00	1.00	Non-represented	
	N116	Public Relations Administrator	1.00	1.00	Non-represented	
EXECUTIVE			7.00	7.00		
<hr/>						
FINANCE	MA25	Finance Director	1.00	1.00	Management	
	M122	Assistant Finance Director/City Clerk	1.00	1.00	Management	
	M117	Financial Planning Administrator	1.00	1.00	Management	
	M117	Financial Operations Manager	1.00	1.00	Management	
	N113	Financial Analyst	1.00	1.00	Non-represented	
	10	Sr Accounting Technician	1.00	1.00	Teamsters	
	7	Accounting Technician (Accounting)	1.00	1.00	Teamsters	
	6	Accounting Technician (Utility)	5.00	5.00	Teamsters	
	2	Program Clerk	1.00	1.00	Teamsters	
	N111	Deputy City Clerk	1.00	1.00	Non-represented	
FINANCE			14.00	14.00		
<hr/>						
LEGAL	MB26	City Attorney	1.00	1.00	Management	
	M121	Deputy City Attorney	1.00	1.00	Management	
	M115	Prosecutor	2.00	2.00	Non-represented	
	N112	Paralegal	1.00	1.00	Non-represented	
	N110	Confidential Administrative Assistant	2.00	2.00	Non-represented	
LEGAL			7.00	7.00		
<hr/>						
HUMAN RESOURCES	M122	Human Resources Manager	1.00	1.00	Management	
	N114	Human Resources Analyst	1.00	1.00	Non-represented	
	N113	Human Resources Specialist	1.00	1.00	Non-represented	
	N110	Human Resource Assistant	1.00	1.00	Non-represented	
HUMAN RESOURCES			4.00	4.00		

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2019/2020 BUDGET

DEPARTMENT	PAY CODE	POSITION	2019 FTE	2020 FTE	SCHEDULE
COMMUNITY DEVELOPMENT	MA24	Community Development Director	1.00	1.00	Management
	M118	Engineering Services Manager	1.00	1.00	Management
	N112	Development Services Tech	1.00	1.00	Non-represented
	M117	Planning Manager	1.00	1.00	Management
	N115	Senior Planner	2.00	2.00	Non-represented
	N113	Associate Planner/CDBG Coordinator	1.00	1.00	Non-represented
	M117	Building Official	1.00	1.00	Management
	N115	Assistant Building Official	1.00	1.00	Non-represented
	N112	Inspector I - Building	2.00	2.00	Non-represented
	N115	Civil Plan Review	1.00	1.00	Non-represented
	N113	Inspector II - Construction	2.00	2.00	Non-represented
	N112	Inspector I - Construction	1.00	1.00	Non-represented
	N114	Inspector III - Electrical	2.00	2.00	Non-represented
	5	Program Specialist	3.50	3.50	Teamsters
COMMUNITY DEVELOPMENT			20.50	20.50	
POLICE	MA26	Police Chief	1.00	1.00	Management
	MA23	Assistant Chief of Police	1.00	1.00	Management
	M121	Commander	5.00	5.00	Management
	N114	Crime & Intelligence Analyst	1.00	1.00	Non-represented
	N112	Confidential Administrative Assistant	1.00	1.00	Non-represented
	9	Administrative Secretary	1.00	1.00	Teamsters
	5	Program Specialist (Detectives)	1.00	1.00	Teamsters
	20	Program Lead (Records)	1.00	1.00	Teamsters
	5	Program Specialist (Records)	8.00	8.00	Teamsters
	7-1	Property/Evidence Specialist	1.00	1.00	Teamsters
	CO2	Community Service Officer	1.00	1.00	MPOA
	N112	Code Enforcement Officer	1.00	1.00	Non-represented
	PS3	Sergeant (Detectives & Patrol)	12.00	12.00	MPOA
	P3	Police Officer (Including Detectives)	53.00	55.00	MPOA
	P3	Training Officer	1.00	1.00	MPOA
	COR	Custody Corporals	4.00	4.00	MPOA
	CO1	Custody Officer	10.00	10.00	MPOA
POLICE			103.00	105.00	
PARKS	MC24	Parks, Culture & Recreation Director	1.00	1.00	Management
	M119	Parks, Culture & Recreation Assistant Director	1.00	1.00	Management
	M116	Parks Maintenance Manager	1.00	1.00	Management
	M113	Community Center Supervisor	1.00	1.00	Management
	M113	Recreation Supervisor	1.00	1.00	Non-represented
	M113	Cultural Arts Supervisor	1.00	1.00	Non-represented
	M113	Athletic Supervisor	1.00	1.00	Non-represented
	9	Administrative Secretary	1.00	1.00	Teamsters
	5	Program Specialist	1.00	1.00	Teamsters
	20	Lead Worker I	1.00	1.00	Teamsters
	16-2	Maintenance Worker II	3.00	3.00	Teamsters
	6-1	Maintenance Worker I	1.00	1.00	Teamsters
PARKS			14.00	14.00	

