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**MARYSVILLE**  
WASHINGTON



**2021 – 2022**  
**BIENNIAL BUDGET**

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# MARYSVILLE

## WASHINGTON

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**MARYSVILLE**  
**MAYOR JON NEHRING**

## MAYOR'S 2021-2022 PRELIMINARY BUDGET MESSAGE

TO: Citizens of Marysville and City Councilmembers

FROM: Mayor Jon Nehring

DATE: Oct. 26, 2020

As our city, region and nation continue to deal with the impacts of response to the COVID-19 pandemic, our commitment to fiscal prudence is more important than ever. Economic uncertainty is one of four principal issues that we examined to help develop this balanced biennial budget.

The City Council, the city leadership team and I all acknowledge the great responsibility entrusted to us as stewards of your tax dollars. We do not take that lightly. As a longtime Marysville resident and taxpayer myself, I also want our tax dollars to be used as efficiently and productively as possible.

City Finance staff and leadership have been thoroughly tracking and assessing local economic impacts even more closely than usual in 2020. While your city leaders are always committed to economic efficiency, this year we implemented more belt-tightening moves. These include reviewing all staff vacancies and filling only those that are essential, reorganizing some positions for efficiency, and eliminating most discretionary spending.

My proposed budget for the next two years is generally one that holds the line. We will continue to provide the city services you rely on most. As is the case with most communities, the majority of Marysville's General Fund (about 53%) is dedicated to support law and justice. We have added several new Police officers over the last several years, and I am pleased to say that we are on track to reach full staffing levels in our Police Department by the end of this year.

Thank you to Finance Director Sandy Langdon, Chief Administrative Officer Gloria Hirashima and all the Department Directors and staff for their diligent work 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.

We invite public comment at the City Council's virtual public hearing on the proposed budget scheduled for 7 p.m. Monday, Oct. 26. Get instructions to listen in and/or sign up in advance to testify at <https://www.marysvillewa.gov/264/City-Council>. I encourage residents to share your priorities for the city budget as we work together for the good of the Marysville community we love.

Yours in public service,



Mayor Jon Nehring

(360) 363-8000

Marysville City Hall  
1049 State Avenue  
Marysville, WA 98270

## Principal Issues

### Policy issues

The city's mission is to partner 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.

#### ➤ Actions:

- Along with the rest our community, state and nation, we have been challenged to maintain essential programs and services while complying with state directives and health official recommendations related to the COVID-19 pandemic.
- City staff have responded with resilience and innovation in transitioning to more virtual service and program delivery. In many cases, they have developed new ways of doing business and implemented them successfully in very short order. These are challenging times, and I am so grateful for dedicated city employees who continue to rise to the occasion.

### Economic factors

Response to the COVID-19 pandemic has impacted so many Marysville residents and businesses in different ways including job loss and reductions in hours as well as school and daycare functions turned upside down.

#### ➤ Actions:

- The city suspended utility shutoffs and late fees beginning in March. This year we will have awarded \$25,000 in Marysville CARES Utility Assistance grants and \$100,000 in Marysville CARES Housing Relief grants.
- We added an online resource guide to the city website for residents and businesses.
- The city also allocated federal CARES funds to help support local community services including the Marysville Community Food Bank and Salvation Army Marysville-Tulalip as they respond to the COVID-19 pandemic.
- To support our local businesses as well as essential city programs and services, it is important that sales tax dollars stay in Marysville. With more citizens staying home and increased online shopping, the city has been able to retain sales tax collections in Marysville.

### Regulatory challenges

State and federal mandates often require city actions, and often come without the funding to implement those changes.

#### ➤ Actions:

- To meet growing parks and street maintenance needs, we restructured and reassigned some existing positions and added a maintenance technician.

- Similarly, we are adding another financial analyst to help meet additional financial reporting requirements and strengthen the city's longstanding commitment to financial transparency.
- We were able to accomplish these required changes within available resources.

### Legislative challenges

Local small businesses are the backbone of our city economy. Many Marysville businesses have been severely impacted, some even closed, by COVID-related operating restrictions imposed by the state. Our challenge at the city level is to support and promote local businesses within this environment.

#### ➤ Actions:

- The city launched and promoted our "Marysville Loves Local" business campaign in partnership with the Greater Marysville Tulalip Chamber of Commerce.
- The city has allocated \$1.25 million in Marysville CARES business relief grants. The city also produced and worked with the chamber to distribute safe reopening business kits.

### Focus

Over the past few years, the city has focused heavily on transportation infrastructure and promoting the Cascade Industrial Center to attract new businesses and good-paying jobs to Marysville. The challenges of COVID-19 diverted our focus somewhat in 2020, but the needs for expanding job opportunities and improving transportation continue,

We continue to promote business development in the Cascade Industrial Center, Snohomish County's Hub for Manufacturing Innovation, in partnership with the City of Arlington, Port of Everett, and Economic Alliance Snohomish County.

Building on decades of transportation infrastructure planning and investments, we continue to move forward with the understanding that state and federal funding is limited.

- The city opened the \$22 million First Street Bypass in October. It will serve as an arterial connection to the state's new south Marysville freeway interchange at I-5 and SR 529 scheduled to open in 2023.
- Construction is progressing to widen State Avenue from two to five lanes between 100th and 104th Streets NE. That project is slated for completion in 2021.
- Grant funding helped us expand the Ebey Waterfront Trail in the Sunnyside area this year and will help pay for connecting the city's Bayview Trail to the regional Centennial Trail next spring.
- Street preservation and maintenance is an important investment. In 2019/2020, \$2.75 million was spent on street overlays and sidewalk replacement; in 2021/2022, we have budgeted \$2.85 million, an increase of 3.7%.

**Changes**

- The city will not take the 1% property tax increase allowed by law in 2021.
- Entering the fourth year of a six-year voter-approved levy for EMS services.
- No change in other city taxing rates.
- Utility rates will increase by 2% to keep up with rising costs.
- Service levels are being improved through a reorganization in Streets/Park Maintenance and by adding an evidence specialist in the Police Department.

**Strategic Goals and Long-Term Vision**

The city continues to look ahead 5, 10, and 20 years to plan for community needs and improvements including transportation, public safety, recreation, and clean water (utilities), all while striving to mitigate the impacts of growth and maintain community values.

Transportation: The main goal is improved access to and from the city, which will be accomplished with the I-5/SR 529 interchange scheduled for 2023. Looking further into the future, we will continue to work toward an overpass at Grove Street.

Public safety: Our Police Department, Jail and Municipal Court will realize increased efficiencies and enhanced security with the completion of the Public Safety Building in 2022.

Recreation: The waterfront park and trail system have been a long-term goal that we continue expand upon in phases.

Utilities: Our utility system of water, sewer, and storm continue to be a focus as we perform annual system replacements and upgrades.

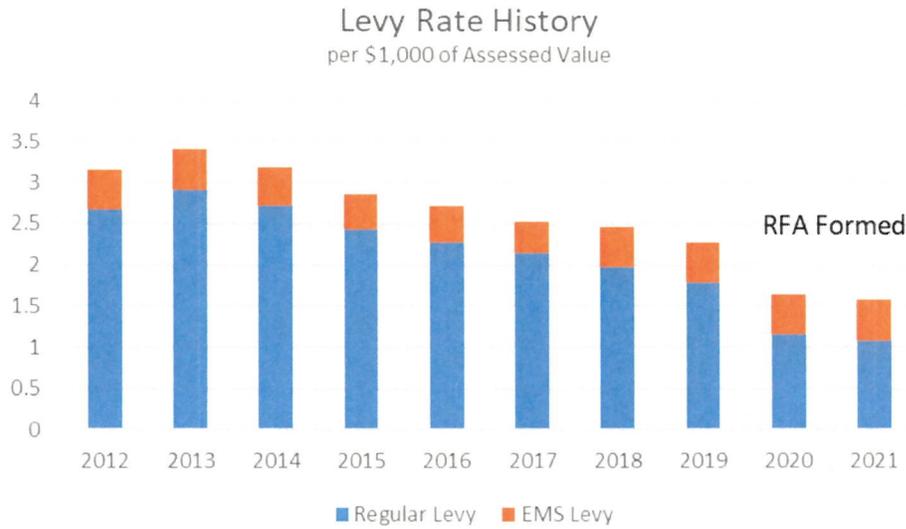
**Overview of 2021/2022 Proposed Budget**

**General Fund**

The 2021/2022 General fund budget is proposed at \$109.5 million, an increase of less than 1% (0.61%) from the 2019/2020 Adopted Budget. The majority of this change is due to the formation of the Regional Fire Authority that reduced expenditures by 9.1% and the addition of the Street Fund to the General Fund resulting in an increase of 9.9%.

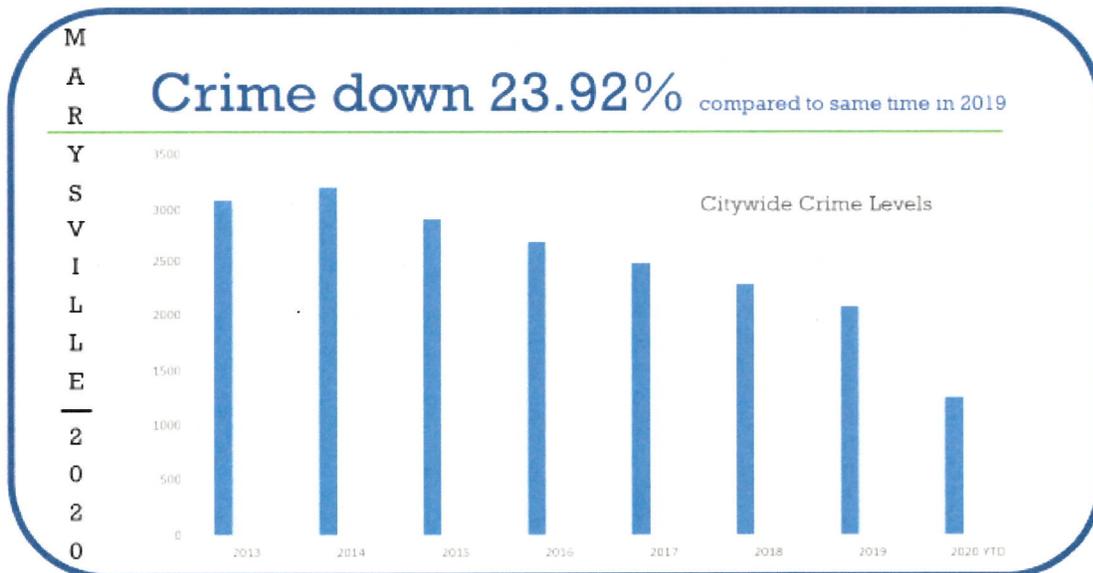
Average assessed value for the 2021 property tax year is estimated to grow by 10.1%. Property tax revenue will grow by approximately 2.8% over prior year due to new construction that has occurred within the city. The EMS property tax will increase by 10% based on the 6-year voted levy. This results in an overall 5.1% increase in property tax revenues to the city.

The levy rate per \$1,000 of assessed value will decrease from \$1.65 to \$1.58, for an estimated increase of \$35 for a home valued at \$440,000 as a result of the increase in assessed value.



### Law, Safety & Justice

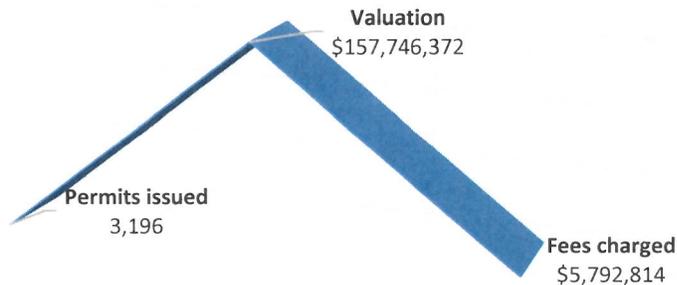
Represents 53% of the General Fund budget, a decrease from 66% in the prior budget due to the RFA formation. Six officer positions were added to the 2019/2020 budget; all but one position has been hired. We will hold on adding any new positions in public safety for this reason and as we plan for the staffing of the new Public Safety building due for completion in 2022.



## Community Development

Construction within the city continues at a brisk pace for 2020 and into 2021.

### 2020 Building Permits to Date



## Parks, Culture & Recreation

Our parks system continues to be our community's recreation center. The completion of the upgrade to Cedar Field with synthetic turf and improved lighting has transformed the field and exponentially increased its accessibility and playing season. The very popular Ebey Waterfront Trail continues to expand, providing increased access to a wide range of wildlife. The pandemic inspired the virtual reinvention of many very popular community events including the 4th of July and the upcoming Merrysville HOME for the Holidays. A bright star has been Cedarcrest Golf Course, which had record-breaking play and revenues for 2020.

The 2021/2022 budget adds the Bayview Trail connection to Centennial Trail and the opening of Olympic View Park with the help of state grants.

## Transportation

Approximately 10% of the 2021/2022 budget is for transportation, a small decrease from prior year of 14% due mostly to the completion of the First Street Bypass. The Bypass was completed in October, ahead of schedule and below the construction budget. In the 2021/2022 budget, the transportation focus will be culvert replacement and widening of State Ave. between 100th and 104th Streets NE. The construction portion of the transportation budget decreased 43.5% from the 2019/2020 budget due to the completion of the Bypass.

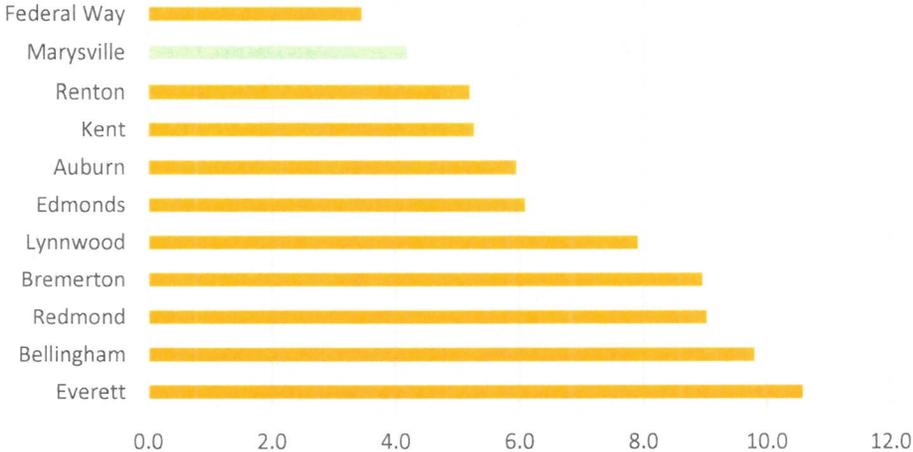
## Utilities

The utility function makes up about 26% of the total city budget. The new budget has the utility increasing the level of capital improvements by 16.6% from the prior year for a total of \$16.5 million. The concentration of projects will be related to surface water improvements in the downtown area for the new budget as compared to sewer capital in the 2019/2020 budget.

**Support Services**

Support services for the city include activities such as fleet, facilities, information services, executive, legal, finance, and human resources. The new budget reflects a decrease of 4.9% as personnel positions, fleet, and technology replacements are held to a minimum due to the uncertainty of COVID-19 impacts.

City Employees Per Thousand Population



Debt Service increased 22% from prior year due mostly to the final financing of the Civic Campus, which is partially funded by the public safety sales tax.

Salaries and benefits are 32.6% of the total budget, down from prior year of 35.6%. This decrease is due mostly to an estimated increase in benefits for 2020 that did not occur, which offset the addition of staffing, cost of living adjustments, step increases, and changes in other payroll rate.

The city continues to evaluate support services to improve upon efficiency and lessen the overall financial impact. In 2019/2020 the city moved from pooled insurance plan to provide the city with more control of both risk and health insurance plans. This move allowed the city to maintain existing rate/contributions from 2020 to the 2021/2020 budget.

Construction of the Civic Center continues into the 2021/2022 budget with an estimated completion in 2022.

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## CITY OFFICIALS

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### ELECTED OFFICIALS

Jon Nehring	Mayor	12/31/23
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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
Kelly Richards	Position 5	12/31/23
Stephen Muller	Position 6	12/31/23
Kamille Norton (Council President)	Position 7	12/31/23

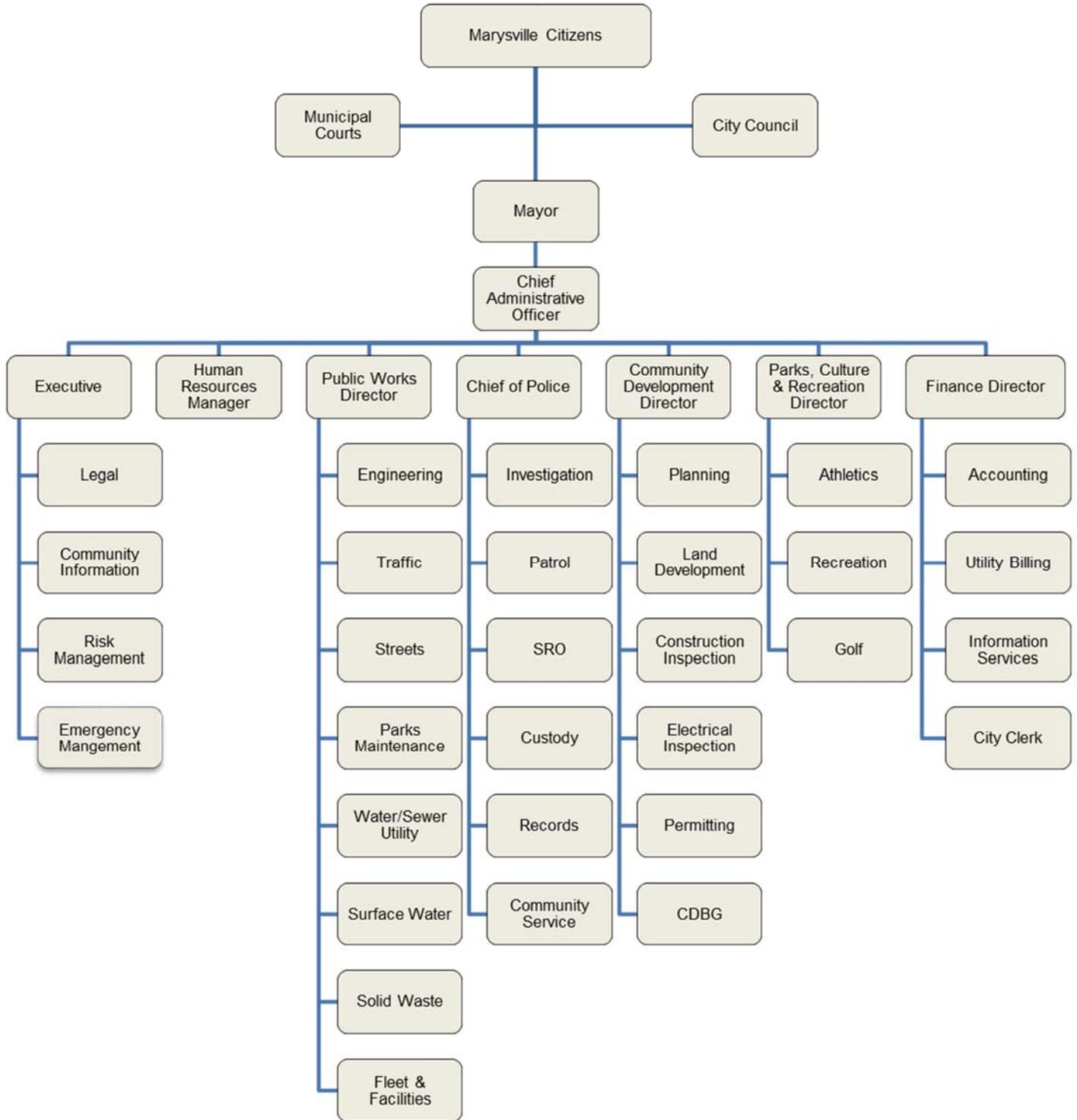
### JUDGE

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

### ADMINISTRATIVE STAFF

Gloria Hirashima	Chief Administrative Officer
Sandy Langdon	Finance Director
Jon Walker	City Attorney
Erik Scairpon	Police Chief
Tara Mizell	Parks and Recreation Director
Kevin Nielsen	Public Works Director
Suzanne Elsner	Court Administrator
Teri Lester	Human Resources Manager
Allan Giffen	Community Development Director

# CITY OF MARYSVILLE ORGANIZATIONAL CHART



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## THE HISTORY OF MARYSVILLE

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To trace the origins of Marysville, today a prosperous, diversified north Snohomish County city of 69,180, 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.



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## VISION STATEMENT

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*Experience Marysville – Live, Work, Play*

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## MISSION STATEMENT

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

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## CORE VALUES

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### **Integrity**

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

### **Trust**

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

### **Teamwork**

We nurture successful working relationships with all our partners.

### **Accountability:**

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

### **Innovation**

We encourage and support new ideas and creative approaches.

### **Commitment**

We provide quality services with a continuing focus on excellence.

### **Diversity**

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

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## BUDGETS & BUDGETARY ACCOUNTING

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The budget document sets forth the City's financial plan for the 2021-2022 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.

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## BUDGET PROCESS

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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:

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## BUDGET CALENDAR

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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						

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## FINANCIAL STRUCTURE

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

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

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

### GOVERNMENTAL FUND TYPES:

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

### General & Cumulative Reserve Funds

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

### Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the City. The **Street Fund MVFT - 101** accounts for the Motor Vehicle Fuel Tax (MVFT) which is transferred to the General Fund to fund the street activities as defined in RCW 47.24.040. The **Drug Enforcement Fund 103** accounts for money and assets seized in illegal drug trafficking. These resources are to be spent on enhancing drug enforcement. The **Tribal Gaming Fund 104** accounts for funds provided by the Tulalip Tribes to the City for the impacts of gambling activities on local law enforcement. The **Hotel/Motel Tax Fund 105** accounts for tourism promotion funds collected by the Hotel/Motel tax. The **Marysville Technology Infrastructure Fund 108** accounts for the fees collected in association with the cable franchise agreement. The **Community Development Block Grant (CDBG) Fund 109** was established to receive and administer federal grant funds associated with the CDBG program. The Real Estate Excise Tax (**REET) Funds 110 and 111** are reserved for the receipt and transfer of real estate excise taxes to the appropriate capital project funds. The **Transportation Benefit District Fund 114** was established to collect the .2% voted increase in sales tax which is used to fund ongoing street preservation projects. The **Affordable Housing Tax Credit Fund 115** was established to collect the .0073 percent of the selling price to be used towards acquiring, rehabilitating or construction of affordable housing. The **School Mitigation Fund 116** was established to collect school mitigation fees and pass them on to the school districts.

### Debt Service Funds

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

### Capital Projects Funds

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

### PROPRIETARY FUND TYPES:

Proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases

(revenues and gains) and decreases (expenses and losses) in net total assets. Proprietary funds disclose cash flows by a separate statement that presents their investing and financing activities.

### Enterprise Funds

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

### Internal Service Funds

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

### FIDUCIARY FUND TYPES:

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

### Expendable Trust Funds

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

### Non-expendable Trust Funds

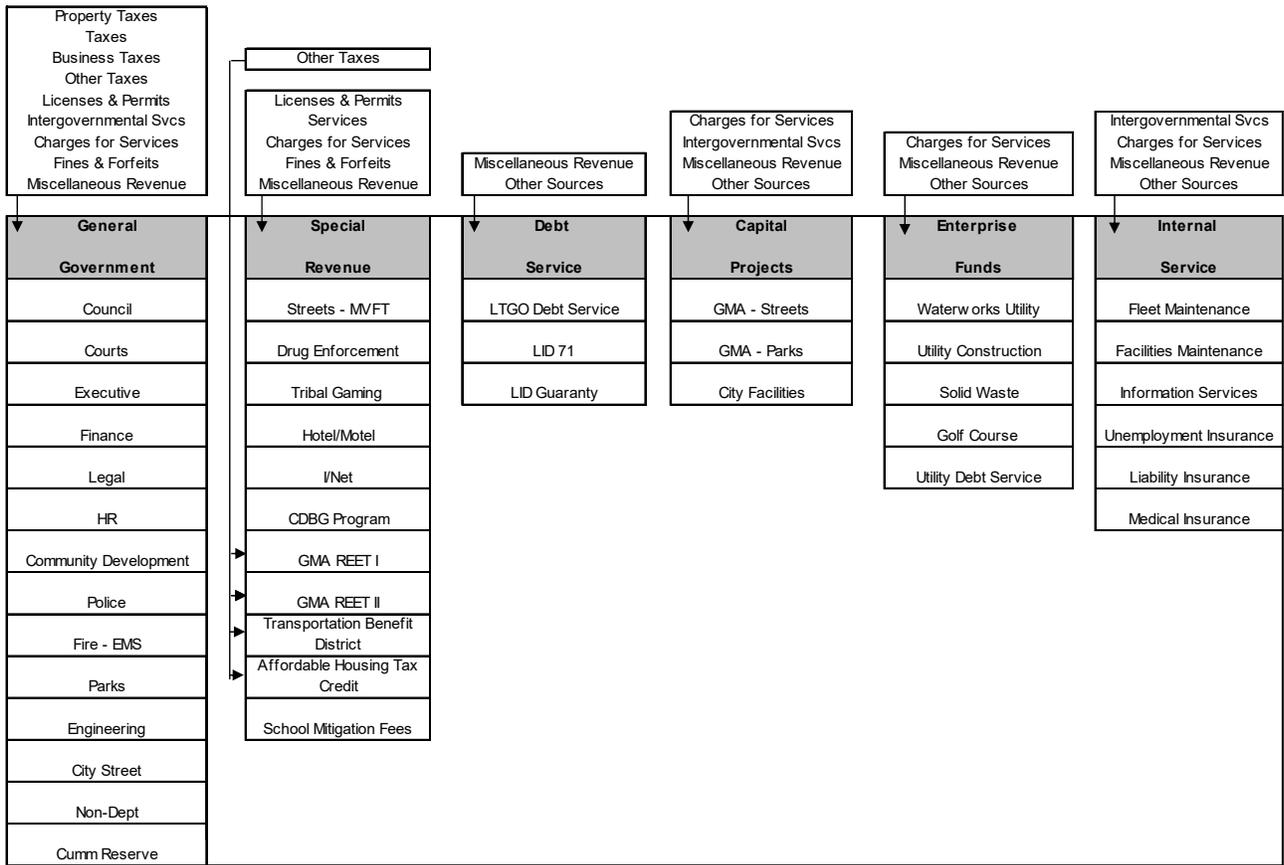
These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city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

### Agency Funds

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

**FLOW OF FUNDS STRUCTURE**

**Revenue Sources:**



**Uses of Funds:**

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	

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## BUDGET VS. ACCOUNTING BASIS

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

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

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

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

## DEPARTMENT BUDGET NARRATIVES

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

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

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## BUDGET POLICIES

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### **Strategic Planning**

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

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

### **Fund Balance Policy**

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

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

### **Balancing the Operating Budget**

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

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

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

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

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

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## ASSET POLICIES

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### Cash Management

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

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

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

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## LIABILITY POLICIES

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### Debt Management Policy

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

#### 1.0 Uses of Debt

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

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

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

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

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

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

#### 2.0 Debt Limits

##### 2.1 Legal Limits:

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

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

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

##### 2.2 Public Policy Limits:

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

### 2.3 Financial Limits:

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

### 3.0 Allowable Types of Debt

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

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

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

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

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

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

### 3.7 Other Loan Programs:

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

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

3.7.3 Other state funded programs.

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

#### 4.0 Debt Structuring Practices

4.1 Maximum term, Payback Period and Average maturity:

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

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

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

4.2 Debt Service Structure:

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

4.3 Criteria for issuance of advance refunding and current refunding bonds

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

4.4 Other structuring practices:

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

#### 5.0 Debt Issuance Practices

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

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

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

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

5.5 Selection and use of professional service providers:

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

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

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

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

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

5.6 Criteria for determining sales method and investment of proceeds:

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

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

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

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

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

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

## 6.0 Debt Management Practices

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

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

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

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

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

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

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

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## REVENUE POLICIES

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### **General Revenue Policies**

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

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

### **Revenue Shortfall Policy**

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

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

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

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

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

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

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

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

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

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

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

### **Fees and Charges**

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

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

### **One-Time Revenues**

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

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## **EXPENDITURE POLICIES**

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### **General Expenditure Policies**

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

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

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

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

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

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

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

### **Infrastructure**

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

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

### **Capital Improvements**

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

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

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

### 2021 CAPITAL IMPROVEMENT BY FUND

2021 Capital Improvement Program	General Government	Construction Funds	Enterprise Funds	Internal Service	Total
<b>General Fund</b>					
Interfor Property Clean Up	24,500	-	-	-	24,500
Pedestrian Safety	25,000	-	-	-	25,000
<b>Total General Fund</b>	<b>49,500</b>	-	-	-	<b>49,500</b>
<b>Street Construction</b>					
88th Street	-	2,000,000	-	-	2,000,000
State Avenue 3rd - 80th	-	1,500,000	-	-	1,500,000
SR529/Interstate 5 IJR (through final design)	-	10,000	-	-	10,000
State Avenue 100th to 116th	-	6,500,000	-	-	6,500,000
156th, 160th 51st Interim Improvement	-	150,000	-	-	150,000
80th St NE Non-Motorized (State to 51st)	-	150,000	-	-	150,000
2019 Citywide HSIP	-	550,000	-	-	550,000
Sunnyside Blvd and 52nd Avenue NE Intersection	-	100,000	-	-	100,000
Sunnyside Blvd and 53rd Avenue NE Intersection	-	125,000	-	-	125,000
8th Street Improvements	-	700,000	-	-	700,000
Quiet Zone Evaluation	-	250,000	-	-	250,000
<b>Total Street Construction</b>	-	<b>12,035,000</b>	-	-	<b>12,035,000</b>
<b>Park Construction</b>					
Centennial Trail	-	1,750,000	-	-	1,750,000
Ebey Trail	-	600,000	-	-	600,000
Olympic View	-	10,000	-	-	10,000
<b>Total Park Construction</b>	-	<b>2,360,000</b>	-	-	<b>2,360,000</b>
<b>City Facilities</b>					
Civic Campus (includes budget requests)	-	24,697,732	-	-	24,697,732
<b>Total City Facilities</b>	-	<b>24,697,732</b>	-	-	<b>24,697,732</b>
<b>Waterworks Utility Funds</b>					
Utility Equipment	-	-	44,500	-	44,500
Water Capital Projects	-	-	92,500	-	92,500
Sewer Capital Projects	-	-	498,000	-	498,000
Surface Water Capital Projects	-	-	9,355,434	-	9,355,434
<b>Total Waterworks Utility Funds</b>	-	-	<b>9,990,434</b>	-	<b>9,990,434</b>
<b>Fleet</b>					
New - 6 Police Vehicles	-	-	-	360,000	360,000
New - 2 Residential Collection Trucks	-	-	-	820,000	820,000
Replacements	-	-	-	200,000	200,000
<b>Total Fleet</b>	-	-	-	<b>1,380,000</b>	<b>1,380,000</b>
<b>Total CIP by Fund</b>	<b>49,500</b>	<b>39,092,732</b>	<b>9,990,434</b>	<b>1,380,000</b>	<b>50,512,666</b>

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

## 2022 CAPITAL IMPROVEMENT BY FUND

2022 Capital Improvement Program	General Government	Construction Funds	Enterprise Funds	Internal Service	Total
<b>General Fund</b>					
Pedestrian Safety	25,000	-	-	-	25,000
<b>Total General Fund</b>	<b>25,000</b>	-	-	-	<b>25,000</b>
<b>Street Construction</b>					
88th Street	-	2,000,000	-	-	2,000,000
SR529/Interstate 5 IJR (through final design)	-	40,000	-	-	40,000
156th, 160th 51st Interim Improvement	-	200,000	-	-	200,000
80th St NE Non-Motorized (State to 51st)	-	100,000	-	-	100,000
Soper Hill Rd and 71st Avenue NE Intersection	-	100,000	-	-	100,000
Sunnyside Blvd and 52nd Avenue NE Intersection	-	600,000	-	-	600,000
Sunnyside Blvd and 53rd Avenue NE Intersection	-	125,000	-	-	125,000
Quiet Zone Evaluation	-	250,000	-	-	250,000
<b>Total Street Construction</b>	-	<b>3,415,000</b>	-	-	<b>3,415,000</b>
<b>City Facilities</b>					
Civic Campus (includes budget requests)	-	7,021,134	-	-	7,021,134
<b>Total City Facilities</b>	-	<b>7,021,134</b>	-	-	<b>7,021,134</b>
<b>Waterworks Utility Funds</b>					
Utility Equipment	-	-	44,500	-	44,500
Water Capital Projects	-	-	241,000	-	241,000
Sewer Capital Projects	-	-	1,950,000	-	1,950,000
Surface Water Capital Projects	-	-	4,395,250	-	4,395,250
<b>Total Waterworks Utility Funds</b>	-	-	<b>6,630,750</b>	-	<b>6,630,750</b>
<b>Fleet</b>					
Replacements	-	-	-	400,000	400,000
<b>Total Fleet</b>	-	-	-	<b>400,000</b>	<b>400,000</b>
<b>Total CIP by Fund</b>	<b>25,000</b>	<b>10,436,134</b>	<b>6,630,750</b>	<b>400,000</b>	<b>17,491,884</b>

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

# BUDGET SUMMARY



## 2021-2022 BIENNIAL BUDGET SUMMARY - ALL FUNDS

DEPARTMENT	BEGINNING FUND BALANCE	2021-2022 REVENUE	2021-2022 EXPENDITURES	ENDING FUND BALANCE
001 General Fund	12,980,033	103,837,098	109,502,202	7,314,929
005 General Cum. Reserve	10,294,671	6,100,000	13,485,805	2,908,866
101 City Street	-	3,091,929	3,091,929	-
102 Arterial Street	-	-	-	-
103 Drug Enforcement	92,039	20,300	80,000	32,339
104 Tribal Gaming Fund	6,997	75	7,072	-
105 Hotel/Motel Tax Fund	117,215	221,000	220,000	118,215
106 KBCC	-	-	-	-
108 I/NET	519,120	229,000	442,000	306,120
109 CDBG Program	-	690,000	690,000	-
110 GMA--REET I	2,727,730	2,735,000	2,932,116	2,530,614
111 GMA--REET II	2,807,843	2,735,000	2,932,116	2,610,727
114 TBD	2,421,041	5,036,059	4,150,000	3,307,100
115 Affordable House	52,786	630,980	590,000	93,766
116 School Mitigation	-	4,500,000	4,500,000	-
206 LTGO Debt Service	95,503	12,135,988	12,132,988	98,503
271 LID 71 Debt Service	72,088	724,560	764,010	32,638
299 LID Guaranty Fund	643,414	10,000	20,000	633,414
305 Street Capital Imprvmnts	4,418,616	14,497,083	18,867,238	48,461
310 Parks Capital Imprvmnts	204,589	2,690,000	2,701,645	192,944
314 City Facilities	17,688,225	14,328,047	32,016,272	-
401 Water/Sewer Operating	11,703,663	59,852,411	60,062,003	11,494,071
402 Utility Construction	10,917,326	20,680,475	16,532,184	15,065,617
410 Garbage & Refuse	4,686,461	19,738,833	18,160,692	6,264,602
420 Golf Course Operating	237,728	2,402,010	2,487,088	152,650
450 Utility Debt Service Fund	2,243,977	10,445,164	10,346,764	2,342,377
501 Fleet Services	784,653	4,320,035	4,323,525	781,163
502 Facilities Maintenance	61,739	1,621,956	1,622,059	61,636
503 Information Services	135,643	3,249,387	3,239,939	145,091
510 Unemployment Insurance	82,915	69,436	50,000	102,351
511 Liability Insurance	266,842	1,603,800	1,350,940	519,702
512 Medical Insurance	1,062,627	11,138,047	9,769,408	2,431,266
<b>TOTAL ALL FUNDS</b>	<b>87,325,485</b>	<b>309,333,673</b>	<b>337,069,995</b>	<b>59,589,163</b>
<b>TOTAL BUDGET</b>		<b>396,659,158</b>		<b>396,659,158</b>

## Sources and Uses - By Fund Type

Sources and Uses Description	General Fund	Special Revenues	Debt Service	Capital Projects	Enterprise	Internal Service	Total
<b>Beginning Fund Balance</b>	\$ 23,274,704	\$ 8,744,771	\$ 811,005	\$ 22,311,430	\$ 29,789,156	\$ 2,394,419	\$ 87,325,485
<b>Revenues</b>							
Property Taxes	\$ 31,198,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,198,685
Sales Tax	28,454,851	5,402,039	-	-	-	-	33,856,890
Utility Tax	13,670,338	-	-	-	-	-	13,670,338
Other Taxes	71,753	5,400,000	-	-	-	-	5,471,753
Licenses & Permits	6,272,435	-	-	-	-	-	6,272,435
Intergovernmental Revenue	3,274,480	3,781,929	-	4,564,849	4,612,071	-	16,233,329
Charges for Services	14,461,234	4,724,000	-	4,110,000	93,509,549	20,494,214	137,298,997
Fines & Forfeitures	863,940	20,000	7,000	-	-	-	890,940
Miscellaneous Revenues	841,276	111,375	735,560	968,454	1,352,109	93,447	4,102,221
<b>Total Revenues</b>	\$ 99,108,992	\$ 19,439,343	\$ 742,560	\$ 9,643,303	\$ 99,473,729	\$ 20,587,661	\$ 248,995,588
<b>Other Sources</b>							
Proceeds Long Term Debt	-	450,000	-	-	-	-	450,000
Insurance Recoveries	-	-	-	-	-	20,000	20,000
Disposition of Capital Assets	-	-	-	1,000,000	-	-	1,000,000
<b>Total Other Sources</b>	\$ -	\$ 450,000	\$ -	\$ 1,000,000	\$ -	\$ 20,000	\$ 1,470,000
<b>Subtotal Revenues</b>	\$ 99,108,992	\$ 19,889,343	\$ 742,560	\$ 10,643,303	\$ 99,473,729	\$ 20,607,661	\$ 250,465,588
<b>Interfund Transactions</b>							
Interfund Transfers	10,828,106	-	12,127,988	20,871,827	13,645,164	1,395,000	58,868,085
<b>Total Interfund</b>	\$ 10,828,106	\$ -	\$ 12,127,988	\$ 20,871,827	\$ 13,645,164	\$ 1,395,000	\$ 58,868,085
<b>Total Sources</b>	\$ 109,937,098	\$ 19,889,343	\$ 12,870,548	\$ 31,515,130	\$ 113,118,893	\$ 22,002,661	\$ 309,333,673
<b>Expenditures</b>							
Salaries & Wages	\$ 46,852,249			\$ 228,677	\$ 12,875,187	\$ 3,041,777	\$ 62,997,890
Benefits	17,233,131			68,729	5,297,170	1,317,336	23,916,366
Supplies	2,429,978	80,000			8,907,447	1,276,066	12,693,491
Other Services	23,710,446	9,199,072	33,000		28,661,480	12,608,460	74,212,458
Debt Service			12,883,998	26,000	10,551,102		23,461,100
<b>Total Expenditures</b>	\$ 90,225,804	\$ 9,279,072	\$ 12,916,998	\$ 323,406	\$ 66,292,386	\$ 18,243,639	\$ 197,281,305
<b>Other Uses</b>							
Capital Improvements	77,300			49,528,866	16,621,184	1,780,000	68,007,350
<b>Total Other Uses</b>	\$ 77,300	\$ -	\$ -	\$ 49,528,866	\$ 16,621,184	\$ 1,780,000	\$ 68,007,350
<b>Interfund Transactions</b>							
Interfund Transfers	32,684,903	10,356,161		3,732,883	24,675,161	332,232	71,781,340
<b>Total Interfund</b>	\$ 32,684,903	\$ 10,356,161	\$ -	\$ 3,732,883	\$ 24,675,161	\$ 332,232	\$ 71,781,340
<b>Total Uses</b>	\$ 122,988,007	\$ 19,635,233	\$ 12,916,998	\$ 53,585,155	\$ 107,588,731	\$ 20,355,871	\$ 337,069,995
<b>Changes in Fund Balance</b>	\$ (13,050,909)	\$ 254,110	\$ (46,450)	\$ (22,070,025)	\$ 5,530,162	\$ 1,646,790	\$ (27,736,322)
<b>Other Adjustments</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 10,223,795	\$ 8,998,881	\$ 764,556	\$ 241,406	\$ 35,319,318	\$ 4,041,209	\$ 59,589,163

Changes in Fund Balance

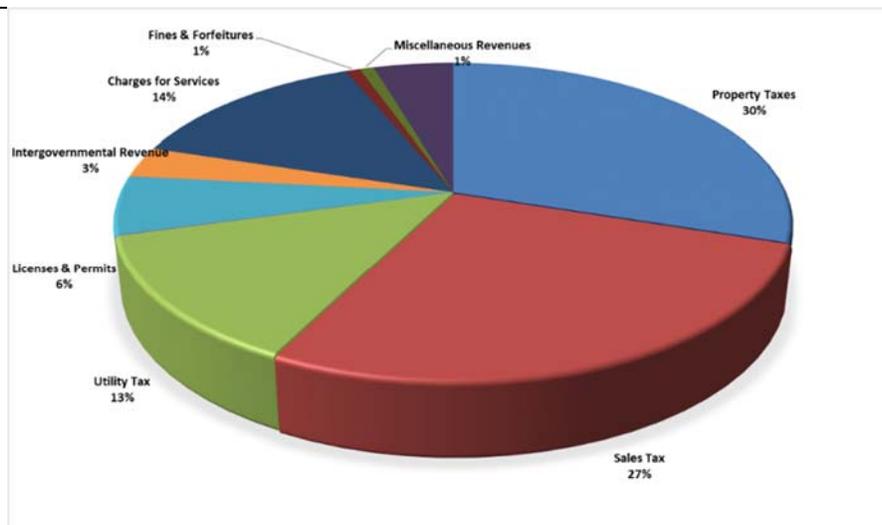
The change in fund balance for the General Fund is a result of transfers to the reserve fund for future capital projects. The General Cumulative Reserve Fund also reflects a decrease in fund balance due to transfers for capital projects, the majority going to the construction of the City Campus. The decrease in fund balances for the construction funds of 305-Streets, 310-Parks, and 314-City Facilities is a result of large capital projects being completed in the new biennium. Increases to fund balances are reflected in the enterprise funds as these funds have put a hold on major projects to build reserves.