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2019/2020 BUDGET

DEPARTMENT	PAY CODE	POSITION	2019 FTE	2020 FTE	SCHEDULE
ENGINEERING	M121	City Engineer	1.00	1.00	Management
	M118	Sr. Project Manager	2.00	2.00	Management
	N115	Project Engineer	3.00	3.00	Non-represented
	N113	Engineering Technician	2.00	2.00	Non-represented
	N112	Financial Specialist	1.00	1.00	Non-represented
	M117	Traffic Engineer Manager	1.00	1.00	Management
	26	Sr Traffic Control Systems Tech	2.00	2.00	Teamsters
	14	Traffic Control Systems Tech	1.00	1.00	Teamsters
	16-2	Maintenance Worker II - Traffic	1.00	1.00	Teamsters
	ENGINEERING			14.00	14.00
STREET	M116	Street Supervisor	1.00	1.00	Management
	24	Lead Worker II	1.00	1.00	Teamsters
	20	Lead Worker I	1.00	1.00	Teamsters
	16-2	Maintenance Worker II	9.00	9.00	Teamsters
	6-1	Maintenance Worker I	4.00	4.00	Teamsters
STREET			16.00	16.00	
UTILITIES	MC26	Public Works Director	1.00	1.00	Management
	M122	Public Works Assistant Director	1.00	1.00	Management
	M119	Utility Manager	1.00	1.00	Management
	M116	Water Operations Supervisor	1.00	1.00	Management
	M115	PW Administrative Services Manager	1.00	1.00	Management
	N114	Electronic Control Systems	1.00	1.00	Non-represented
	N113	Financial Analyst	1.00	1.00	Non-represented
	N115	Project Engineer	1.00	1.00	Non-represented
	N115	GIS Administrator	1.00	1.00	Non-represented
	N113	GIS Analyst	1.00	1.00	Non-represented
	N112	GIS Technician	1.00	1.00	Non-represented
	24	Lead Worker II	3.00	3.00	Teamsters
	20	Lead Worker I	2.00	2.00	Teamsters
	16-1	Maintenance Worker II	16.00	16.00	Teamsters
	6-1	Maintenance Worker I	3.00	3.00	Teamsters
	16-1	Meter Reader/Repair	2.00	2.00	Teamsters
	22	Water Quality Specialist	3.00	3.00	Teamsters
	M116	Water Resource Supervisor	1.00	1.00	Management
	M116	Storm/Sewer Supervisor	1.00	1.00	Non-represented
	N112	Surface Water Specialists	1.00	1.00	Non-represented
	N112	Surface Water Inspector	1.00	1.00	Non-represented
	N113	NPDES Coordinator	0.75	0.75	Non-represented
	26	Utility Electrician	1.00	1.00	Teamsters
	25	WWTP Lead	3.00	3.00	Teamsters
	22-2	WWTP Operator	3.00	3.00	Teamsters
	23	WWTP Tech II	1.00	1.00	Teamsters
	17	WWTP Tech I	2.00	2.00	Teamsters
9	Administrative Secretary	1.00	1.00	Teamsters	
2-1	Program Clerk	2.50	2.50	Teamsters	
UTILITIES			58.25	58.25	