# GENERAL FUND



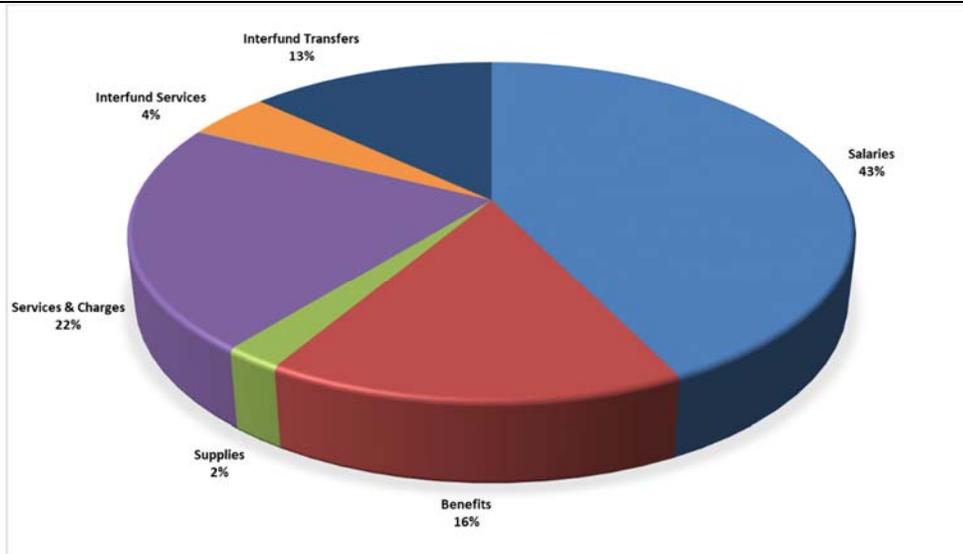
**GENERAL FUND REVENUE SUMMARY  
2021-2022 OPERATING BUDGET**

001 GENERAL FUND	2017-2018	2019-2020	2019-2020	2021-2022	% Change
REVENUE SOURCES:	Actual	Estimated	Budget	Budget	
311 General Property Taxes	34,095,221	32,336,380	36,495,222	31,198,685	-14.5%
313 Retail Sales & Use Taxes	27,169,701	31,378,531	29,802,918	28,454,851	-4.5%
316 Business Taxes	13,064,351	12,918,658	14,537,500	13,670,338	-6.0%
317 Excise Tax	20,629	21,222	17,000	21,753	28.0%
318 Other Taxes	476,726	335,196	520,000	50,000	-90.4%
<b>310 TAXES</b>	<b>74,826,628</b>	<b>76,989,987</b>	<b>81,372,640</b>	<b>73,395,627</b>	<b>-9.8%</b>
321 Business Licenses & Permits	2,636,800	2,491,434	2,628,723	2,628,635	0.0%
322 Non-Business Licenses & Permits	1,814,766	3,554,928	1,757,600	3,643,800	107.3%
<b>320 LICENSES AND PERMITS</b>	<b>4,451,566</b>	<b>6,046,362</b>	<b>4,386,323</b>	<b>6,272,435</b>	<b>43.0%</b>
331 Federal Grants - Direct	280,096	52,230	32,836	-	-100.0%
333 Federal Grants - Indirect	2,799	8,369	-	-	0.0%
334 State Grants - Direct	371,730	1,115,523	477,080	226,000	-52.6%
335 State Shared Revenues	581,482	607,138	590,000	618,733	4.9%
336 State Entitlements	2,026,238	2,394,680	2,073,227	2,202,039	6.2%
337 Interlocal Grants	350,633	321,049	342,090	227,708	-33.4%
<b>330 INTERGOV'T REVENUE</b>	<b>3,612,978</b>	<b>4,498,989</b>	<b>3,515,233</b>	<b>3,274,480</b>	<b>-6.8%</b>
341 Charges for Service - General Gov't	3,387,628	3,393,638	3,656,733	3,451,245	-5.6%
342 Charges for Service - Public Safety	1,554,180	1,178,485	1,678,570	1,037,305	-38.2%
343 Charges for Service - Environment	2,250	3,825	2,000	3,904	95.2%
345 Charges for Service - Economic	2,196,198	3,238,280	1,973,000	3,057,862	55.0%
347 Charges for Service - Recreation	848,878	547,057	714,600	155,046	-78.3%
349 Charges for Interfund Services	6,067,111	6,761,946	7,269,002	6,755,872	-7.1%
<b>340 CHARGES FOR SERVICES</b>	<b>14,056,245</b>	<b>15,123,231</b>	<b>15,293,905</b>	<b>14,461,234</b>	<b>-5.4%</b>
352 Civil Penalties	8,631	14,694	9,000	15,061	67.3%
353 Non-Parking Infractions	481,421	607,276	481,000	535,705	11.4%
354 Parking Infraction Penalties	24,552	20,924	20,000	18,074	-9.6%
355 Criminal Traffic Misdemeanors	131,857	106,787	85,000	97,887	15.2%
356 Non-Traffic Misdemeanors	121,456	104,704	95,750	101,704	6.2%
357 Criminal Costs	113,135	93,993	49,297	95,509	93.7%
<b>350 FINE &amp; FORFEITS</b>	<b>881,052</b>	<b>948,378</b>	<b>740,047</b>	<b>863,940</b>	<b>16.7%</b>
361 Interest Earnings	616,705	869,582	470,000	479,026	1.9%
362 Rents & Royalties	539,324	322,829	445,000	217,555	-51.1%
363 Insurance Recoveries	16,717	-	-	-	0.0%
366 Interfund Revenues	-	-	-	-	0.0%
367 Contributions from Private Sources	88,236	116,849	68,700	27,624	-59.8%
369 Other Miscellaneous Revenue	220,798	115,472	105,066	117,071	11.4%
<b>360 MISCELLANEOUS REVENUE</b>	<b>1,481,780</b>	<b>1,424,732</b>	<b>1,088,766</b>	<b>841,276</b>	<b>-22.7%</b>
391 Proceeds of Long-Term Debt	-	-	-	-	0.0%
395 Disposition of Capital Assets	12,786	-	-	-	0.0%
397 Operating Transfers	328,541	300,937	84,150	4,728,106	5518.7%
<b>390 TRANSFERS-IN</b>	<b>341,327</b>	<b>300,937</b>	<b>84,150</b>	<b>4,728,106</b>	<b>5518.7%</b>
<b>TOTAL REVENUE</b>	<b>99,651,576</b>	<b>105,332,616</b>	<b>106,481,064</b>	<b>103,837,098</b>	<b>-2.5%</b>

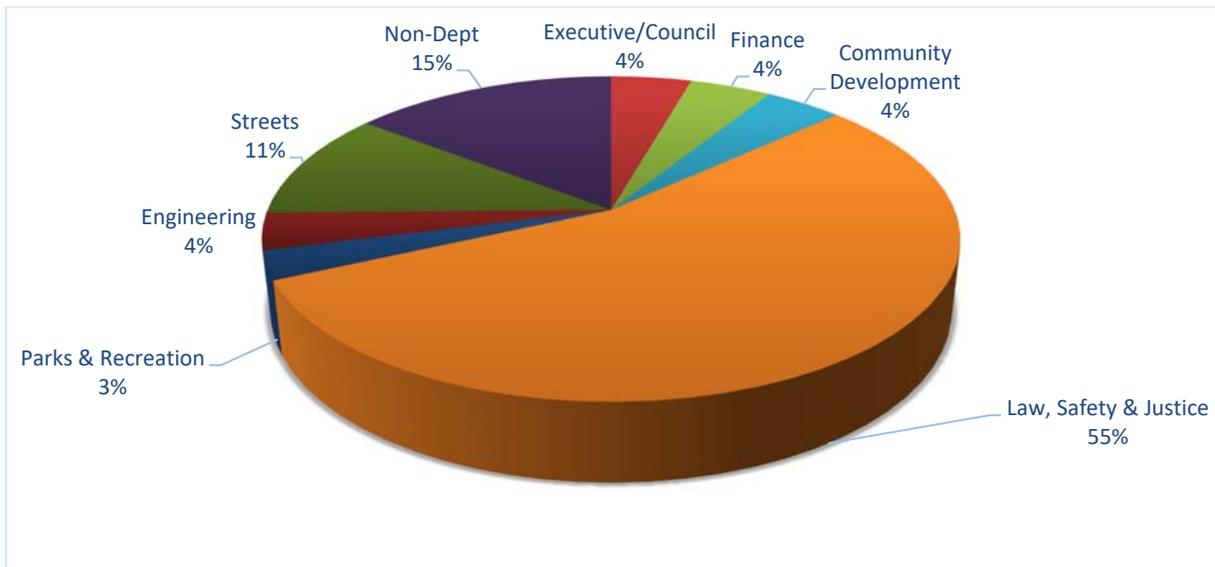


**GENERAL FUND EXPENDITURE SUMMARY  
2021-2022 OPERATING BUDGET**

001 GENERAL FUND EXPENDITURES/USES:	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
11 Regular Pay	32,486,712	37,225,991	37,969,589	44,679,241	17.7%
111 Seasonal Pay	633,855	624,736	738,058	699,658	-5.2%
12 Overtime	2,824,578	2,249,307	1,423,450	1,473,350	3.5%
<b>10 SALARIES</b>	<b>35,945,145</b>	<b>40,100,034</b>	<b>40,131,097</b>	<b>46,852,249</b>	<b>16.7%</b>
21 Social Security	2,612,537	2,875,711	2,933,260	3,418,569	16.5%
22 Retirement	3,155,664	3,707,413	3,811,659	4,261,927	11.8%
23 Group Health Insurance	6,820,176	6,855,597	7,685,250	7,919,453	3.0%
24 Workman's Compensation	777,823	873,564	1,395,165	1,200,700	-13.9%
25 Unemployment Compensation	70,348	63,131	70,981	57,456	-19.1%
251 Paid Family & Medical Leave	652	44,371	46,455	86,990	87.3%
26 Uniforms and Clothing	341,634	295,395	295,260	288,036	-2.4%
<b>20 BENEFITS</b>	<b>13,778,833</b>	<b>14,715,182</b>	<b>16,238,030</b>	<b>17,233,131</b>	<b>6.1%</b>
31 Office & Operating Supplies	1,148,067	1,003,602	1,144,004	1,690,596	47.8%
32 Fuel Consumed	401,668	382,685	451,840	580,262	28.4%
35 Small Tools	134,075	260,200	262,658	159,120	-39.4%
<b>30 SUPPLIES</b>	<b>1,683,809</b>	<b>1,646,487</b>	<b>1,858,502</b>	<b>2,429,978</b>	<b>30.7%</b>
41 Professional Services	3,533,123	3,841,085	4,185,325	4,080,626	-2.5%
42 Communication	433,395	479,393	331,187	350,086	5.7%
43 Travel	147,341	123,826	146,620	168,620	15.0%
44 Advertising	105,825	90,107	106,800	65,424	-38.7%
444 Taxes, Fees, Permits	-	20,802,436	28,654,229	14,317,747	-50.0%
45 Operating Rentals & Leases	317,418	218,344	228,400	227,400	-0.4%
46 Insurance	649,395	561,500	668,094	868,970	30.1%
47 Public Utility Service	286,898	204,784	248,376	1,143,576	360.4%
48 Repairs & Maintenance	484,874	384,121	744,440	738,828	-0.8%
49 Miscellaneous	1,044,212	1,105,588	1,657,949	1,749,169	5.5%
<b>40 OTHER SERVICES &amp; CHARGES</b>	<b>7,002,481</b>	<b>27,811,184</b>	<b>36,971,420</b>	<b>23,710,446</b>	<b>-35.9%</b>
55 Inter-Governmental Service	26,585,484	-	-	-	0.0%
<b>50 INTERGOVERNMENTAL SERVICES</b>	<b>26,585,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
60 Capital Outlay	1,197,371	1,524,261	1,392,800	77,300	-94.5%
<b>60 CAPITAL OUTLAYS</b>	<b>1,197,371</b>	<b>1,524,261</b>	<b>1,392,800</b>	<b>77,300</b>	<b>-94.5%</b>
95 Interfund Rents	27,124	27,124	27,124	78,186	188.3%
98 Interfund Repairs & Maintenance	2,561,551	1,944,967	1,897,233	2,708,547	42.8%
99 Other Interfund Services	1,530,613	1,854,154	1,854,214	2,082,482	12.3%
<b>90 INTERFUND</b>	<b>4,119,288</b>	<b>3,826,245</b>	<b>3,778,571</b>	<b>4,869,215</b>	<b>28.9%</b>
<b>0 Operating Transfers</b>	<b>7,543,783</b>	<b>14,011,885</b>	<b>9,630,984</b>	<b>14,329,883</b>	<b>48.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>97,856,194</b>	<b>103,635,279</b>	<b>110,001,405</b>	<b>109,502,202</b>	<b>-0.5%</b>



**GENERAL FUND EXPENDITURES BY DEPARTMENT**



001 GENERAL FUND EXPENDITURES/USES:	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
01 Council	198,074	215,649	222,348	221,628	-0.3%
02 Municipal Court	3,877,439	3,925,048	4,186,749	4,088,119	-2.4%
03 Executive	2,273,579	2,734,504	2,872,997	3,031,128	5.5%
04 Finance	4,318,046	4,660,216	5,028,435	4,864,656	-3.3%
05 Legal	1,629,009	2,561,822	2,666,647	2,739,228	2.7%
06 Human Resources	1,300,630	1,553,492	1,504,171	1,532,710	1.9%
07 Community Development	4,890,137	5,442,232	5,659,426	4,622,812	-18.3%
08 Police	38,929,888	39,966,683	40,858,457	43,113,222	5.5%
09 Fire	21,427,897	16,536,239	24,368,547	10,032,065	-58.8%
10 Parks & Recreation	5,863,592	5,830,203	6,433,069	3,128,570	-51.4%
11 Engineering	2,620,206	2,975,223	3,054,926	3,985,648	30.5%
16 Streets	-	-	-	11,657,383	n/a
99 Non-Departmental	10,527,697	17,233,968	13,145,633	16,485,033	25.4%
<b>TOTAL GENERAL FUND</b>	<b>\$ 97,856,194</b>	<b>\$ 103,635,279</b>	<b>\$ 110,001,405</b>	<b>\$ 109,502,202</b>	<b>-0.5%</b>

**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.

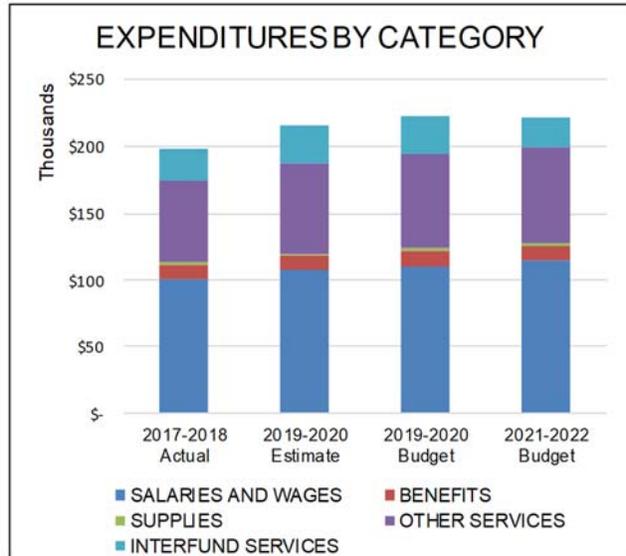
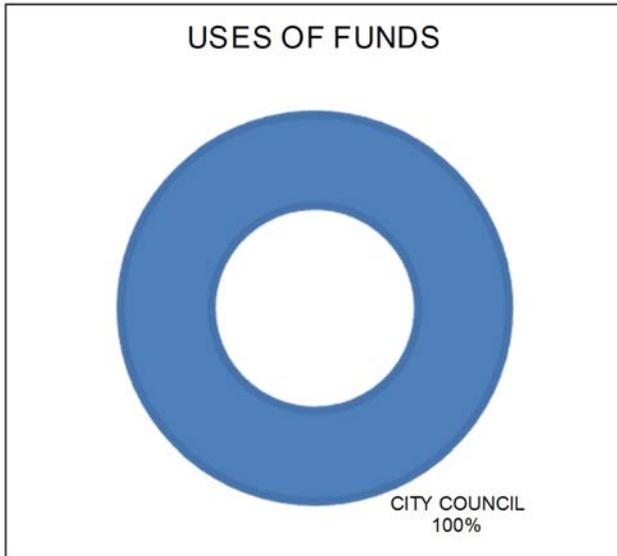
Other interfund services include the cost allocation from the Information Services (IS) department for computer maintenance and replacement.

**Approved Budget Requests**

None



**Fund 001  
City Council**

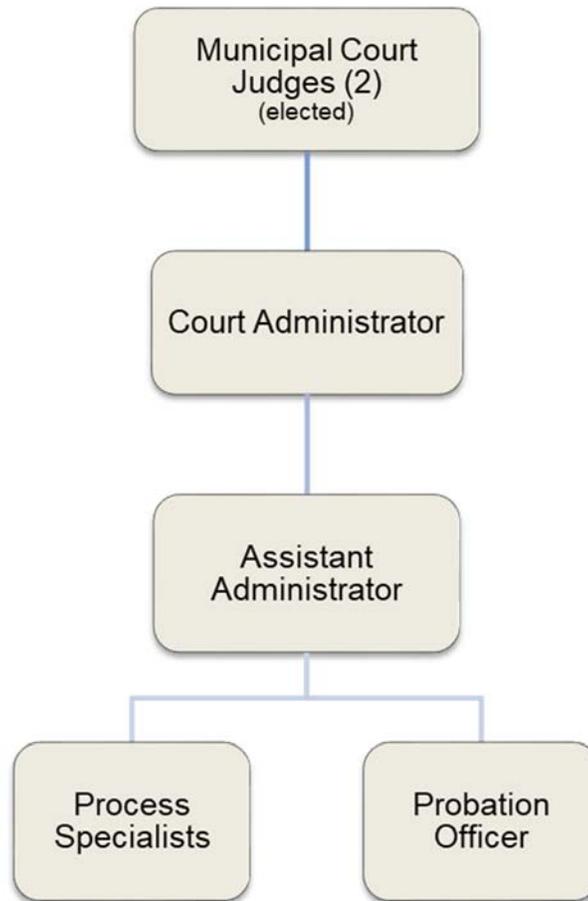


Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimate	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 101,375	\$ 108,125	\$ 110,880	\$ 115,040	3.8%
BENEFITS	10,444	10,198	11,221	11,106	-1.0%
SUPPLIES	2,408	1,461	2,000	2,000	0.0%
OTHER SERVICES	59,994	68,018	70,400	70,400	0.0%
INTERFUND SERVICES	23,853	27,847	27,847	23,082	-17.1%
<b>TOTAL CITY COUNCIL</b>	<b>\$ 198,074</b>	<b>\$ 215,649</b>	<b>\$ 222,348</b>	<b>\$ 221,628</b>	<b>-0.3%</b>

Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimate	2019-2020 Budget	2021-2022 Budget	% Change
CITY COUNCIL	198,074	215,649	222,348	221,628	-0.3%
<b>TOTAL</b>	<b>\$ 198,074</b>	<b>\$ 215,649</b>	<b>\$ 222,348</b>	<b>\$ 221,628</b>	<b>-0.3%</b>

## MUNICIPAL COURT

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**Fund 001  
Municipal Court**

**Mission**

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

**Function**

Marysville Municipal Courts adjudicates all criminal misdemeanor and gross misdemeanor cases filed by the City of Marysville Police Department resulting from crimes committed within the city limits of Marysville. The City also has inter-local 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	2020	2021	2022
Judge (Elected - 4 year term)	2	2	2
Court Administrator	1	1	1
Assistant Court Administrator	1	1	1
Judicial Process Specialist	7	7	7
Probation Officer	1	1	1
<b>TOTAL - COURTS</b>	<b>12</b>	<b>12</b>	<b>12</b>

\*There is a vacant Process Specialist position that due to the pandemic is not being filled at this time.

**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.

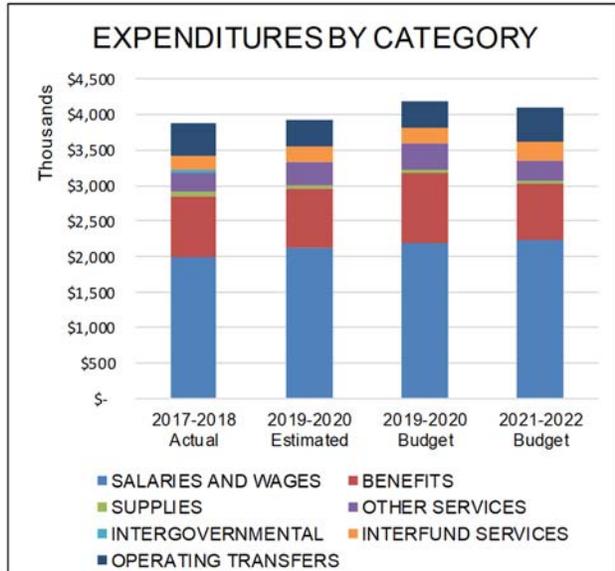
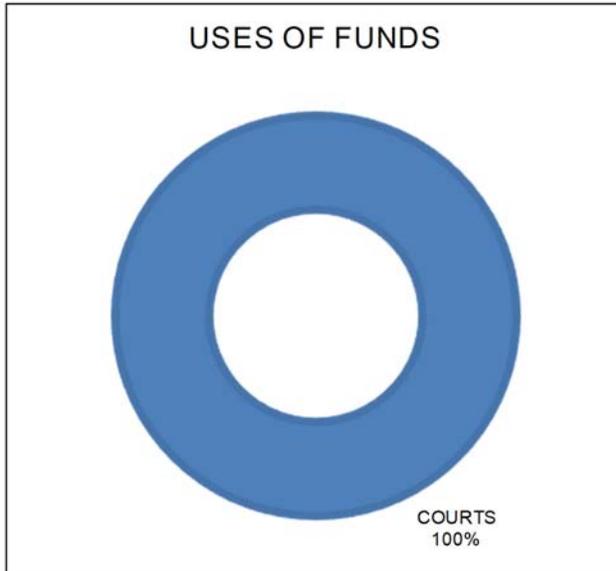
**Approved Budget Requests**

None

**Performance Measurements**

Description	2017	2018	2019	2020
Annual Filings	9,791	12,474	13,265	9,822

**Fund 001  
Municipal Court**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 1,995,838	\$ 2,124,153	\$ 2,184,424	\$ 2,228,205	2.0%
BENEFITS	856,036	826,090	990,653	795,840	-19.7%
SUPPLIES	73,049	56,710	50,000	50,000	0.0%
OTHER SERVICES	261,295	322,276	374,989	283,080	-24.5%
INTERGOVERNMENTAL	29,897	-	-	-	0.0%
INTERFUND SERVICES	211,104	226,040	216,905	262,856	21.2%
OPERATING TRANSFERS	450,222	369,779	369,778	468,138	26.6%
<b>TOTAL COURTS</b>	<b>\$ 3,877,439</b>	<b>\$ 3,925,048</b>	<b>\$ 4,186,749</b>	<b>\$ 4,088,119</b>	<b>-2.4%</b>

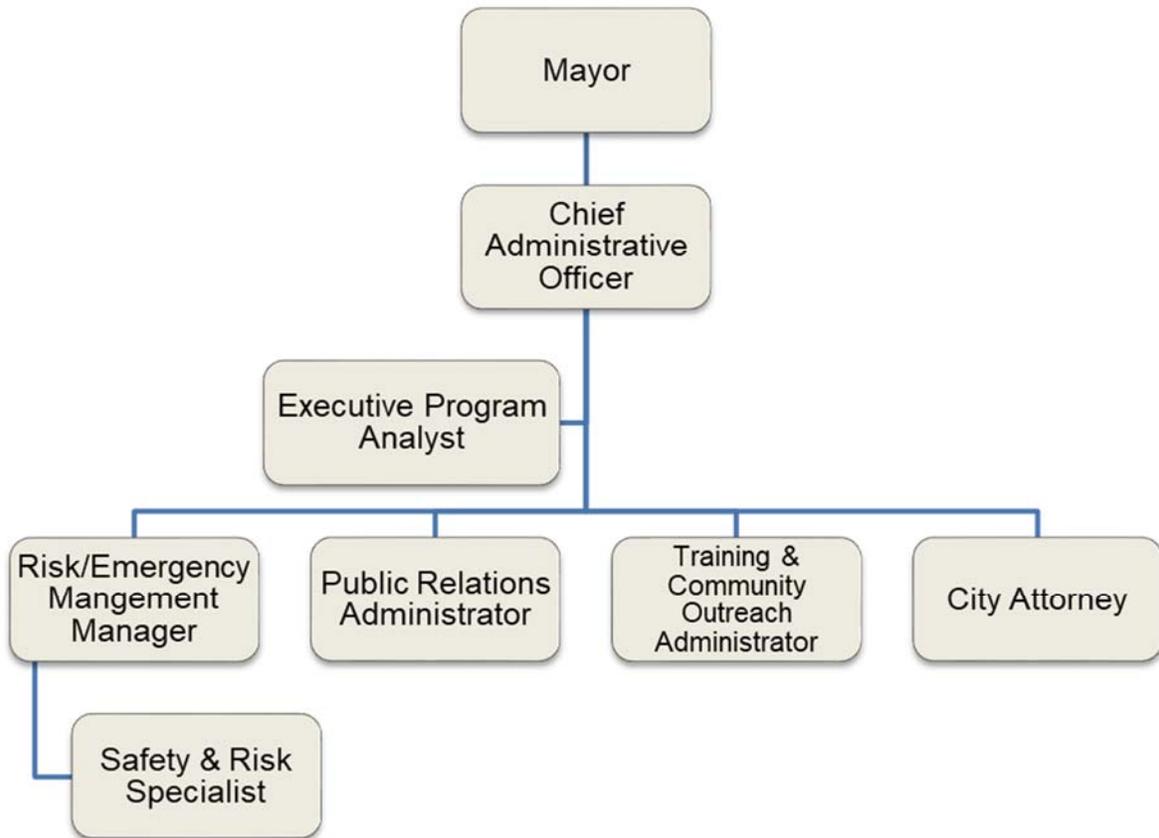
Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
COURTS	\$ 3,877,439	\$ 3,925,048	\$ 4,186,749	\$ 4,088,119	-2.4%
<b>TOTAL COURTS</b>	<b>\$ 3,877,439</b>	<b>\$ 3,925,048</b>	<b>\$ 4,186,749</b>	<b>\$ 4,088,119</b>	<b>-2.4%</b>



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## EXECUTIVE DEPARTMENT

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**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.

**Headcount**

<b>POSITION CLASSIFICATION</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Mayor	1	1	1
Chief Administrative Officer	1	1	1
Executive Services Coordinator	1	1	1
Risk/Emergency Management Manager	1	1	1
Training & Community Outreach Administrator	1	1	1
Safety & Risk Specialist	1	1	1
Public Relations Administrator	1	1	1
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Budget Narrative**

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

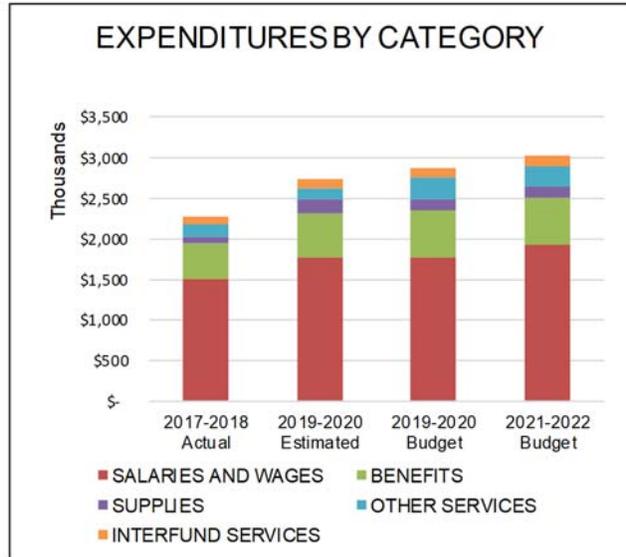
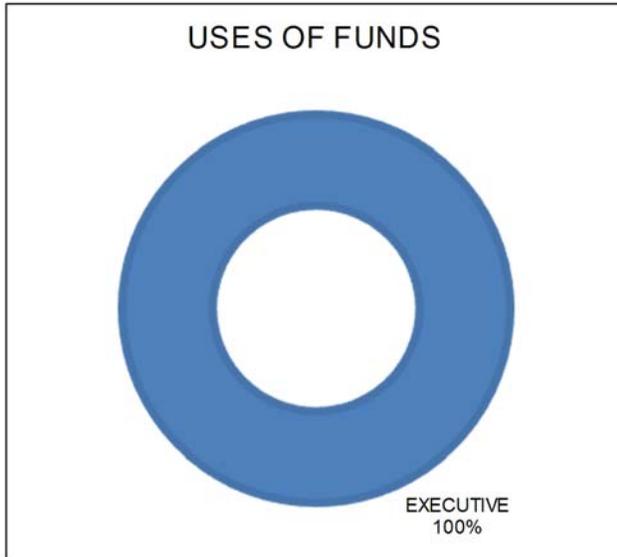
Other services include travel and mileage reimbursement, communication, advertising, miscellaneous dues and memberships.

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

**Approved Budget Requests**

None

**Fund 001  
Executive Department**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 1,502,070	\$ 1,773,830	\$ 1,779,020	\$ 1,932,198	8.6%
BENEFITS	451,928	548,242	568,491	565,564	-0.5%
SUPPLIES	69,466	158,025	144,000	144,000	0.0%
OTHER SERVICES	151,212	132,268	263,001	243,728	-7.3%
INTERFUND SERVICES	98,903	122,139	118,485	145,638	22.9%
<b>TOTAL EXECUTIVE DEPARTMENT</b>	<b>\$ 2,273,579</b>	<b>\$ 2,734,504</b>	<b>\$ 2,872,997</b>	<b>\$ 3,031,128</b>	<b>5.5%</b>

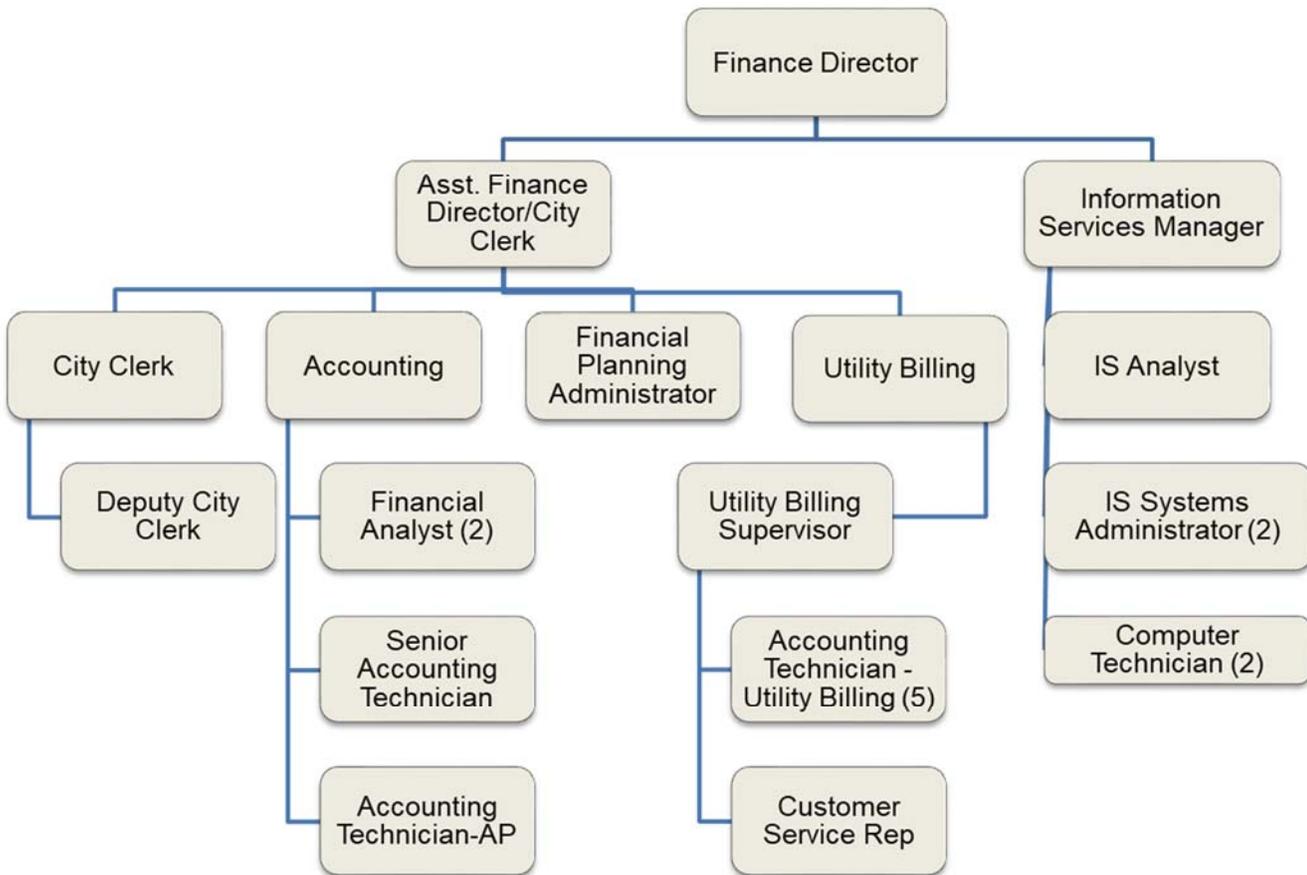
Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
EXECUTIVE	\$ 2,273,579	\$ 2,734,504	\$ 2,872,997	\$ 3,031,128	5.5%
<b>TOTAL EXECUTIVE DEPARTMENT</b>	<b>\$ 2,273,579</b>	<b>\$ 2,734,504</b>	<b>\$ 2,872,997</b>	<b>\$ 3,031,128</b>	<b>5.5%</b>



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## FINANCE DEPARTMENT

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

## Fund 001 Finance Department

### Mission

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

### Function

The Finance department coordinates and prepares the City's biennial budget. In addition, this department is responsible for annual financial reporting and audit support, cash management, accounts payable, payroll, general invoicing, maintains and monitors capital asset inventory, maintains the books of account for all funds, prepares regulatory reports including excise & leasehold tax returns, state & federal payroll tax reports and unclaimed property reports and performs all major account reconciliation, including A/P, payroll, cash and capital assets.

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

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

### Headcount

POSITION CLASSIFICATION	2020	2021	2022
Finance Director	1	1	1
Assistant Finance Director/City Clerk	1	1	1
Financial Planning Administrator	1	1	1
Financial Operations Manager	1	0	0
Utility Billing Supervisor	0	1	1
Accounting Technician (Utility Billing)	5	5	5
Customer Service Rep	1	1	1
Sr Accounting Technician	1	1	1
Accounting Technician (Accounts Payable)	1	1	1
Financial Analyst	1	2	2
Deputy City Clerk	1	1	1
<b>TOTAL - FINANCE DEPARTMENT</b>	<b>14</b>	<b>15</b>	<b>15</b>

### Budget Narrative

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

Other services include phones, postage, training, travel reimbursement, membership fees, minute taking services, fees for lockbox processing, bill printing services, and site hosting fees for on-line bill pay.

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

**Approved Budget Requests**

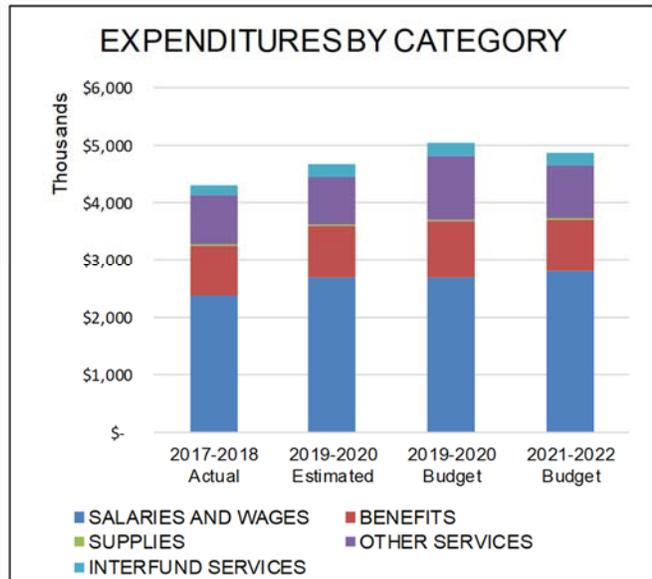
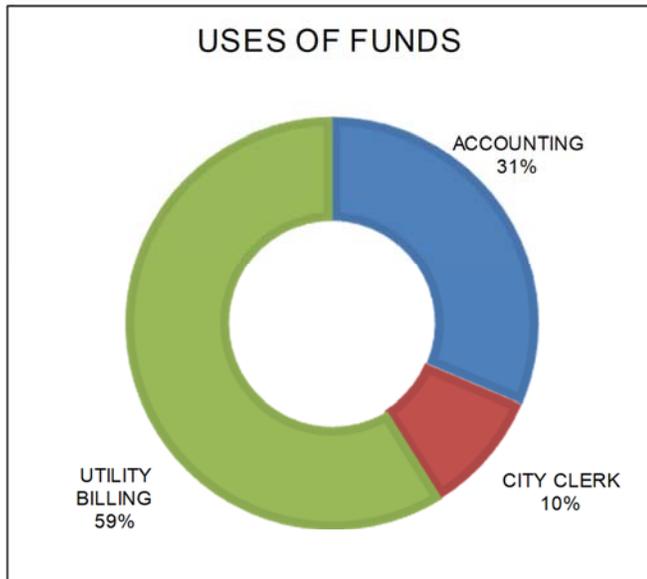
None

**Performance Measurements**

Description		2017	2018	2019	2020
City Clerk	Number of Public Records Requests	147	159	203	242
	Hours Spent on Public Records Requests	262	387	310	557
	Number of Council Agenda Items	311	261	444	286
Utility Billing	Number of New Accounts	253	92	329	593
	Incoming Customer Phone Calls	29,709	27,446	27,371	27,851
	Outgoing Customer Phone Calls	11,550	7,409	5,658	5,629



**Fund 001  
Finance Department**



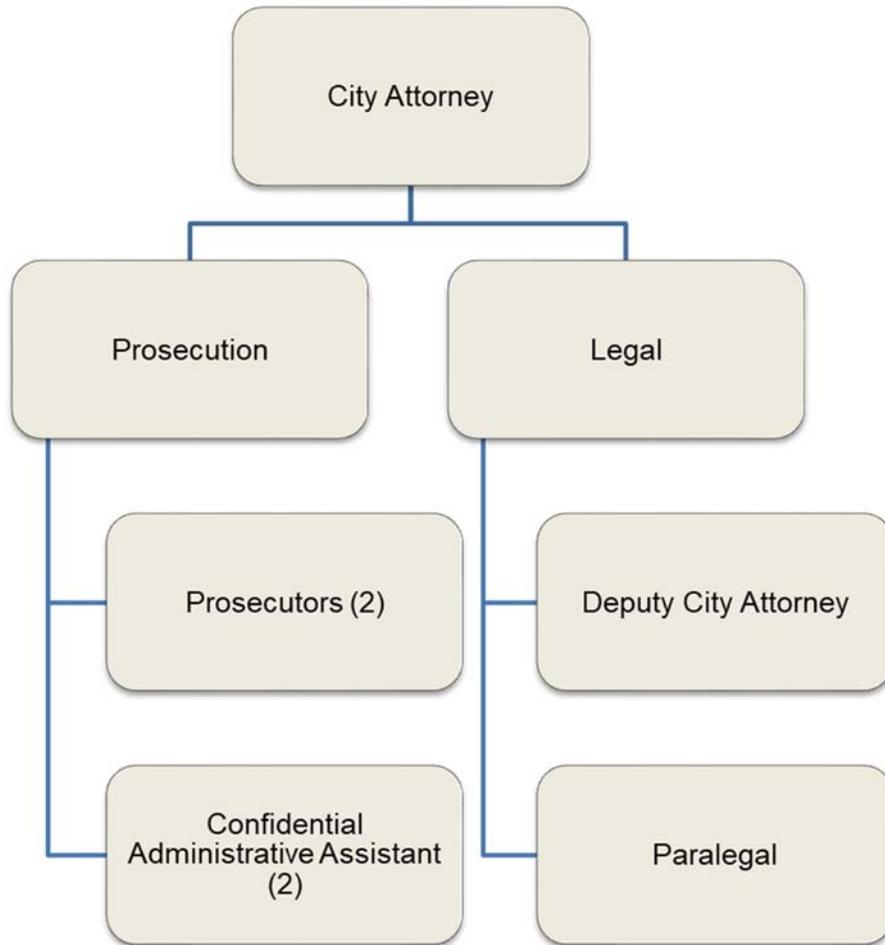
Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 2,383,564	\$ 2,680,684	\$ 2,680,135	\$ 2,811,976	4.9%
BENEFITS	878,367	914,168	994,825	896,956	-9.8%
SUPPLIES	26,225	31,393	29,430	29,430	0.0%
OTHER SERVICES	842,994	806,694	1,104,075	899,630	-18.5%
INTERFUND SERVICES	186,896	227,277	219,970	226,664	3.0%
<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 4,318,046</b>	<b>\$ 4,660,216</b>	<b>\$ 5,028,435</b>	<b>\$ 4,864,656</b>	<b>-3.3%</b>

Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
ACCOUNTING	\$ 1,266,511	\$ 1,452,979	\$ 1,561,312	\$ 1,528,093	-2.1%
CITY CLERK	620,374	436,172	476,644	471,799	-1.0%
UTILITY BILLING	2,431,161	2,771,065	2,990,479	2,864,764	-4.2%
<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 4,318,046</b>	<b>\$ 4,660,216</b>	<b>\$ 5,028,435</b>	<b>\$ 4,864,656</b>	<b>-3.3%</b>

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## LEGAL DEPARTMENT

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**Fund 001  
Legal Services**

**Function**

In 2015, the City added an in-house Legal Department, adding a full-time City Attorney, Deputy City Attorney and a Confidential Administrative Assistant. The newly formed Legal department 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	2020	2021	2022
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
<b>TOTAL - LEGAL DEPARTMENT</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Budget Narrative**

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

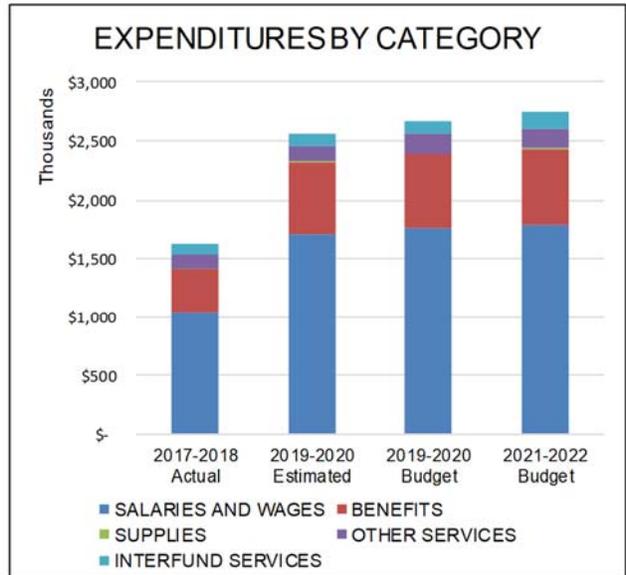
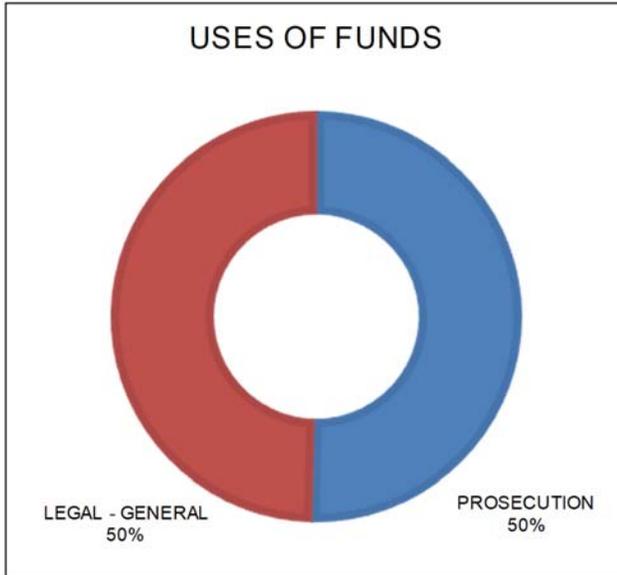
**Approved Budget Requests**

None

**Performance Measurements**

Description	2017	2018	2019	2020
Number of Property Acquisitions	8	15	34	12

**Fund 001  
Legal Services**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 1,046,403	\$ 1,706,311	\$ 1,764,884	\$ 1,790,165	1.4%
BENEFITS	362,735	614,070	616,668	639,014	3.6%
SUPPLIES	12,332	18,392	10,520	10,520	0.0%
OTHER SERVICES	107,896	111,486	163,012	163,854	0.5%
INTERFUND SERVICES	99,643	111,563	111,563	135,675	21.6%
<b>TOTAL LEGAL DEPARTMENT</b>	<b>\$ 1,629,009</b>	<b>\$ 2,561,822</b>	<b>\$ 2,666,647</b>	<b>\$ 2,739,228</b>	<b>2.7%</b>

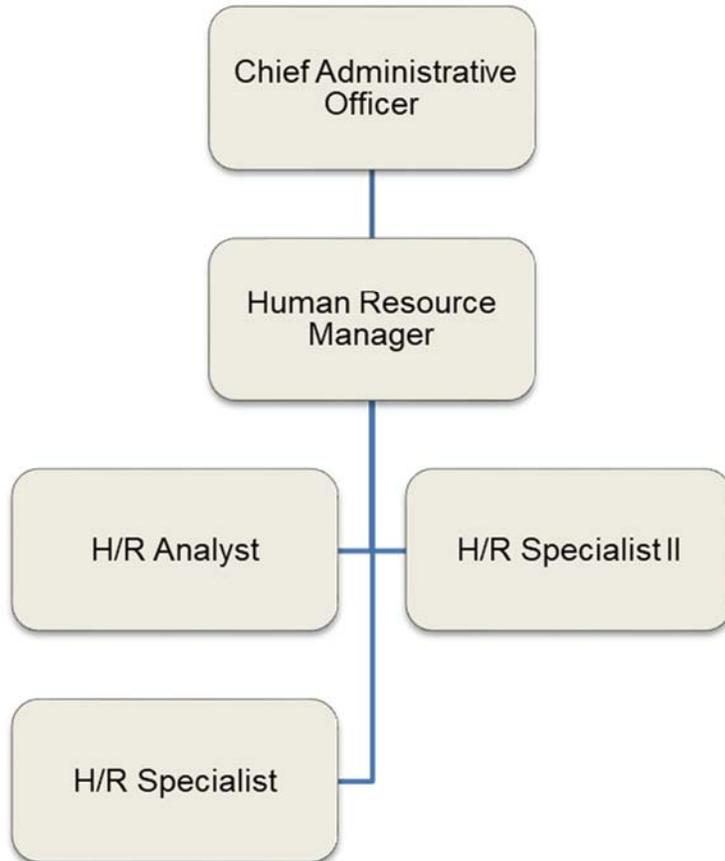
Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
PROSECUTION	\$ 1,067,789	\$ 1,249,625	\$ 1,333,075	\$ 1,379,474	3.5%
LEGAL - GENERAL	561,220	1,312,197	1,333,572	1,359,754	2.0%
<b>TOTAL LEGAL DEPARTMENT</b>	<b>\$ 1,629,009</b>	<b>\$ 2,561,822</b>	<b>\$ 2,666,647</b>	<b>\$ 2,739,228</b>	<b>2.7%</b>



**MARYSVILLE**  
**WASHINGTON**

## HUMAN RESOURCE DEPARTMENT

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**Fund 001  
Human Resources**

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2020	2021	2022
Human Resources Manager	1	1	1
Human Resources Analyst	1	1	1
Human Resources Specialist	1	1	1
Human Resources Assistant	1	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>

**Budget Narrative**

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

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

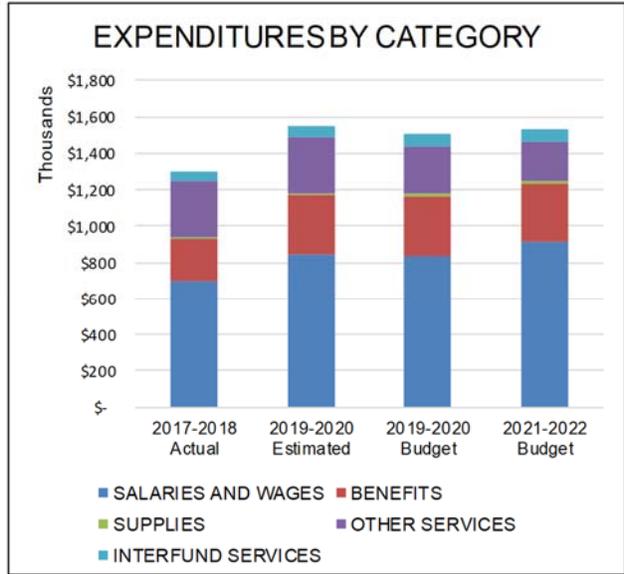
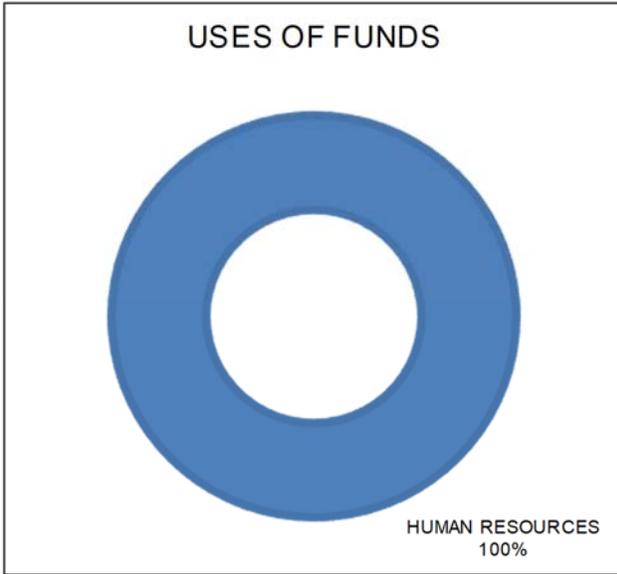
Miscellaneous includes employee appreciation (\$6,000). Also included are fees associated with the civil service testing.