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2019/2020 BUDGET

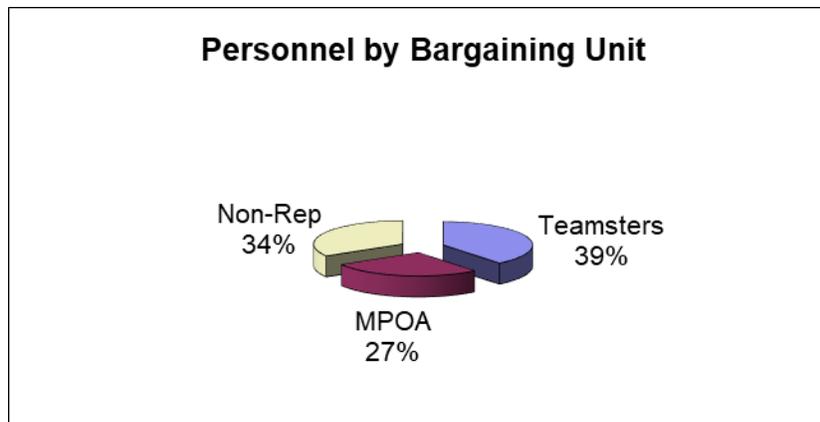
DEPARTMENT	PAY CODE	POSITION	2019 FTE	2020 FTE	SCHEDULE
SOLID WASTE	M116	Solid Waste/Support Services Supervisor	0.34	0.34	Management
	24	Lead Worker II	2.00	2.00	Teamsters
	16-1	Maintenance Worker II	7.00	7.00	Teamsters
SOLID WASTE			9.34	9.34	
FLEET SERVICES	M116	Solid Waste/Support Services Supervisor	0.33	0.33	Management
	24	Lead Worker II	1.00	1.00	Teamsters
	3	Procurement/Dist Assistant	1.00	1.00	Teamsters
	21	Equipment Mechanic	4.00	4.00	Teamsters
FLEET SERVICES			6.33	6.33	
FACILITY MAINTENANCE	M116	Solid Waste/Support Services Supervisor	0.33	0.33	Management
	18	Facilities Maintenance Worker II	2.00	2.00	Teamsters
FACILITY MAINTENANCE			2.33	2.33	
COMPUTER SERVICES	M121	IS Manager	1.00	1.00	Management
	N116	IS System Administrator	1.00	1.00	Non-represented
	N113	IS Analyst	2.00	2.00	Non-represented
	N110	Computer Technician	2.00	2.00	Non-represented
COMPUTER SERVICES			6.00	6.00	
TOTAL			<u>293.75</u>	<u>295.75</u>	

LABOR RELATIONS

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

- Teamsters Local Union No. 763 represents about 39 clerical and 79 non-clerical employees. The Teamsters contract expires on December 31, 2020.
- Marysville Police Officers Association (MPOA) represents about 12 sergeants, 55 commissioned law enforcement officers and 15 custody officers/community service officer. The MPOA contract expires December 31, 2019.

The City also employs approximately 101 non-represented/managers/directors employees and up to 60 seasonal/day laborers at different peak seasons of the year.



Labor Agreement Expiration

Union	2019	2020
Teamsters Local Union No. 763		X
Marysville Police Officers Association (MPOA)	X	

2019 Salary Increases:

MPOA	2.5%
Teamsters	2.7%
Non-Represented	2.7%
Management/Directors	2.7%

CITY OF MARYSVILLE
MANAGEMENT PAY GRID 2019

2.7% Increase

PAY CODE	JOB CLASS	TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
M113	MA13	Assistant Court Administrator	\$ 77,605	\$ 79,934	\$ 82,347	\$ 84,802	\$ 87,360	\$ 89,981	\$ 92,664	\$ 94,994	\$ 97,365
	MB13	Athletic Supervisor	\$ 37.31	\$ 38.43	\$ 39.59	\$ 40.77	\$ 42.00	\$ 43.26	\$ 44.55	\$ 45.67	\$ 46.81
	MC13	Community Center Supervisor									
	MD13	Cultural Arts Supervisor									
	ME13	Recreation Supervisor									
M115	MA15	Administrative Services Manager	\$ 89,170	\$ 91,832	\$ 94,598	\$ 97,427	\$100,360	\$103,376	\$106,475	\$109,117	\$111,842
			\$ 42.87	\$ 44.15	\$ 45.48	\$ 46.84	\$ 48.25	\$ 49.70	\$ 51.19	\$ 52.46	\$ 53.77
M116	MA16	Parks Maintenance Manager	\$ 95,410	\$ 98,259	\$101,213	\$104,250	\$107,370	\$110,594	\$113,922	\$116,771	\$119,662
	MB16	Prosecutor	\$ 45.87	\$ 47.24	\$ 48.66	\$ 50.12	\$ 51.62	\$ 53.17	\$ 54.77	\$ 56.14	\$ 57.53
	MC16	Risk/Emergency Management Manager									
	MD16	Solid Waste/Support Services Supervisor									
	ME16	Storm/Sewer Supervisor									
	MF16	Street Supervisor									
	MG16	Water Operations Supervisor									
	MH16	Water Resource Supervisor									
M117	MA17	Building Official	\$100,173	\$103,168	\$106,267	\$109,450	\$112,757	\$116,126	\$119,600	\$122,595	\$125,674
	MB17	Court Administrator	\$ 48.16	\$ 49.60	\$ 51.09	\$ 52.62	\$ 54.21	\$ 55.83	\$ 57.50	\$ 58.94	\$ 60.42
	MC17	Financial Operations Manager									
	MD17	Financial Planning Administrator									
	ME17	Planning Manager									
	MF17	Senior Project Engineer									
	MG17	Traffic Engineer Manager									
M118	MA18	Engineering Service Manager	\$105,186	\$108,326	\$111,571	\$114,920	\$118,394	\$121,930	\$125,590	\$128,731	\$131,955
	MB18	Senior Project Manager	\$ 50.57	\$ 52.08	\$ 53.64	\$ 55.25	\$ 56.92	\$ 58.62	\$ 60.38	\$ 61.89	\$ 63.44
M119	MA19	Assistant Parks Director	\$110,448	\$113,755	\$117,166	\$120,682	\$124,301	\$128,024	\$131,872	\$135,158	\$138,549
	MB19	Utility Manager	\$ 53.10	\$ 54.69	\$ 56.33	\$ 58.02	\$ 59.76	\$ 61.55	\$ 63.40	\$ 64.98	\$ 66.61
M120	MA20	No Position	\$115,960	\$119,434	\$123,011	\$126,714	\$130,520	\$134,430	\$138,466	\$141,918	\$145,475
			\$ 55.75	\$ 57.42	\$ 59.14	\$ 60.92	\$ 62.75	\$ 64.63	\$ 66.57	\$ 68.23	\$ 69.94
M121	MA21	City Engineer	\$121,763	\$125,424	\$129,168	\$133,037	\$137,030	\$141,149	\$145,392	\$149,011	\$152,734
	MB21	Deputy City Attorney	\$ 58.54	\$ 60.30	\$ 62.10	\$ 63.96	\$ 65.88	\$ 67.86	\$ 69.90	\$ 71.64	\$ 73.43
	MC21	Police Commander									
	MD21	IS Manager									
M122	MA22	Assistant Finance Director	\$127,858	\$131,664	\$135,616	\$139,714	\$143,894	\$148,200	\$152,651	\$156,478	\$160,389
	MB22	Assistant Public Works Director	\$ 61.47	\$ 63.30	\$ 65.20	\$ 67.17	\$ 69.18	\$ 71.25	\$ 73.39	\$ 75.23	\$ 77.11
	MC22	Human Resources Manager									
M123	MA23	Assistant Police Chief	\$140,629	\$144,851	\$149,198	\$153,670	\$158,267	\$163,030	\$167,918	\$172,120	\$176,426
			\$ 67.61	\$ 69.64	\$ 71.73	\$ 73.88	\$ 76.09	\$ 78.38	\$ 80.73	\$ 82.75	\$ 84.82
M124	MA24	Community Development Director	\$147,659								\$189,003
	MC24	Parks Director	\$ 70.99								\$ 90.87
M125	MA25	Finance Director	\$155,042								\$198,453
			\$ 74.54								\$ 95.41
M126	MA26	Police Chief	\$162,794								\$208,376
	MB26	City Attorney	\$ 78.27								\$ 100.18
	MC26	Public Works Director									