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

**Approved Budget Requests**

None

**Fund 001  
Human Resources**

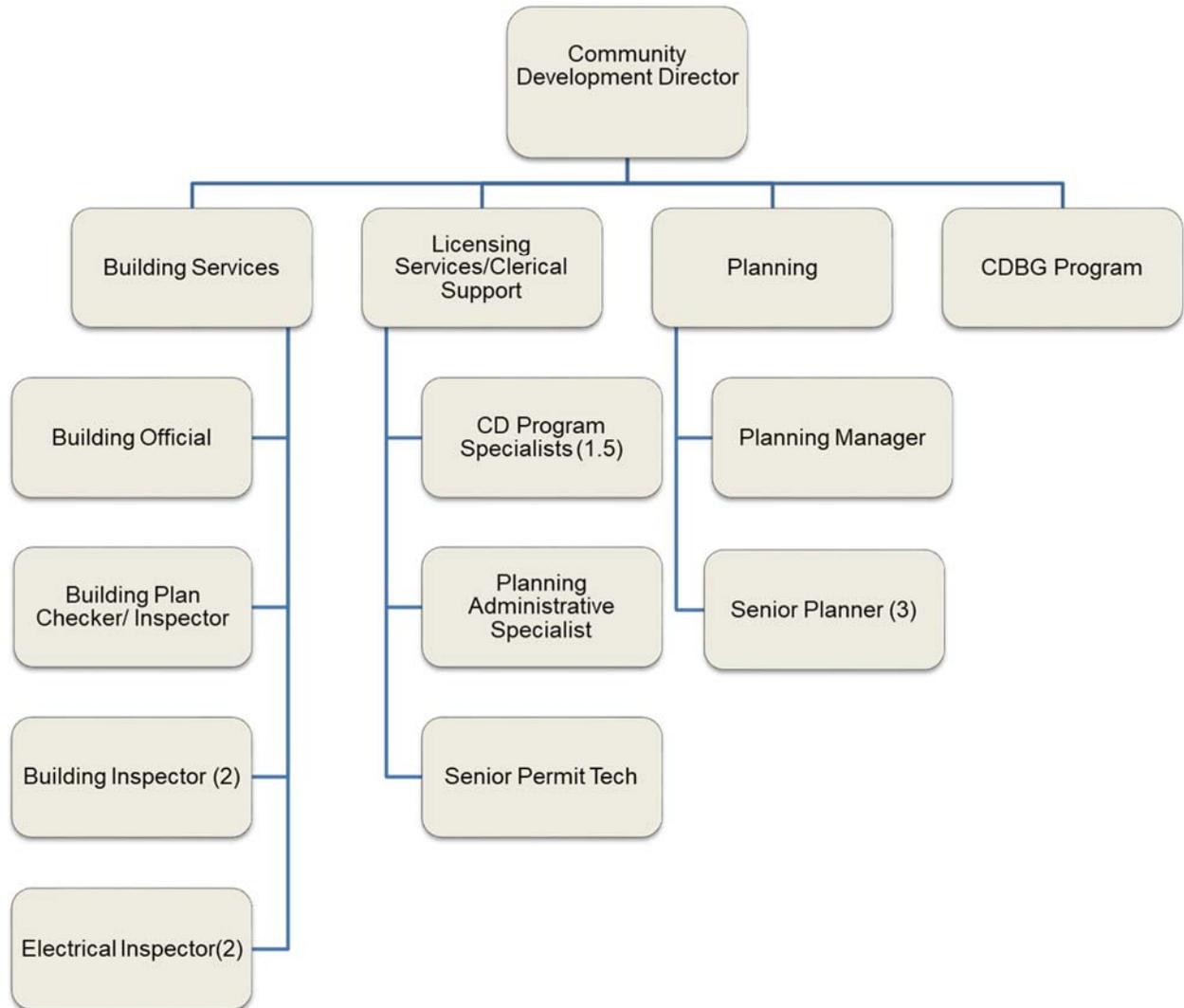


Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 697,341	\$ 843,740	\$ 836,155	\$ 910,423	8.9%
BENEFITS	232,423	328,090	329,149	320,082	-2.8%
SUPPLIES	8,425	11,493	15,000	15,000	0.0%
OTHER SERVICES	306,127	305,214	258,912	218,718	-15.5%
INTERFUND SERVICES	56,314	64,955	64,955	68,487	5.4%
<b>TOTAL HUMAN RESOURCES</b>	<b>\$ 1,300,630</b>	<b>\$ 1,553,492</b>	<b>\$ 1,504,171</b>	<b>\$ 1,532,710</b>	<b>1.9%</b>

Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
HUMAN RESOURCES	\$ 1,300,630	\$ 1,553,492	\$ 1,504,171	\$ 1,532,710	1.9%
<b>TOTAL HUMAN RESOURCES</b>	<b>\$ 1,300,630</b>	<b>\$ 1,553,492</b>	<b>\$ 1,504,171</b>	<b>\$ 1,532,710</b>	<b>1.9%</b>



# 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	2020	2021	2022
Community Development Director	1	1	1
Engineering Services Manager	1	0	0
Planning Administrative Specialist	0	1	1
Planning Manager	1	1	1
Senior Planner	2	3	3
Associate Planner/CDBG Coordinator	1	0	0
Building Official	1	1	1
Assistant Building Official	1	1	1
Inspection I - Building	2	2	2
CD Program Specialist	3.5	1.5	1.5
Administrative Specialist	1	0	0
Senior Permit Tech	0	1	1
Civil Plan Reviewer	1	0	0
Inspector II - Construction	2	0	0
Inspector I - Construction	1	0	0
Inspector III - Electrical	2	2	2
<b>TOTAL</b>	<b>20.5</b>	<b>14.5</b>	<b>14.5</b>

Total Funded By Community Development	17.2	14.3	14.3
Total Funded By CDBG Grant	0.5	0.5	0.5
Total Funded by Utility Dept	2.8	0.7	0.7

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

### 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**

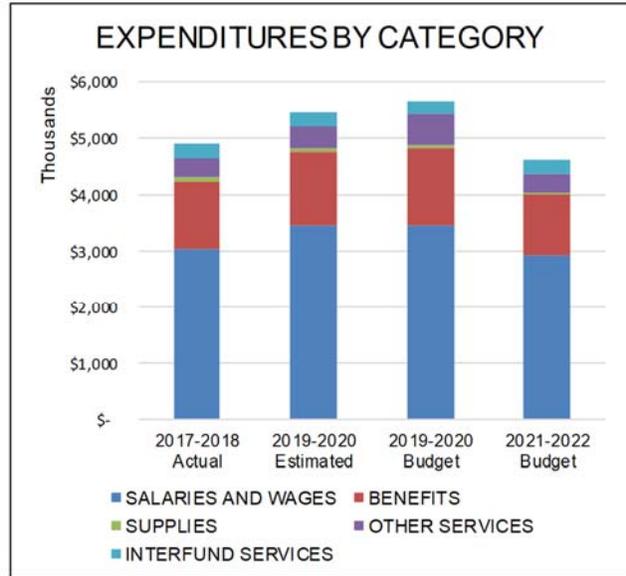
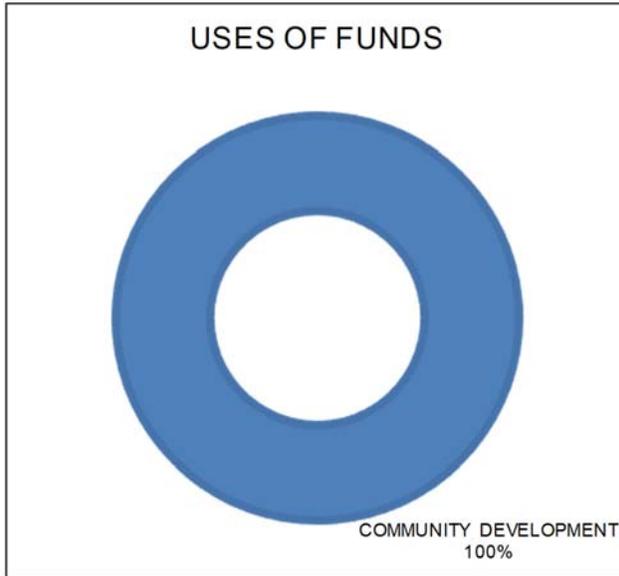
Description	2021 Amount	2022 Amount	On-Going
Reclassification – Associate Planner to Senior Planner	5,364	5,633	Yes
Downtown Master Plan Grant	25,000	-	No
<b>Total</b>	<b>\$ 30,364</b>	<b>\$ 5,633</b>	

### **Performance Measurements**

Description	2017	2018	2019	*2020
Single Family Permits processed	147	243	457	754
Multi Family Permits processed	13	6	2	1
Commercial Permits processed	81	99	83	85

*\*Estimate*

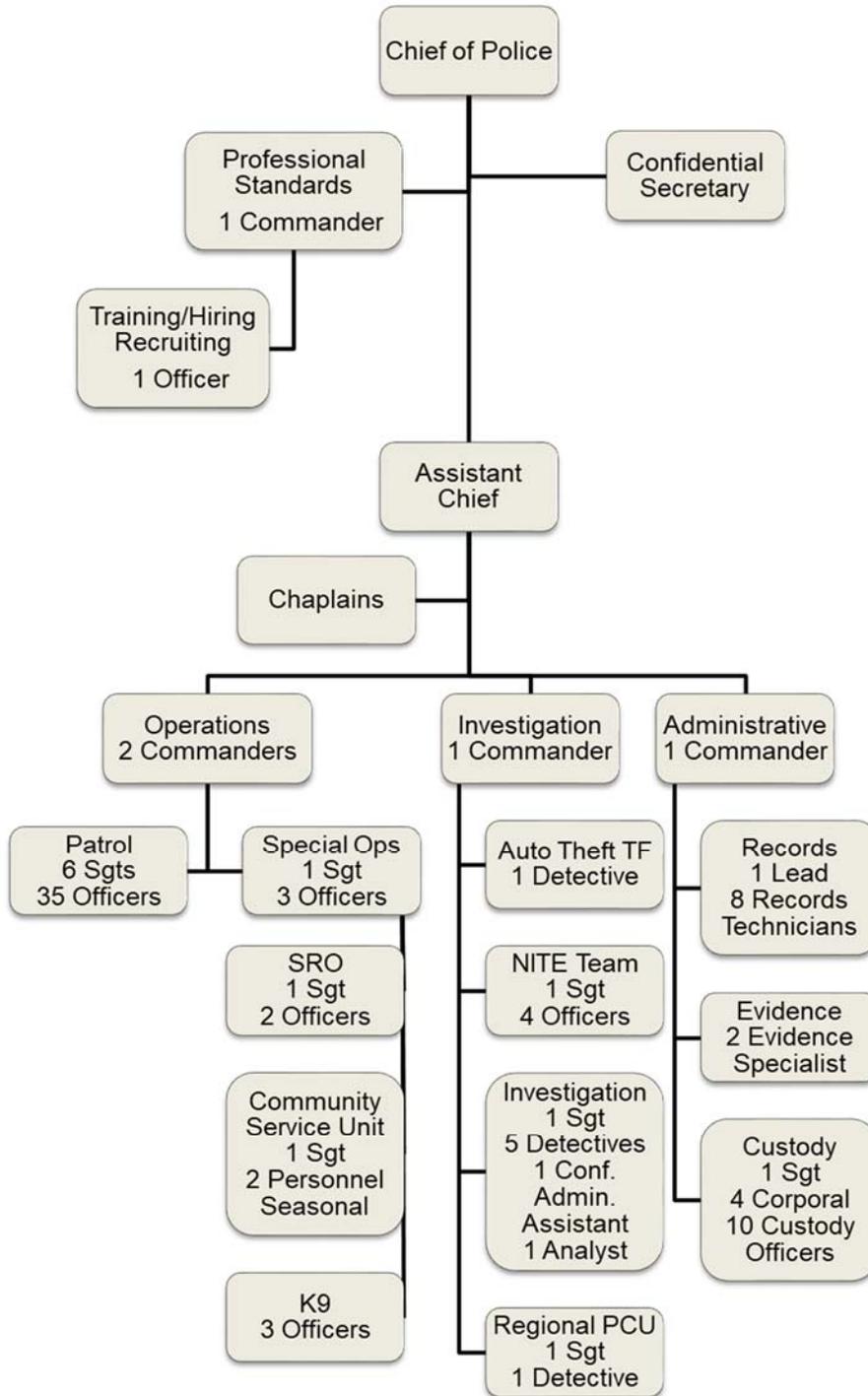
**Fund 001  
Community Development**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 3,046,066	\$ 3,458,361	\$ 3,467,265	\$ 2,936,021	-15.3%
BENEFITS	1,192,776	1,308,102	1,359,504	1,073,237	-21.1%
SUPPLIES	76,270	55,622	45,000	45,000	0.0%
OTHER SERVICES	327,575	379,972	547,482	322,152	-41.2%
INTERFUND SERVICES	247,450	240,175	240,175	246,402	2.6%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 4,890,137</b>	<b>\$ 5,442,232</b>	<b>\$ 5,659,426</b>	<b>\$ 4,622,812</b>	<b>-18.3%</b>

Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
COMMUNITY DEVELOPMENT	\$ 4,890,137	\$ 5,442,232	\$ 5,659,426	\$ 4,622,812	-18.3%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 4,890,137</b>	<b>\$ 5,442,232</b>	<b>\$ 5,659,426</b>	<b>\$ 4,622,812</b>	<b>-18.3%</b>

**POLICE DEPARTMENT**



## Fund 001 Police Department

### Vision

“Service with Honor”

### Mission

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

### Function

The **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.

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

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.

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.

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

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

The **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.

**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.

**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.

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.

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.

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 – Total Department**

POSITION CLASSIFICATION	2020	2021	2022
Chief of Police	1	1	1
Assistant Police Chief	1	1	1
Commander	5	5	5
Sergeants (Detectives & Patrol)	13	13	13
Patrol Officers & Detectives	55	55	55
Training Officer	1	1	1
Custody Corporals	4	4	4
Custody Officers	11	11	11
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
Police Administrative Specialist	1	1	1
Program Specialist (Detectives)	1	0	0
Police Records Technician Lead	1	1	1
Police Records Technician	8	8	8
Evidence Specialist	1	2	2
<b>TOTAL POLICE DEPARTMENT</b>	<b>107</b>	<b>107</b>	<b>107</b>

**Budget Narrative**

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

Inter-fund services includes fleet and information services allocations.

**Approved Budget Requests – Police Summary**

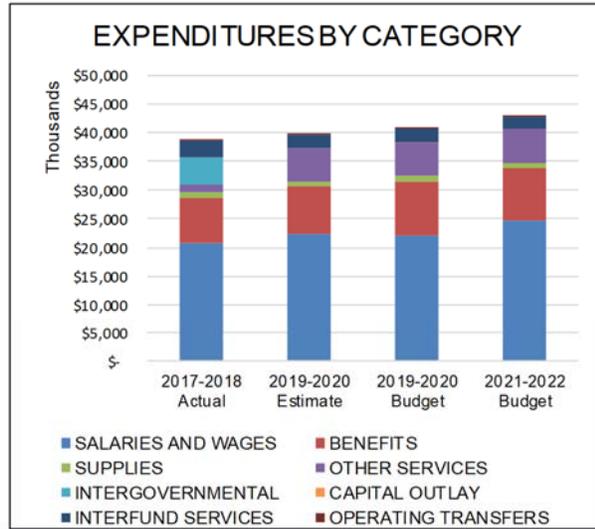
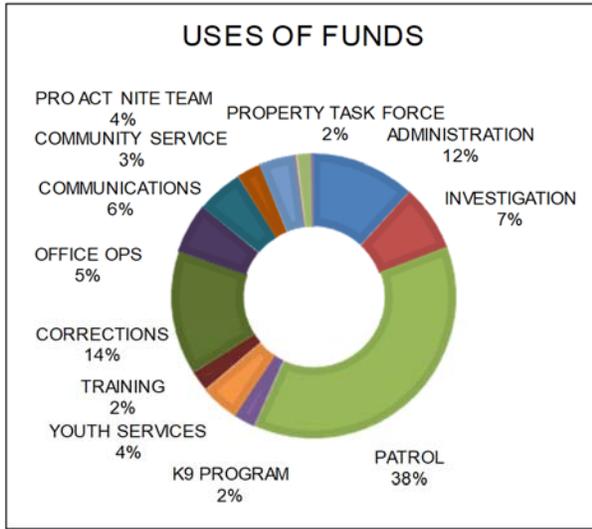
Description	2021 Amount	2022 Amount	On-Going
Reclassify Vacancy – Program Specialist to Evidence Specialist	10,333	10,850	Yes
C/O – Purchase of 6 new police vehicles (transfer to Fleet)	360,000	-	No
<b>Total</b>	<b>\$ 370,333</b>	<b>\$ 10,850</b>	

**Performance Measurements**

Description	2017	2018	2019	2020
City-wide Crime Rates YOY % Change	-8.00%	-7.58%	-8.92%	-21.00%
Number of people booked into Custody	2,795	3,243	2,820	**1,233
Number of Citations Issued	4,842	6,319	7,824	6,926
Volunteer Patrol Hours	4,000	4,010	4,718	**3,603

\*\*Impacted by COVID-19

**Fund 001  
Police Department**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimate	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 20,817,418	\$ 22,507,099	\$ 22,222,615	\$ 24,761,771	11.4%
BENEFITS	7,961,503	8,227,377	9,296,350	9,198,359	-1.1%
SUPPLIES	910,409	882,925	952,918	814,202	-14.6%
OTHER SERVICES	1,333,477	5,699,596	5,755,078	5,812,604	1.0%
INTERGOVERNMENTAL	4,694,717	-	-	-	n/a
CAPITAL OUTLAY	97,129	-	2,800	2,800	0.0%
INTERFUND SERVICES	2,789,440	2,409,686	2,388,696	2,163,486	-9.4%
OPERATING TRANSFERS	325,795	240,000	240,000	360,000	50.0%
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 38,929,888</b>	<b>\$ 39,966,683</b>	<b>\$ 40,858,457</b>	<b>\$ 43,113,222</b>	<b>5.5%</b>

Expenditure Summary by Divison	2017-2018 Actual	2019-2020 Estimate	2019-2020 Budget	2021-2022 Budget	% Change
ADMINISTRATION	\$ 4,724,925	\$ 4,657,140	\$ 4,822,386	\$ 5,091,091	5.6%
INVESTIGATION	3,279,303	\$ 2,965,543	3,169,802	\$ 3,196,022	0.8%
PATROL	14,357,842	\$ 15,289,534	15,190,966	\$ 16,192,633	6.6%
K9 PROGRAM	950,287	\$ 815,334	978,003	\$ 1,072,962	9.7%
DRUG ENFORCEMENT	26,100	\$ 35,144	33,104	\$ 33,104	0.0%
YOUTH SERVICES	1,677,461	\$ 1,616,956	1,719,526	\$ 1,861,096	8.2%
CRIME PREVENTION	18,585	\$ 9,296	46,616	\$ 46,616	0.0%
TRAINING-FIREARMS	481,181	\$ 679,080	592,109	\$ 980,185	65.5%
DETENTION & CORRECTIONS	5,699,819	\$ 5,729,763	5,820,087	\$ 6,121,663	5.2%
COMMUNICATIONS	2,426,327	\$ 2,521,891	2,439,406	\$ 2,439,406	0.0%
OFFICE OPERATIONS	2,104,742	\$ 2,252,371	2,358,492	\$ 2,245,845	-4.8%
COMMUNITY SERVICE	981,284	\$ 1,149,144	1,170,903	\$ 1,201,599	2.6%
PRO ACT NITE TEAM	1,399,470	\$ 1,314,134	1,657,766	\$ 1,728,609	4.3%
SWAT TEAM	5,102	\$ 1,115	69,586	\$ 69,586	0.0%
REGIONAL PROPERTY TASK FORCE	747,830	\$ 774,130	659,909	\$ 709,805	7.6%
EMBEDDED SOCIAL WORKER	49,630	\$ 156,109	129,795	\$ 123,000	-5.2%
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 38,929,888</b>	<b>\$ 39,966,683</b>	<b>\$ 40,858,457</b>	<b>\$ 43,113,222</b>	<b>5.5%</b>



## Fund 001 Fire - EMS

### Function

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

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

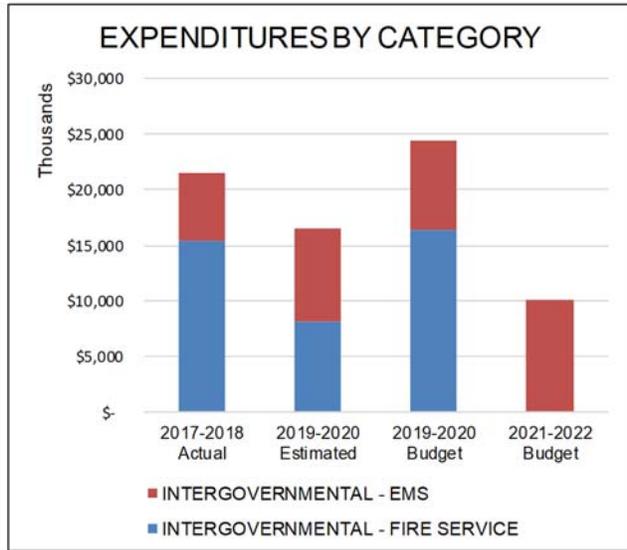
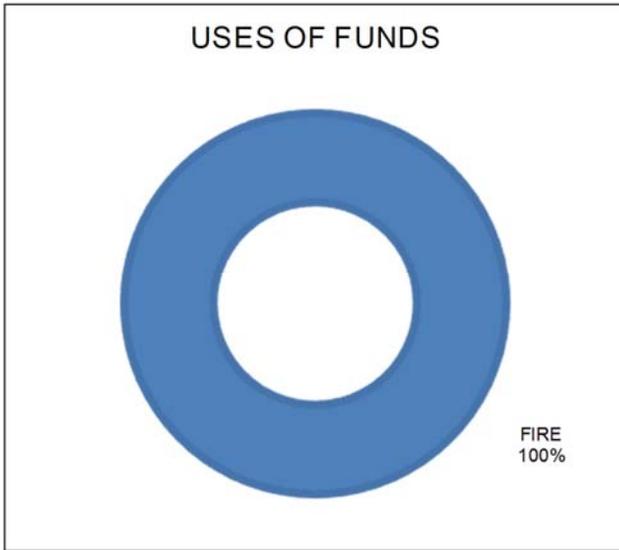
The City does continue to collect Emergency Medical Services (EMS) taxes on properties within the Marysville city limits and passes it on to Marysville District RFA through an interlocal agreement.

### Budget Narrative

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



**Fund 001  
Fire - EMS**



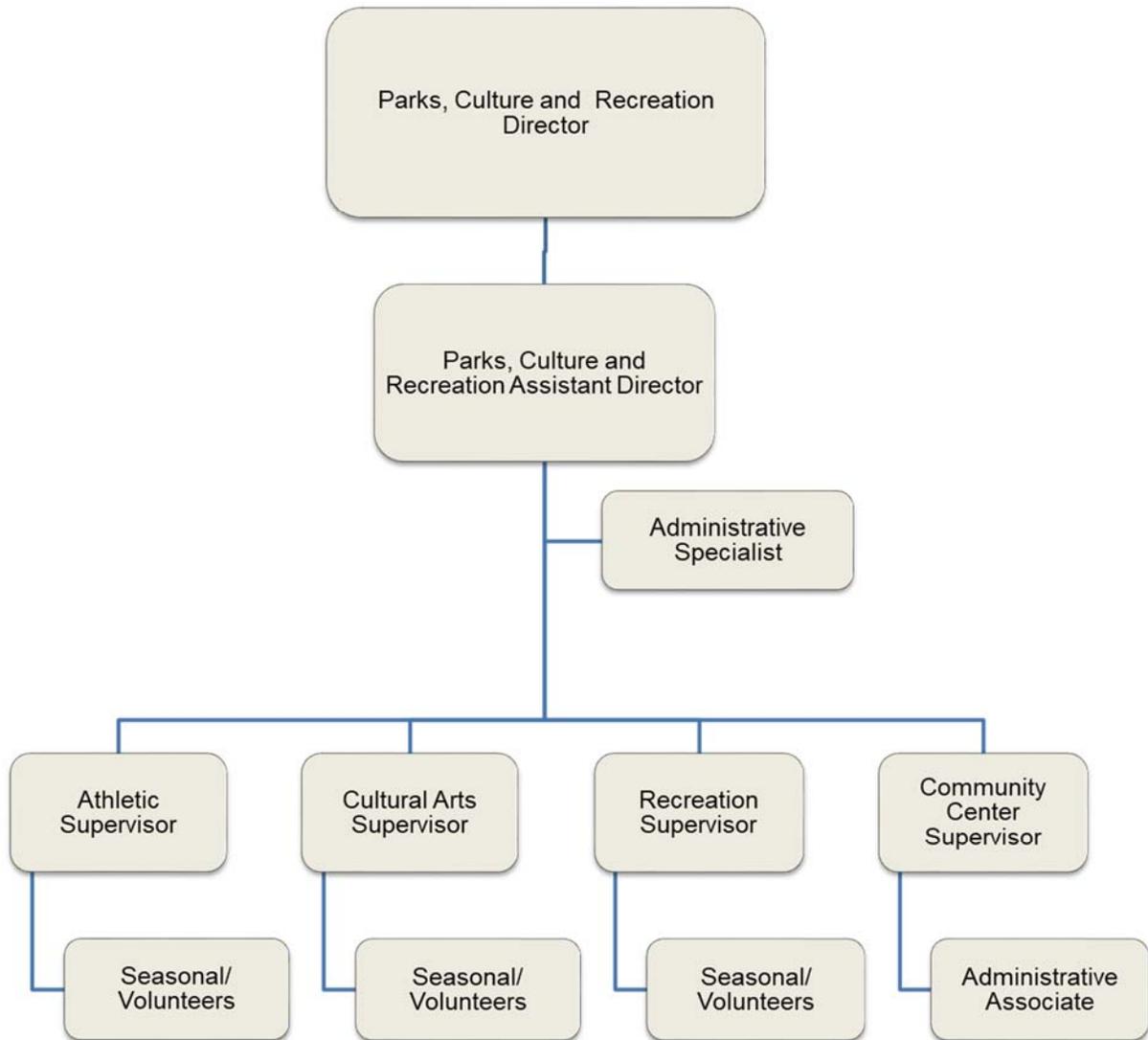
Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
INTERGOVERNMENTAL - FIRE SERVICE	\$ 15,361,227	\$ 8,133,483	\$ 16,430,348	\$ -	-100.0%
INTERGOVERNMENTAL - EMS	6,066,670	8,402,756	7,938,199	10,032,065	26.4%
<b>TOTAL FIRE</b>	<b>\$ 21,427,897</b>	<b>\$ 16,536,239</b>	<b>\$ 24,368,547</b>	<b>\$ 10,032,065</b>	<b>-58.8%</b>

Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
FIRE	\$ 21,427,897	\$ 16,536,239	\$ 24,368,547	\$ 10,032,065	-58.8%
<b>TOTAL FIRE</b>	<b>\$ 21,427,897</b>	<b>\$ 16,536,239</b>	<b>\$ 24,368,547</b>	<b>\$ 10,032,065</b>	<b>-58.8%</b>

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## PARKS, CULTURE AND RECREATION

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

**Mission**

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

The Parks Culture and Recreation Department provides stewardship and oversees the operation of 436 acres of publicly owned land, parks, trails, public facilities and 152.8 acres of undeveloped land. Additionally, the department is charged with developing new park sites. The department also supports a very comprehensive Cultural Arts and Recreation Services program within a service area 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. Park Maintenance became a function of the Street Department (Department 16) in 2021.

**Function**

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

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	2020	2021	2022
Parks, Culture and Recreation Director	1	1	1
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
Community Center Supervisor	1	1	1
Administrative Specialist	1	1	1
Adminstrative Associate	1	1	1
Parks Maintenance Manager	1	0	0
Lead Worker	1	0	0
Maintenance Worker II	3	0	0
Maintenance Worker I	1	0	0
<b>TOTAL - PARKS, CULTURE AND RECREATION</b>	<b>14</b>	<b>8</b>	<b>8</b>

\*Parks maintenance moved to the Street Department.

**Budget Narrative**

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

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

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

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

**Approved Budget Requests**

Description	2021 Amount	2021 Amount	On-Going
Opera House Advertising – Hotel/Motel Grant	10,000	15,000	No
<b>Total</b>	<b>\$ 10,000</b>	<b>15,000</b>	

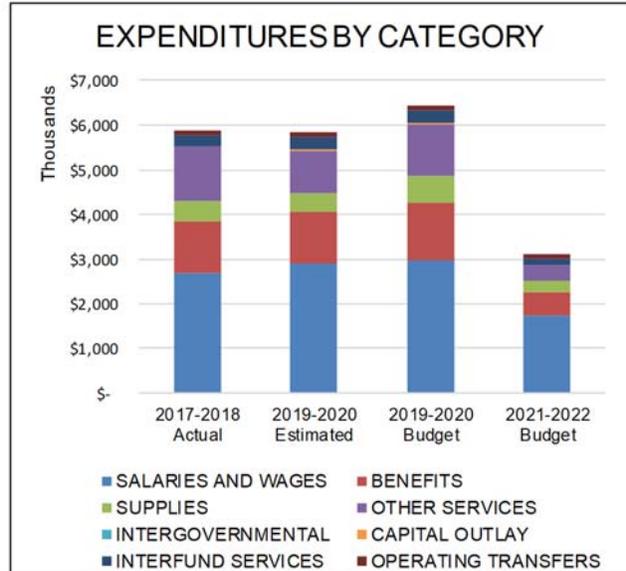
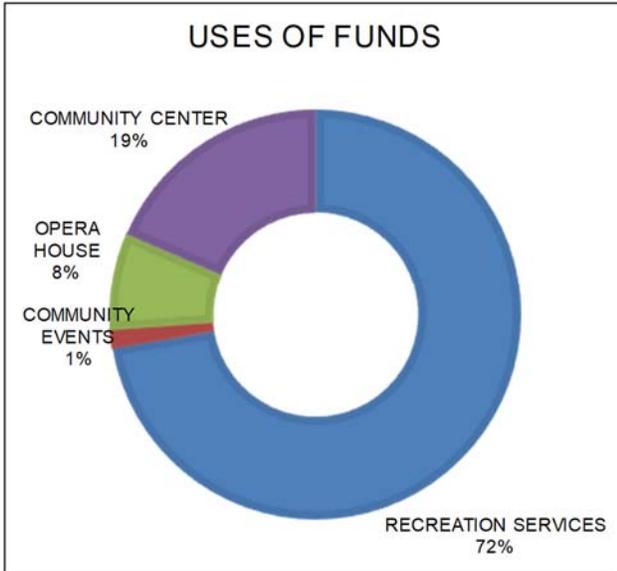
**Performance Measurements**

Description	2017	2018	2019	**2020
Number of Registrations	12,777	15,283	17,541	4,403
Community Center Attendance	11,120	16,096	15,586	553

*\*\*Impacted by COVID-19*



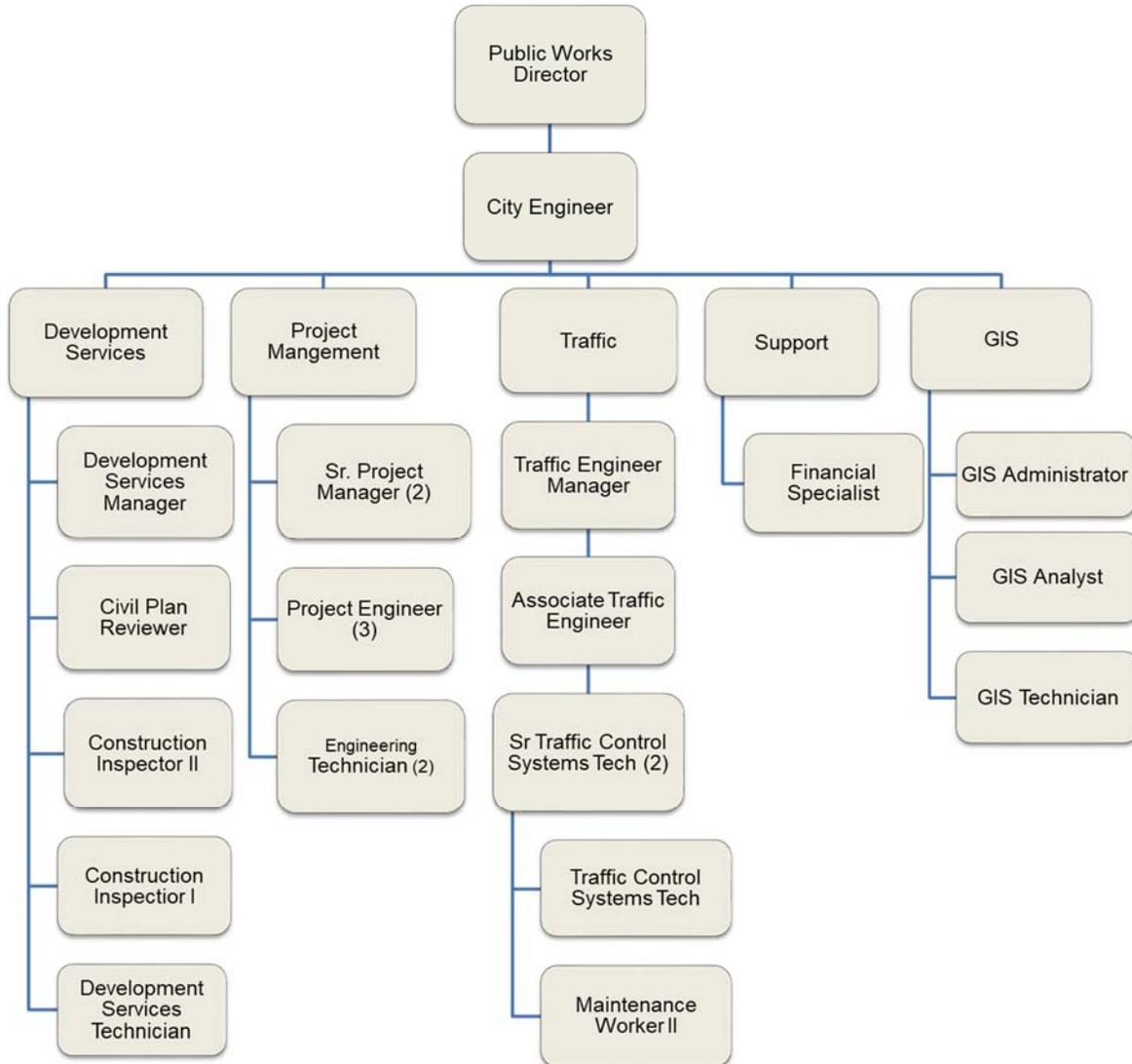
**Fund 001  
Parks, Culture and Recreation Department**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 2,707,498	\$ 2,912,604	\$ 2,992,309	\$ 1,721,809	-42.5%
BENEFITS	1,157,186	1,147,340	1,266,518	545,843	-56.9%
SUPPLIES	455,199	417,717	591,634	267,746	-54.7%
OTHER SERVICES	1,218,931	935,709	1,168,260	334,596	-71.4%
INTERGOVERNMENTAL	1,150	-	-	-	n/a
CAPITAL OUTLAY	-	30,484	28,000	-	n/a
INTERFUND SERVICES	247,186	276,348	276,348	148,576	n/a
OPERATING TRANSFERS	76,442	110,000	110,000	110,000	0.0%
<b>TOTAL PARKS DEPARTMENT</b>	<b>\$ 5,863,592</b>	<b>\$ 5,830,202</b>	<b>\$ 6,433,069</b>	<b>\$ 3,128,570</b>	<b>-51.4%</b>

Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
RECREATION SERVICES	\$ 2,021,371	\$ 2,150,853	\$ 2,331,702	\$ 2,265,199	-2.9%
COMMUNITY EVENTS	27,424	46,157	43,550	46,314	6.3%
OPERA HOUSE	255,832	285,102	214,536	238,190	11.0%
COMMUNITY CENTER	485,009	509,899	542,338	578,867	6.7%
PARKS & REC FACILITIES	3,073,956	2,838,192	3,300,943	-	-100.0%
<b>TOTAL PARKS DEPARTMENT</b>	<b>\$ 5,863,592</b>	<b>\$ 5,830,203</b>	<b>\$ 6,433,069</b>	<b>\$ 3,128,570</b>	<b>-51.4%</b>

# ENGINEERING DEPARTMENT



*Headcount and salary for the GIS Administrator, Analyst, and Technician are included in the Waterworks Utilities Fund. The salary for the Traffic Division is included in the Street Dept*

**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	2020	2021	2022
City Engineer	1	1	1
Senior Project Manager	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
Development Services Manager	0	1	1
Civil Plan Reviewer	0	1	1
Inspector II - Construction	0	2	2
Inspector I - Construction	0	1	1
Development Services Technican	0	1	1
<b>TOTAL</b>	<b>14</b>	<b>20</b>	<b>20</b>

Total Funded By Engineering	9.0	12.3	12.3
Total Funded by Streets	5.0	5.0	5.0
Total Funded by Utilities	0.0	1.7	1.7

The Engineering Services Manager, Civil Plan Reviewer, and the Construction Inspectors were moved from the Community Development Department (Department 07).

**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.

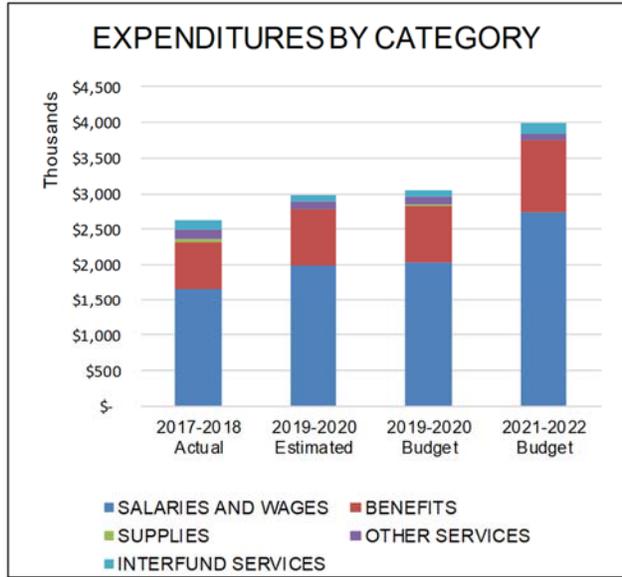
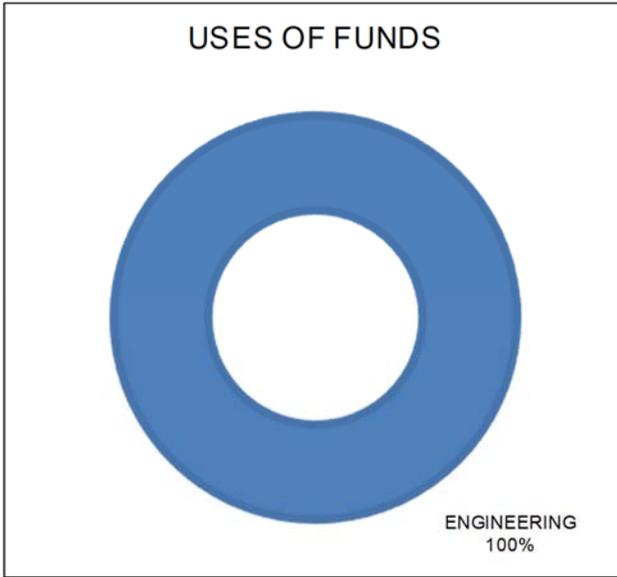
Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement.

**Approved Budget Requests**

None



**Fund 001  
Engineering Department**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ 1,647,572	\$ 1,985,126	\$ 2,023,410	\$ 2,738,253	35.3%
BENEFITS	675,431	791,508	804,652	1,003,749	24.7%
SUPPLIES	50,027	12,749	18,000	12,000	-33.3%
OTHER SERVICES	113,246	98,052	121,076	92,080	-23.9%
INTERFUND SERVICES	133,930	87,788	87,788	139,566	59.0%
<b>TOTAL ENGINEERING</b>	<b>\$ 2,620,206</b>	<b>\$ 2,975,223</b>	<b>\$ 3,054,926</b>	<b>\$ 3,985,648</b>	<b>30.5%</b>

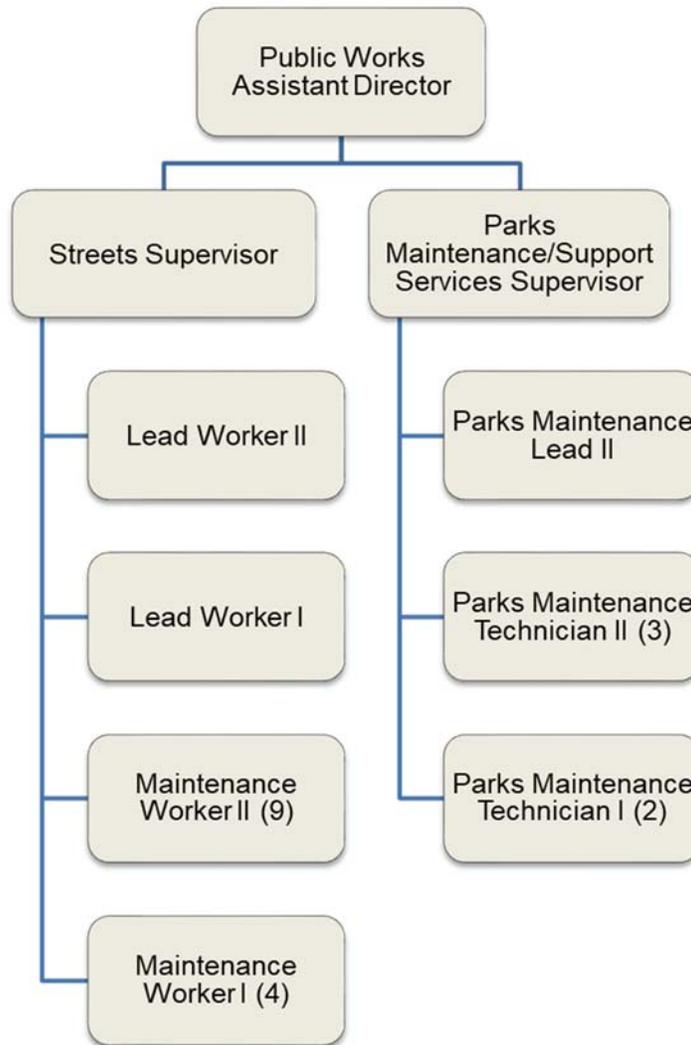
Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
ENGINEERING	\$ 2,620,206	\$ 2,975,223	\$ 3,054,926	\$ 3,985,648	30.5%
<b>TOTAL ENGINEERING</b>	<b>\$ 2,620,206</b>	<b>\$ 2,975,223</b>	<b>\$ 3,054,926</b>	<b>\$ 3,985,648</b>	<b>30.5%</b>

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## STREET DEPARTMENT

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(Formerly Fund 101)



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

**Mission**

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

**Function**

Cost of providing maintenance on 432 lane miles throughout the city limits. Tasks include crosswalks, stop bars, sweeping, paving, pothole patching, striping and crack sealing of roadways. Seasonal responsibilities include snow and ice removal, and vegetation control including mowing, herbicides and weed eating. Other work performed by this division includes sidewalk maintenance, repair and replacement. For the 2021-2022 biennial, Park Maintenance has been moved to Streets. Park Maintenance is responsible for the maintenance of 436 acres of publicly owned land, parks, trails, public facilities and 152.8 acres of undeveloped land.

**Headcount**

POSITION CLASSIFICATION	2020	2021	2022
Street Supervisor	1	1	1
Street Maintenance Technician Lead II	1	1	1
Street Maintenance Technician Lead I	1	1	1
Street Maintenance Technicians II	9	9	9
Street Maintenance Technicians I	4	4	4
Park Maintenance/Support Services Supervisor	0	1	1
Parks Maintenance Lead I	0	1	1
Parks Maintenance Tech II	0	3	3
Parks Maintenance Tech I	0	2	2
<b>TOTAL - STREETS</b>	<b>16</b>	<b>23</b>	<b>23</b>

**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.

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

**Approved Budget Requests**

Description	2021 Amount	2022 Amount	On-Going
ITS Upgrades	15,000	15,000	Yes
Turf Brush	10,100	-	No
Reorganization – Parks Maintenance	210,594	219,572	No
<b>Total</b>	<b>\$ 235,694</b>	<b>\$ 234,572</b>	

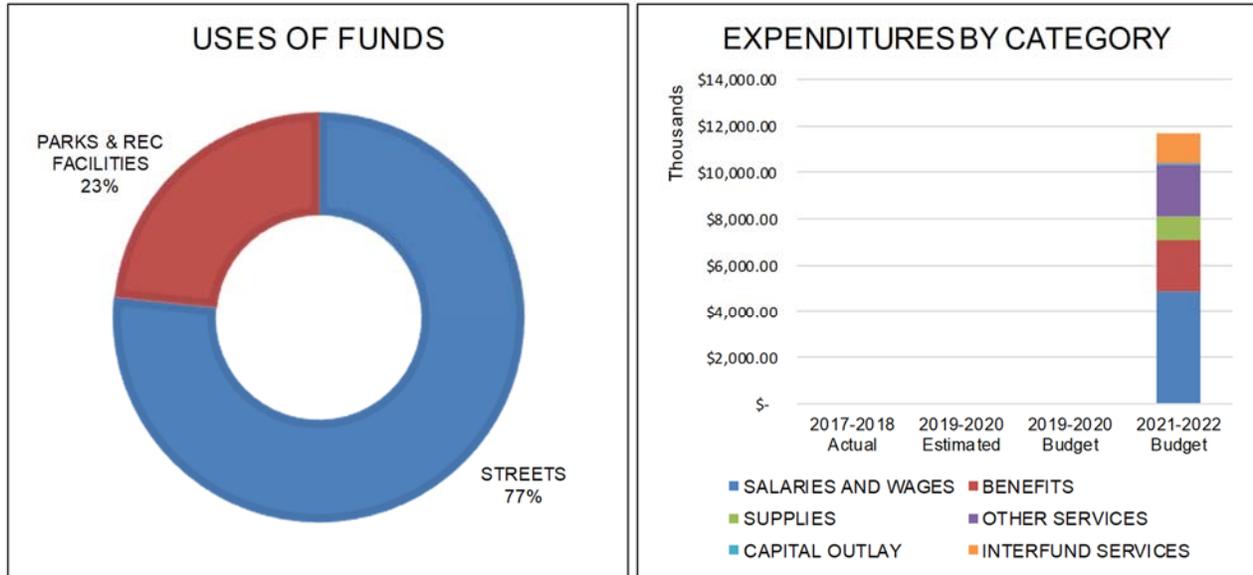
**Performance Measurements**

Description	2017	2018	2019	*2020
Paved Streets in Miles	59	188	512	870
City-wide Signs	9,633	9,822	9,977	10,177

*\*Estimate*



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



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ 4,906,388	n/a
BENEFITS	-	-	-	2,183,381	n/a
SUPPLIES	-	-	-	1,040,080	n/a
OTHER SERVICES	-	-	-	2,214,450	n/a
CAPITAL OUTLAY	-	-	-	50,000	n/a
INTERFUND SERVICES	-	-	-	1,263,084	n/a
<b>TOTAL STREETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,657,383</b>	<b>n/a</b>

Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
STREETS	\$ -	\$ -	\$ -	\$ 8,932,695	n/a
PARKS & REC FACILITIES	-	-	-	2,724,688	n/a
<b>TOTAL STREETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,657,383</b>	<b>n/a</b>

**Fund 001  
Non-Departmental**

**Function**

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

**Budget Narrative**

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

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

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

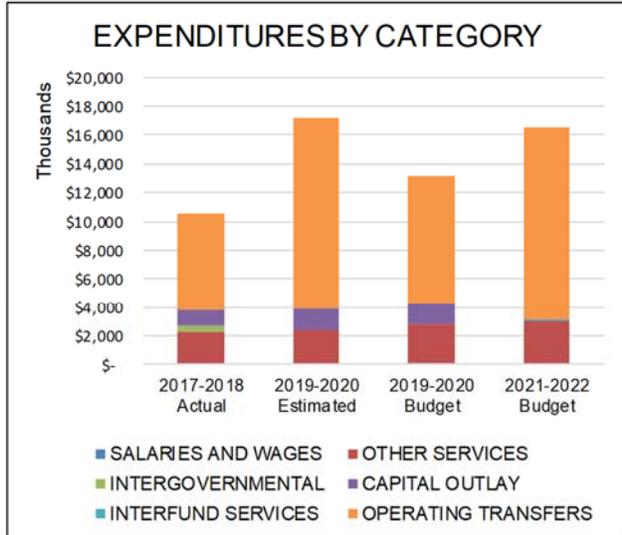
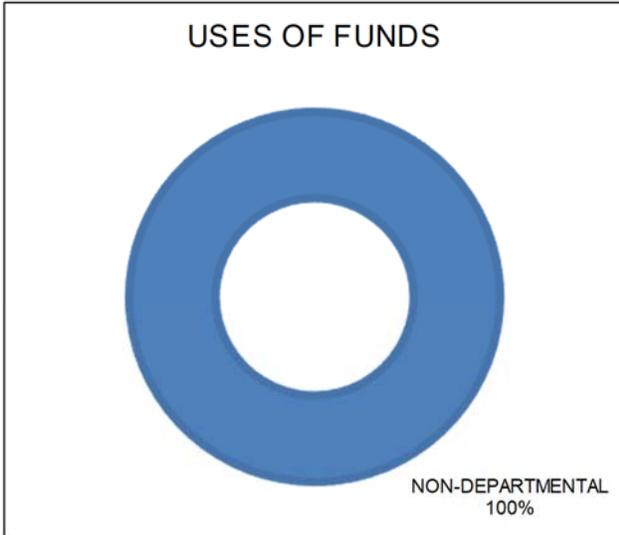
Operating transfer includes:

<b><u>Operating Transfer</u></b>	<b>2021</b>	<b>2022</b>
Debt Service Payment	3,571,577	3,612,668
Transfer to Capital Reserves	2,600,000	3,500,000
Transfer to IS for ECM	107,500	-
<b>Total Operating Transfers</b>	<b>6,279,077</b>	<b>7,112,668</b>

**Approved Budget Requests**

<b>Description</b>	<b>2021 Amount</b>	<b>2022 Amount</b>	<b>On-Going</b>
Electronic Content Management	107,500	-	No
<b>Total</b>	<b>\$ 107,500</b>	<b>\$ -</b>	

**Fund 001  
Non-Departmental**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
SALARIES AND WAGES	\$ -	\$ -	\$ 70,000	\$ -	n/a
OTHER SERVICES	2,279,737	2,415,658	2,776,588	3,023,089	8.9%
INTERGOVERNMENTAL	431,825	-	-	-	n/a
CAPITAL OUTLAY	1,100,241	1,493,777	1,362,000	24,500	-98.2%
INTERFUND SERVICES	24,569	32,427	25,839	45,699	76.9%
OPERATING TRANSFERS	6,691,325	13,292,106	8,911,206	13,391,745	50.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,527,697</b>	<b>\$ 17,233,968</b>	<b>\$ 13,145,633</b>	<b>\$ 16,485,033</b>	<b>25.4%</b>

Expenditure Summary by Division	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
NON-DEPARTMENTAL	\$ 10,527,697	\$ 17,233,968	\$ 13,145,633	\$ 16,485,033	25.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,527,697</b>	<b>\$ 17,233,968</b>	<b>\$ 13,145,633</b>	<b>\$ 16,485,033</b>	<b>25.4%</b>

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

**Purpose**

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

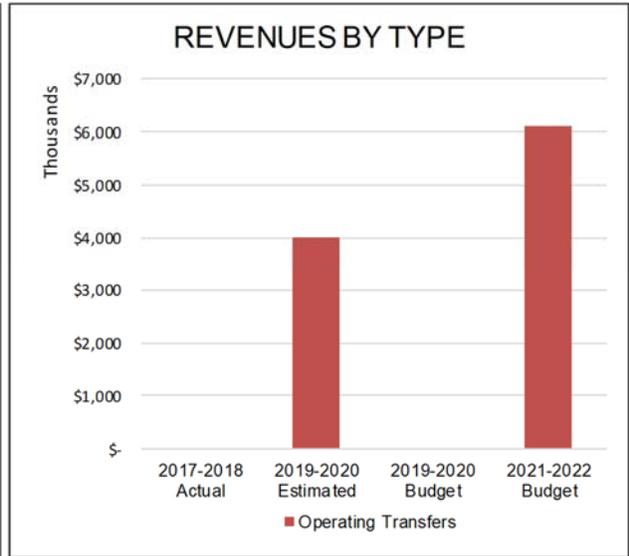
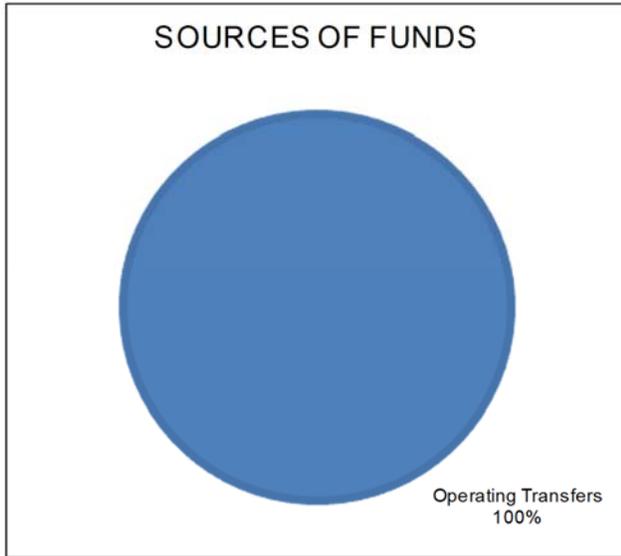
**Narrative**

For 2021/2022 biennial the following has been included in the budget, an operating transfer of \$7,464,671 in 2021 and \$6,021,134 in 2022 to the City Facilities fund to provide funding for the construction of the new Civic Campus.

**Approved Budget Requests**

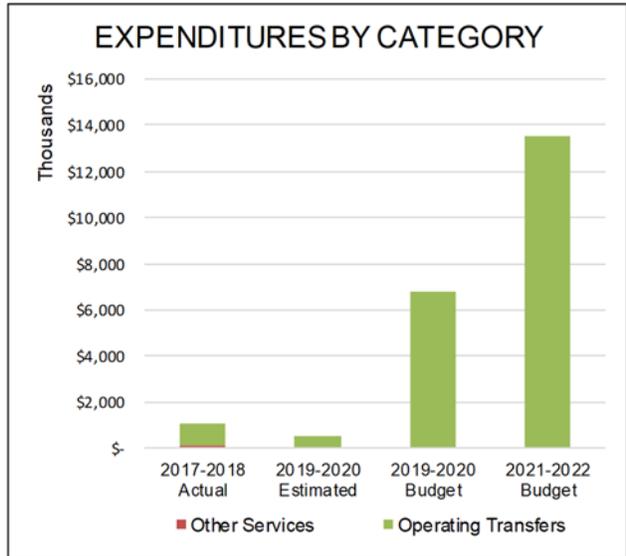
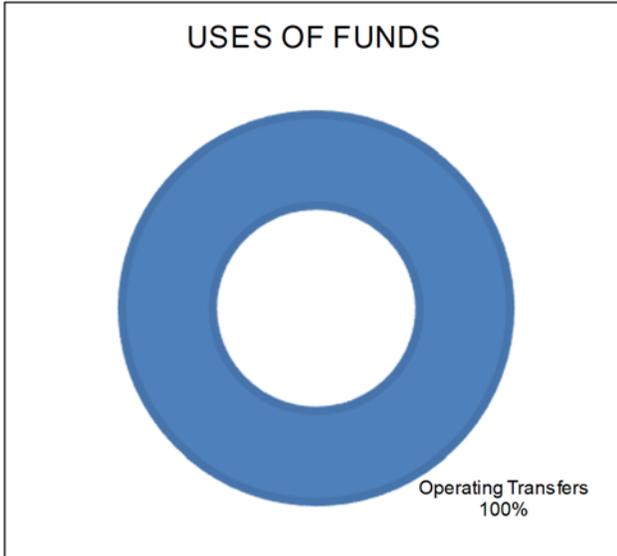
None

**Fund 005  
General Fund Cumulative Reserve**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Operating Transfers	-	4,000,000	-	6,100,000	n/a
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 4,000,000</b>	<b>\$ -</b>	<b>\$ 6,100,000</b>	<b>n/a</b>

**Fund 005  
General Fund Cumulative Reserve**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Other Services	101,629	-	-	-	n/a
Operating Transfers	968,689	548,908	6,795,910	13,485,805	98.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,070,318</b>	<b>\$ 548,908</b>	<b>\$ 6,795,910</b>	<b>\$ 13,485,805</b>	<b>98.4%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 7,913,897	\$ 6,843,579	\$ 7,201,836	\$ 10,294,671	42.9%
Sources	-	4,000,000	-	6,100,000	n/a
Less: (Uses)	(1,070,318)	(548,908)	(6,795,910)	(13,485,805)	98.4%
<b>Ending Cash</b>	<b>\$ 6,843,579</b>	<b>\$ 10,294,671</b>	<b>\$ 405,926</b>	<b>\$ 2,908,866</b>	<b>616.6%</b>



**MARYSVILLE**  
**WASHINGTON**

# SPECIAL REVENUE FUNDS



## FUND 101 MOTOR VEHICLE FUEL TAX

### Function

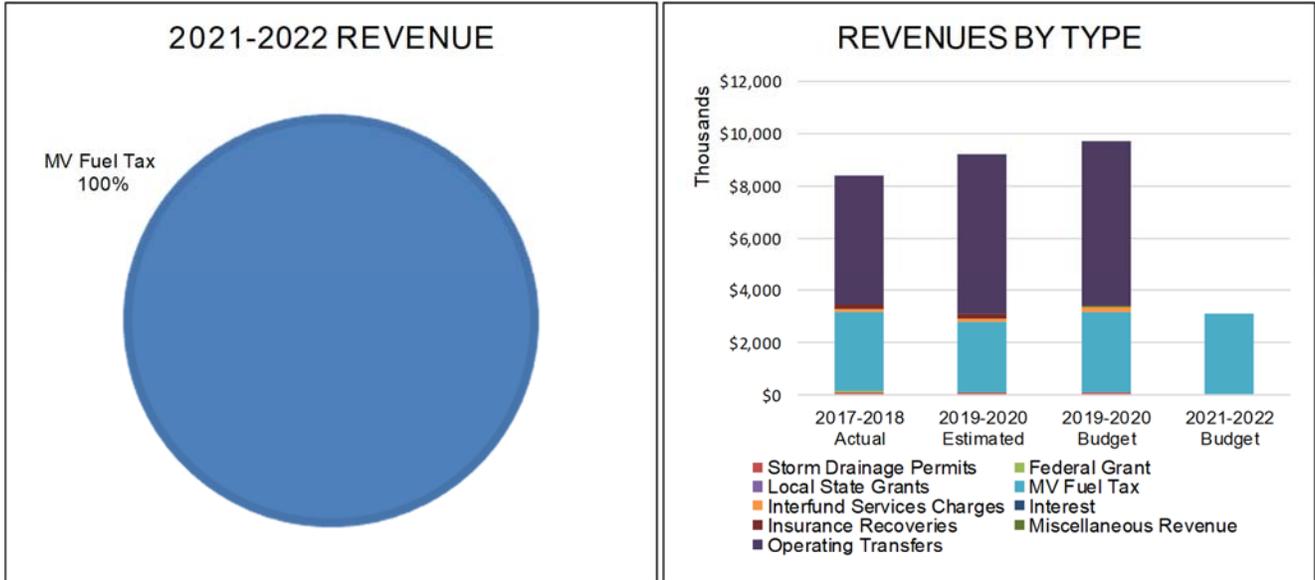
To collect the City's share of the Motor Vehicle Fuel Taxes, which are collected by the State of Washington. The taxes are collected in Fund 101 and are then transferred to the General Fund to provide funding for the city street activities in accordance with RCW 47.24.040.

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

For the 2021/2022 biennial budget, the street and right-of-away maintenance has been moved to the General Fund (Department 16).

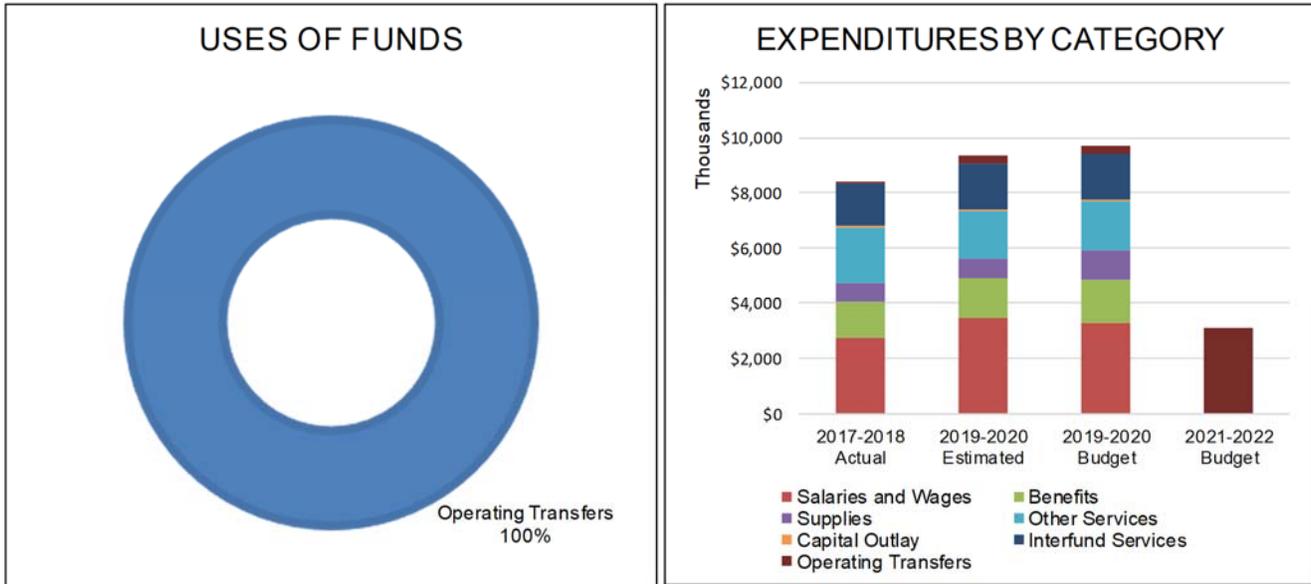


**FUND 101  
MOTOR VEHICLE FUEL TAX**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Storm Drainage Permits	99,750	115,786	96,000	-	-100.0%
Federal Grant	50,293	3,420	-	-	n/a
Local State Grants	-	-	-	-	n/a
MV Fuel Tax	3,010,154	2,660,284	3,095,090	3,091,929	-0.1%
Interfund Services Charges	156,193	134,587	150,000	-	-100.0%
Interest	529	1,123	400	-	-100.0%
Insurance Recoveries	128,310	180,483	40,000	-	-100.0%
Miscellaneous Revenue	(34,116)	26,489	20,000	-	-100.0%
Operating Transfers	4,956,447	6,075,725	6,314,602	-	-100.0%
<b>TOTAL REVENUE</b>	<b>\$ 8,367,559</b>	<b>\$ 9,197,895</b>	<b>\$ 9,716,092</b>	<b>\$ 3,091,929</b>	<b>-68.2%</b>

**FUND 101  
MOTOR VEHICLE FUEL TAX**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Salaries and Wages	2,772,179	3,480,073	3,303,588	-	-100.0%
Benefits	1,254,834	1,458,611	1,591,790	-	-100.0%
Supplies	743,888	673,135	1,039,000	-	-100.0%
Other Services	2,001,830	1,722,485	1,750,894	-	-100.0%
Capital Outlay	50,472	77,190	70,000	-	-100.0%
Interfund Services	1,517,357	1,626,540	1,640,820	-	-100.0%
Operating Transfers	85,948	307,806	320,000	3,091,929	866.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,426,508</b>	<b>\$ 9,345,839</b>	<b>\$ 9,716,092</b>	<b>\$ 3,091,929</b>	<b>-68.2%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 124,063	\$ 137,667	\$ -	\$ -	n/a
Revenue	8,367,559	9,197,895	9,716,092	3,091,929	-68.2%
Expenditures	(8,426,508)	(9,345,839)	(9,716,092)	(3,091,929)	-68.2%
Other adjustments (accruals)	72,552	10,277	-	-	n/a
<b>Ending Cash</b>	<b>\$ 137,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>

**FUND 102  
ARTERIAL STREETS**

**Function**

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

For the 2021/2022 budget, the Arterial Streets Fund will be dissolved since the fund is no longer needed for its original purpose.

**Budget Narrative**

The overlay expenditures will occur in the Transportation Benefit District (Fund 114) for the 2021/2022 budget.

Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Grant	473,794	5,750	-	-	n/a
Operating Transfers	3,704,799	2,747,372	2,800,000	-	-100.0%
<b>TOTAL REVENUE</b>	<b>\$ 4,178,593</b>	<b>\$ 2,753,122</b>	<b>\$ 2,800,000</b>	<b>\$ -</b>	<b>-100.0%</b>

Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Overlays - TBD	4,168,721	2,762,993	2,800,000	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,168,721</b>	<b>\$ 2,762,993</b>	<b>\$ 2,800,000</b>	<b>\$ -</b>	<b>-100.0%</b>

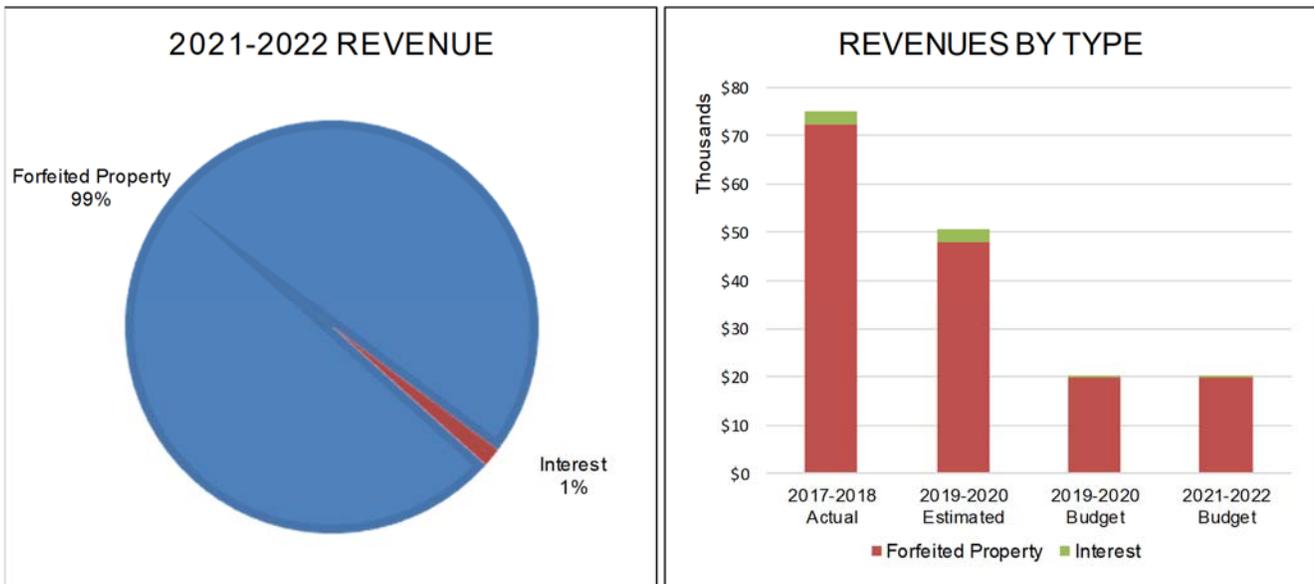
Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ -	\$ -	\$ -	n/a
Revenue	4,178,593	2,753,122	2,800,000	-	-100.0%
Expenditures	(4,168,721)	(2,762,993)	(2,800,000)	-	-100.0%
Other adjustments (accruals)	(9,872)	9,871	-	-	
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>



**FUND 103  
DRUG ENFORCEMENT FUND  
Police**

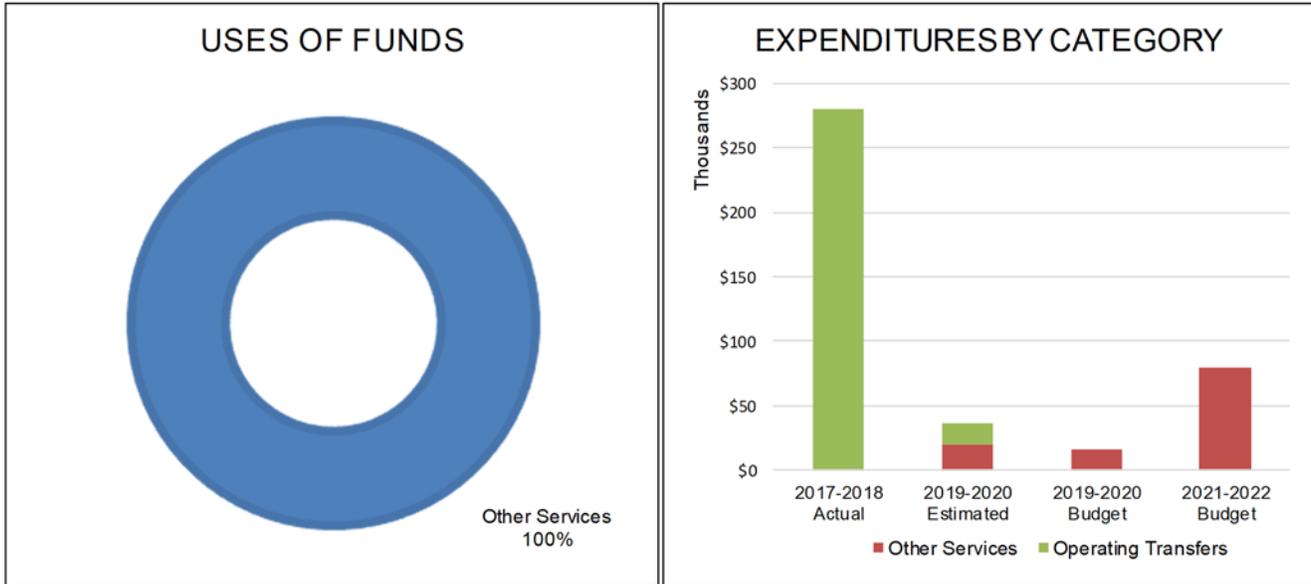
**Function**

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



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Forfeited Property	72,298	47,819	20,000	20,000	-50.0%
Interest	2,539	2,780	300	300	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 74,837</b>	<b>\$ 50,599</b>	<b>\$ 20,300</b>	<b>\$ 20,300</b>	<b>-49.6%</b>

**FUND 103  
DRUG ENFORCEMENT FUND  
Police**



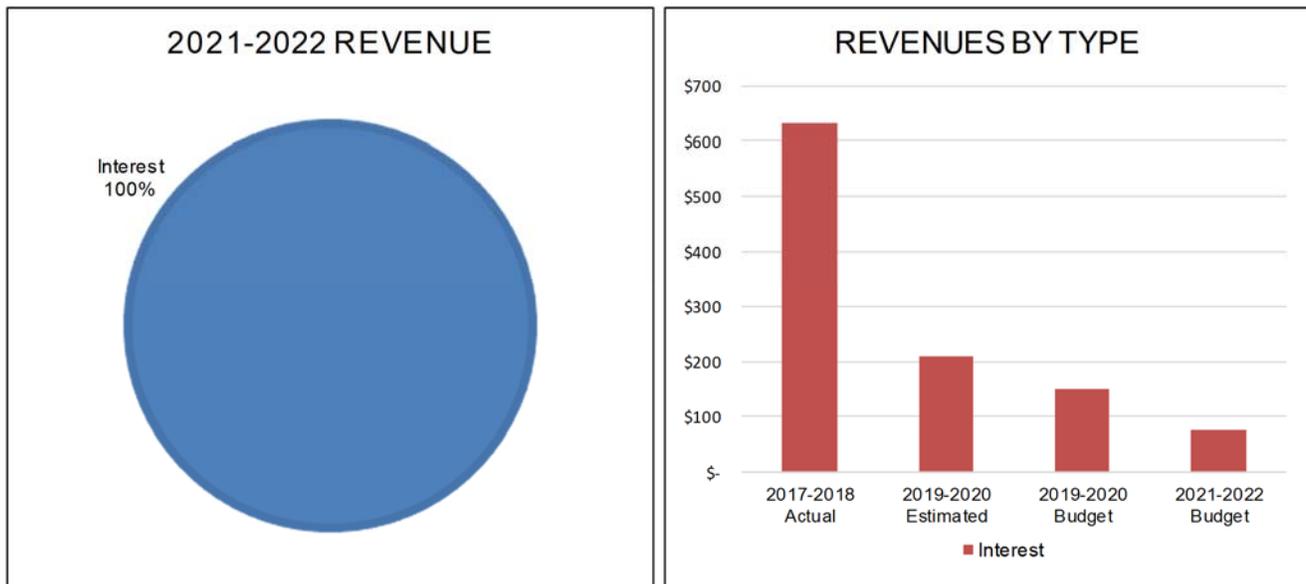
Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Other Services	-	20,000	16,365	80,000	120.0%
Operating Transfers	279,997	16,375	-	-	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ 279,997</b>	<b>\$ 36,375</b>	<b>\$ 16,365</b>	<b>\$ 80,000</b>	<b>120%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 282,976	\$ 77,815	\$ 46,620	\$ 92,039	97.4%
Revenue	74,837	50,599	20,300	20,300	0.0%
Expenditures	(279,997)	(36,375)	(16,365)	(80,000)	388.8%
<b>Ending Cash</b>	<b>\$ 77,815</b>	<b>\$ 92,039</b>	<b>\$ 50,555</b>	<b>\$ 32,339</b>	<b>-36.0%</b>

**FUND 104  
TRIBAL GAMING FUND  
Police**

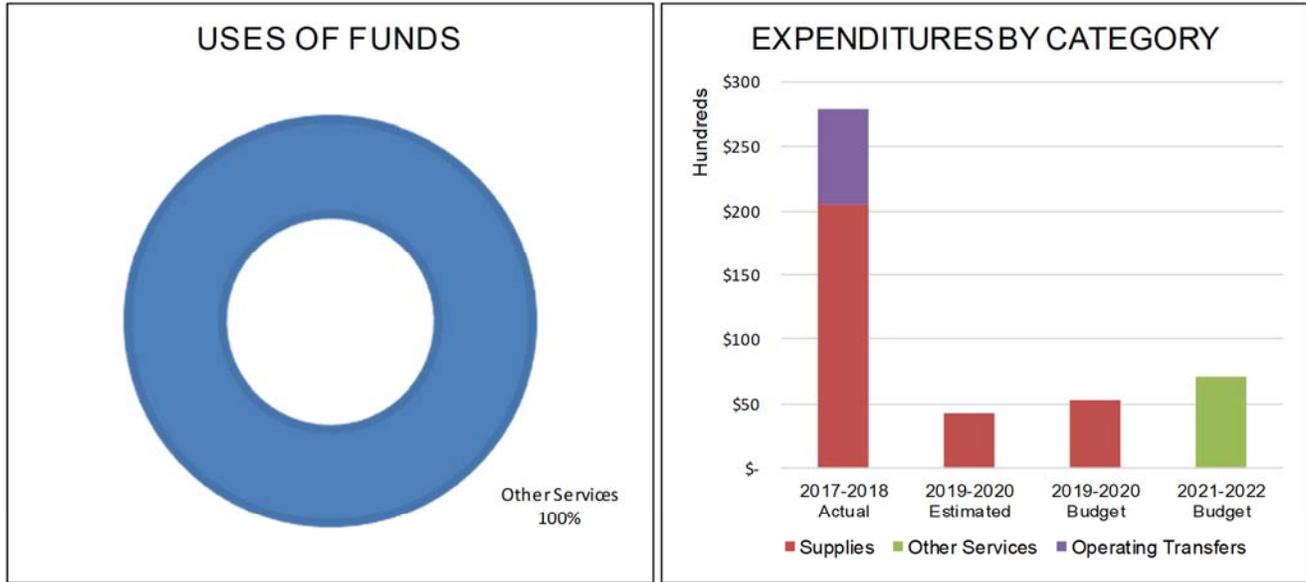
**Function**

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



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Interest	631	208	150	75	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 631</b>	<b>\$ 208</b>	<b>\$ 150</b>	<b>\$ 75</b>	<b>-50.0%</b>

**FUND 104  
TRIBAL GAMING FUND  
Police**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Supplies	20,521	4,335	5,275	-	-100.0%
Other Services	-	-	-	7,072	n/a
Operating Transfers	7,307	-	-	-	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,828</b>	<b>\$ 4,335</b>	<b>\$ 5,275</b>	<b>\$ 7,072</b>	<b>34.1%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 38,321	\$ 11,124	\$ 10,792	\$ 6,997	-35.2%
Revenue	631	208	150	75	-50.0%
Expenditures	(27,828)	(4,335)	(5,275)	(7,072)	34.1%
<b>Ending Cash</b>	<b>\$ 11,124</b>	<b>\$ 6,997</b>	<b>\$ 5,667</b>	<b>\$ -</b>	<b>-100.0%</b>

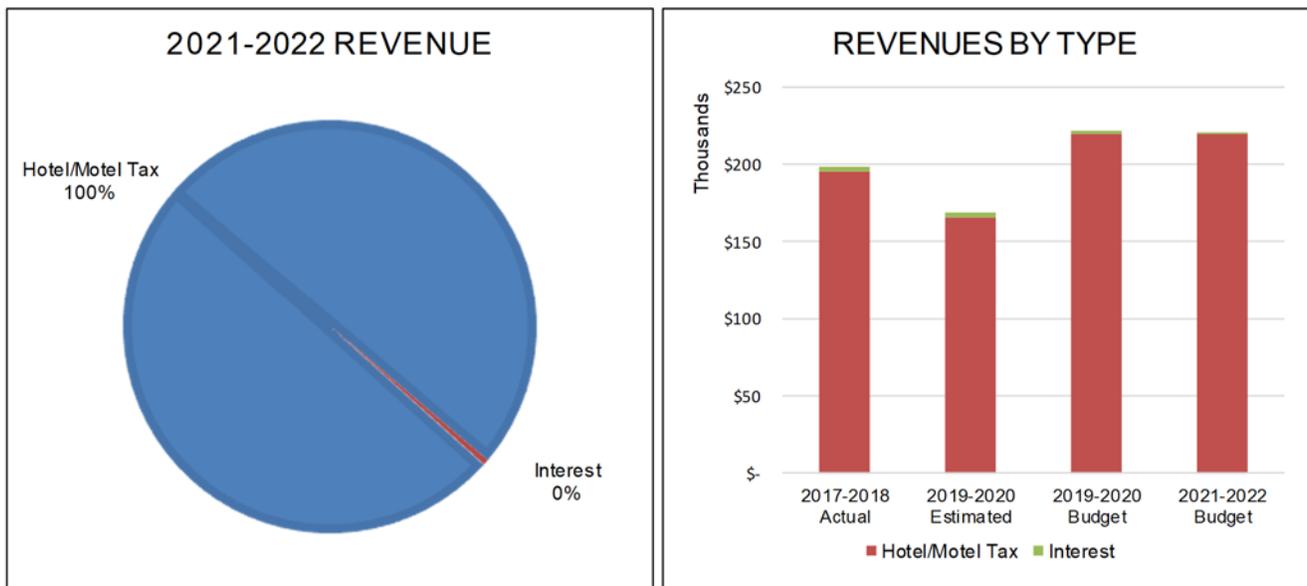
**FUND 105  
TOURISM DEVELOPMENT  
Hotel/Motel Tax**

**Function**

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

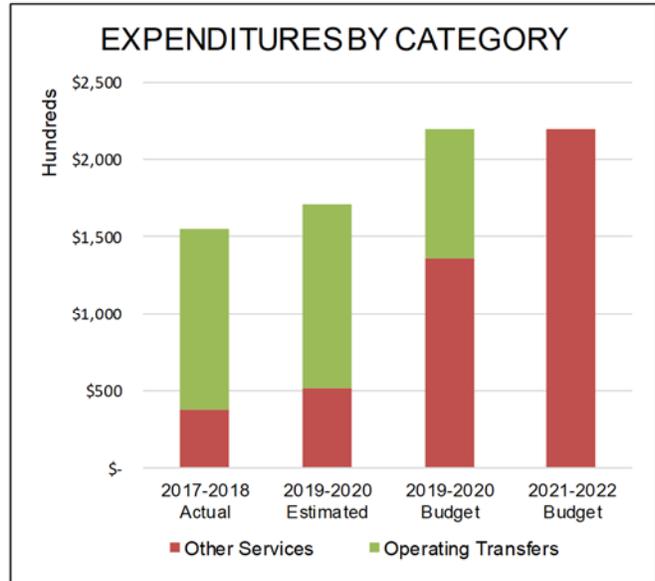
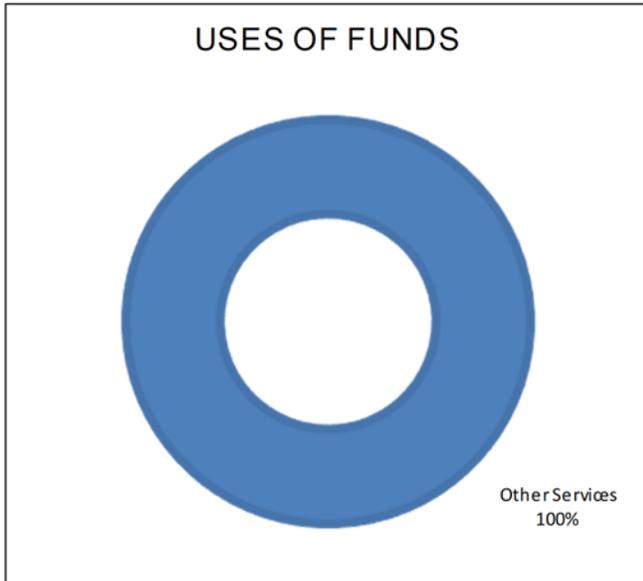
**Budget Narrative**

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



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Hotel/Motel Tax	194,818	166,018	220,000	220,000	0.0%
Interest	3,058	2,720	1,400	1,000	-28.6%
<b>TOTAL REVENUE</b>	<b>\$ 197,876</b>	<b>\$ 168,738</b>	<b>\$ 221,400</b>	<b>\$ 221,000</b>	<b>-0.2%</b>

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



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Other Services	37,316	51,717	135,850	220,000	61.9%
Operating Transfers	118,200	119,150	84,150	-	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 155,516</b>	<b>\$ 170,867</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>0.0%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 76,984	\$ 119,344	\$ 116,327	\$ 117,215	0.8%
Revenue	197,876	168,738	221,400	221,000	-0.2%
Expenditures	(155,516)	(170,867)	(220,000)	(220,000)	0.0%
<b>Ending Cash</b>	<b>\$ 119,344</b>	<b>\$ 117,215</b>	<b>\$ 117,727</b>	<b>\$ 118,215</b>	<b>0.4%</b>

**FUND 106  
BAXTER CENTER APPRECIATION  
Parks**

**Function**

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

**Budget Narrative**

The KBCC Appreciation Fund has been dissolved during the 2021/2022 budget process.

**Approved Budget Requests**

Activity for this fund has moved to the Parks, Cultural, and Recreation department.

Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Contributions	2,457	1,622	2,500	-	-100%
Interest	150	167	90	-	-100%
<b>TOTAL REVENUE</b>	<b>\$ 2,607</b>	<b>\$ 1,788</b>	<b>\$ 2,590</b>	<b>\$ -</b>	<b>-100%</b>

Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Other Services	2,774	2,664	5,000	-	-100%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,774</b>	<b>\$ 2,664</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>-100%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 6,436	\$ 876	\$ 5,761	\$ -	-100%
Revenue	2,607	1,788	2,590	-	-100%
Expenditures	(2,774)	(2,664)	(5,000)	-	-100%
<b>Ending Cash</b>	<b>\$ 6,269</b>	<b>\$ -</b>	<b>\$ 3,351</b>	<b>\$ -</b>	<b>-100%</b>



**MARYSVILLE**  
**WASHINGTON**

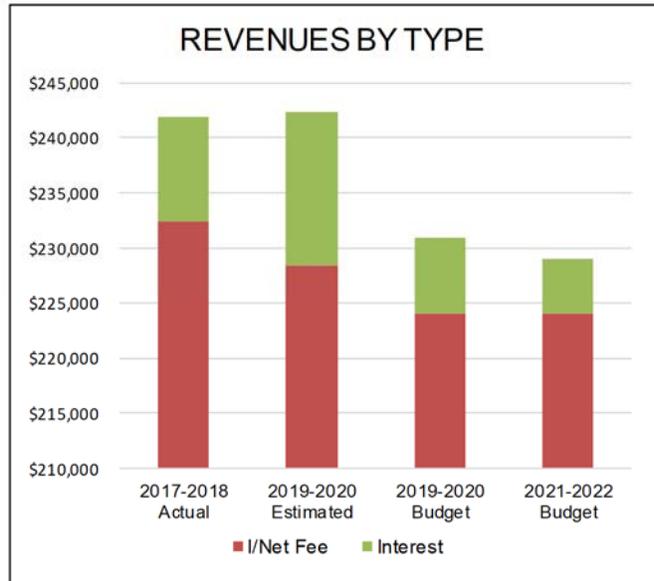
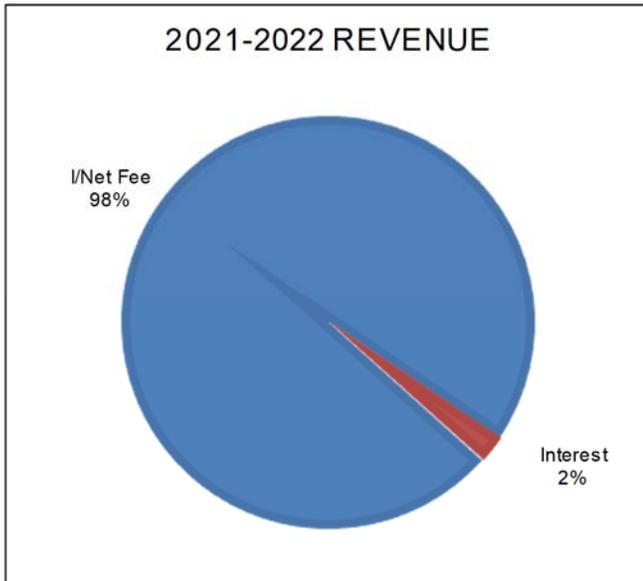
**FUND 108  
MARYSVILLE TECHNOLOGY INFRASTRUCTURE  
I/Net**

**Function**

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

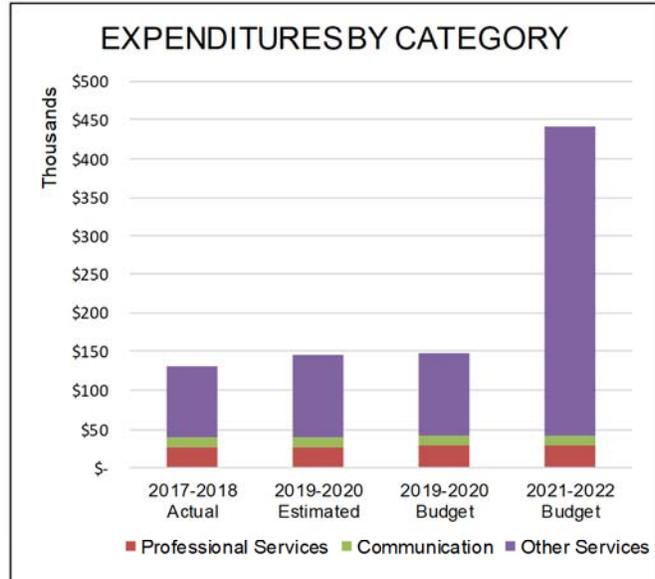
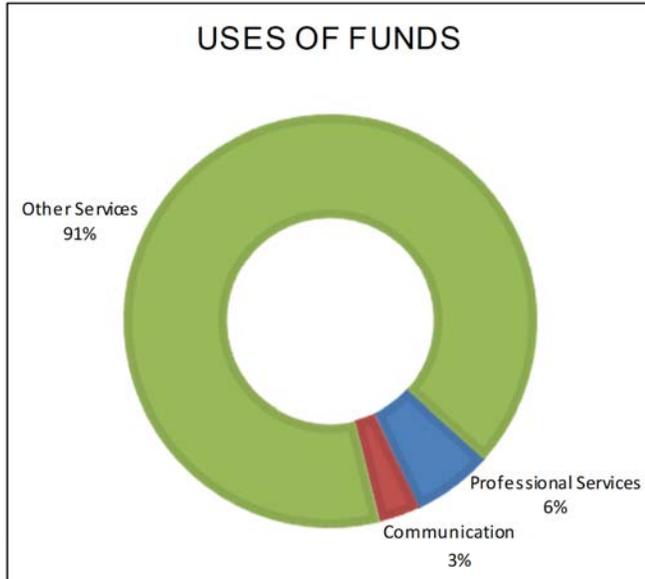
**Budget Narrative**

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



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
I/Net Fee	232,378	228,405	224,000	224,000	0.0%
Interest	9,585	13,930	7,000	5,000	-28.6%
<b>TOTAL REVENUE</b>	<b>\$ 241,963</b>	<b>\$ 242,335</b>	<b>\$ 231,000</b>	<b>\$ 229,000</b>	<b>-0.9%</b>

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



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Professional Services	26,340	27,234	28,000	28,000	0.0%
Communication	12,904	13,182	14,000	14,000	0.0%
Other Services	91,947	105,690	105,690	400,000	278.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 131,191</b>	<b>\$ 146,106</b>	<b>\$ 147,690</b>	<b>\$ 442,000</b>	<b>199.3%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 312,120	\$ 422,891	\$ 457,982	\$ 519,120	13.3%
Revenue	241,963	242,335	231,000	229,000	-0.9%
Expenditures	(131,191)	(146,106)	(147,690)	(442,000)	199.3%
Other adjustments (accruals)	(1)	-	-	-	
<b>Ending Cash</b>	<b>\$ 422,891</b>	<b>\$ 519,120</b>	<b>\$ 541,292</b>	<b>\$ 306,120</b>	<b>-43.4%</b>