CITY OF MARYSVILLE
NON REPRESENTED PAY GRID 2019

2.7% Increase

PAY CODE	JOB CLASS	TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
N110	NA10	Human Resource Assistant	\$ 62,774	\$ 64,667	\$ 66,602	\$ 68,598	\$ 70,658	\$ 72,779	\$ 74,963	\$ 76,835	\$ 78,770
	NB10	Planning Technician	\$ 30.18	\$ 31.09	\$ 32.02	\$ 32.98	\$ 33.97	\$ 34.99	\$ 36.04	\$ 36.94	\$ 37.87
	NC10	Confidential Legal Assistant									
	ND10	Computer Technician									
N111	NA11	Deputy City Clerk	\$ 66,539	\$ 68,557	\$ 70,595	\$ 72,717	\$ 74,901	\$ 77,126	\$ 79,456	\$ 81,453	\$ 83,491
	NB11	Probation Officer	\$ 31.99	\$ 32.96	\$ 33.94	\$ 34.96	\$ 36.01	\$ 37.08	\$ 38.20	\$ 39.16	\$ 40.14
N112	NA12	Code Enforcement Officer	\$ 71,198	\$ 73,341	\$ 75,525	\$ 77,792	\$ 80,142	\$ 82,534	\$ 85,010	\$ 87,152	\$ 89,315
	NB12	Confidential Admin. Associate	\$ 34.23	\$ 35.26	\$ 36.31	\$ 37.40	\$ 38.53	\$ 39.68	\$ 40.87	\$ 41.90	\$ 42.94
	NC12	Development Services Technician									
	ND12	Financial Specialist - Engineering									
	NE12	Inspector I - Building									
	NF12	Inspector I - Construction									
	NG12	Paralegal									
	NH12	Planning Assistant									
	NI12	Emergency Preparedness Coordinator									
	NJ12	Safety & Training Administrator									
	NK12	Surface Water Specialist									
	NL12	Surface Water Inspector									
N113	NA13	Associate Planner	\$ 77,605	\$ 79,934	\$ 82,326	\$ 84,802	\$ 87,339	\$ 89,981	\$ 92,664	\$ 94,994	\$ 97,365
	NB13	I.S. Analyst	\$ 37.31	\$ 38.43	\$ 39.58	\$ 40.77	\$ 41.99	\$ 43.26	\$ 44.55	\$ 45.67	\$ 46.81
	NC13	Engineering Technician									
	ND13	Financial Analyst									
	NE13	GIS Analyst									
	NF13	Human Resource Specialist									
	NG13	Inspector II - Building									
	NH13	Inspector II - Construction									
	N131	Executive Services Coordinator									
	N132	NPDES Coordinator									
N114	NA14	Crime & Intelligence Analyst	\$ 83,325	\$ 85,821	\$ 88,400	\$ 91,042	\$ 93,787	\$ 96,595	\$ 99,507	\$ 101,982	\$ 104,520
	NB14	Electronic Control Systems Administrator	\$ 40.06	\$ 41.26	\$ 42.50	\$ 43.77	\$ 45.09	\$ 46.44	\$ 47.84	\$ 49.03	\$ 50.25
	NC14	Human Resource Analyst									
	ND14	Inspector III - Combo									
	NE14	Inspector III - Electrical									
	NF14	Planner									
N115	NA15	Assistant Building Official	\$ 89,170	\$ 91,832	\$ 94,598	\$ 97,427	\$ 100,360	\$ 103,376	\$ 106,475	\$ 109,117	\$ 111,842
	NB15	Civil Plan Review	\$ 42.87	\$ 44.15	\$ 45.48	\$ 46.84	\$ 48.25	\$ 49.70	\$ 51.19	\$ 52.46	\$ 53.77
	NC15	GIS Administrator									
	ND15	Project Engineer									
	NE15	Senior Planner									
N116	NA16	IS System Administrator	\$ 95,410	\$ 98,259	\$ 101,213	\$ 104,250	\$ 107,370	\$ 110,594	\$ 113,922	\$ 116,771	\$ 119,662
	NB16	Public Relations Administrator	\$ 45.87	\$ 47.24	\$ 48.66	\$ 50.12	\$ 51.62	\$ 53.17	\$ 54.77	\$ 56.14	\$ 57.53