**MARYSVILLE**  
**WASHINGTON**

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

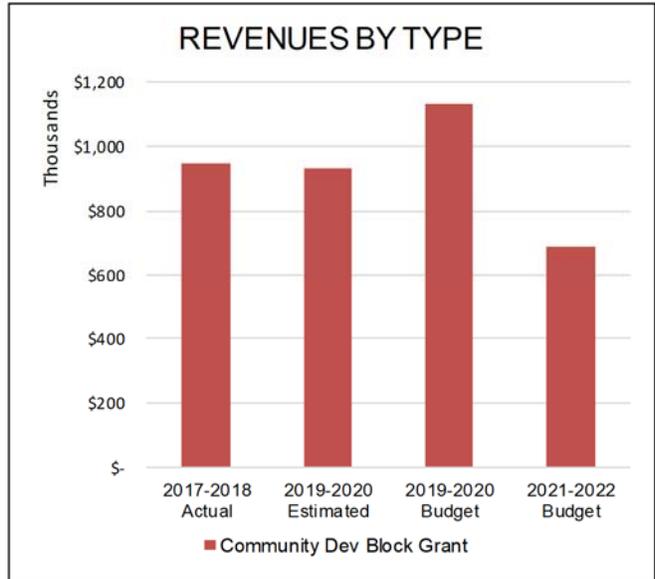
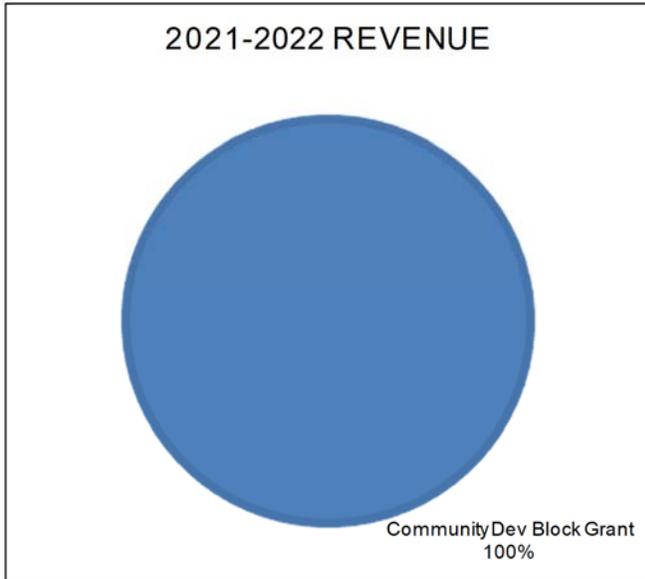
**Function**

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

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

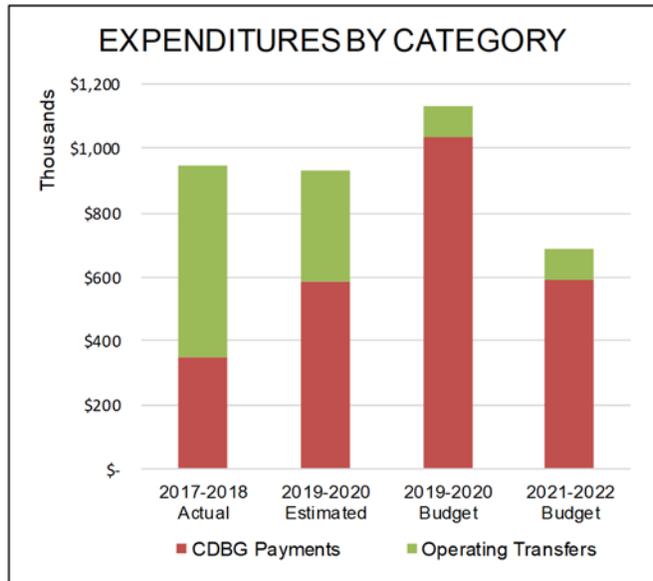
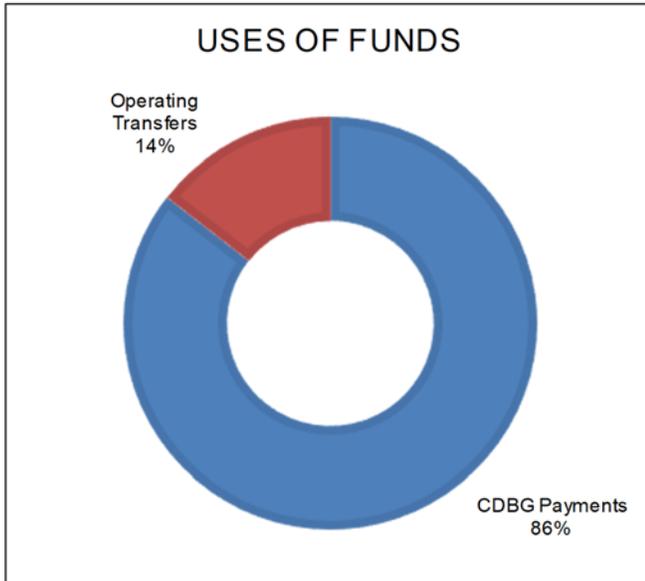


**FUND 109  
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM  
Community Development**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Community Dev Block Grant	947,367	931,609	1,131,990	690,000	-39.0%
<b>TOTAL REVENUE</b>	<b>\$ 947,367</b>	<b>\$ 931,609</b>	<b>\$ 1,131,990</b>	<b>\$ 690,000</b>	<b>-39.0%</b>

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



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
CDBG Payments	349,916	588,302	1,031,990	590,000	-42.8%
Operating Transfers	597,451	343,307	100,000	100,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 947,367</b>	<b>\$ 931,609</b>	<b>\$ 1,131,990</b>	<b>\$ 690,000</b>	<b>-39.0%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ -	\$ -	\$ -	n/a
Revenue	947,367	931,609	1,131,990	690,000	-39.0%
Expenditures	(947,367)	(931,609)	(1,131,990)	(690,000)	-39.0%
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>



**MARYSVILLE**  
**WASHINGTON**

## FUND 110 GROWTH MANAGEMENT – REET 1

### Function

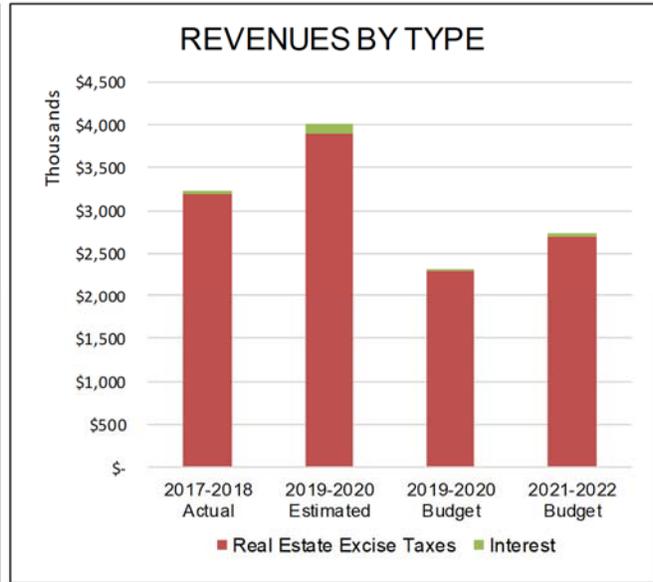
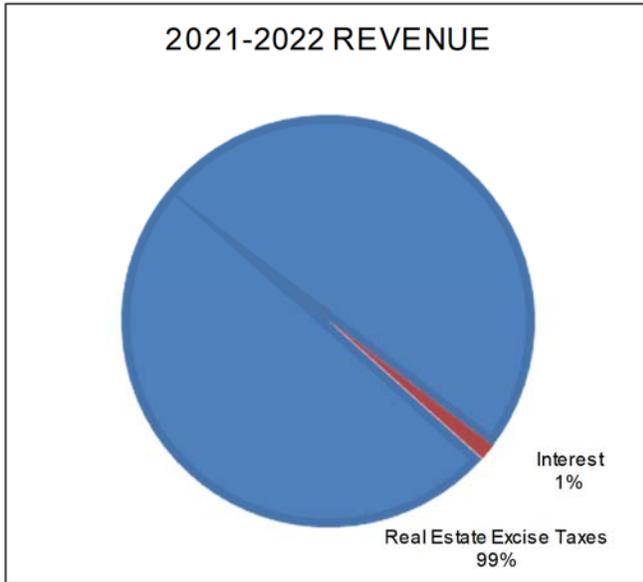
The Growth Management-REET1 fund accounts for the revenues and expenditures of the first quarter percent of the real estate excise tax or REET 1. These funds must be used for capital projects, which include planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement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

### Budget Narrative

Transfer out includes \$1.9 million transfer to fund 305 for street construction projects in 2021 and \$1.0 million in 2022.

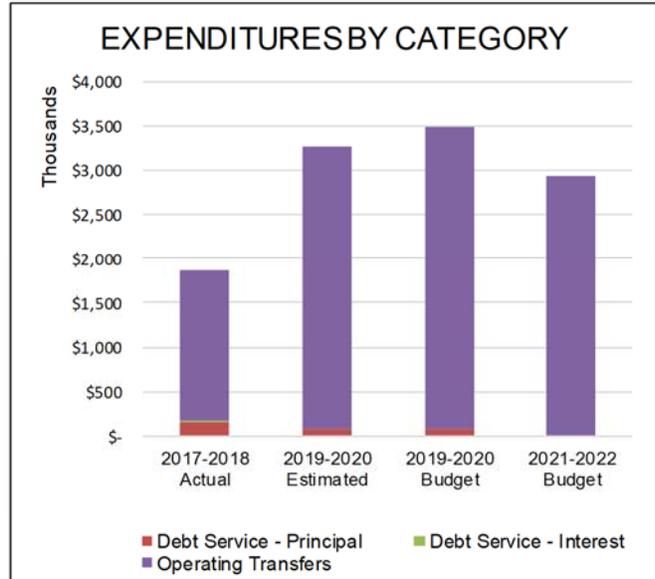
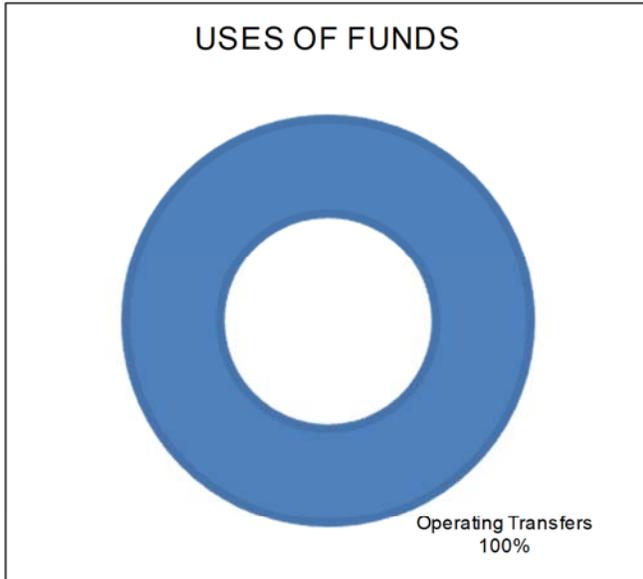


**FUND 110  
GROWTH MANAGEMENT – REET 1**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Real Estate Excise Taxes	3,194,481	3,901,190	2,300,000	2,700,000	17.4%
Interest	32,067	102,408	1,000	35,000	3400.0%
<b>TOTAL REVENUE</b>	<b>\$ 3,226,548</b>	<b>\$ 4,003,598</b>	<b>\$ 2,301,000</b>	<b>\$ 2,735,000</b>	<b>18.9%</b>

**FUND 110  
GROWTH MANAGEMENT – REET 1**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Debt Service - Principal	155,385	83,525	83,525	-	-100.0%
Debt Service - Interest	20,090	4,176	4,176	-	-100.0%
Operating Transfers	1,700,000	3,173,327	3,400,000	2,932,116	-13.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,875,475</b>	<b>\$ 3,261,028</b>	<b>\$ 3,487,701</b>	<b>\$ 2,932,116</b>	<b>-15.9%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 634,087	\$ 1,985,160	\$ 1,738,382	\$ 2,727,730	56.9%
Revenue	3,226,548	4,003,598	2,301,000	2,735,000	18.9%
Expenditures	(1,875,475)	(3,261,028)	(3,487,701)	(2,932,116)	-15.9%
<b>Ending Cash</b>	<b>\$ 1,985,160</b>	<b>\$ 2,727,730</b>	<b>\$ 551,681</b>	<b>\$ 2,530,614</b>	<b>358.7%</b>



**MARYSVILLE**  
**WASHINGTON**

## FUND 111 GROWTH MANAGEMENT – REET 2

### Function

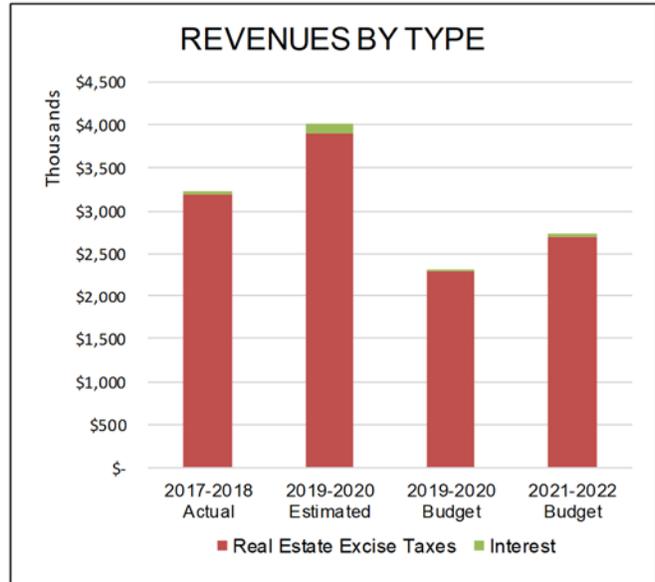
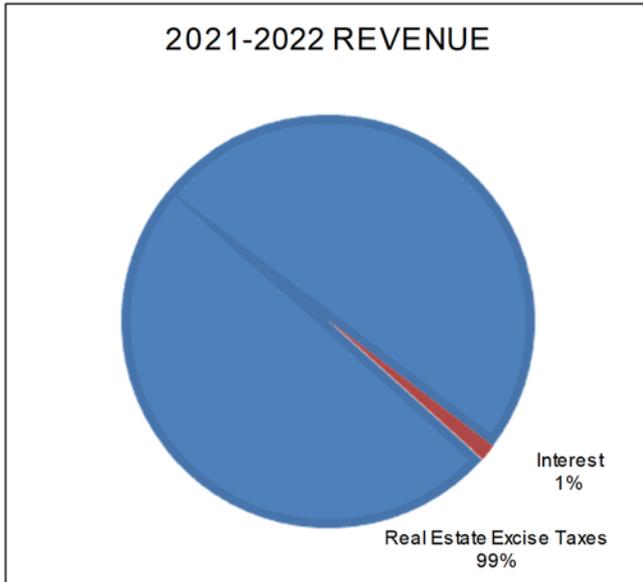
The Growth Management-REET 2 fund accounts for the revenues and expenditures of the second quarter percent of the real estate excise tax or REET 2. These funds must be used for capital projects which include planning acquisition, construction, reconstruction, repair, replacement, rehabilitation or improvement 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 \$1.9 million transfer to fund 305 for street construction projects in 2021 and \$1.0 million in 2022.

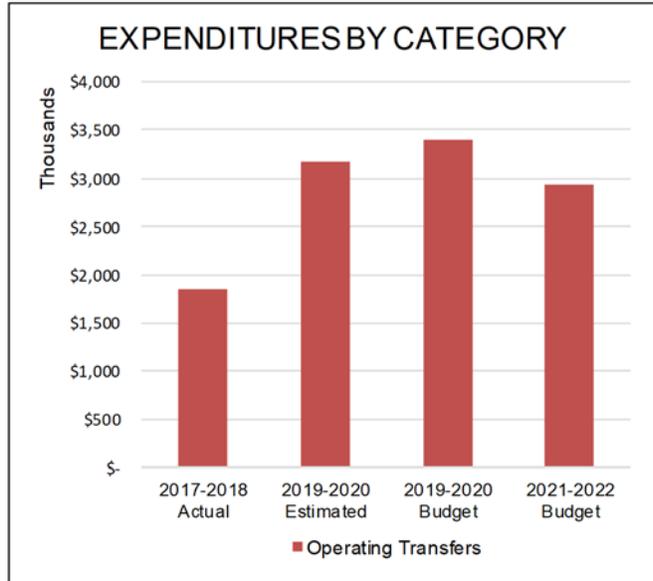
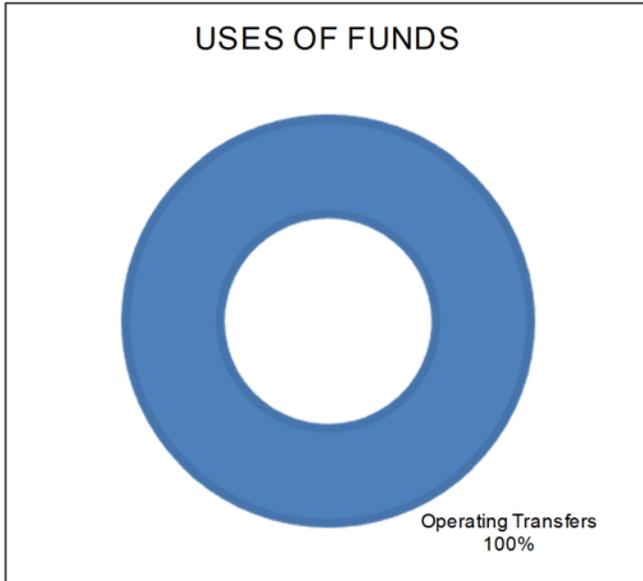


**FUND 111  
GROWTH MANAGEMENT – REET 2**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Real Estate Excise Taxes	3,194,481	3,901,190	2,300,000	2,700,000	17.4%
Interest	29,871	102,549	2,000	35,000	1650.0%
<b>TOTAL REVENUE</b>	<b>\$ 3,224,351</b>	<b>\$ 4,003,739</b>	<b>\$ 2,302,000</b>	<b>\$ 2,735,000</b>	<b>18.8%</b>

**FUND 111  
GROWTH MANAGEMENT – REET 2**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Operating Transfers	1,850,000	3,173,327	3,400,000	2,932,116	-13.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,850,000</b>	<b>\$ 3,173,327</b>	<b>\$ 3,400,000</b>	<b>\$ 2,932,116</b>	<b>-13.8%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 603,080	\$ 1,977,431	\$ 1,682,212	\$ 2,807,843	66.9%
Revenue	3,224,351	4,003,739	2,302,000	2,735,000	18.8%
Expenditures	(1,850,000)	(3,173,327)	(3,400,000)	(2,932,116)	-13.8%
<b>Ending Cash</b>	<b>\$ 1,977,431</b>	<b>\$ 2,807,843</b>	<b>\$ 584,212</b>	<b>\$ 2,610,727</b>	<b>346.9%</b>



**MARYSVILLE**  
**WASHINGTON**

## FUND 114 TRANSPORTATION BENEFIT DISTRICT (TBD)

### Function

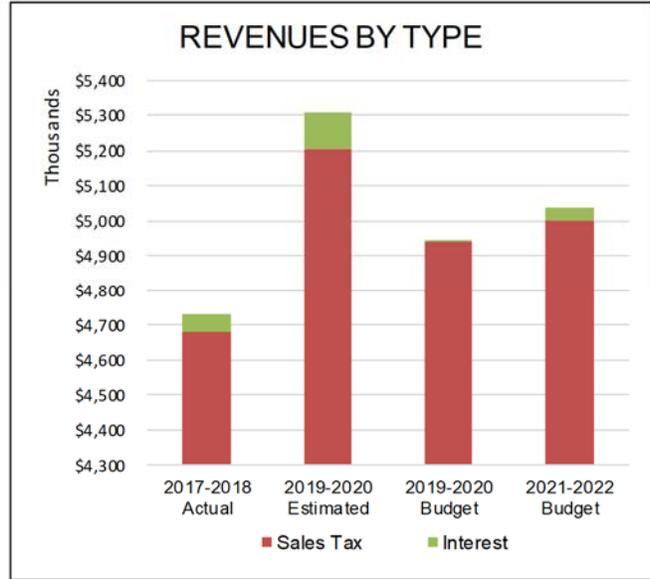
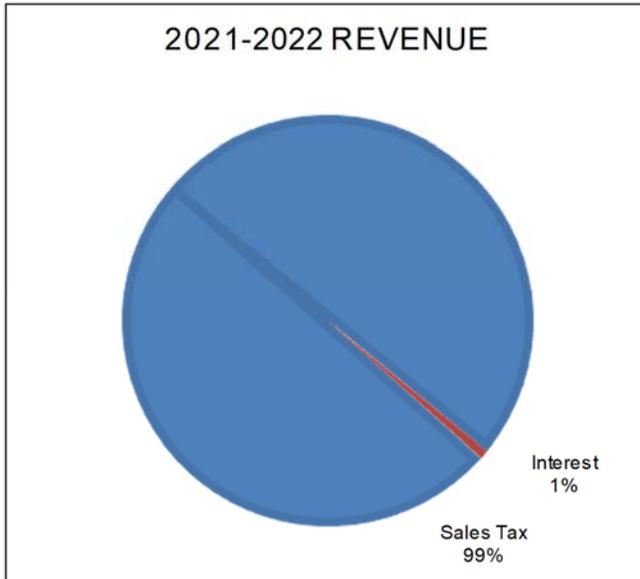
The Marysville Transportation Benefit District (TBD) was established through City ordinance 2928 in January 2014 pursuant to RCW 35.21.225 which grants cities the authority to establish such a district for a 10-year period by the vote of the people located in the district boundaries.

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

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

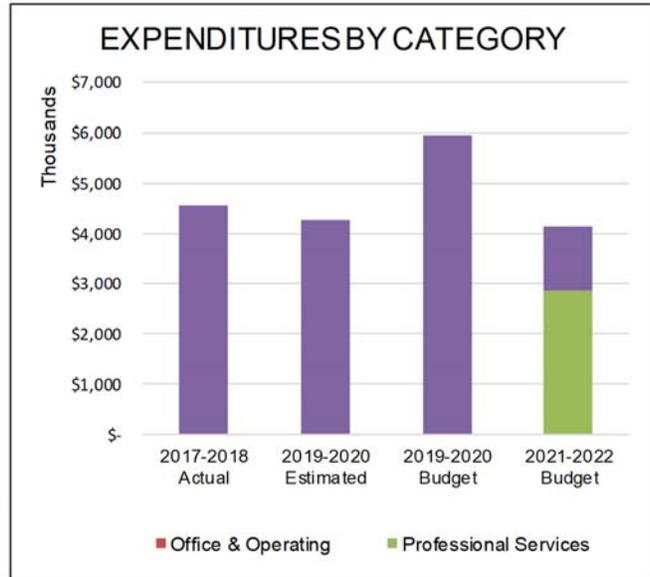
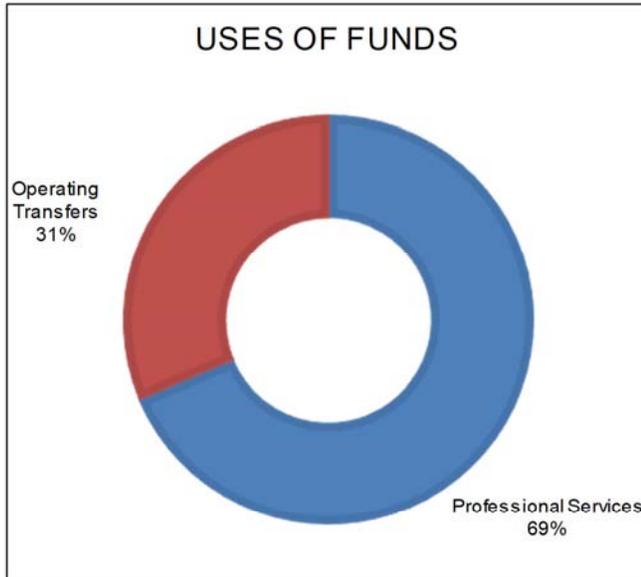


**FUND 114  
TRANSPORTATION BENEFIT DISTRICT (TBD)**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Sales Tax	4,680,885	5,205,728	4,940,456	5,001,059	1.2%
Interest	51,598	102,951	6,000	35,000	483.3%
<b>TOTAL REVENUE</b>	<b>\$ 4,732,484</b>	<b>\$ 5,308,679</b>	<b>\$ 4,946,456</b>	<b>\$ 5,036,059</b>	<b>1.8%</b>

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



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Office & Operating	-	94	-	-	n/a
Professional Services	-	-	-	2,850,000	n/a
Operating Transfers	4,542,352	4,254,979	5,945,000	1,300,000	-78.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,542,352</b>	<b>\$ 4,255,073</b>	<b>\$ 5,945,000</b>	<b>\$ 4,150,000</b>	<b>-30.2%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 1,177,303	\$ 1,367,435	\$ 1,264,342	\$ 2,421,041	91.5%
Revenue	4,732,484	5,308,679	4,946,456	5,036,059	1.8%
Expenditures	(4,542,352)	(4,255,073)	(5,945,000)	(4,150,000)	-30.2%
<b>Ending Cash</b>	<b>\$ 1,367,435</b>	<b>\$ 2,421,041</b>	<b>\$ 265,798</b>	<b>\$ 3,307,100</b>	<b>1144.2%</b>

<b>TBD Projects</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
Annual Overlays	1,250,000	1,600,000
Soper Hill Rd and & 71st Ave NE Intersection Improvements	-	100,000
8th Street Improvements	700,000	-
80th St NE Non-Mortorized	150,000	100,000
Sunnyside 53rd	125,000	125,000
<b>TOTAL TBD FUNDED PROJECTS</b>	<b>2,225,000</b>	<b>1,925,000</b>



**MARYSVILLE**  
**WASHINGTON**

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

**Function**

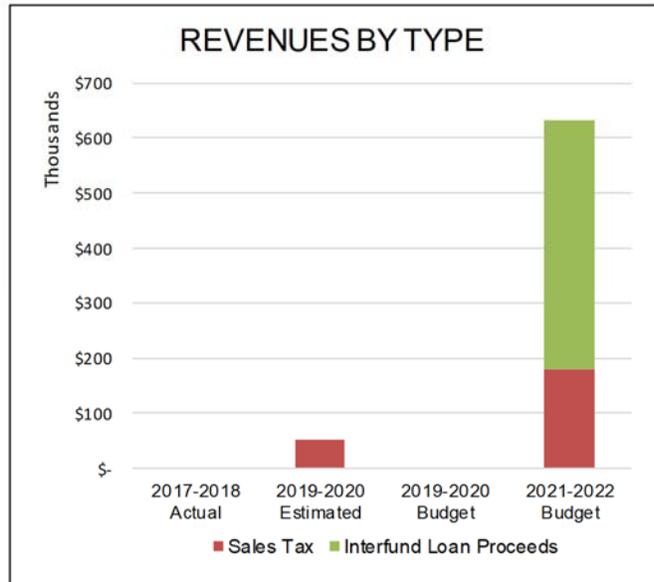
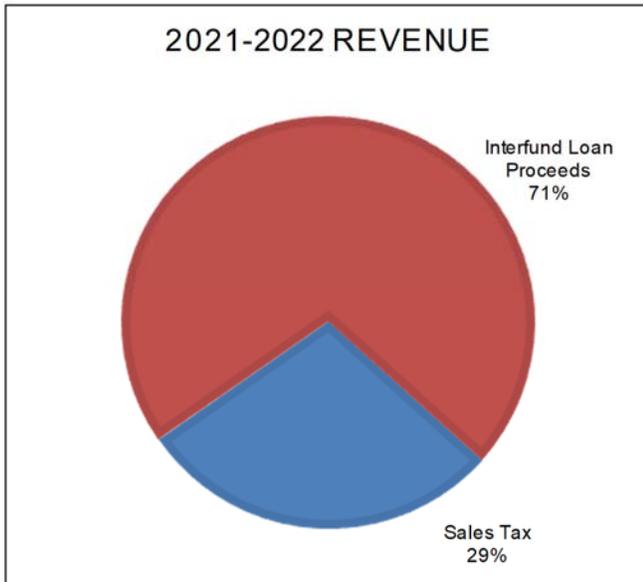
The Affordable and Supportive Housing Sales Tax Credit fund was established in 2020 through ordinance 3144. The purpose of the fund is collect the taxes and to account for the permitted uses as authorized through RCW 82.14.540.

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

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

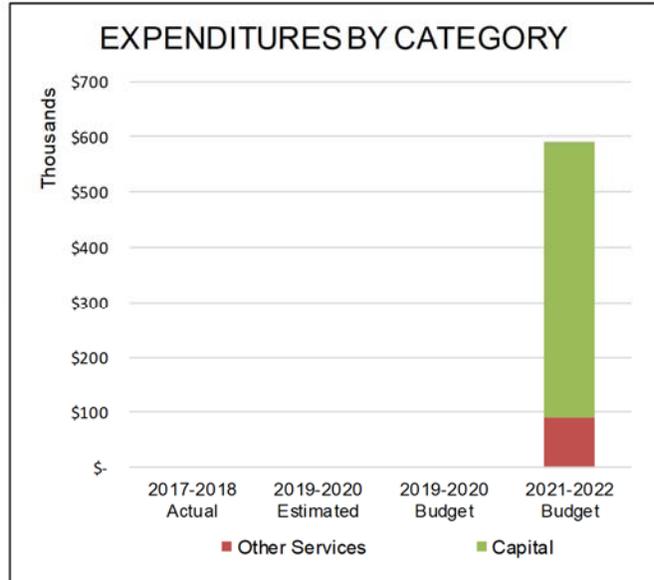
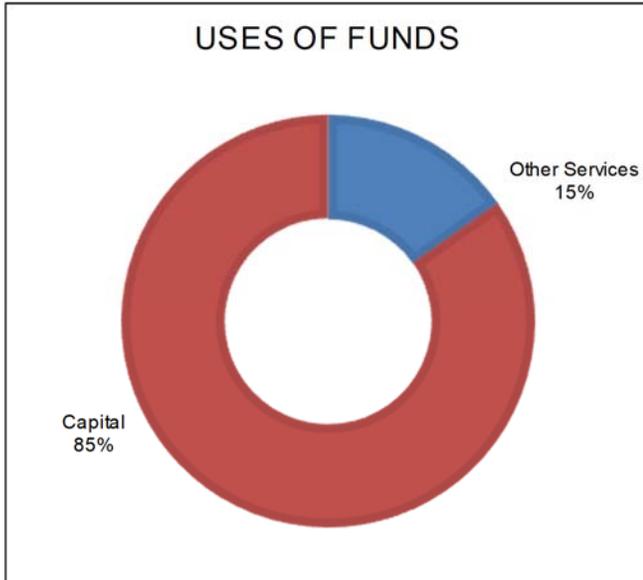


**FUND 115  
AFFORDABLE AND SUPPORTIVE HOUSING SALES TAX CREDIT**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Sales Tax	-	52,786	-	180,980	n/a
Interfund Loan Proceeds	-	-	-	450,000	n/a
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 52,786</b>	<b>\$ -</b>	<b>\$ 630,980</b>	<b>n/a</b>

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



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Other Services	-	-	-	90,000	n/a
Capital	-	-	-	500,000	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 590,000</b>	<b>n/a</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ -	\$ -	\$ 52,786	n/a
Revenue	-	52,786	-	630,980	n/a
Expenditures	-	-	-	(590,000)	n/a
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ 52,786</b>	<b>\$ -</b>	<b>\$ 93,766</b>	<b>n/a</b>



**MARYSVILLE**  
**WASHINGTON**

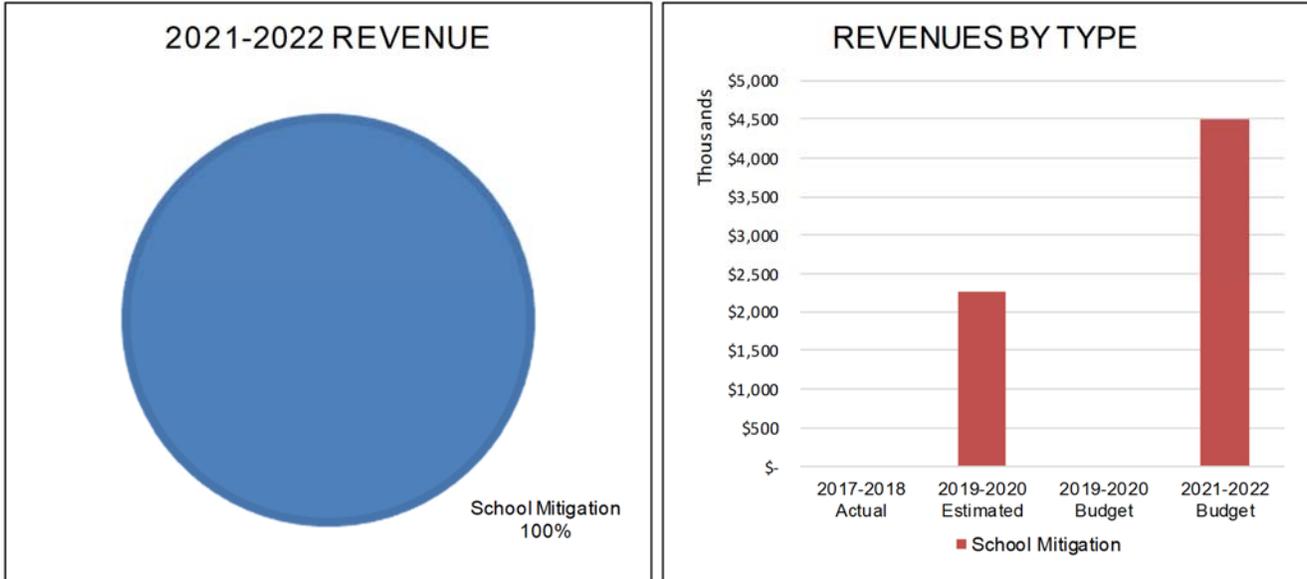
**FUND 116  
SCHOOL MITIGATION FEES**

**Function**

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

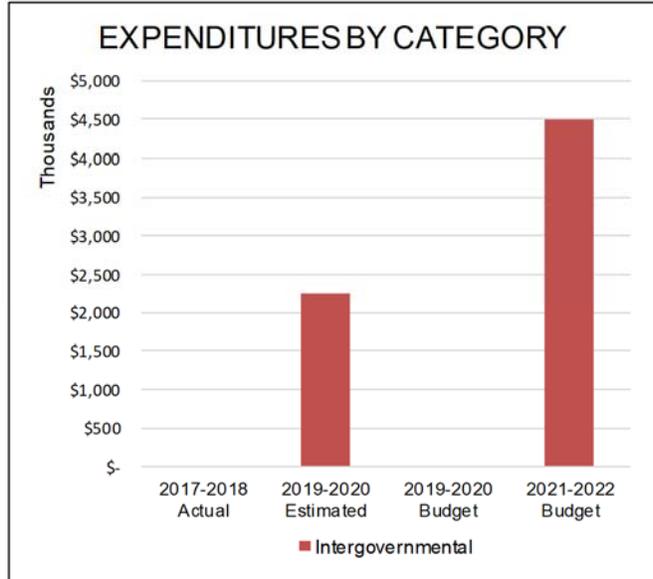
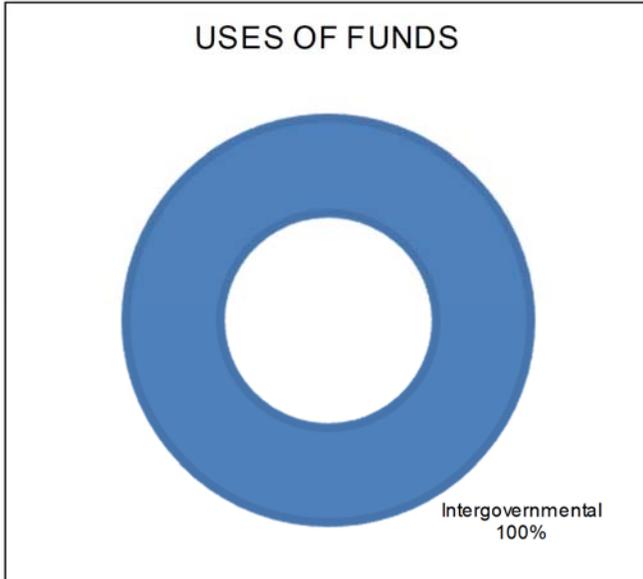


**FUND 116  
SCHOOL MITIGATION FEES**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
School Mitigation	-	2,250,000	-	4,500,000	n/a
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>	<b>n/a</b>

**FUND 116  
SCHOOL MITIGATION FEES**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Intergovernmental	-	2,250,000	-	4,500,000	n/a
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>	<b>n/a</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ -	\$ -	\$ -	n/a
Revenue	-	2,250,000	-	4,500,000	n/a
Expenditures	-	(2,250,000)	-	(4,500,000)	n/a
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>



# DEBT SERVICE FUNDS



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

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

In 2010, the City issued \$4.9M of LTGO bonds to purchase the Courthouse building which the City was leasing and the purchase of two other parcels. The bonds were issued in October 2010 with interest only payments through 2013 and 2018 through 2019. This bond was refunded in 2020.

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

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

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

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

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

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

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

<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
<b>2021</b>	<b>284,750.00</b>	<b>4.000%</b>	<b>35,510.00</b>	<b>320,260.00</b>	<b>603,000.00</b>
<b>2022</b>	<b>296,475.00</b>	<b>4.000%</b>	<b>24,120.00</b>	<b>320,595.00</b>	<b>306,525.00</b>
2023	306,525.00	4.000%	12,261.00	318,786.00	-
<b>Total</b>	<b><u>\$ 2,115,525.00</u></b>		<b><u>\$ 590,904.41</u></b>	<b><u>\$ 2,706,429.41</u></b>	

*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
<b>2021</b>	<b>140,250.00</b>	<b>4.000%</b>	<b>17,490.00</b>	<b>157,740.00</b>	<b>297,000.00</b>
<b>2022</b>	<b>146,025.00</b>	<b>4.000%</b>	<b>11,880.00</b>	<b>157,905.00</b>	<b>150,975.00</b>
2023	150,975.00	4.000%	6,039.00	157,014.00	-
<b>Total</b>	<b><u>\$ 1,041,975.00</u></b>		<b><u>\$ 291,042.47</u></b>	<b><u>\$ 1,333,017.47</u></b>	

*Note: Funded by the Parks Construction fund*

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

<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
<b>2021</b>	<b>425,000.00</b>	<b>4.000%</b>	<b>53,000.00</b>	<b>478,000.00</b>	<b>900,000.00</b>
<b>2022</b>	<b>442,500.00</b>	<b>4.000%</b>	<b>36,000.00</b>	<b>478,500.00</b>	<b>457,500.00</b>
2023	457,500.00	4.000%	18,300.00	475,800.00	-
<b>Total</b>	<b><u>\$ 3,157,500.00</u></b>		<b><u>\$ 881,946.87</u></b>	<b><u>\$ 4,039,446.87</u></b>	

*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
<b>2021</b>	<b>485,000.00</b>	<b>2.00%</b>	<b>72,200.00</b>	<b>557,200.00</b>	<b>3,125,000.00</b>
<b>2022</b>	<b>495,000.00</b>	<b>2.00%</b>	<b>62,500.00</b>	<b>557,500.00</b>	<b>2,630,000.00</b>
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	-
<b>Total</b>	<b><u>\$ 4,990,000.00</u></b>		<b><u>\$ 666,700.00</u></b>	<b><u>\$ 5,656,700.00</u></b>	

*Note: Funded by the Street Construction Fund*

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

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST RATE</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
2013	\$ -	-	\$ -	\$ -	\$ 9,005,000.00
2014	345,000.00	3.00%	389,362.50	734,362.50	8,660,000.00
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
<b>2021</b>	<b>510,000.00</b>	<b>4.00%</b>	<b>225,250.00</b>	<b>735,250.00</b>	<b>5,515,000.00</b>
<b>2022</b>	<b>530,000.00</b>	<b>4.00%</b>	<b>204,850.00</b>	<b>734,850.00</b>	<b>4,985,000.00</b>
2023	550,000.00	4.00%	183,650.00	733,650.00	4,435,000.00
2024	570,000.00	3.25%	161,650.00	731,650.00	3,865,000.00
2025	590,000.00	3.25%	143,125.00	733,125.00	3,275,000.00
2026	610,000.00	3.50%	123,950.00	733,950.00	2,665,000.00
2027	630,000.00	3.63%	102,600.00	732,600.00	2,035,000.00
2028	655,000.00	3.75%	79,762.50	734,762.50	1,380,000.00
2029	680,000.00	4.00%	55,200.00	735,200.00	700,000.00
2030	700,000.00	4.00%	28,000.00	728,000.00	-
<b>Total</b>	<b>\$ 9,005,000.00</b>		<b>\$ 3,467,550.00</b>	<b>\$ 12,472,550.00</b>	

Note: Funded by the General Fund

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

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

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
<b>2021</b>	-	-	<b>443,018.76</b>	<b>443,018.76</b>	<b>11,375,000.00</b>
<b>2022</b>	<b>460,000.00</b>	<b>5.000%</b>	<b>443,018.76</b>	<b>903,018.76</b>	<b>10,915,000.00</b>
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	-
<b>Total</b>	<b><u>\$ 11,375,000.00</u></b>		<b><u>\$ 5,505,514.39</u></b>	<b><u>\$ 16,880,514.39</u></b>	

Note: Funded by the Street Construction Fund

FUND 206  
 2018B LIMITED TAX GENERAL OBLIGATION BOND  
 CIVIC CAMPUS

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2019	\$ -	-	\$ 1,789,911.11	\$ 1,789,911.11	\$ 31,280,000.00
2020	-	-	1,564,000.00	1,564,000.00	31,280,000.00
<b>2021</b>	<b>535,000.00</b>	<b>5.000%</b>	<b>1,564,000.00</b>	<b>2,099,000.00</b>	<b>30,745,000.00</b>
<b>2022</b>	<b>565,000.00</b>	<b>5.000%</b>	<b>1,537,250.00</b>	<b>2,102,250.00</b>	<b>30,180,000.00</b>
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	-
<b>Total</b>	<b>\$ 31,280,000.00</b>		<b>\$ 30,860,911.11</b>	<b>\$ 62,140,911.11</b>	

Note: Funded by the General Fund & the Utility Fund

**FUND 206  
2020A LIMITED TAX GENERAL OBLIGATION BONDS  
CIVIC CAMPUS**

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

Note: Funded by the General Fund

**FUND 206  
LTGO BOND DEBT SERVICE**

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 41,601	\$ 66,027	\$ 54,291	\$ 95,503	75.9%
Revenue					
Interest & Other Earnings	26,844	33,695	8,000	8,000	0.0%
Operating Transfers	4,803,893	9,279,832	9,172,399	12,127,988	32.2%
<b>Total Revenue</b>	<b>\$ 4,830,737</b>	<b>\$ 9,313,527</b>	<b>\$ 9,180,399</b>	<b>\$ 12,135,988</b>	<b>32.2%</b>
Expenditures					
Debt Principal	2,965,000	3,540,000	3,540,000	6,495,000	83.5%
Debt Interest	1,838,833	5,739,833	5,632,399	5,632,988	0.0%
Debt Issue Cost	2,478	4,218	5,000	5,000	0.0%
<b>Total Expenditures</b>	<b>\$ 4,806,311</b>	<b>\$ 9,284,051</b>	<b>\$ 9,177,399</b>	<b>\$ 12,132,988</b>	<b>32.2%</b>
<b>Ending Cash</b>	<b>\$ 66,027</b>	<b>\$ 95,503</b>	<b>\$ 57,291</b>	<b>\$ 98,503</b>	<b>71.9%</b>

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

**Function**

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

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

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 124,194	\$ 438,814	\$ 408,062	\$ 72,088	-82.3%
Revenue					
Principal on LID 71	842,133	568,295	600,000	379,720	-36.7%
Interest & Other Earnings	471,291	397,162	451,606	344,840	-23.6%
<b>Total Revenue</b>	<b>\$ 1,313,424</b>	<b>\$ 965,457</b>	<b>\$ 1,051,606</b>	<b>\$ 724,560</b>	<b>-31.1%</b>
Expenditures					
Professional Services	8,589	13,008	12,000	13,000	8.3%
Debt Principal	660,000	1,050,000	1,101,775	550,000	-50.1%
Debt Interest	329,615	268,575	296,450	200,410	-32.4%
Debt Issue Cost	600	600	1,000	600	-40.0%
<b>Total Expenditures</b>	<b>\$ 998,804</b>	<b>\$ 1,332,183</b>	<b>\$ 1,411,225</b>	<b>\$ 764,010</b>	<b>-45.9%</b>
<b>Ending Cash</b>	<b>\$ 438,814</b>	<b>\$ 72,088</b>	<b>\$ 48,443</b>	<b>\$ 32,638</b>	<b>-32.6%</b>

**FUND 299**  
**Local Improvement Guaranty Fund**

**Function**

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

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ 625,412	\$ 627,630	\$ 643,414	2.5%
Revenue					
Interest & Other Earnings	14,955	18,066	-	10,000	n/a
Total Revenue	\$ 14,955	\$ 18,066	\$ -	\$ 10,000	n/a
Expenditures					
Miscellaneous	-	64	10,000	20,000	100.0%
Total Expenditures	\$ -	\$ 64	\$ 10,000	\$ 20,000	100.0%
<b>Ending Cash</b>	<b>\$ 14,955</b>	<b>\$ 643,414</b>	<b>\$ 617,630</b>	<b>\$ 633,414</b>	<b>2.6%</b>



**MARYSVILLE**  
**WASHINGTON**

# 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:

		2021	2022
R1101	88th Street	2,000,000	2,000,000
R1302	State Ave 3rd - 80th	1,500,000	-
R1402	SR529/Interstate 5 IJR (through final design)	10,000	40,000
R1601	State Ave 100th to 116th	6,500,000	-
R1703	156th, 160th, 51st Interim Improvement	150,000	200,000
R1801	80th St NE Non-Motorized (State to 51st)	150,000	100,000
TB903	Soper Hill Rd and 71st Ave NE Intersection	-	100,000
R1901	2019 Citywide HSIP	550,000	-
R2001	Sunnyside Blvd and 52nd Ave NE Intersection	100,000	600,000
R2002	Sunnyside Blvd and 53rd Ave NE Intersection	125,000	125,000
TB101	8th Street Improvements	700,000	-
R2101	Quiet Zone Evaluation	250,000	250,000
<b>TOTAL</b>		<b>\$ 12,035,000</b>	<b>\$ 3,415,000</b>

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

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

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 978,703	\$ 13,083,240	\$ 12,370,068	\$ 4,418,616	-64.3%
Revenue					
Federal & State Grants	2,694,654	6,839,708	5,997,000	2,325,940	-61.2%
Snohomish County ILA	40,659	613,566	625,000	1,596,909	155.5%
Transportation Mitigation Fees	3,837,219	5,536,335	4,000,000	3,400,000	-15.0%
Investment Interest	247,004	414,662	397,806	10,000	-97.5%
Short Term Lease	4,346	-	-	-	n/a
Miscellaneous Revenue	39,031	5,000	-	-	n/a
Proceeds from Long Term Debt	12,078,269	-	-	-	n/a
Transfers In - General	123,200	6,717,987	6,928,000	5,864,234	-15.4%
Transfers In - CDBG	237,995	-	-	-	n/a
Transfers In - REET	3,550,000	-	-	-	n/a
Transfers In - TBD	721,587	1,188,350	3,145,000	1,300,000	-58.7%
<b>Total Revenue</b>	<b>\$ 23,573,964</b>	<b>\$ 21,315,608</b>	<b>\$ 21,092,806</b>	<b>\$ 14,497,083</b>	<b>-31.3%</b>
Expenditure					
Miscellaneous Expense	3,157	1,086	-	-	n/a
Capital Outlay	8,947,815	27,176,221	30,460,000	15,450,000	-49.3%
Debt Issuance Costs	77,519	-	-	-	n/a
Transfer Out - Debt Service	2,012,783	2,946,613	2,946,613	3,417,238	16.0%
<b>Total Expenditures</b>	<b>\$ 11,041,274</b>	<b>\$ 30,123,920</b>	<b>\$ 33,406,613</b>	<b>\$ 18,867,238</b>	<b>-43.5%</b>
Other Adjustments (Accruals)	(428,153)	143,689	-	-	
<b>Ending Cash</b>	<b>\$ 13,083,240</b>	<b>\$ 4,418,616</b>	<b>\$ 56,261</b>	<b>\$ 48,461</b>	<b>-13.9%</b>

**FUND 310  
PARKS CAPITAL IMPROVEMENT**

**Function**

This fund is used for the design and construction of City parks and recreational facilities. Revenues are generated through grants, loans, donations, collection of real estate excise taxes (REET) and park mitigation fees. The REET funds are receipted into funds 110 and 111 and then transferred into the 310 fund. A transfer of REET funds is not scheduled in 2021 or 2022.

**Project(s) Approved**

		2021	2022
P1601	Centennial Trail	1,750,000	-
P1702	Ebey Trail	600,000	-
P1801	Olympic View Park	10,000	-
<b>TOTAL</b>		<b>\$ 2,360,000</b>	<b>\$ -</b>

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



**FUND 310  
PARKS CAPITAL IMPROVEMENT**

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ 167,579	\$ 120,020	\$ 204,589	70.5%
Revenue					
Grant Revenue	613,938	1,857,277	2,795,000	642,000	-77.0%
Park Mitigation Fees	980,855	1,157,973	460,000	710,000	54.3%
Investment Interest	7,099	18,820	1,000	-	-100.0%
Contributions	-	35,000	-	-	n/a
Other Miscellaneous	58,470	58,094	58,000	58,000	0.0%
Transfers In	991,710	918,115	2,662,939	1,280,000	-51.9%
<b>Total Revenue</b>	<b>\$ 2,652,072</b>	<b>\$ 4,045,279</b>	<b>\$ 5,976,939</b>	<b>\$ 2,690,000</b>	<b>-55.0%</b>
Expenditures					
Capital Outlay	3,219,578	3,990,865	5,635,912	2,360,000	-58.1%
Interfund Interest	13,009	25,632	-	26,000	n/a
Transfer Out - Debt Service	255,519	369,482	424,482	315,645	-25.6%
<b>Total Expenditures</b>	<b>\$ 3,488,106</b>	<b>\$ 4,385,978</b>	<b>\$ 6,060,394</b>	<b>\$ 2,701,645</b>	<b>-55.4%</b>
Other Adjustments (accruals)	836,034	377,709	-	-	
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ 204,589</b>	<b>\$ 36,565</b>	<b>\$ 192,944</b>	<b>427.7%</b>

**FUND 314**  
**City Facilities**

**Function**

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

**Budget Narrative**

Capital projects include:

		2021	2022
1837	City Facility Land and Construction	24,844,684	7,171,588



**FUND 314**  
**City Facilities**

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ 15,243,253	\$ 32,504,090	\$ 17,688,225	-45.6%
Revenue					
Investment Interest	284,119	1,165,324	1,500,000	900,454	-40.0%
Bond Proceeds	35,620,661	13,098,422	-	-	n/a
Sale of Capital Assets	-	-	5,000,000	1,000,000	-80.0%
Transfers In	502,132	-	3,995,910	12,427,593	211.0%
<b>Total Revenue</b>	<b>\$ 36,406,912</b>	<b>\$ 14,263,746</b>	<b>\$ 10,495,910</b>	<b>\$ 14,328,047</b>	<b>36.5%</b>
Expenditures					
Salaries and Wages	-	62,023	100,000	228,677	n/a
Benefits	-	8,737	22,242	68,729	n/a
Capital Outlay	3,358,725	29,264,338	42,767,158	31,718,866	-25.8%
Debt Issuance Expense	116,710	64,420	-	-	n/a
Operating Transfers	-	-	110,600	-	-100.0%
<b>Total Expenditures</b>	<b>\$ 3,475,435</b>	<b>\$ 29,399,518</b>	<b>\$ 43,000,000</b>	<b>\$ 32,016,272</b>	<b>-25.5%</b>
Other Adjustments (accruals)	-	1,295	-	-	
<b>Ending Cash</b>	<b>\$ 32,931,477</b>	<b>\$ 108,775</b>	<b>\$ -</b>	<b>\$ -</b>	<b>n/a</b>

# ENTERPRISE FUNDS





**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**

<b>POSITION CLASSIFICATION</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Public Works Director	1	1	1
Assistant Public Works Director	1	1	1
Utility 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	0	0
GIS Supervisor	1	1	1
GIS Analyst	1	1	1
GIS Technician	1	1	1
NPDES Coordinator	0.75	0.75	0.75
Surface Water Specialists	1	1	1
Surface Water Inspector	1	1	1
WWTP Operations Lead	1	1	1
WWTP Maintenance Lead	1	1	1
Water Quality Lead	1	1	1
Utility Maintenance Lead II	1	1	1
Utility Electrician	1	1	1
Construction Lead II	1	1	1
WWTP Operator	2	2	2
WWTP Maint Tech II	1	1	1
Water Operator	1	1	1
Storm/Sewer Tech Lead II	1	1	1
Industrial Waste/Pre-Treat Tech	1	1	1
Construction Lead I	1	1	1
Water Quality Specialist	1	1	1
Water Operations Tech II	8	8	8
Storm/Sewer Lead I	1	1	1
Cross Connection Specialist	1	1	1
Construction Tech II	4	4	4
PW Administrative Specialist	1	1	1
WWTP Maintenance Tech I	2	2	2
Meter Technicians	2	2	2
Storm/Sewer Tech II	4	4	4
Storm/Sewer Tech I	3	3	3
PW Administrative Assistant	1	1	1
Customer Service Representative	1.5	1.5	1.5
<b>TOTAL - UTILITIES</b>	<b>58.25</b>	<b>57.25</b>	<b>57.25</b>

\*It was determined this position was no longer needed.

**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:

	<b>2021</b>	<b>2022</b>
Transfer to fund 001 for Surface Water Maintenance	927,204	917,283
Transfer to Fund 402 for Utility Construction	2,750,000	550,000
Transfer to IS for ECM	107,500	-
<b>Total</b>	<b>\$ 3,784,704</b>	<b>\$ 1,467,283</b>

**Approved Budget Requests**

Description	2021 Amount	2022 Amount	On-Going
Fill Early Retirement Vacancy – Utility Locator	96,235	99,698	Yes
Fill Early Retirement Vacancy – WWTP Operator	116,060	120,514	Yes
Seasonal Labor – Storm	36,468	39,000	Yes
Ranney Well Pump Repair/Replacement	150,000	150,000	No
LK Goodwin Standpipe Replacement	60,000	60,000	No
Edward Springs Booster Station Pump Rebuild/Replace	50,000	-	No
SCADA Conversion	30,000	-	No
Sunnyside Hills Sewer Repair and Maintenance	150,000	150,000	No
Armar Rd and Water Quality Improvement	75,000	-	No
Watershed Basin Planning Study	100,000	50,000	No
NPDES	-	50,000	No
C/O Transfer to IS for ECM	107,500	-	No
	<b>\$ 971,263</b>	<b>\$ 719,212</b>	

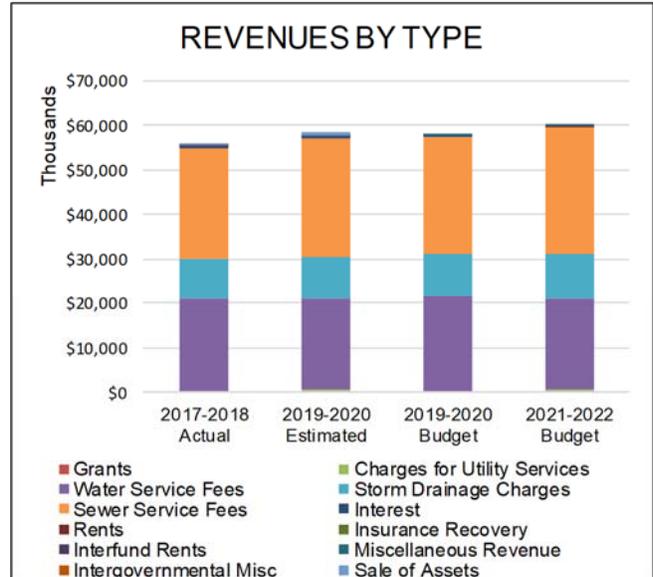
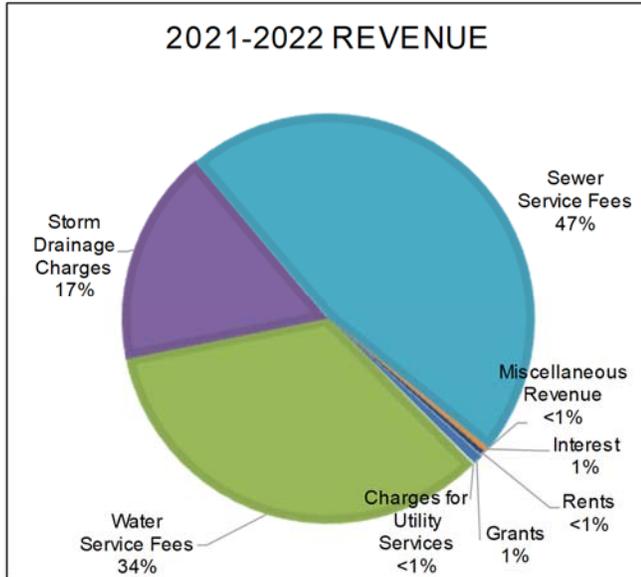
**Performance Measurements**

Description		2017	2018	2019	*2020
Water	New Connections	59	188	512	998
Sewer	New Connections	92	236	503	679



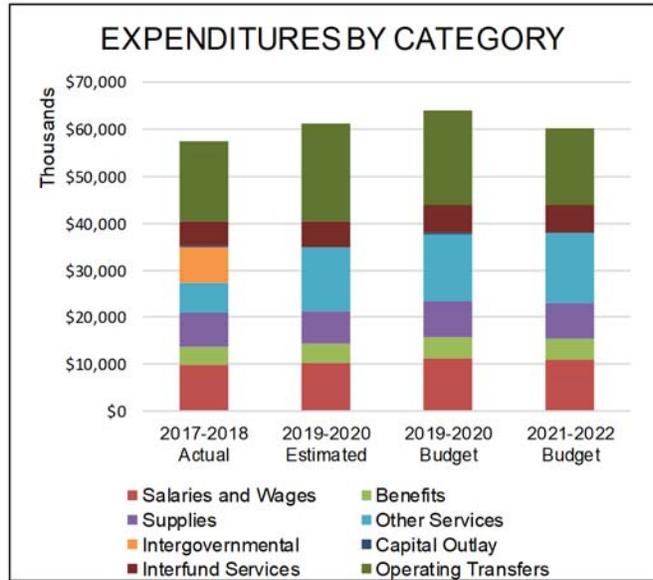
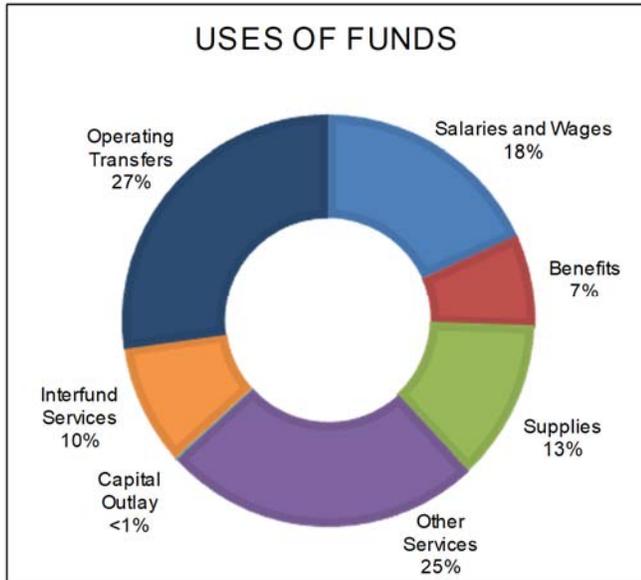


**FUND 401  
WATER WORKS UTILITY OPERATIONS  
Combined Water/Sewer/Surface Water**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Grants	79,447	400,668	410,012	458,750	11.9%
Charges for Utility Services	264,214	163,875	60,000	100,000	66.7%
Water Service Fees	20,732,064	20,380,784	21,373,775	20,509,141	-4.0%
Storm Drainage Charges	8,970,261	9,568,307	9,355,145	10,172,838	8.7%
Sewer Service Fees	24,636,693	26,401,355	26,172,185	28,120,242	7.4%
Interest	410,664	454,063	150,000	250,000	66.7%
Rents	111,551	85,346	150,000	221,440	47.6%
Insurance Recovery	48,863	24,164	-	-	n/a
Interfund Rents	129,852	129,852	129,852	-	-100.0%
Miscellaneous Revenue	73,943	24,942	20,000	20,000	0.0%
Intergovernmental Misc	27,692	-	-	-	n/a
Sale of Assets	532,276	854,519	-	-	n/a
<b>TOTAL REVENUE</b>	<b>\$ 56,017,519</b>	<b>\$ 58,487,875</b>	<b>\$ 57,820,969</b>	<b>\$ 59,852,411</b>	<b>3.5%</b>

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



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Salaries and Wages	9,684,025	10,103,522	11,043,128	10,981,558	-0.6%
Benefits	3,877,201	4,034,208	4,767,057	4,356,319	-8.6%
Supplies	7,270,791	6,959,670	7,313,207	7,550,800	3.2%
Other Services	6,401,406	13,695,411	14,741,999	15,065,433	2.2%
Intergovernmental	7,614,532	670	-	-	n/a
Capital Outlay	555,609	259,229	324,000	89,000	-72.5%
Interfund Services	4,913,650	5,424,053	5,550,249	5,678,990	2.3%
Operating Transfers	17,165,939	20,478,918	20,226,827	16,339,903	-19.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,483,153</b>	<b>\$ 60,955,681</b>	<b>\$ 63,966,467</b>	<b>\$ 60,062,003</b>	<b>-6.1%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 15,290,768	\$ 13,491,346	\$ 12,343,972	\$ 11,703,662	n/a
Revenue	56,017,519	58,487,875	57,820,969	59,852,411	3.5%
Expenditures	(57,483,153)	(60,955,681)	(63,966,467)	(60,062,003)	-6.1%
Other adjustments (accruals)	(333,788)	680,122	-	-	n/a
<b>Ending Cash</b>	<b>\$ 13,491,346</b>	<b>\$ 11,703,662</b>	<b>\$ 6,198,474</b>	<b>\$ 11,494,070</b>	<b>n/a</b>

## SUMMARY BY DIVISION

Description	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Source of Water	5,010,469	4,680,455	5,180,637	5,018,777	-3.1%
Pumping Plant	304,895	317,981	462,791	495,595	7.1%
Water Reservoirs	1,280,329	302,007	548,968	377,590	-31.2%
Water Supply Mains	114,546	35,580	148,801	150,045	0.8%
Water Distribution Mains	1,580,428	1,340,545	1,798,238	1,632,466	-9.2%
Water Services	333,299	239,900	388,286	474,270	22.1%
Hydrants Maintenance	185,571	191,042	268,589	331,109	23.3%
Water Quality Treatment	446,222	503,587	391,618	466,752	19.2%
Water Cross Control	222,892	191,954	262,181	260,412	-0.7%
Water Service Install	508,518	345,983	655,363	652,294	-0.5%
Hydrants Installation	13,570	42,907	150,064	74,379	-50.4%
Utility Locating	242,409	329,878	218,413	434,664	99.0%
Meter Reading	401,796	549,903	216,881	265,878	22.6%
Water Mains Install	1,457	298,917	80,781	73,462	-9.1%
Water Operations Supervisor	122,886	85,692	86,616	90,384	4.4%
Water Filtration Plant	253,930	383,414	471,848	841,916	78.4%
Sunnyside Filtration Plant	209,240	227,900	365,380	427,949	17.1%
Sewer Main Collection	540,458	438,022	899,731	1,090,225	21.2%
Sewer Service Maintenance	93,450	48,143	37,201	35,738	-3.9%
Sewer Lift Station	486,398	516,626	591,117	622,088	5.2%
Sewer Pretreatment	213,533	157,728	336,958	314,332	-6.7%
Waste Water Treatment Plant	4,197,997	4,749,957	4,183,575	4,224,796	1.0%
Sewer Operations Supervisor	140,490	119,971	121,264	126,543	4.4%
Sewer Main Installation	14,871	2,467	27,000	27,000	0.0%
Sewer Service Installation	4,927	1,123	5,000	5,000	0.0%
Standby	115,033	101,556	146,720	146,720	0.0%
Community Development	1,001,712	1,141,415	1,576,595	1,182,939	-25.0%
Overhead	2,223,496	2,503,132	2,172,737	2,190,887	0.8%
Utility Administration	31,394,551	35,440,585	36,301,036	31,778,904	-12.5%
Administration-Executive	111,175	107,508	117,164	121,364	3.6%
Maintenance of General Plan	999,717	804,818	870,517	790,882	-9.1%
Maintenance of Equipment	1,205,662	787,770	792,434	755,693	-4.6%
Storm Drainage	3,507,225	3,967,215	4,091,962	4,580,950	11.9%
<b>TOTAL WATER WORKS UTILITY</b>	<b>57,483,152</b>	<b>60,955,681</b>	<b>63,966,467</b>	<b>60,062,003</b>	<b>-6.1%</b>

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

**Function**

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

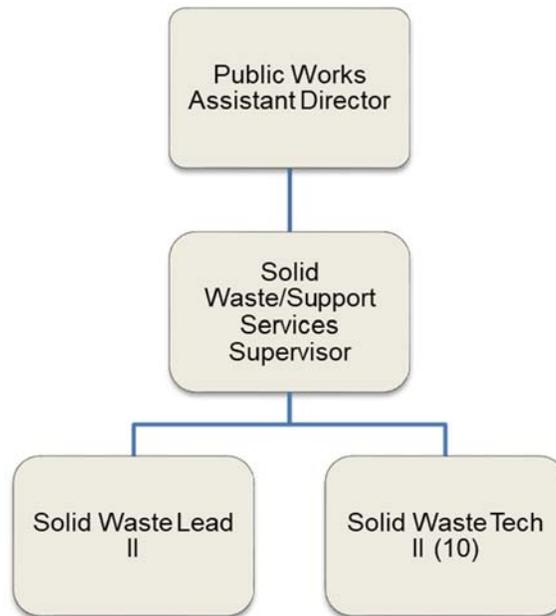
<b>Total Projects</b>	<b>2021</b>	<b>2022</b>
W1403 FIRE HYDRANT REPLACEMENT	37,500	37,500
W2101 COMEFORD PARK RESERVOIR RESTORATION	55,000	203,500
<b>Subtotal Water</b>	<b>92,500</b>	<b>241,000</b>
S1901 CHEMICAL TANK REPLACEMENT	18,000	-
S1902 WASTEWATER COMP PLAN	250,000	-
S2101 WWTP NEAR TERM IMPROVEMENTS	230,000	1,950,000
<b>Subtotal Sewer</b>	<b>498,000</b>	<b>1,950,000</b>
D1802 DOWNTOWN STORMWATER	2,765,000	3,000,000
D1803 HISTORIC DWNTN GRN RETROFIT	3,250,000	-
D1901 GEDDES CLEANUP	500,000	500,000
D2001 STRAWBERRY FIELDS TRAIL CULVERT REPLACE	512,700	-
D2100 ARMAR RD RETROFIT DESIGN	75,134	-
D2101 LID IMPROVEMENTS FOR 2ND ST & CEDAR AVE	2,252,600	895,250
<b>Subtotal Surface Water</b>	<b>9,355,434</b>	<b>4,395,250</b>
<b>Total Projects</b>	<b>\$ 9,945,934</b>	<b>\$ 6,586,250</b>

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

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 1,548,061	\$ 6,177,313	\$ 5,742,577	\$ 10,917,326	90.1%
Revenue					
Water Capital Improvements	4,338,129	6,199,559	4,000,000	6,505,825	62.6%
State/Federal Grants	1,902,020	1,018,818	2,250,000	4,121,359	83.2%
Water Recovery Fees	146	11,415	-	-	n/a
Storm Water Capital Improvements	73,747	154,207	60,000	60,000	0.0%
Pond Recovery	50,859	511,474	-	-	n/a
Sewer Capital Improvements	4,252,027	6,120,398	4,000,000	6,313,291	57.8%
Sewer Recovery	331,819	206,386	300,000	300,000	0.0%
Interest	51,382	358,768	10,000	80,000	700.0%
Insurance Recovery	-	233,583	-	-	n/a
Operating Transfers	4,994,462	7,000,000	7,000,000	3,300,000	-52.9%
<b>Total Revenue</b>	<b>\$ 15,994,591</b>	<b>\$ 21,814,608</b>	<b>\$ 17,620,000</b>	<b>\$ 20,680,475</b>	<b>17.4%</b>
Expenditures					
Capital Outlay	11,032,878	17,334,006	14,180,000	16,532,184	16.6%
<b>Total Expenditures</b>	<b>\$ 11,032,878</b>	<b>\$ 17,334,006</b>	<b>\$ 14,180,000</b>	<b>\$ 16,532,184</b>	<b>16.6%</b>
Other adjustments (accruals)	(332,461)	259,411	-	-	
<b>Ending Cash</b>	<b>\$ 6,177,313</b>	<b>\$ 10,917,326</b>	<b>\$ 9,182,577</b>	<b>\$ 15,065,617</b>	<b>64.1%</b>

## SOLID WASTE

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## FUND 410 SOLID WASTE

### Mission/Function

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

### Headcount

POSITION CLASSIFICATION	2020	2021	2022
Solid Waste Lead II	1	1	1
Solid Waste Tech II	8	10	10
Solid Waste/Support Services Supervisor	0.34	0.34	0.34
<b>TOTAL - SOLID WASTE</b>	<b>9.34</b>	<b>11.34</b>	<b>11.34</b>

### Budget Narrative

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

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

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

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

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

### Approved Budget Requests

Description	2021 Amount	2022 Amount	On-Going
Purchase 2 New Residential Collection Trucks	820,000	-	No
Purchase New Collection Carts for Central Annexation	325,000	-	No
NH – 2 MWII for Central Annexation	52,416	217,450	Yes
	<b>\$ 1,197,416</b>	<b>\$ 217,450</b>	

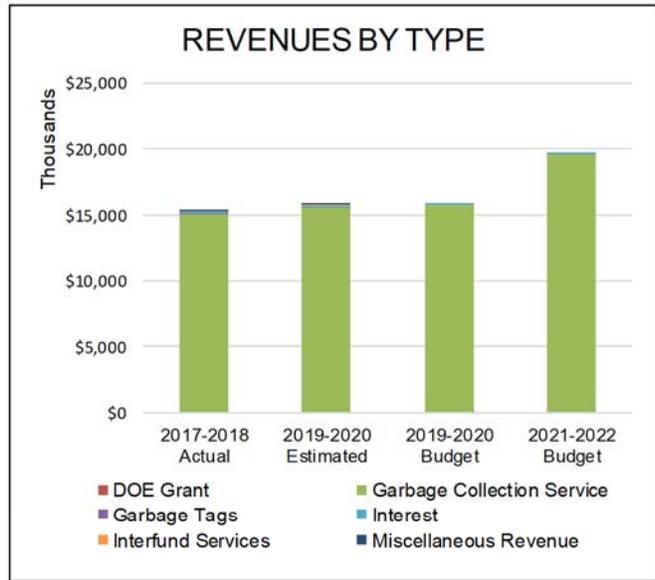
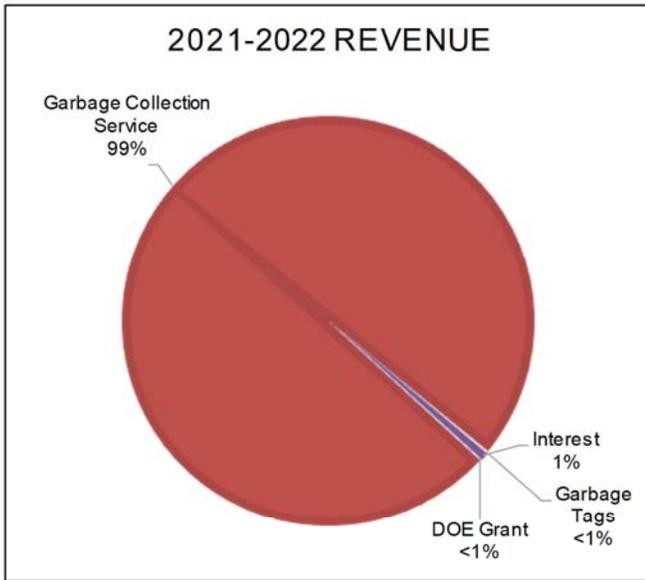
### Performance Measurements

Description	2017	2018	2019	*2020
Refuse Collected (tons per year)	16,831	17,805	18,044	18,766

\*Estimate

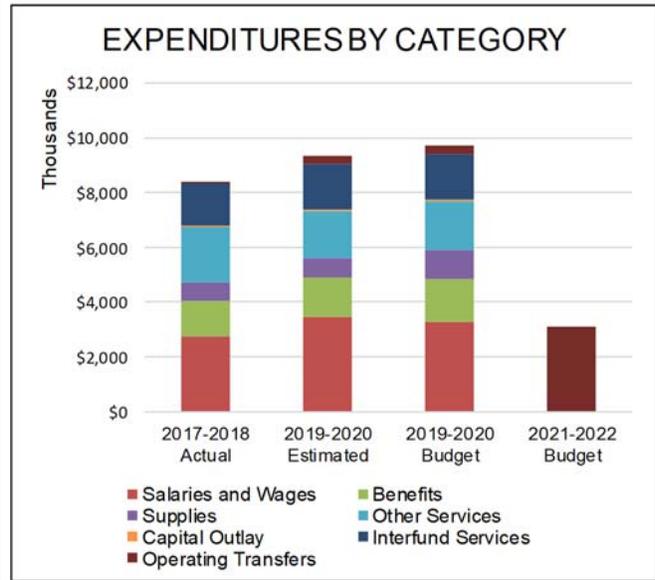
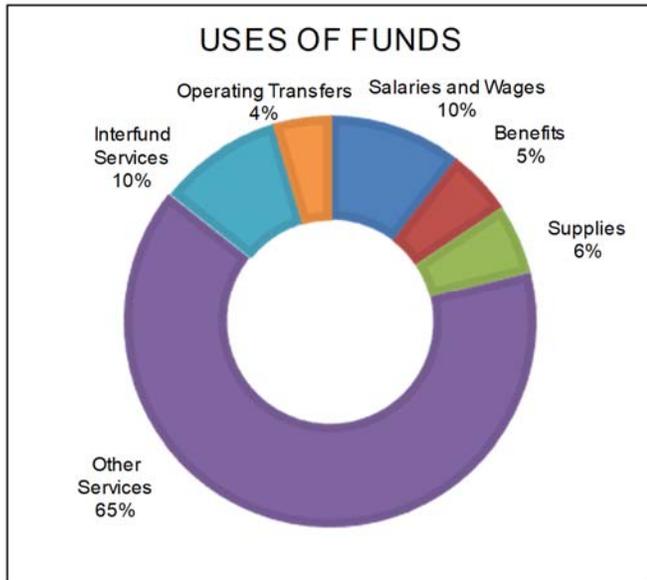


**FUND 410  
SOLID WASTE**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
DOE Grant	45,793	73,659	40,000	31,962	-20.1%
Garbage Collection Service	15,068,961	15,463,915	15,775,000	19,559,458	24.0%
Garbage Tags	28,245	24,376	24,000	24,000	0.0%
Interest	116,055	146,574	100,000	123,413	23.4%
Interfund Services	13,010	26,198	-	-	n/a
Miscellaneous Revenue	1,265	3,493	-	-	n/a
<b>TOTAL REVENUE</b>	<b>\$ 15,273,328</b>	<b>\$ 15,738,214</b>	<b>\$ 15,939,000</b>	<b>\$ 19,738,833</b>	<b>23.8%</b>

**FUND 410  
SOLID WASTE**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Salaries and Wages	1,614,412	1,810,674	1,744,510	1,893,629	8.5%
Benefits	712,748	857,240	847,830	940,851	11.0%
Supplies	373,403	366,284	618,590	1,002,303	62.0%
Other Services	3,339,496	9,985,146	9,713,940	11,722,645	20.7%
Intergovernmental	6,333,302	-	-	-	n/a
Interfund Services	1,938,935	1,562,692	1,601,236	1,781,264	11.2%
Operating Transfers	41,334	776,146	750,000	820,000	9.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,353,629</b>	<b>\$ 15,358,183</b>	<b>\$ 15,276,106</b>	<b>\$ 18,160,692</b>	<b>18.9%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 4,870,004	\$ 4,268,008	\$ 5,882,479	\$ 4,686,460	n/a
Revenue	15,273,328	15,738,214	15,939,000	19,738,833	23.8%
Expenditures	(14,353,629)	(15,358,183)	(15,276,106)	(18,160,692)	18.9%
Other adjustments (accruals)	(1,521,695)	38,421	-	-	
<b>Ending Cash</b>	<b>\$ 4,268,008</b>	<b>\$ 4,686,460</b>	<b>\$ 6,545,373</b>	<b>\$ 6,264,601</b>	<b>n/a</b>



**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.

Description	2021 Amount	2022 Amount	On-Going
Increased Labor Costs	70,000	75,000	Yes
Leased Equipment	14,000	24,000	Yes
	<b>\$ 84,000</b>	<b>\$ 99,000</b>	

**Performance Measurements**

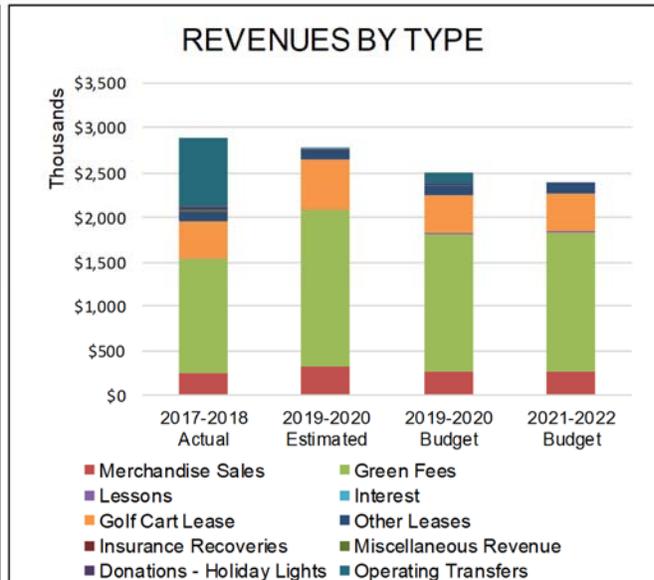
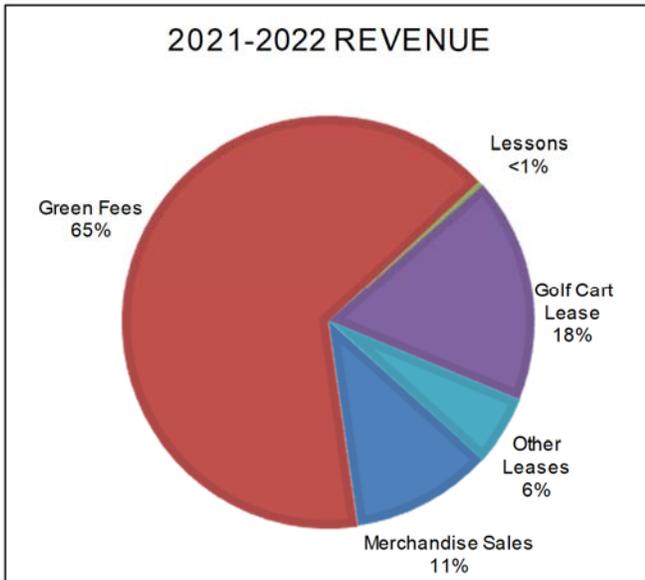
Description	2017	2018	2019	2020
Annual Rounds	29,586	33,981	39,287	47,774

**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
<b>2021</b>	<b>195,000.00</b>	<b>5.250%</b>	<b>10,237.50</b>	<b>205,237.50</b>	-
<b>TOTAL</b>	<b>\$ 2,120,000.00</b>		<b>\$ 944,564.50</b>	<b>\$ 3,064,564.50</b>	

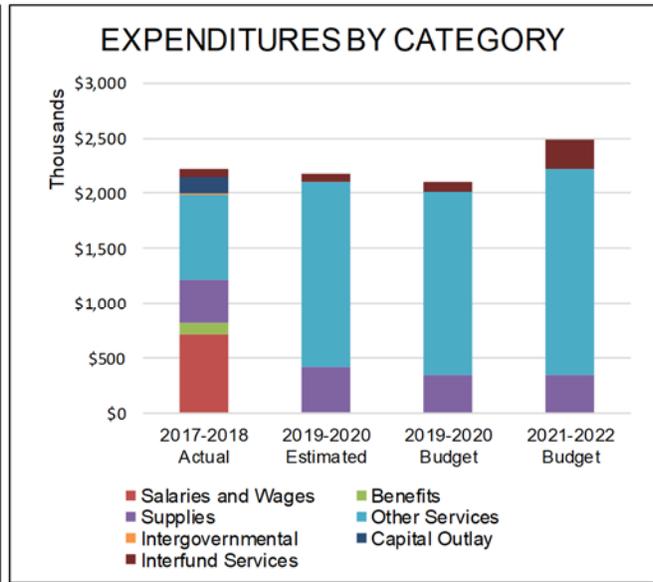
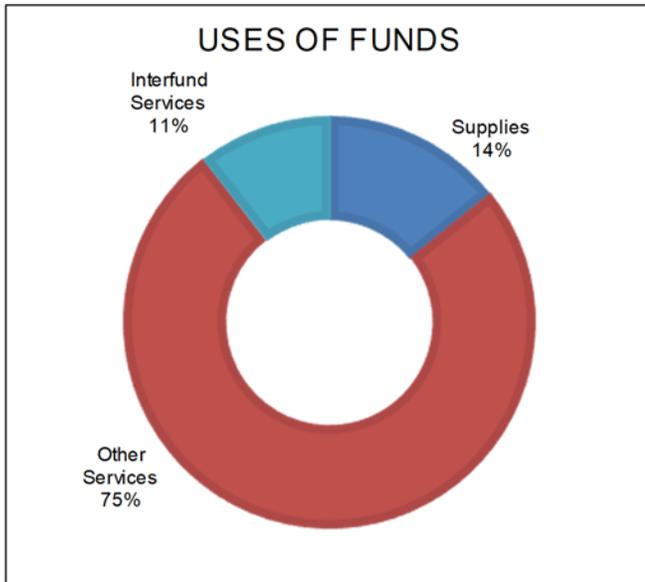


**FUND 420  
GOLF COURSE OPERATIONS**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Merchandise Sales	244,845	327,013	265,700	265,700	0.0%
Green Fees	1,292,388	1,755,707	1,553,670	1,569,054	1.0%
Lessons	11,331	6,282	10,000	10,000	0.0%
Membership Fees	-	63,962	-	-	n/a
Interest	322	3,315	-	-	n/a
Golf Cart Lease	414,599	553,796	422,383	426,564	1.0%
Other Leases	103,050	89,420	102,734	130,692	27.2%
Insurance Recoveries	5,920	-	-	-	n/a
Miscellaneous Revenue	8,686	3,583	-	-	n/a
Donations - Holiday Lights	37,172	11,732	30,000	-	-100.0%
Operating Transfers	773,259	12,653	121,727	-	-100.0%
<b>TOTAL REVENUE</b>	<b>\$ 2,891,572</b>	<b>\$ 2,827,463</b>	<b>\$ 2,506,214</b>	<b>\$ 2,402,010</b>	<b>-4.2%</b>

**FUND 420  
GOLF COURSE OPERATIONS**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Salaries and Wages	708,947	-	-	-	n/a
Benefits	104,219	1,115	-	-	n/a
Supplies	401,827	423,916	354,344	354,344	0.0%
Other Services	772,656	1,678,911	1,661,749	1,871,802	12.6%
Intergovernmental	10,120	-	-	-	n/a
Capital Outlay	154,578	-	-	-	n/a
Debt Service - Principal	593,460	360,000	360,000	-	n/a
Debt Service - Interest	97,562	50,088	50,488	-	n/a
Interfund Services	71,343	78,043	79,633	260,942	227.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,914,713</b>	<b>\$ 2,592,072</b>	<b>\$ 2,506,214</b>	<b>\$ 2,487,088</b>	<b>-0.8%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ -	\$ -	\$ 237,727	n/a
Revenue	2,891,572	2,827,463	2,506,214	2,402,010	-4.2%
Expenditures	(2,914,713)	(2,592,072)	(2,506,214)	(2,487,088)	-0.8%
Other adjustments (accruals)	23,141	2,336	-	-	
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ 237,727</b>	<b>\$ -</b>	<b>\$ 152,649</b>	<b>n/a</b>



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

**Mission/Function**

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



**FUND 450**  
**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
<b>2021</b>	<b>2,865,000.00</b>	<b>982,425.00</b>	<b>3,847,425.00</b>	<b>24,020,000.00</b>
<b>2022</b>	<b>3,010,000.00</b>	<b>835,550.00</b>	<b>3,845,550.00</b>	<b>21,010,000.00</b>
2023	3,170,000.00	681,050.00	3,851,050.00	17,840,000.00
2024	3,330,000.00	518,550.00	3,848,550.00	14,510,000.00
2025	3,465,000.00	383,325.00	3,848,325.00	11,045,000.00
2026	3,575,000.00	277,725.00	3,852,725.00	7,470,000.00
2027	3,680,000.00	168,900.00	3,848,900.00	3,790,000.00
2028	3,790,000.00	56,850.00	3,846,850.00	-
<b>TOTAL</b>	<b><u>\$ 39,945,000.00</u></b>	<b><u>\$12,700,485.56</u></b>	<b><u>\$ 52,645,485.56</u></b>	

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

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
<b>2021</b>	<b>52,631.58</b>	<b>263.16</b>	<b>52,894.74</b>	-
<b>TOTAL</b>	<b>\$ 1,000,000.00</b>	<b>\$ 50,190.97</b>	<b>\$ 1,050,190.97</b>	

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

*Interest Rate: 0.5%*

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
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
<b>2021</b>	<b>529,411.77</b>	<b>5,294.11</b>	<b>534,705.88</b>	<b>529,411.72</b>
<b>2022</b>	<b>529,411.72</b>	<b>2,647.06</b>	<b>532,058.78</b>	<b>-</b>
<b>TOTAL</b>	<b>\$ 10,000,000.00</b>	<b>\$ 517,124.99</b>	<b>\$ 10,517,124.99</b>	

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

<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
<b>2021</b>	<b>526,315.79</b>	<b>10,526.32</b>	<b>536,842.11</b>	<b>1,578,947.37</b>
<b>2022</b>	<b>526,315.79</b>	<b>7,894.73</b>	<b>534,210.52</b>	<b>1,052,631.58</b>
2023	526,315.79	5,263.16	531,578.95	526,315.79
2024	526,315.79	2,631.57	528,947.36	-
<b>TOTAL</b>	<b>\$ 10,000,000.00</b>	<b>\$ 545,284.73</b>	<b>\$ 10,545,284.73</b>	

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

*Interest Rate: 1.50%*

<b>YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL REQUIREMENT</b>	<b>OUTSTANDING BALANCE</b>
2004	\$ -	\$ 4,773.19	\$ 4,773.19	\$ 1,459,947.15
2005	76,839.34	15,726.61	92,565.95	1,383,107.81
2006	222,397.83	47,492.98	269,890.81	3,780,762.83
2007	222,397.78	56,711.45	279,109.23	3,558,365.05
2008	222,397.82	53,375.48	275,773.30	3,335,967.23
2009	222,397.82	50,039.49	272,437.31	3,113,569.41
2010	222,397.82	46,703.53	269,101.35	2,891,171.59
2011	222,397.81	43,367.57	265,765.38	2,668,773.78
2012	222,397.82	40,031.61	262,429.43	2,446,375.96
2013	222,397.81	36,695.64	259,093.45	2,223,978.15
2014	222,397.82	33,359.67	255,757.49	2,001,580.33
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
<b>2021</b>	<b>222,397.81</b>	<b>10,007.89</b>	<b>232,405.70</b>	<b>444,795.63</b>
<b>2022</b>	<b>222,397.82</b>	<b>6,671.92</b>	<b>229,069.74</b>	<b>222,397.81</b>
2023	222,397.81	3,335.98	225,733.79	-
<b>TOTAL</b>	<b>\$ 4,080,000.00</b>	<b>\$ 578,395.73</b>	<b>\$ 4,658,395.73</b>	

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

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 1,811,593	\$ 2,035,846	\$ 1,945,712	\$ 2,243,977	15.3%
Revenue					
Investment Interest	224,852	158,556	100,000	100,000	0.0%
Operating Transfers	10,477,342	10,445,380	10,445,380	10,345,164	-1.0%
<b>Total Revenue</b>	<b>\$ 10,702,195</b>	<b>\$ 10,603,936</b>	<b>\$ 10,545,380</b>	<b>\$ 10,445,164</b>	<b>-1.0%</b>
Expenditures					
Miscellaneous Expense	600	1,545	1,000	1,600	60.0%
Debt Service - Principal	7,586,514	8,001,514	8,001,514	8,483,884	6.0%
Debt Service - Interest	2,890,828	2,432,746	2,444,766	1,861,280	-23.9%
<b>Total Expenditures</b>	<b>\$ 10,477,941</b>	<b>\$ 10,435,805</b>	<b>\$ 10,447,280</b>	<b>\$ 10,346,764</b>	<b>-1.0%</b>
Other adjustments (accruals)	-	40,000	-	-	
<b>Ending Cash</b>	<b>\$ 2,035,846</b>	<b>\$ 2,243,977</b>	<b>\$ 2,043,812</b>	<b>\$ 2,342,377</b>	<b>14.6%</b>



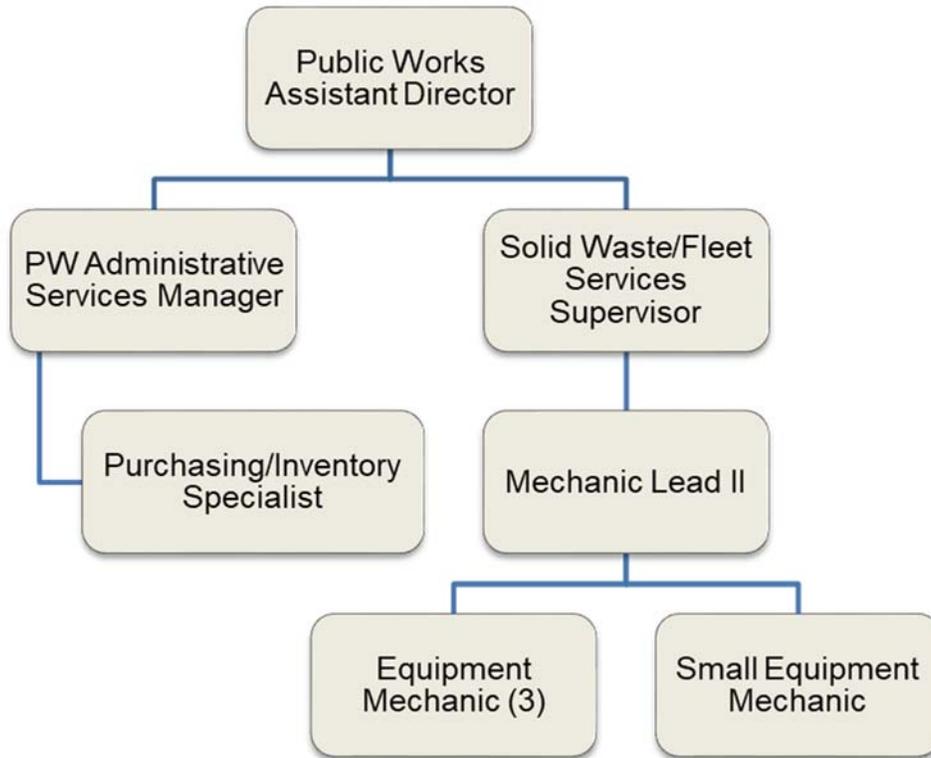
# INTERNAL SERVICE FUNDS



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## FLEET SERVICES

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**FUND 501  
FLEET SERVICES**

**Mission/Function**

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

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

**Headcount**

POSITION CLASSIFICATION	2020	2021	2022
Solid Waste/Fleet Services Supervisor	0.33	0.33	0.33
Mechanic Lead II	1	1	1
Mechanic	3	3	3
Small Equipment Mechanic	1	1	1
Purchasing/Inventory Specialist	1	1	1
<b>TOTAL - FLEET SERVICES</b>	<b>6.33</b>	<b>6.33</b>	<b>6.33</b>