**CITY OF MARYSVILLE
TEAMSTERS PAY GRID**

January 1, 2019

2.7% increase

Job Classification	PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Program Clerk	2	3630	3779	3934	4094	4264	4439	4611
Procurement & Distribution Asst/Program Asst	3	4069	4234	4413	4593	4781	4975	5169
Program Specialist	5	4124	4294	4471	4653	4845	5043	5237
Accounting Technician - UB	6	4153	4327	4502	4687	4883	5081	5276
Maintenance Worker I	6-1	4135	4306	4483	4666	4859	5057	5250
Accounting Technician - AP	7	4299	4476	4657	4847	5047	5255	5459
Property/Evidence Specialist	7-1	4385	4565	4751	4945	5148	5360	5568
Meter Reader/Repair	8	4814	5010	5213	5432	5652	5886	6112
Administrative Secretary	9	4306	4484	4666	4858	5056	5265	5469
Senior Accounting Technician	10	4683	4875	5076	5281	5495	5726	5946
Traffic Control Systems Tech	14	5004	5210	5425	5645	5875	6118	6356
Maintenance Worker II	16-1	4814	5010	5213	5432	5652	5886	6112
WWTP Maint Technician I	17	4881	5086	5291	5508	5734	5969	6199
Facilities Maintenance Worker II	18	5072	5279	5497	5721	5955	6201	6441
Lead Worker I/Records Unit Lead	20	5144	5359	5577	5806	6045	6292	6537
Equipment Mechanic	21	5123	5328	5546	5776	6012	6255	6499
Wtr Qual Splst/Cross Connect Cntrl Splst	22	5224	5437	5661	5894	6133	6386	6634
Water Operator/WWTP Pretreatment Tech.	22-1	5333	5552	5781	6018	6265	6521	6773
WWTP Operator	22-2	5492	5718	5955	6199	6453	6717	6976
WWTP Maint Technician II	23	5358	5577	5806	6043	6292	6548	6803
Lead Worker II	24	5567	5795	6033	6280	6538	6807	7072
Water Quality/WWTP Lead/Water Operations/Maintenance Lead Worker II	25	5757	5993	6239	6493	6760	7037	7310
Sr Traffic Control Systems Tech	26	5875	6118	6367	6629	6901	7186	7461

2019
MPOA - (OFFICERS & SERGEANTS)
January 1, 2019 Through December 31, 2019

2.5% increase

PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
Police Officers	5,776	5,996	6,211	6,550	6,927	7,202
Police Sergeant	8,143	8,498				
Entry Police	5,198					

2019
MPOA - (CUSTODY OFFICER, CORPORAL & COMMUNITY SERVICE OFFICER)
January 1, 2019 - December 31, 2019

2.5% increase

PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Community Service Officer	4,593	4,780	4,976	5,180	5,392	5,614	5,832
Custody Sergeant	6,378	6,568					
Custody Corporal	6,097	6,274					
Custody Officer	4,707	4,909	5,080	5,259	5,465	5,694	5,864

SUPPLEMENTAL



POPULATION

Year	City of Marysville	Snohomish County
2018	67,040	805,120
2017	65,900	789,400
2016	64,940	772,860
2015	64,140	757,600
2014	62,600	741,000
2013	62,100	730,500
2012	61,360	722,900
2011	60,660	717,000
2010	60,020	713,335
2009*	57,530	704,300
2008	37,060	696,600

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

Source: Washington State Office of Financial Management

April 1st population estimates

ASSESSED PROPERTY VALUE

Year	City of Marysville	Snohomish County
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
2012	4,769,475,472	76,647,037,592
2011*	5,357,774,475	85,710,607,564
2010	4,437,265,961	94,125,212,678
2009	4,757,617,453	101,983,434,446
2008	4,523,054,199	99,315,203,205

Source: Snohomish County Assessor's Office

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

2017 MAJOR EMPLOYERS WITHIN THE CITY OF MARYSVILLE

Employers	Product Service	Employees ⁽¹⁾
Marysville School District	Education	1,341
C&D Zodiac (f/k/a Northwest Composites)	Plastics/honeycomb tubing	665
City of Marysville	City government	283
Walmart	Retail - variety	260
Smokey Point Behavioral Hospital	Hospital	250
The Everett Clinic	Medical	193
Fred Meyer, Inc.	Retail - variety	190
Marysville Care Center	Health care center	160
Winco Foods	Grocery/pharmacy	146
Target	Retail - variety	145
Costco	Retail - Warehouse Club	136
Marysville Ford	Auto Dealership	106
Madeline Villa Health Care	Health care center	105
Safeway	Grocery/pharmacy	101
Marysville Honda	Auto Dealership	91
Albertson's	Grocery/pharmacy	89
Dicks Sporting Goods	Retail - Sporting Goods	76
Evergreen Restaurant Group	Outback and Bonefish Grill	71
Hobby Lobby	Craft Supplies	48
Haggens	Grocery/pharmacy	39
Walgreens	Retail - variety	38
Petco	Pet Supplies	35
Parr Lumber	Lumber and wood products	28
Tuesday Morning	Retail	28
Rock Solid Restaurants LLC	Hop Jacks	27
PetSmart	Pet Supplies	23
Gale Contractors	Contractor service products	22
Jimmy John's	Sandwich Shop	20

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.

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

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

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

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

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

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

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.

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.