**Budget Narrative**

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

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

Capital Outlay includes the purchase of all vehicles and equipment requested by 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	2021 Amount	2022 Amount	On-Going
C/O – Purchase of 6 New Police Vehicles	360,000	-	No
New – Purchase 2 New Residential Collection Trucks	820,000	-	No
<b>TOTAL FLEET</b>	<b>\$1,180,000</b>	<b>\$ -</b>	

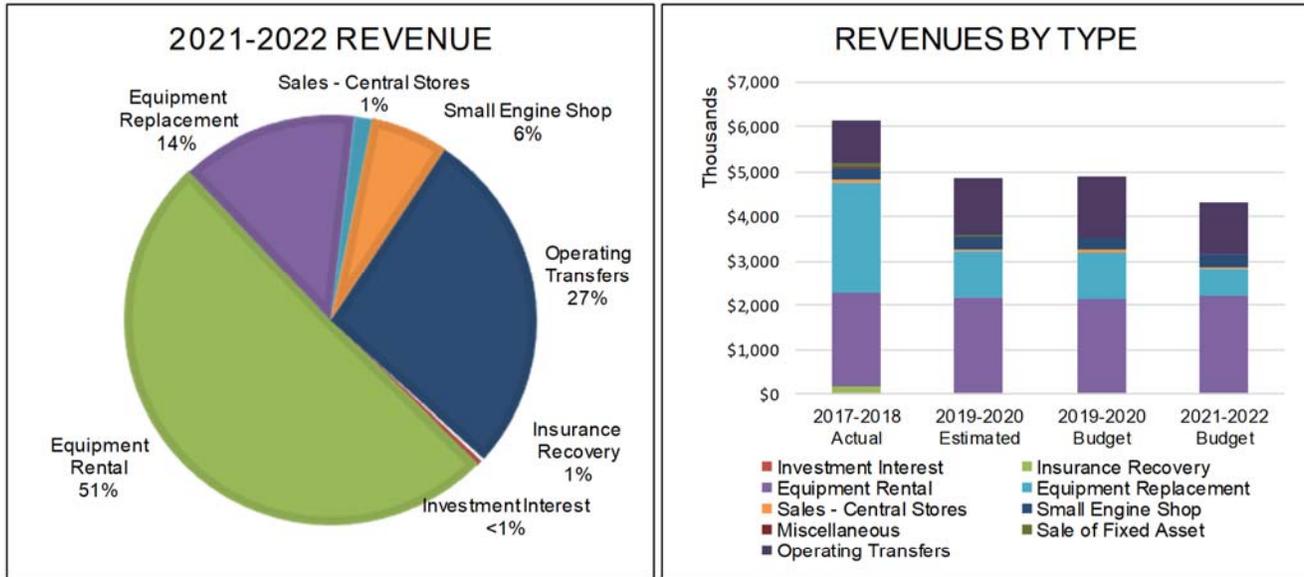
**Performance Measurements**

Description	2017	2018	2019	2020
Help Desk Tickets Recorded	1,488	1,832	2,001	**3,322

\*\*Impacted by COVID-19

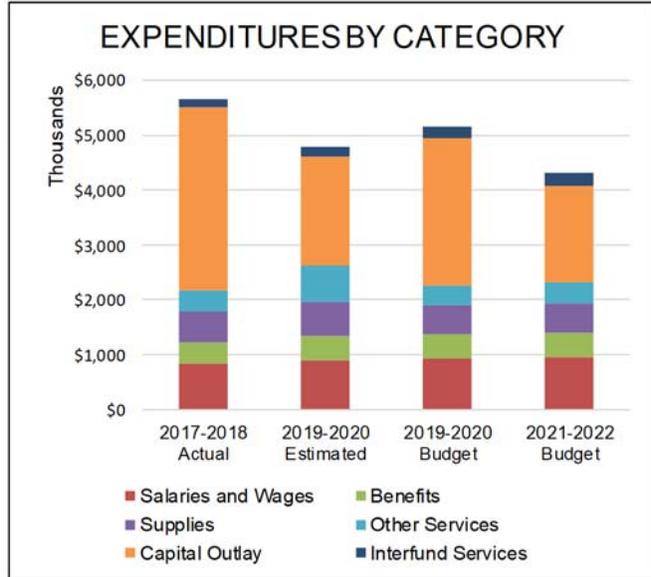
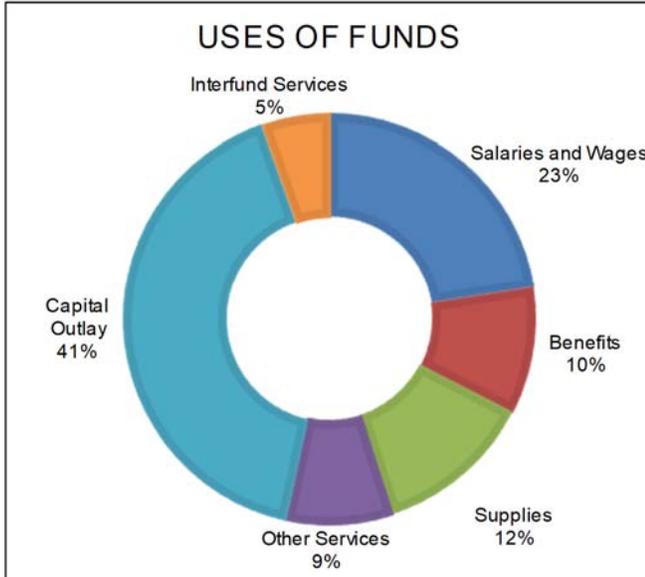


**FUND 501  
FLEET SERVICES**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Investment Interest	15,343	24,638	3,000	10,000	233.3%
Insurance Recovery	145,722	17,879	20,000	20,000	0.0%
Equipment Rental	2,107,854	2,123,682	2,125,051	2,185,037	2.8%
Equipment Replacement	2,499,000	1,048,000	1,048,000	600,000	-42.7%
Sales - Central Stores	61,417	61,815	60,000	60,000	0.0%
Small Engine Shop	256,458	270,275	270,275	264,998	-2.0%
Miscellaneous	16,865	4,156	-	-	n/a
Sale of Fixed Asset	83,782	37,269	-	-	n/a
Operating Transfers	960,620	1,262,606	1,370,000	1,180,000	-13.9%
<b>TOTAL REVENUE</b>	<b>\$ 6,147,061</b>	<b>\$ 4,850,320</b>	<b>\$ 4,896,326</b>	<b>\$ 4,320,035</b>	<b>-11.8%</b>

**FUND 501  
FLEET SERVICES**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Salaries and Wages	827,123	910,744	918,166	973,215	6.0%
Benefits	395,730	425,119	446,732	435,851	-2.4%
Supplies	568,429	631,683	534,000	534,000	0.0%
Other Services	371,272	660,093	366,614	366,882	0.1%
Capital Outlay	3,339,504	1,979,784	2,684,079	1,780,000	-33.7%
Interfund Services	150,921	196,115	198,022	233,577	18.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,652,980</b>	<b>\$ 4,803,538</b>	<b>\$ 5,147,613</b>	<b>\$ 4,323,525</b>	<b>-16.0%</b>

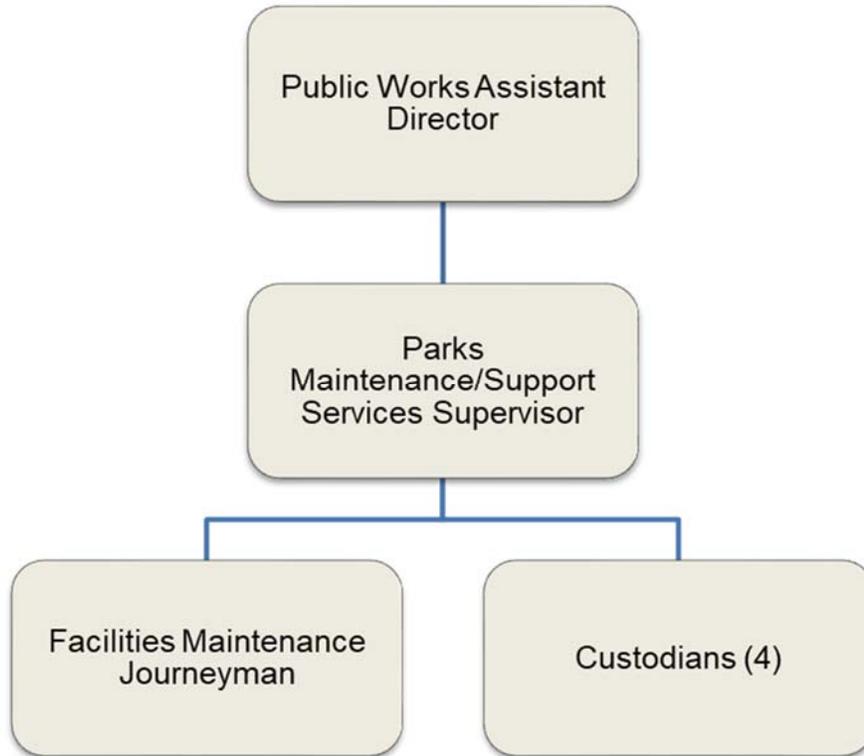
Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 278,313	\$ 743,581	\$ 610,316	\$ 784,653	28.6%
Revenue	6,147,061	4,850,320	4,896,326	4,320,035	-11.8%
Expenditures	(5,652,980)	(4,803,538)	(5,147,613)	(4,323,525)	-16.0%
Other adjustments (accruals)	(28,812)	(5,710)	-	-	
<b>Ending Cash</b>	<b>\$ 743,581</b>	<b>\$ 784,653</b>	<b>\$ 359,029</b>	<b>\$ 781,163</b>	<b>117.6%</b>



**MARYSVILLE**  
**WASHINGTON**

## FACILITIES MAINTENANCE

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**FUND 502  
FACILITIES MAINTENANCE**

**Mission/Function**

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

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

**Headcount**

POSITION CLASSIFICATION	2020	2021	2022
Parks Maint./Support Services Supervisor	0.33	0.33	0.33
Facilities Maintenance Journeyman	2	1	1
Custodians*	2	4	4
<b>TOTAL - FACILITY MAINTENANCE</b>	<b>4.33</b>	<b>5.33</b>	<b>5.33</b>

\*1 custodian hired mid-2021

**Budget Narrative**

Department salaries include two maintenance workers.

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

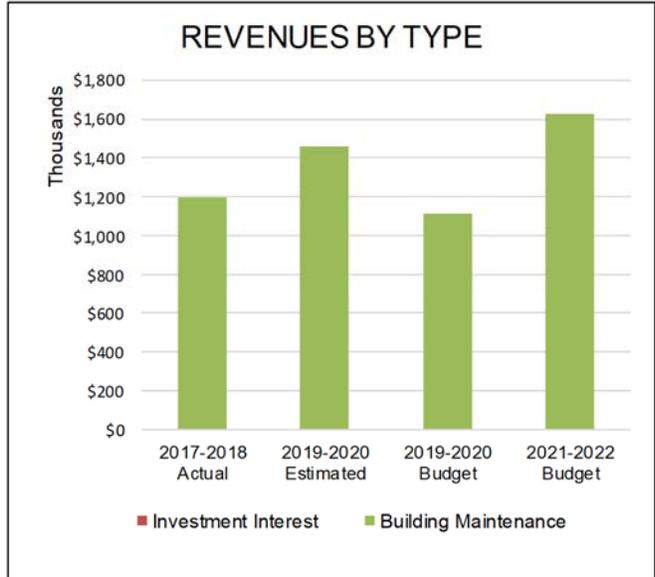
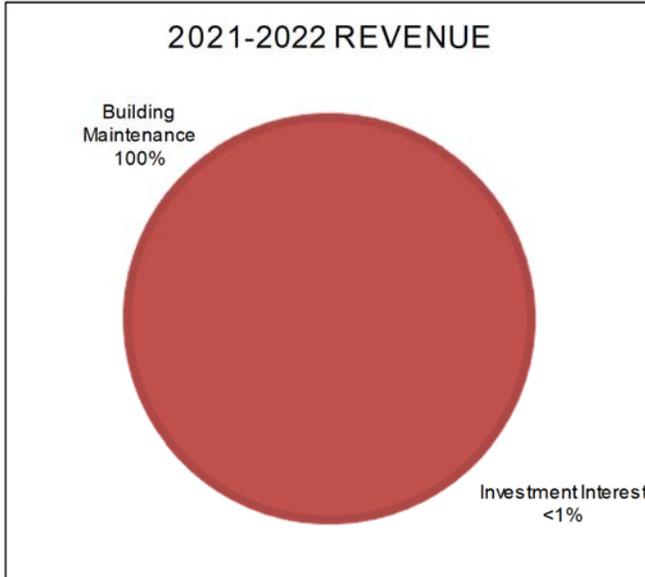
**Approved Budget Requests**

Description	2021 Amount	2022 Amount	On-Going
Fill Vacancy from Early Retirement – Reclassify MWII to 2 Custodians	121,395	167,040	Yes
<b>TOTAL FLEET</b>	<b>\$ 121,395</b>	<b>\$ 167,040</b>	



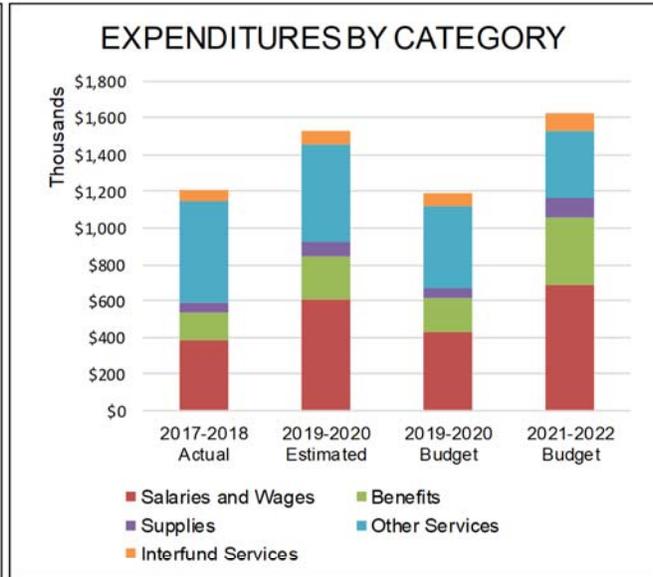
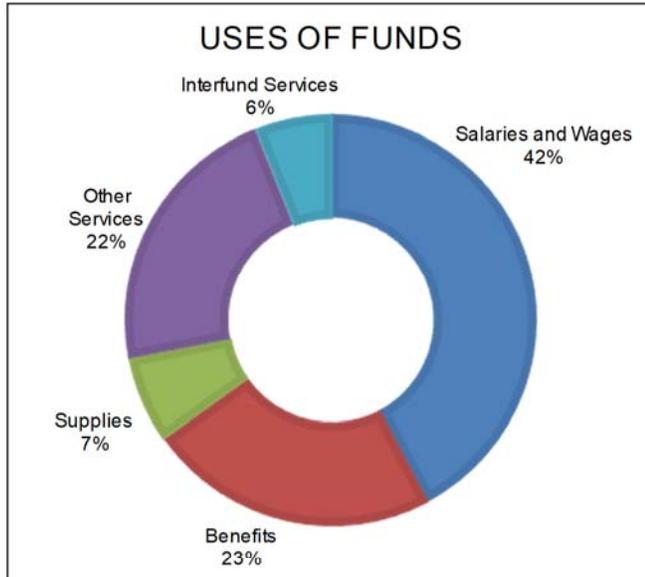
**MARYSVILLE**  
**WASHINGTON**

**FUND 502  
FACILITIES MAINTENANCE**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Investment Interest	3,387	2,257	300	300	0.0%
Building Maintenance	1,199,340	1,455,550	1,111,480	1,621,656	45.9%
<b>TOTAL REVENUE</b>	<b>\$ 1,202,727</b>	<b>\$ 1,457,807</b>	<b>\$ 1,111,780</b>	<b>\$ 1,621,956</b>	<b>45.9%</b>

**FUND 502  
FACILITIES MAINTENANCE**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Salaries and Wages	382,844	607,649	432,123	684,900	58.5%
Benefits	156,371	236,013	182,311	372,044	104.1%
Supplies	54,014	81,088	51,000	110,200	116.1%
Other Services	552,666	531,311	454,496	356,814	-21.5%
Interfund Services	60,204	73,587	74,398	98,101	31.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,206,098</b>	<b>\$ 1,529,648</b>	<b>\$ 1,194,328</b>	<b>\$ 1,622,059</b>	<b>35.8%</b>

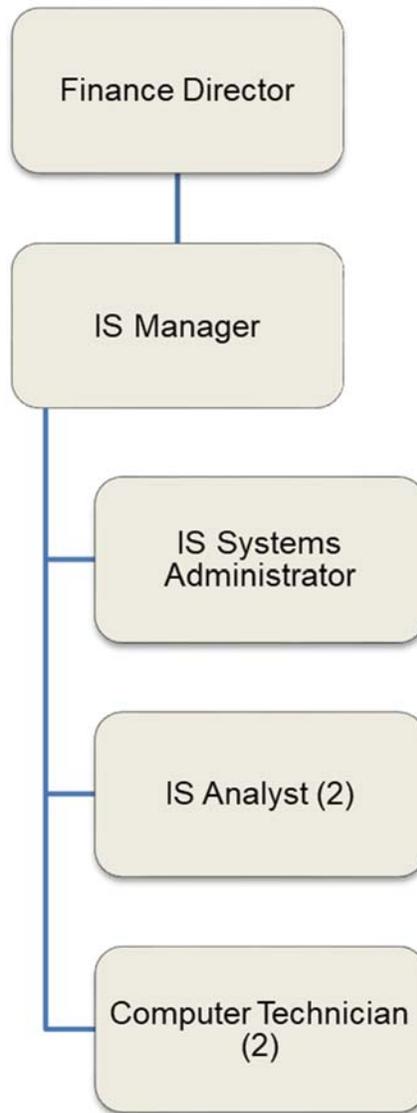
Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 133,416	\$ 130,045	\$ 156,574	\$ 61,739	n/a
Revenue	1,202,727	1,457,807	1,111,780	1,621,956	45.9%
Expenditures	(1,206,098)	(1,529,648)	(1,194,328)	(1,622,059)	35.8%
Other adjustments (accruals)	-	3,535	-	-	
<b>Ending Cash</b>	<b>\$ 130,045</b>	<b>\$ 61,739</b>	<b>\$ 74,026</b>	<b>\$ 61,636</b>	<b>n/a</b>



**MARYSVILLE**  
**WASHINGTON**

## INFORMATION SERVICES

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**FUND 503  
INFORMATION SERVICES**

**Vision**

Information Services – Collaborate, Innovate, Create

**Mission**

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

**Headcount**

POSITION CLASSIFICATION	2020	2021	2022
Information Services Manager	1	1	1
IS Analyst	2	2	2
IS System Administrator	1	1	1
Computer Technician	2	2	2
<b>TOTAL - INFORMATION SERVICES</b>	<b>6</b>	<b>6</b>	<b>6</b>

**Budget Narrative**

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

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

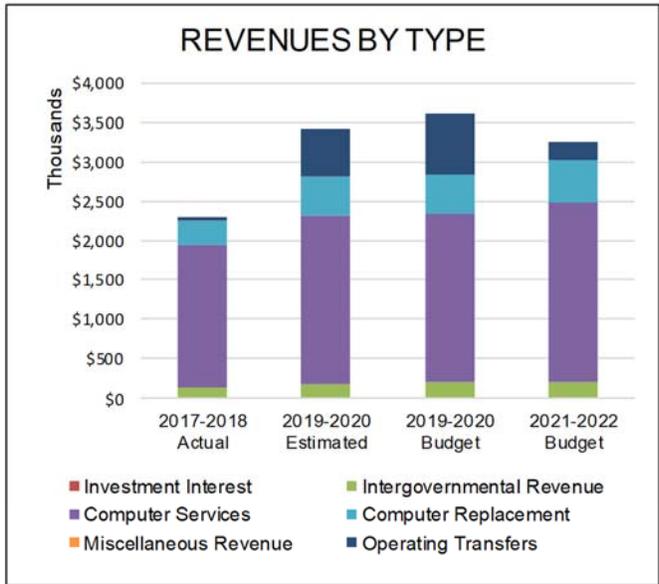
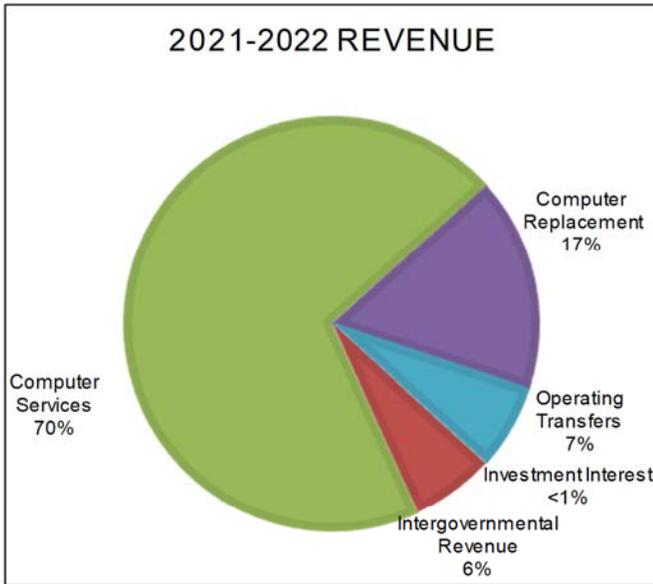
Professional services include the costs of various software and hardware maintenance agreements.

**Approved Budget Request**

Description	2019 Amount	2020 Amount	On-Going
Fill Vacancy from Early Retirement – Computer Technician	111,676	115,896	Yes
C/O – ECM	215,000	-	No
	<b>\$ 326,676</b>	<b>\$ 115,896</b>	

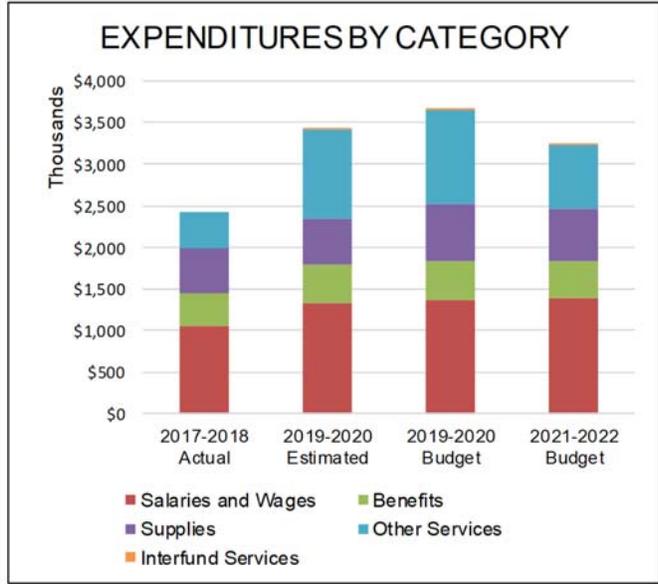
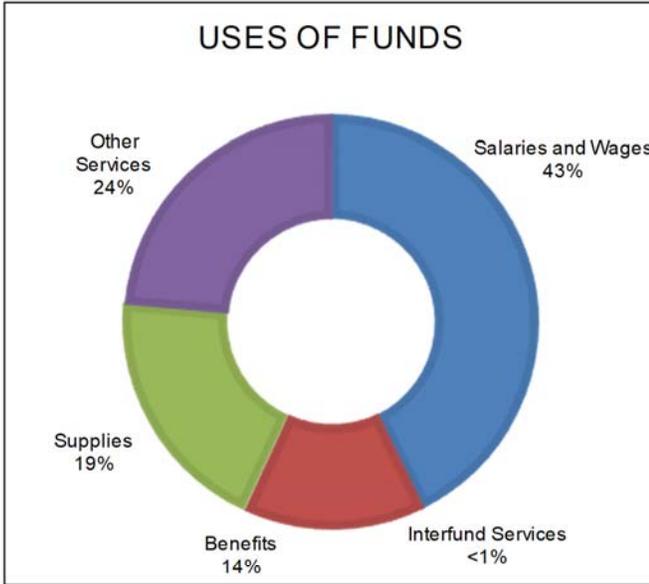


**FUND 503  
INFORMATION SERVICES**



Revenue Sources	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Investment Interest	5,360	4,144	1,600	2,000	25.0%
Intergovernmental Revenue	135,444	178,384	205,260	210,266	2.4%
Computer Services	1,808,578	2,137,192	2,137,192	2,278,915	6.6%
Computer Replacement	300,000	494,905	494,905	543,206	9.8%
Miscellaneous Revenue	4,355	1,872	-	-	n/a
Operating Transfers	43,316	602,747	778,526	215,000	-72.4%
<b>TOTAL REVENUE</b>	<b>\$ 2,297,053</b>	<b>\$ 3,419,244</b>	<b>\$ 3,617,483</b>	<b>\$ 3,249,387</b>	<b>-10.2%</b>

**FUND 503  
INFORMATION SERVICES**



Expenditure Summary by Category	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Salaries and Wages	1,053,071	1,326,260	1,361,263	1,383,662	1.6%
Benefits	390,134	470,704	481,298	459,441	-4.5%
Supplies	561,820	555,834	679,202	631,866	-7.0%
Other Services	417,722	1,054,400	1,126,616	764,416	-32.1%
Interfund Services	-	3,638	3,638	554	-84.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,422,748</b>	<b>\$ 3,410,835</b>	<b>\$ 3,652,017</b>	<b>\$ 3,239,939</b>	<b>-11.3%</b>

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ 279,077	\$ 135,751	\$ 72,362	\$ 135,643	87.5%
Revenue	2,297,053	3,419,244	3,617,483	3,249,387	-10.2%
Expenditures	(2,422,748)	(3,410,835)	(3,652,017)	(3,239,939)	-11.3%
Other adjustments (accruals)	(17,631)	(8,517)	-	-	
<b>Ending Cash</b>	<b>\$ 135,751</b>	<b>\$ 135,643</b>	<b>\$ 37,828</b>	<b>\$ 145,091</b>	<b>283.6%</b>



**FUND 510  
UNEMPLOYMENT INSURANCE**

**Function**

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

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

<b>Fund Summary</b>	<b>2017-2018 Actual</b>	<b>2019-2020 Estimated</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>	<b>% Change</b>
Beginning Cash	\$ -	\$ -	\$ -	\$ 82,915	n/a
Revenue					
Investment Interest	-	1,261	850	1,100	29.4%
Intergovernmental Revenue	-	91,654	91,115	68,336	-25.0%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 92,915</b>	<b>\$ 91,965</b>	<b>\$ 69,436</b>	<b>-24.5%</b>
Expenditures					
Miscellaneous	-	10,635	50,000	50,000	0.0%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 10,635</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0.0%</b>
Other adjustments (accruals)	-	635	-	-	
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ 82,915</b>	<b>\$ 41,965</b>	<b>\$ 102,351</b>	<b>143.9%</b>



**FUND 511  
LIABILITY INSURANCE**

**Function**

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

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

<b>Fund Summary</b>	<b>2017-2018 Actual</b>	<b>2019-2020 Estimated</b>	<b>2019-2020 Budget</b>	<b>2021-2022 Budget</b>	<b>% Change</b>
Beginning Cash	\$ -	\$ -	\$ -	\$ 266,841	n/a
Revenue					
Investment Interest	-	1,132	-	2,000	n/a
Intergovernmental Revenue	-	1,601,800	1,601,800	1,601,800	0.0%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 1,602,932</b>	<b>\$ 1,601,800</b>	<b>\$ 1,603,800</b>	<b>0.1%</b>
Expenditures					
Professional Services	-	1,351,091	1,223,324	101,280	-91.7%
Insurance	-	-	-	1,208,660	n/a
Miscellaneous	-	-	-	41,000	n/a
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,351,091</b>	<b>\$ 1,223,324</b>	<b>\$ 1,350,940</b>	<b>10.4%</b>
Other adjustments (accruals)	-	15,000	(378,476)	-	
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ 266,841</b>	<b>\$ -</b>	<b>\$ 519,701</b>	<b>n/a</b>



**FUND 512  
MEDICAL INSURANCE**

**Function**

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

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

Fund Summary	2017-2018 Actual	2019-2020 Estimated	2019-2020 Budget	2021-2022 Budget	% Change
Beginning Cash	\$ -	\$ -	\$ -	\$ 1,062,627	n/a
Revenue					
Investment Interest	-	10,986	-	10,547	n/a
Medical Contribution	-	5,526,219	-	11,060,000	n/a
Miscellaneous Revenue	-	33,570	-	67,500	n/a
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 5,570,775</b>	<b>\$ -</b>	<b>\$ 11,138,047</b>	<b>n/a</b>
Expenditures					
Professional Services	-	4,508,148	-	9,729,408	n/a
Miscellaneous	-	-	-	40,000	n/a
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 4,508,148</b>	<b>\$ -</b>	<b>\$ 9,769,408</b>	<b>n/a</b>
Other adjustments (accruals)	-	-	-	-	
<b>Ending Cash</b>	<b>\$ -</b>	<b>\$ 1,062,627</b>	<b>\$ -</b>	<b>\$ 2,431,266</b>	<b>n/a</b>



# FINANCIAL SUMMARY

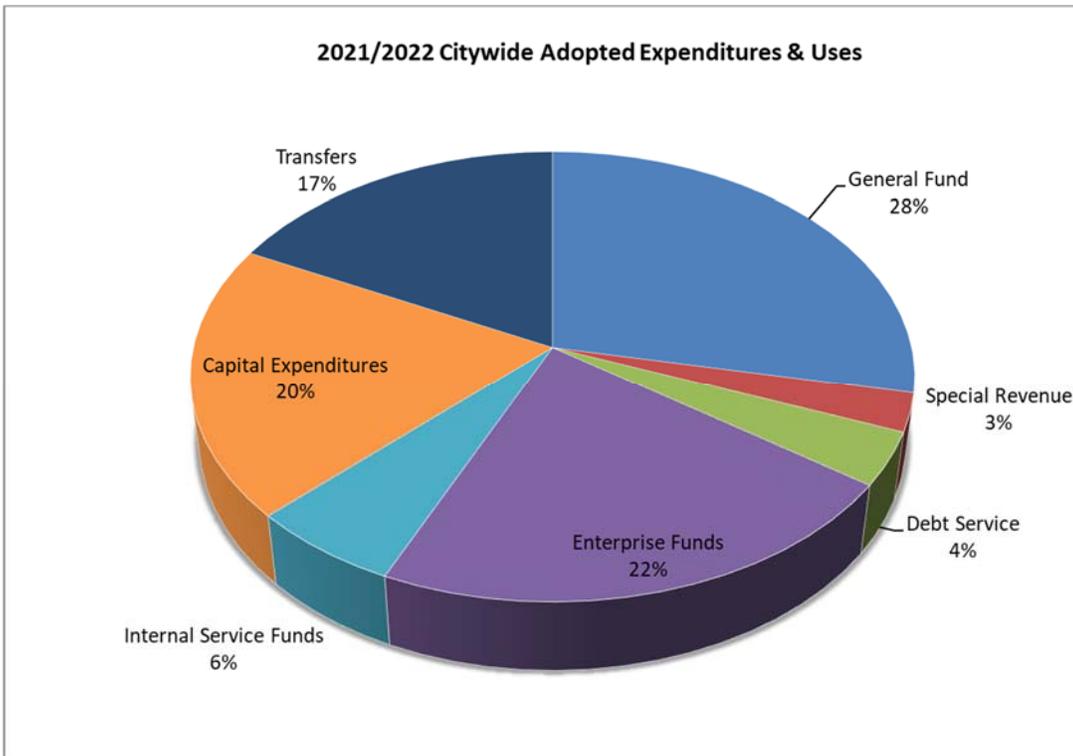
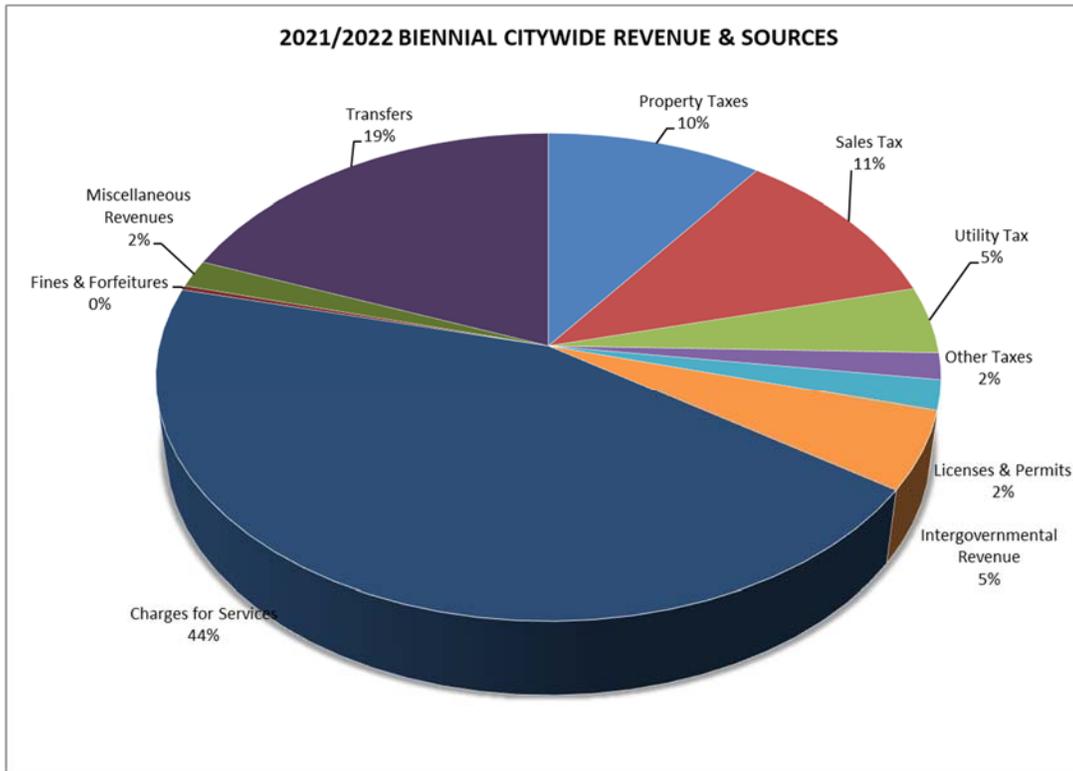


## 2021-2022 BUDGET SUMMARY

### Sources and Uses - All Funds

	2018 Actual	2019 Actual	2020			2021 Adopted	2022 Adopted
			Adopted	Adjusted	Year-end		
<b>Beginning Fund Balance</b>	\$ 48,946,463	\$ 98,593,355	\$ 71,072,340	\$ 70,706,446	\$ 105,821,935	\$ 87,325,485	\$ 57,026,006
<b>Revenues</b>							
Property Taxes	\$ 17,726,206	\$ 18,209,589	\$ 18,414,572	\$ 19,214,572	\$ 14,126,791	\$ 15,383,259	\$ 15,815,426
Sales Tax	16,572,693	19,871,103	17,184,326	17,184,326	16,931,960	16,002,932	17,853,958
Utility Tax	6,346,957	6,459,329	7,356,300	7,356,300	6,459,329	6,782,295	6,888,043
Other Taxes	3,748,975	4,148,187	2,568,500	3,068,500	4,010,611	3,011,142	2,460,611
Licenses & Permits	2,387,517	3,104,681	2,237,223	2,237,223	3,057,467	3,174,339	3,098,096
Intergovernmental Revenue	7,628,658	5,530,685	10,356,158	10,356,158	13,373,064	8,838,818	7,394,511
Charges for Services	54,167,340	62,279,371	55,812,740	55,812,740	64,500,960	67,430,199	69,868,798
Fines & Forfeitures	511,736	644,871	362,500	382,500	361,479	275,876	615,064
Miscellaneous Revenues	3,216,278	3,757,506	2,687,384	2,687,384	2,870,476	2,313,053	1,789,168
<b>Total Revenues</b>	<b>\$ 112,306,360</b>	<b>\$ 124,005,322</b>	<b>\$ 116,979,703</b>	<b>\$ 118,299,703</b>	<b>\$ 125,692,137</b>	<b>\$ 123,211,913</b>	<b>\$ 125,783,675</b>
<b>Other Sources</b>							
Proceeds Long Term Debt	47,698,930	-	-	-	13,098,422	450,000	-
Insurance Recoveries	47,130	284,311	10,000	10,000	130,670	10,000	10,000
Disposition of Capital Assets	73,648	973,309	5,020,000	5,020,000	98,963	-	1,000,000
<b>Total Other Sources</b>	<b>\$ 47,819,708</b>	<b>\$ 1,257,620</b>	<b>\$ 5,030,000</b>	<b>\$ 5,030,000</b>	<b>\$ 13,328,055</b>	<b>\$ 460,000</b>	<b>\$ 1,010,000</b>
<b>Subtotal Revenues</b>	<b>\$ 160,126,068</b>	<b>\$ 125,262,942</b>	<b>\$ 122,009,703</b>	<b>\$ 123,329,703</b>	<b>\$ 139,020,192</b>	<b>\$ 123,671,913</b>	<b>\$ 126,793,675</b>
<b>Interfund Transactions</b>							
Interfund Transfers	19,495,958	20,130,610	31,723,408	31,723,408	30,421,095	32,566,879	26,301,206
<b>Total Interfund</b>	<b>\$ 19,495,958</b>	<b>\$ 20,130,610</b>	<b>\$ 31,723,408</b>	<b>\$ 31,723,408</b>	<b>\$ 30,421,095</b>	<b>\$ 32,566,879</b>	<b>\$ 26,301,206</b>
<b>Total Sources</b>	<b>\$ 179,622,026</b>	<b>\$ 145,393,552</b>	<b>\$ 153,733,111</b>	<b>\$ 155,053,111</b>	<b>\$ 169,441,287</b>	<b>\$ 156,238,792</b>	<b>\$ 153,094,881</b>
<b>Expenditures</b>							
City Council	\$ 101,896	\$ 105,066	\$ 112,003	\$ 112,003	\$ 110,583	\$ 110,664	\$ 110,964
Municipal Court	1,744,659	1,775,893	1,923,974	1,923,974	1,779,376	1,800,184	1,819,797
Executive	1,185,343	1,307,573	1,462,454	1,462,454	1,426,931	1,508,925	1,522,203
Finance	2,207,196	2,268,178	2,558,897	2,558,897	2,392,038	2,419,518	2,445,138
Legal	839,168	1,233,002	1,371,776	1,371,776	1,328,820	1,361,818	1,377,410
Human Resources	664,321	770,927	753,498	753,498	782,565	763,334	769,376
Community Development	2,568,220	2,748,130	2,848,102	2,848,102	2,694,102	2,303,604	2,319,208
Police	19,741,619	19,643,997	20,745,552	21,052,436	20,226,826	21,075,035	21,678,187
Fire	11,338,836	12,104,597	12,263,950	12,263,950	4,431,642	4,880,992	5,151,073
Parks & Recreation	2,957,656	3,144,033	3,178,510	3,178,510	2,576,170	1,485,529	1,533,041
Engineering	1,439,268	1,467,421	1,572,592	1,572,592	1,507,801	1,974,470	2,011,178
Streets	-	-	-	-	-	5,780,383	5,877,000
Non-Departmental	1,464,035	2,659,026	1,449,719	1,449,719	1,282,836	1,558,726	1,534,562
Capital Reserve	101,629	-	-	-	-	-	-
Special Revenues							
Streets	4,365,312	4,820,944	4,699,891	4,699,891	4,219,036	-	-
Arterial Streets	2,288,109	1,364,685	1,200,000	1,200,000	1,398,308	-	-
Drug Enforcement	-	16,375	-	20,000	20,000	40,000	40,000
Tribal Gaming Fund	20,522	4,335	-	-	-	7,072	-
Hotel/Motel Tax Fund	18,275	51,716	110,000	110,000	-	110,000	110,000
Baxter Center Apprec.	759	2,664	2,500	2,500	-	-	-
I/Net	62,543	19,416	21,000	21,000	126,690	421,000	21,000
CDBG Program	208,792	259,129	515,995	515,995	329,175	295,000	295,000
GMA - REET I	87,513	87,701	-	-	-	-	-
TBD	-	94	-	-	-	1,250,000	1,600,000
Affordable Housing	-	-	-	500,000	-	500,000	90,000
School Mitigation	-	-	-	-	2,250,000	2,250,000	2,250,000
Debt Service	3,118,484	5,511,570	5,014,869	5,014,869	5,104,728	6,152,079	6,764,919
Public Works							
Water/Sewer Operations	21,080,320	19,882,912	21,972,956	21,972,956	20,597,135	21,840,070	21,882,030
Utility Revenue Debt Service	5,233,832	5,216,979	5,218,976	5,218,976	5,218,826	5,205,074	5,141,690
Solid Waste	7,279,140	7,221,834	7,292,267	7,292,267	7,360,203	7,695,102	9,645,590
Golf Course	1,422,177	1,342,791	1,267,926	1,267,926	1,249,280	1,338,857	1,148,231
Fleet Services	2,527,134	2,292,281	2,191,008	2,191,008	2,511,258	2,645,716	1,677,809
Facilities	611,999	623,486	603,717	603,717	906,163	783,999	838,060
Information Services	1,223,328	1,685,501	1,835,934	1,835,934	1,725,334	1,708,332	1,531,607
Unemployment Insurance	-	635	25,000	25,000	10,000	25,000	25,000
Liability Insurance	-	675,621	-	-	675,470	675,470	675,470
Medical Insurance	-	-	-	-	4,508,148	4,761,955	5,007,453
<b>Total Expenditures</b>	<b>\$ 95,902,085</b>	<b>\$ 100,308,512</b>	<b>\$ 102,213,066</b>	<b>\$ 103,039,950</b>	<b>\$ 98,749,444</b>	<b>\$ 104,727,908</b>	<b>\$ 106,892,996</b>
<b>Other Uses</b>							
Capital Improvements	14,651,030	19,226,438	57,652,368	57,652,368	58,809,664	49,198,618	17,185,838
<b>Total Other Uses</b>	<b>\$ 14,651,030</b>	<b>\$ 19,226,438</b>	<b>\$ 57,652,368</b>	<b>\$ 57,652,368</b>	<b>\$ 58,809,664</b>	<b>\$ 49,198,618</b>	<b>\$ 17,185,838</b>
<b>Interfund Transactions</b>							
Interfund Transfers	19,495,958	20,130,610	30,047,204	30,047,204	30,378,629	32,611,745	26,452,890
<b>Total Interfund</b>	<b>\$ 19,495,958</b>	<b>\$ 20,130,610</b>	<b>\$ 30,047,204</b>	<b>\$ 30,047,204</b>	<b>\$ 30,378,629</b>	<b>\$ 32,611,745</b>	<b>\$ 26,452,890</b>
<b>Total Uses</b>	<b>\$ 130,049,073</b>	<b>\$ 139,665,560</b>	<b>\$ 189,912,638</b>	<b>\$ 190,739,522</b>	<b>\$ 187,937,737</b>	<b>\$ 186,538,271</b>	<b>\$ 150,531,724</b>
<b>Changes in Fund Balance</b>	<b>\$ 49,572,953</b>	<b>\$ 5,727,992</b>	<b>\$ (36,179,527)</b>	<b>\$ (35,686,411)</b>	<b>\$ (18,496,450)</b>	<b>\$ (30,299,479)</b>	<b>\$ 2,563,157</b>
<b>Other Adjustments</b>	<b>\$ 73,939</b>	<b>\$ 1,500,588</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 98,593,355</b>	<b>\$ 105,821,935</b>	<b>\$ 34,892,814</b>	<b>\$ 35,020,036</b>	<b>\$ 87,325,485</b>	<b>\$ 57,026,006</b>	<b>\$ 59,589,163</b>

2021/2022 BUDGET SUMMARY ALL FUNDS



## GENERAL TAXING AUTHORITY

Taxes make up approximately 70% 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 \$22.0 million in additional annual revenue.

Major Tax Source	2021 Rate	2021 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax - Regular (A)**	\$ 1.08	\$ 10,502,267	\$ 3.60	\$ 2.52	\$ 13,004,502
- Special	\$ 0.50	4,880,992	\$ 0.50	\$ -	-
1% or IPD (total)					153,833
Banked Capacity (total)					4,730,935
Sales Tax - Regular	0.85%	11,372,083	0.85%	0.00%	-
- Criminal Justice (B)	0.10%	1,183,585	0.10%	0.00%	-
- Public Safety (V)	0.10%	780,681	0.10%	0.10%	-
- Transit*	0.00%	-	0.30%	0.30%	-
-Transportation Benefit Dist. (V)	0.20%	2,463,576	0.20%	0.20%	-
Use Tax - Natural Gas	6.00%	2,517	6.00%	0.00%	-
Business & Occupation Tax*					
- Regular	0.00%	-	0.20%	0.20%	2,900,000
Utility Tax - Natural Gas	5.00%	606,526	6.00%	1.00%	121,305
- Telephone	6.00%	625,045	6.00%	0.00%	-
- Electric	5.00%	2,119,747	6.00%	1.00%	423,949
Leasehold Tax	4.00%	11,142	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%	129,150	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%	1,107,894	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%	1,500,000	0.25%	0.00%	-
- 2nd Quarter	0.25%	1,500,000	0.25%	0.00%	-

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

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

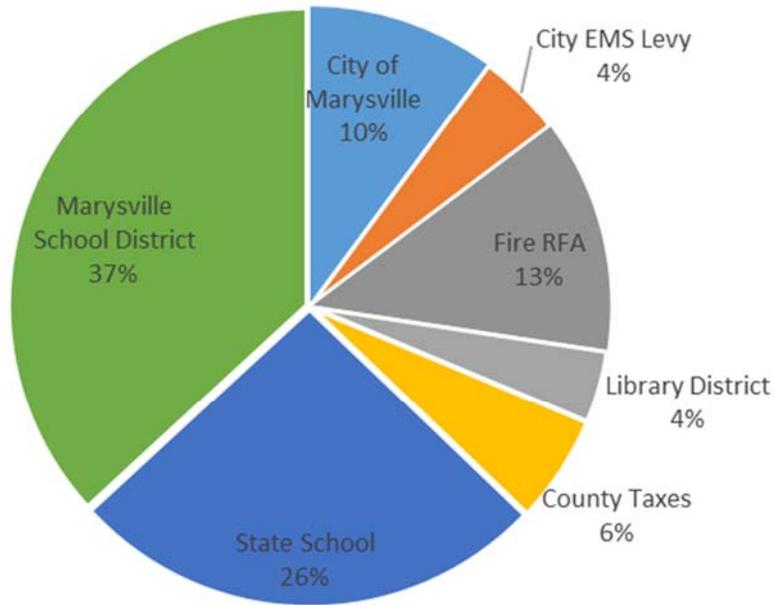
**PROPERTY TAX COMPARISON--CITY OF MARYSVILLE  
VERSUS UNINCORPORATED AREA NEAR CITY LIMITS**

<b>TAXING DISTRICT</b>	<b>YEAR 2021 - Per \$1,000 AV</b>		<b>YEAR 2021 - Average Tax Bill</b>	
	<b>CITY</b>	<b>COUNTY</b>	<b>CITY</b>	<b>COUNTY</b>
City of Marysville				
General Levy	\$ 1.1022	\$ -	\$ 220.44	\$ -
Fire RFA	1.3750	1.3750	275.00	275.00
EMS Levy	0.5000	0.5000	100.00	100.00
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.6362	0.6362	127.24	127.24
County Roads		1.0537	-	210.74
Marysville School District	4.0050	4.0050	801.00	801.00
State School	2.8253	2.8253	565.06	565.06
Library District	0.4244	0.4244	84.88	84.88
<b>TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE</b>	<b>\$ 10.8681</b>	<b>\$ 10.8196</b>	<b>\$ 2,173.62</b>	<b>\$ 2,163.92</b>
<b>Tax on Avg. Residence Value of</b>				
<b>\$200,000</b>	<b>\$2,173.62</b>	<b>\$2,163.92</b>	<b>\$2,173.62</b>	<b>\$2,163.92</b>
<b>\$300,000</b>	<b>\$3,260.42</b>	<b>\$3,245.87</b>	<b>\$3,260.42</b>	<b>\$3,245.87</b>

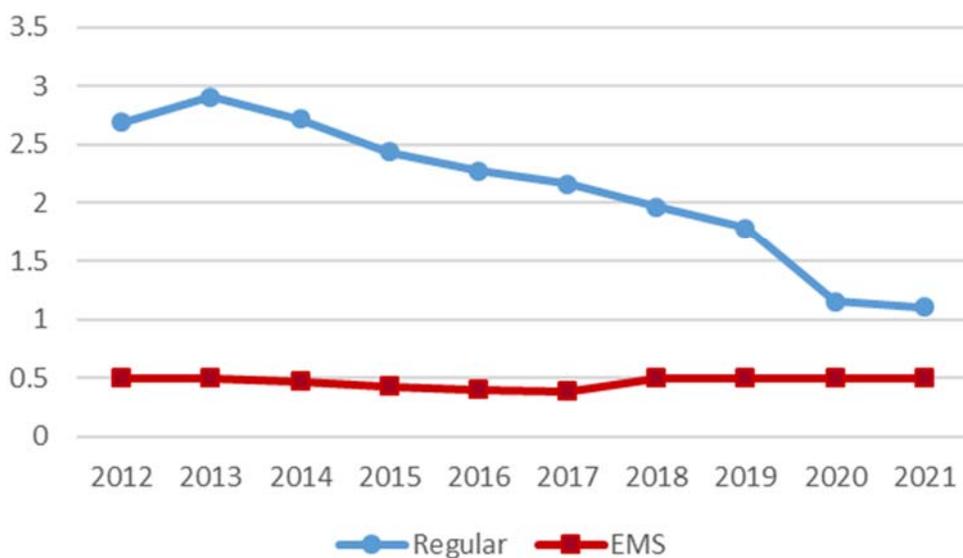
**PROPERTY TAX COMPARISON--CITY OF MARYSVILLE  
VERSUS UNINCORPORATED AREA NEAR CITY LIMITS**

<b>TAXING DISTRICT</b>	<b>YEAR 2020 - Per \$1,000 AV</b>		<b>YEAR 2020 - Average Tax Bill</b>	
	<b>CITY</b>	<b>COUNTY</b>	<b>CITY</b>	<b>COUNTY</b>
City of Marysville				
General Levy	\$ 1.1514	\$ -	\$ 230.28	\$ -
Fire RFA	1.4500	1.4500	290.00	290.00
EMS Levy	0.5000	0.5000	100.00	100.00
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.6655	0.6655	133.09	133.09
County Roads		1.0936	-	218.72
Marysville School District	3.9687	3.9687	793.74	793.74
State School	2.8675	2.8675	573.50	573.50
Library District	0.4411	0.4411	88.22	88.22
<b>TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE</b>	<b>\$ 11.0441</b>	<b>\$ 10.9863</b>	<b>\$ 2,208.83</b>	<b>\$ 2,197.27</b>
<b>Tax on Avg. Residence Value of</b>				
<b>\$200,000</b>	<b>\$2,208.83</b>	<b>\$2,197.27</b>	<b>\$2,208.83</b>	<b>\$2,197.27</b>
<b>\$300,000</b>	<b>\$3,313.24</b>	<b>\$3,295.90</b>	<b>\$3,313.24</b>	<b>\$3,295.90</b>

### 2021 Property Tax Distribution

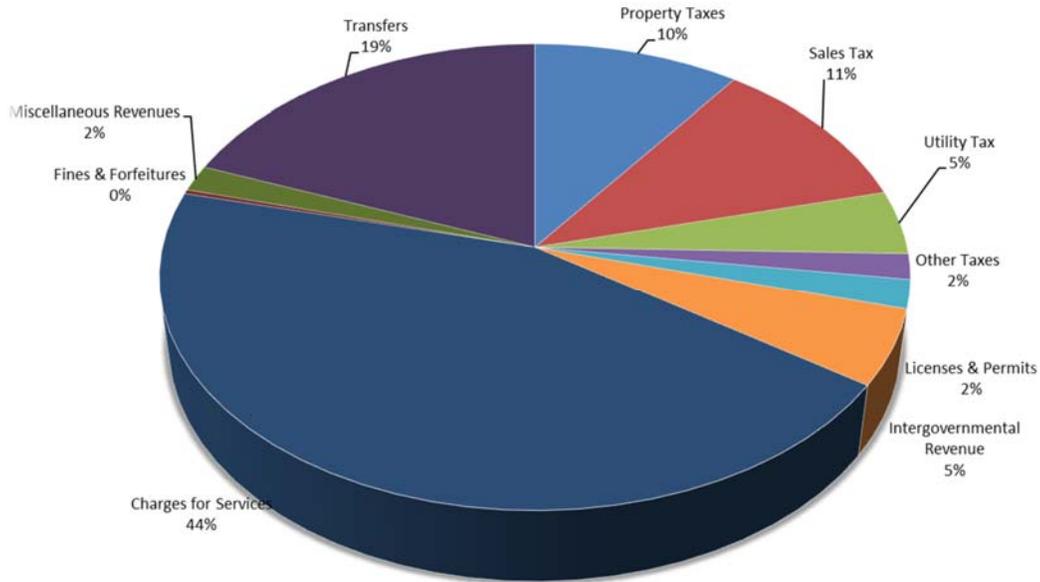


### City Property Tax Levy Rates

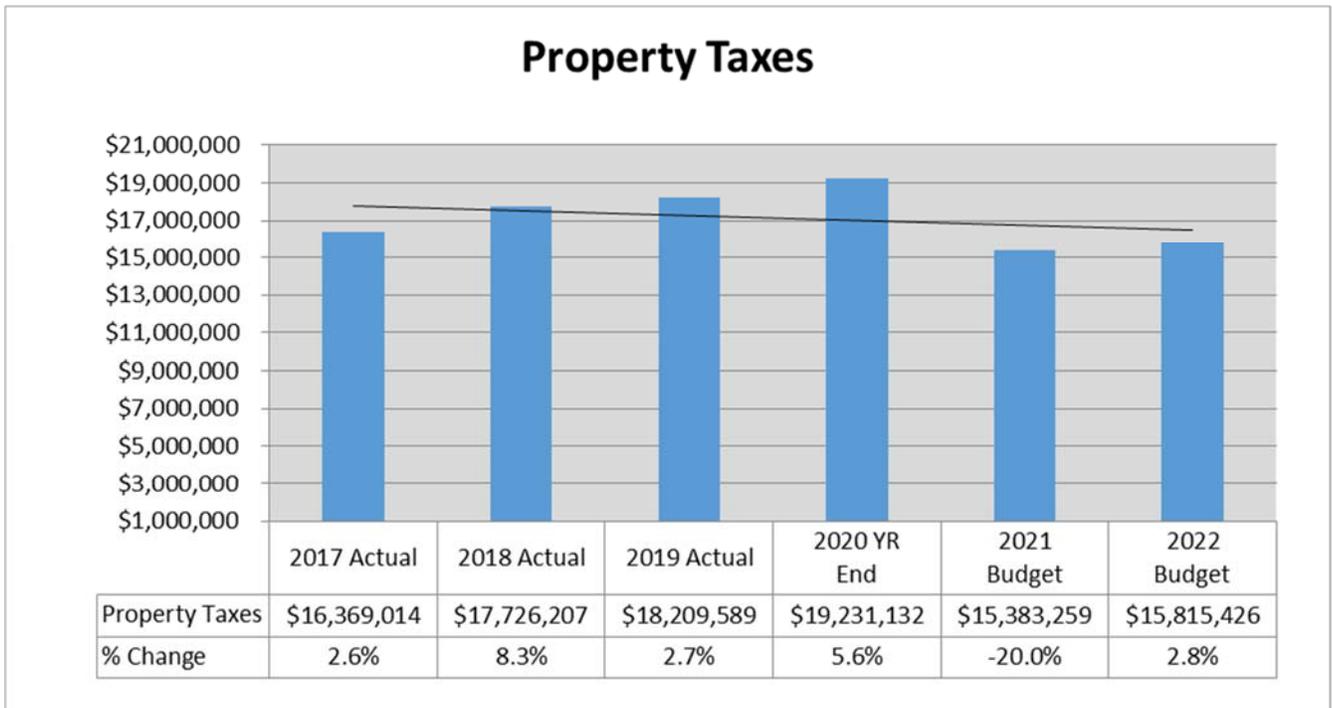


## ANALYSIS OF SOURCES

2021/2022 BIENNIAL CITYWIDE REVENUE & SOURCES



### Property Taxes



Property tax receipts represent 10% of the City's total income for the 2021/2022 budget, a 2% decrease from prior year's at 12%. 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 1<sup>st</sup> half payment due on April 30<sup>th</sup> and the 2<sup>nd</sup> half due on October 30<sup>th</sup>. Several limitations control the growth of regular property tax levies and revenues:

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

### 2021 Levy

The City of Marysville council voted no increase for 2021 regular property tax receipts. Assessed values (AV) for 2021 are estimated to increase, which is the seventh year since 2010, prior to this AV was falling at an average rate of 9% per year. The 2021 levy rate is \$1.076 per \$1,000 of assessed valuation, a decrease of 6.6% from the prior year of \$1.151. The 2021 EMS levy remains at \$0.500 per \$1,000 of AV as a result of the voter approved EMS levy lid lift. 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.

2022 Levy

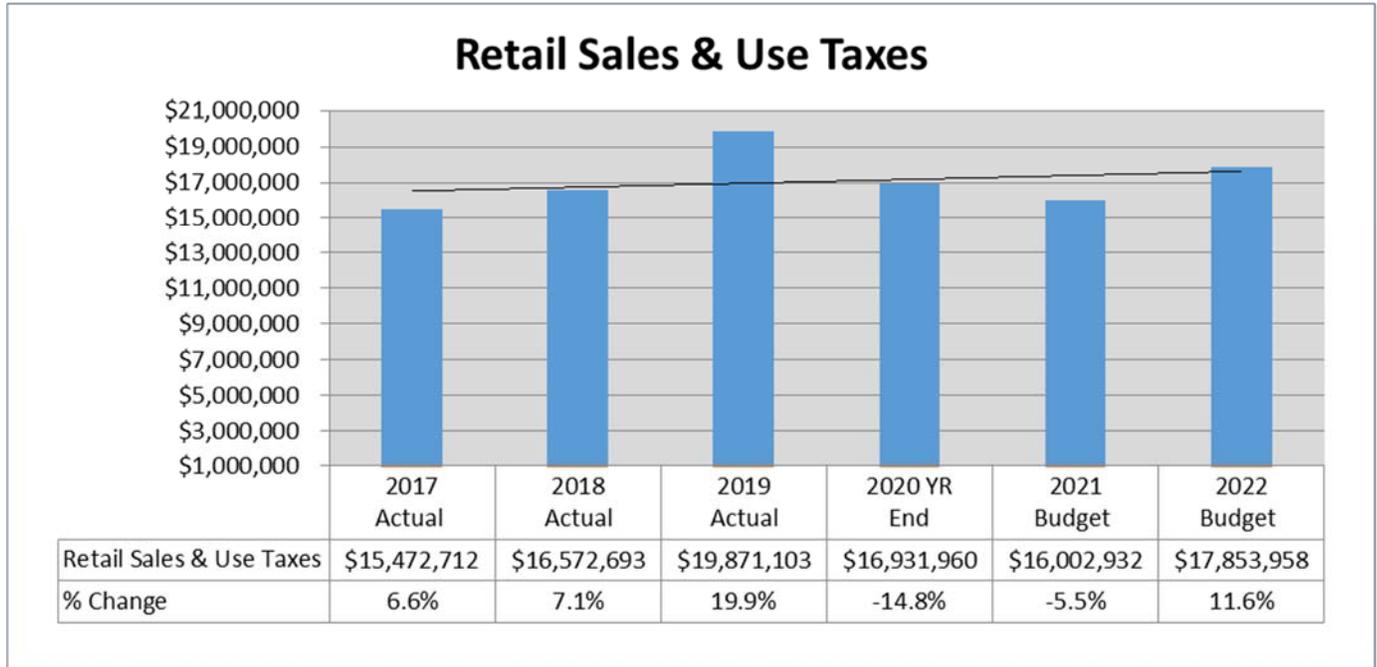
The 2022 levy will not be set until November of 2021 when the city is required to notify the County Assessor. The 2022 budget forecasts an increase of 2.8% from 2021 receipts based on estimated new construction and assessed values rising by 4.0%, a conservative average over the past years.

The table below provides a history of levy rates.

Property Tax Levy	2016	2017	2018	2019	2020	2021
<b>Regular</b>	\$2.2780	\$2.1611	\$1.9696	\$1.7827	\$1.1510	\$1.0760
<b>EMS</b>	.4037	.3866	.5000	.4972	.5000	.5000
<b>Total</b>	<b>\$2.6817</b>	<b>\$2.5477</b>	<b>\$2.4696</b>	<b>\$2.2799</b>	<b>\$1.6510</b>	<b>\$1.5760</b>

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 11% 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 2018, voters approved an additional 0.10% to the sales tax rate for the purpose of the criminal justice (Public Safety) which was the main contributor to the jump in the total sales tax by 19.9%.

The 2020 estimate of \$16,931,960, a 14.4% decrease from 2019 due two significant events. The first, which was known, is 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. This is estimated to be approximately \$2 million. The second event is the pandemic, an event that has been difficult to estimate the impact to the city revenue. Estimating this impact consideration was given to businesses being closed or limited to in-person services, work from home and in-home schooling. Based on this a reduction of 15% is estimated for 2020 and 2021/2022 are estimated to begin recovery. Close monitoring of business activity is necessary to keep apprised of the pandemic's impact.

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.

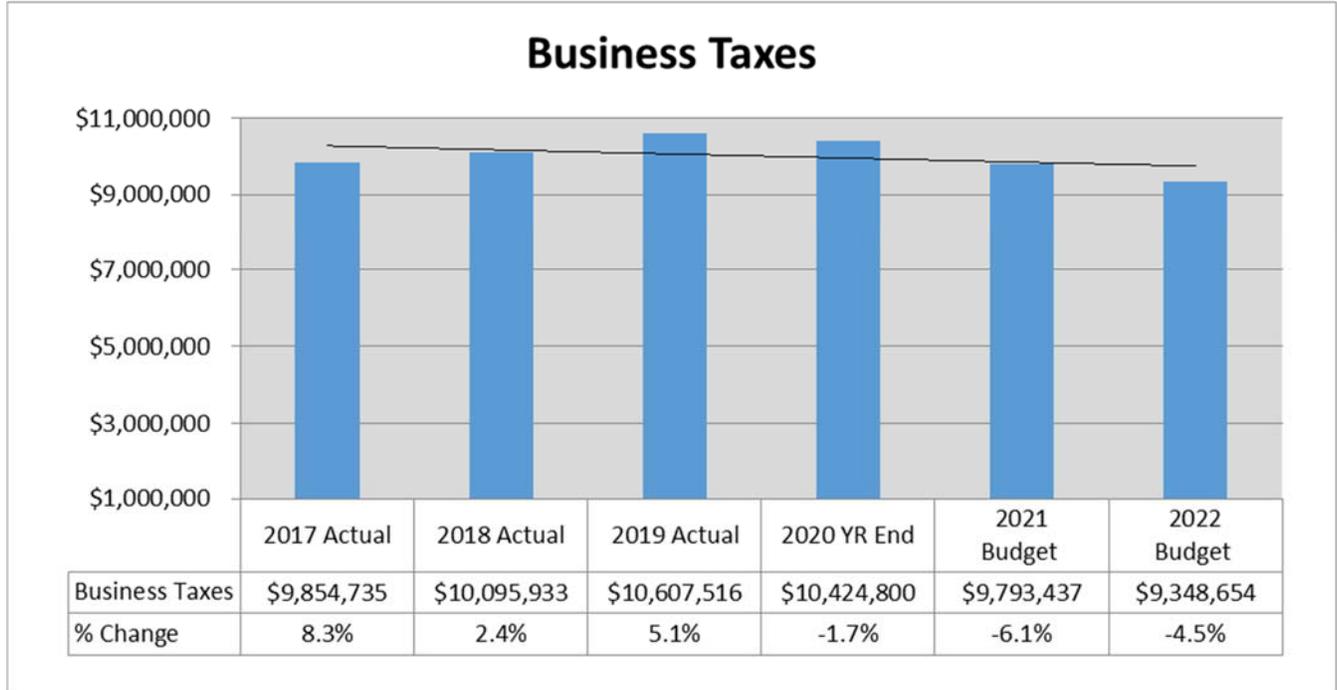
The City of Marysville's 2021 sales tax rate is 9.3%, previously at 9.2%, the additional tax was added January 1, 2019 by voter approval. The following table provides a breakdown of the tax rate into individual benefactors. The bolded benefactors are those that the City of Marysville receives from sales 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		6.500%
<b>City of Marysville</b>	<b>Regular</b>	<b>0.425%</b>
Snohomish County	Regular	0.075%
<b>City of Marysville</b>	<b>Optional</b>	<b>0.425%</b>
Snohomish County	Optional	0.075%
Community Transit		0.900%
<b>City Criminal Justice</b>		<b>0.100%</b>
County Mental Health		0.100%
<b>Marysville TBD</b>	<b>Voted</b>	<b>0.200%</b>
<b>City of Marysville Public Safety</b>	<b>Voted</b>	<b>0.100%</b>
Community Transit	Voted	0.300%
Emergency Communication	Voted	0.100%
Total		9.300%

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**



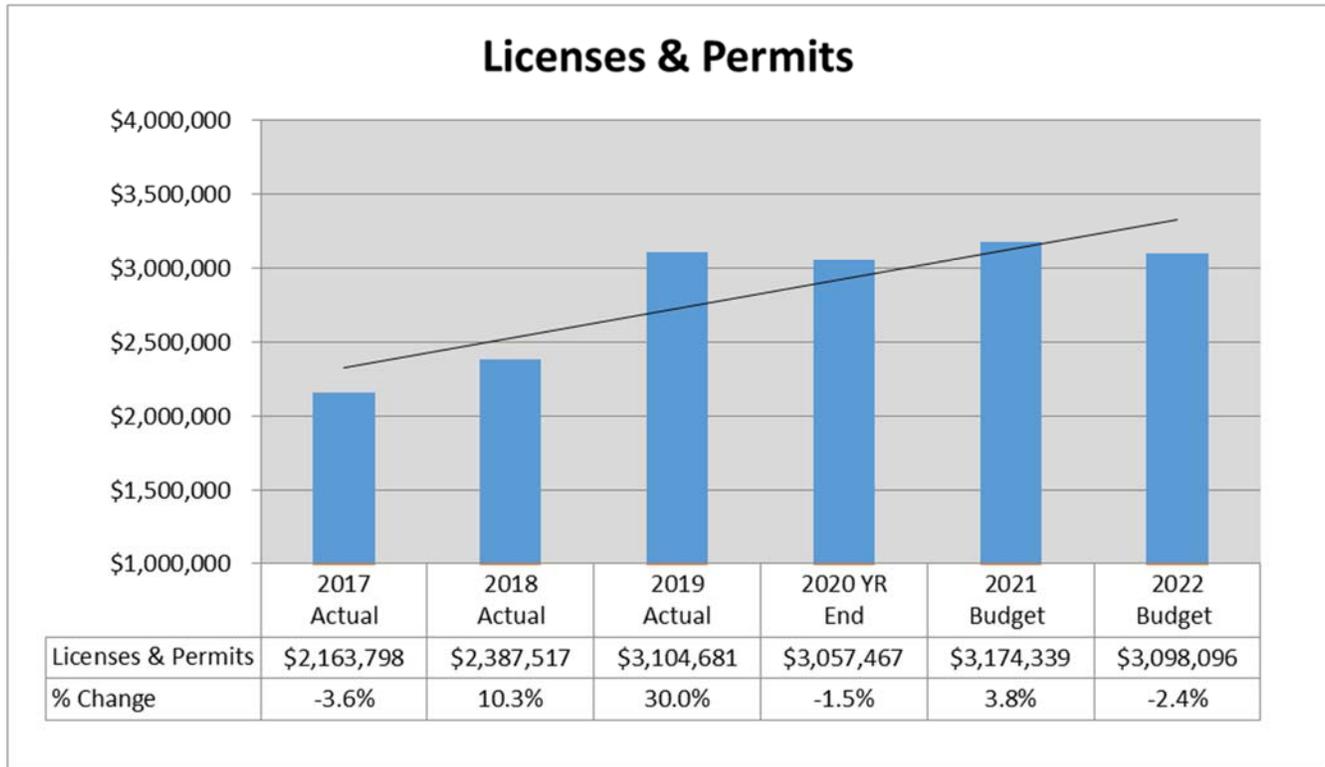
Business taxes represent approximately 5% of the City’s total revenue. This category represents utility taxes, both internal and external, real estate excise tax (REET), leasehold tax, gambling tax, and admissions tax. The majority of the category is utility tax (66.9%) and REET (33.0%).

Utility tax is a tax assessed on utilities (such as telephone, electric, and natural gas) for services sold within the city limits. The tax rate for telephone is 6% and 5% for electric and natural gas. The move from land-lines to mobile has steadily increase in the last couple of years and the change of mobile bundles result in a reduction to utility taxes from telephone service for this reason estimates are based on prior year actuals. An 8.5% tax is assessed upon city utilities such as water, sewer, and surface water. Solid waste is assessed a 15% tax. The utility tax for electric and natural gas can fluctuate with the weather – usually colder weather results in more use – which makes estimating difficult. Therefore, the 2020 estimate of \$10,424,800 a decrease of 1.7% or \$631,363 from the prior year is an attempt to smooth any fluctuations by reducing the year following a rise. The 2021 and 2022 estimates are reflect a reduction in REET following a rise in 2020.

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.

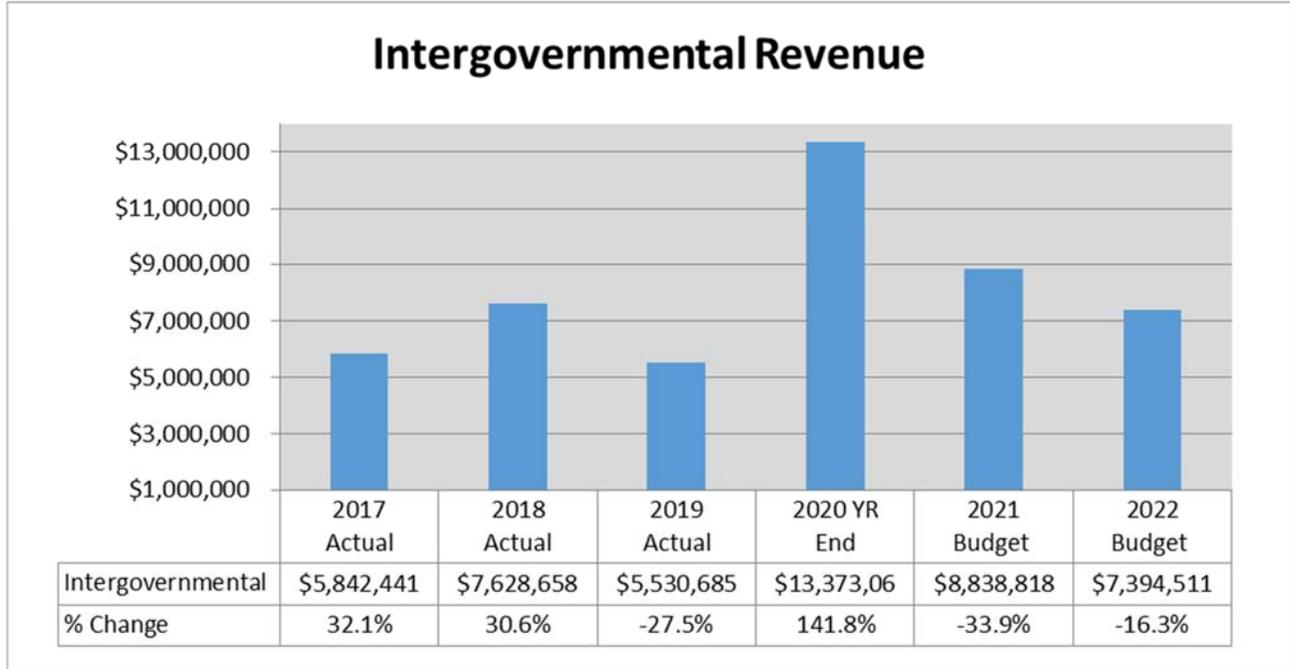
An admissions tax of \$0.01 for each \$0.20 (equivalent to 5%) became effective in 2010. Revenue from admissions tax remained steady until 2020 when affected business were closed due to the pandemic. Due to the closure and uncertainty of reopening estimates are reduced by 50% for 2021 and another 50% for 2022.

**Licenses & Permits**



Licenses & Permits represent 2% of the total City revenue. This revenue category consists mostly of franchise fees and building structure permits. Since the majority of the receipts in this category are related to the building industry, fluctuations in the housing market become very apparent. Construction permit activity ramped up in 2019 from the previous year, by 30%, as a result of retirees and moves from the southern counties for affordability. The flurry of construction activity continued in 2020 at a slightly slower pace. Based on the applications inquires, estimates for 2021 are expected to increase by 3.8%, \$3,174,339 and then slow-down in 2021 with a decrease of 2.4%, a decrease of \$76,243.

**Intergovernmental Revenue**



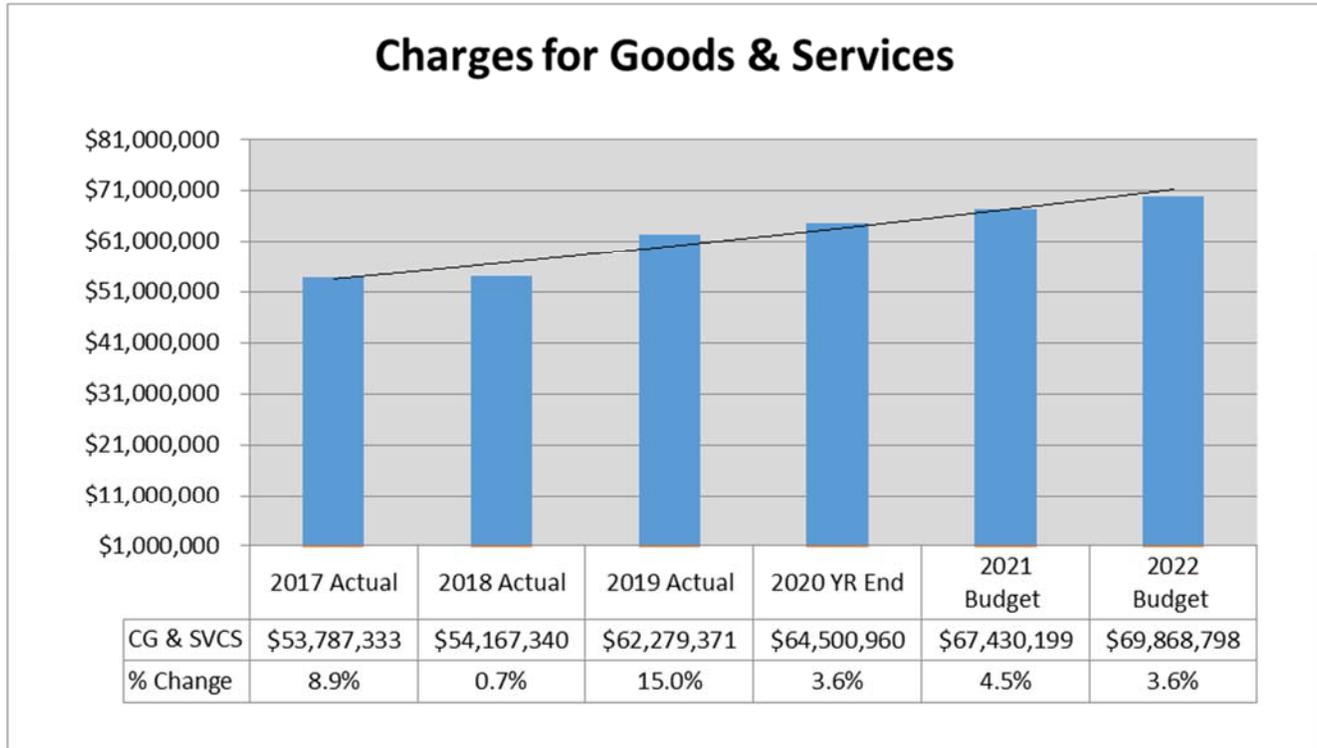
Intergovernmental revenue receipts represent 5% of the City’s total revenue. This revenue category consists mostly of grants, state shared revenue, and entitlements. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 70% for total. The fluctuations visible in the table above are a reflection of this grant activity.

The City of Marysville regularly seeks state and federal grants to aid in funding various projects or services. Because of the unpredictability associated with grant availability year to year, the budget only includes grant funds that are known with some certainty. The increase in 2020 of 141.8% is attributable to the transportation and park grants.

The 2021 estimate for intergovernmental revenue is a decrease of \$4,559,246 or 33.9% from a large transportation project in 2020 that was completed. The majority of the budget estimate of 8,838,818 is also attributable to transportation grants. Transportations grants are estimated for 2022 also but at a lesser amount and a shift to surface water grants for this year of the \$7,394,511 total.

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 per year of the total intergovernmental revenues for the 2021/2022 Budget.

**Charges for Goods and Services**



Charges for goods and services represent 44% of the City’s total revenue for the 2021/2022 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, representing almost half of the total receipts. The Utility plans annual improvements to meet state and federal regulations. In order to fund these improvements the city reviews the rates to provide sufficient funding to meet obligations. To keep pace with the growing expenses the Utility has set a minimum of 2% annual rate adjustment.

Utility Rate Increases	2017	2018	2019	2020	2021	2022
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 costs due to borrowing as a burden to users.

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

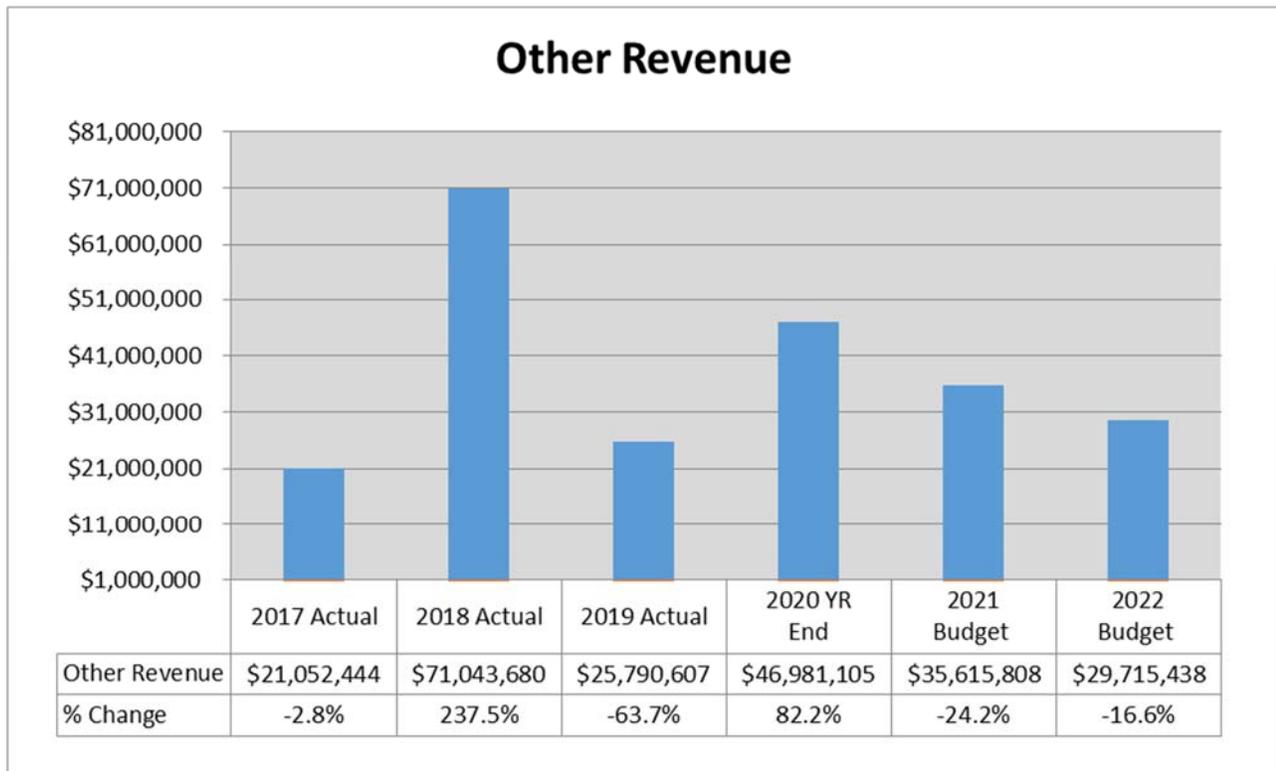
<b>Household Base Rates (bi-monthly)</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022 Est.</b>
Water	\$29.98	\$30.62	\$31.20	\$31.85	\$32.45	\$33.10
Sewer	84.49	86.18	87.90	89.66	91.45	93.28
Surface Water	22.96	23.42	23.90	24.38	24.86	25.36
Solid Waste	49.22	49.22	49.22	49.22	49.22	50.20
<b>Total</b>	<b>\$186.65</b>	<b>\$189.44</b>	<b>\$192.22</b>	<b>\$195.11</b>	<b>\$197.99</b>	<b>\$201.95</b>

*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 high in 2019, at just under \$9.0 million and 2020 is estimated to fall to \$4.3 million. Whereas 2021/2022 estimates grow to over \$6.0 million for each year, which is a result of the building activity. The capital improvement charges are one time charges that cannot always be predicted.

The 2021/2022 biennial budget reflects average growth patterns service charges. Two other events impact the 2021/2022 biennial, the first one is a change in GAAP to account for school mitigation fees the city collects and remits to the schools on a monthly basis. These fees were not budgeted previously. The second event is the solid waste services to the Central Annexation area will begin in 2022, which represents approximately 8,000 additional households.

**Miscellaneous/Other Revenue**



The Other Revenue or Miscellaneous category represents 21% of total City revenues for 2021/2022 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 jump of 237.5% in 2018 is a result of the receipt of bond proceeds for two major projects: the Civic Campus and the First Street By-Pass. The bond proceeds are also the reason for the reduction in 2019. The 2020 estimates an increase of 82.2% as funds are transferred to capital projects from other city sources such as reserves and the a bond issue for the city hall portion of the Civic Campus.

The Miscellaneous/Other Revenue category is comprised mostly of operating transfers. These transfers are providing funding from reserves or operations to meet construction/improvement needs and debt obligations. The 2021/2021 budgets show decreases as transfers for the Civic Campus as the construction nears completion, which is expected the first quarter of 2022. 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 = \$8,863,283,518**

**COUNCILMANIC BONDS 1.5% OF ASSESSED VALUATION**

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

<b>Statutory Debt Limit</b>		<b>\$ 132,949,253</b>
City Hall Purchase & Remodel	0.67%	887,750
State Ave Improvements	1.00%	1,325,000
Waterfront Park	0.33%	437,250
Golf Course Renovation	0.15%	195,000
Street Construction	2.72%	3,610,000
Courthouse & Other Properties	3.25%	4,320,000
156th Overcrossing & BIA	4.53%	6,025,000
1st Street Bypass	8.56%	11,375,000
2018B Civic Campus	23.53%	31,280,000
2020A Civic Campus	8.72%	11,590,000
Debt Outstanding	53.44%	71,045,000
<b>Available Capacity</b>	<b>46.56%</b>	<b>\$ 61,904,253</b>

**VOTED BONDS 1.00% OF ASSESSED VALUATION**

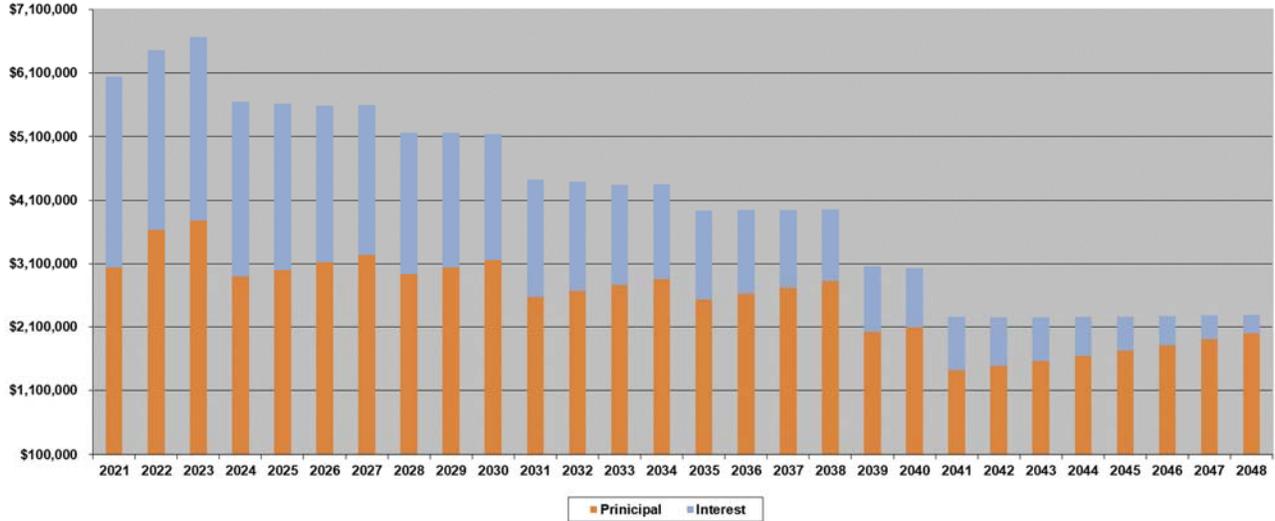
**Voted Bonds:** Debt capacity for voted debt must be approved by the voters. Property taxes may be increased to support the related debt payments.

**VOTED BONDS 1.00% OF ASSESSED VALUE**

<b>Statutory Debt Limit</b>		<b>\$ 88,632,835</b>
<b>Available Capacity</b>	<b>100.00%</b>	<b>\$ 88,632,835</b>

**TOTAL DEBT SERVICE PAYMENTS  
GENERAL OBLIGATION DEBT**

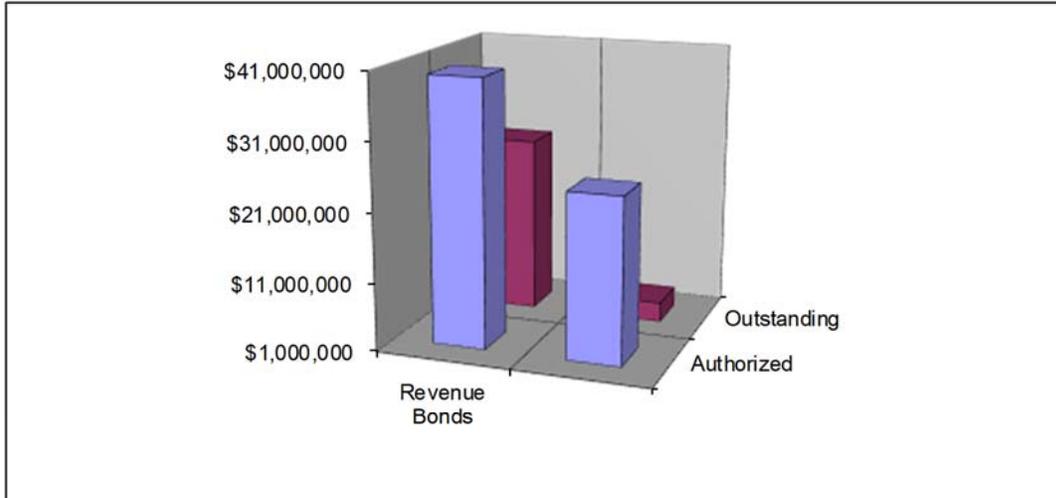
The chart below depicts the annual debt service requirements for the GO debt broken out by principal and interest. The table presents the annual debt service requirements for each individual GO debt. These are the payments that directly affect the general government’s annual operations budget.



Fund Issue	001 2013 City Hall Refunding	310 2013 Waterfront Park Refunding	305 2013 State Ave Imprvmnts Refunding	305 2016 Street Construction Refunding	305 2018 1st Street Bypass	001/401 2018B Civic Campus	001/401 2020A Civic Campus	001 2020B Court House/ Refunding	001 2013 156th & BIA	420 2007 Golf Course Refunding	Total
**Debt Outstanding	\$ 887,750	\$ 437,250	\$ 1,325,000	\$ 3,610,000	\$ 11,375,000	\$ 31,280,000	\$ 11,590,000	\$ 4,320,000	\$ 6,025,000	\$ 195,000	\$ 71,045,000
2021	320,260	157,740	478,000	557,200	443,019	2,099,000	755,500	181,400	735,250	205,238	5,932,606
2022	320,595	157,905	478,500	557,500	903,019	2,102,250	756,500	389,500	734,850	-	6,400,619
2023	318,786	157,014	475,800	557,600	905,019	2,099,000	756,500	393,400	733,650	-	6,396,769
2024	-	-	-	557,500	905,769	2,099,500	755,500	307,100	731,650	-	5,357,019
2025	-	-	-	562,200	905,269	2,098,500	758,500	302,400	733,125	-	5,359,994
2026	-	-	-	556,600	903,519	2,101,000	755,250	312,700	733,950	-	5,363,019
2027	-	-	-	555,900	905,519	2,101,750	756,000	307,700	732,600	-	5,359,469
2028	-	-	-	-	906,019	2,100,750	755,500	407,700	734,763	-	4,904,731
2029	-	-	-	-	905,019	2,098,000	758,750	410,600	735,200	-	4,907,569
2030	-	-	-	-	904,019	2,098,500	755,500	403,300	728,000	-	4,889,319
2031	-	-	-	-	902,019	2,097,000	756,000	406,000	-	-	4,161,019
2032	-	-	-	-	904,019	2,098,500	758,600	403,500	-	-	4,164,619
2033	-	-	-	-	902,119	2,097,750	755,900	410,900	-	-	4,166,669
2034	-	-	-	-	904,619	2,099,750	758,000	408,000	-	-	4,170,369
2035	-	-	-	-	901,369	2,099,250	754,800	-	-	-	3,755,419
2036	-	-	-	-	901,525	2,101,250	756,400	-	-	-	3,759,175
2037	-	-	-	-	900,900	2,100,500	757,700	-	-	-	3,759,100
2038	-	-	-	-	903,438	2,102,000	758,700	-	-	-	3,764,138
2039	-	-	-	-	-	2,100,500	759,400	-	-	-	2,859,900
2040	-	-	-	-	-	2,101,000	754,800	-	-	-	2,855,800
2041	-	-	-	-	-	2,098,250	-	-	-	-	2,098,250
2042	-	-	-	-	-	2,097,250	-	-	-	-	2,097,250
2043	-	-	-	-	-	2,097,750	-	-	-	-	2,097,750
2044	-	-	-	-	-	2,099,500	-	-	-	-	2,099,500
2045	-	-	-	-	-	2,097,250	-	-	-	-	2,097,250
2046	-	-	-	-	-	2,101,000	-	-	-	-	2,101,000
2047	-	-	-	-	-	2,100,250	-	-	-	-	2,100,250
2048	-	-	-	-	-	2,100,000	-	-	-	-	2,100,000
Total Prin/Int	\$ 959,641	\$ 472,659	\$ 1,432,300	\$ 3,904,500	\$ 15,806,194	\$ 58,787,000	\$ 15,133,800	\$ 5,044,200	\$ 7,333,038	\$ 205,238	\$ 109,078,569

DEBT SECURED BY UTILITY REVENUES

Total "Revenue Debt" Authorized and Outstanding as of December 31, 2020



Schedule of Revenue Debt

	Authorized	Issued	Retire	Outstanding
Revenue Bonds				
2014 Water/Sewer Refunded	39,945,000	2014	2028	26,885,000
Total	<b>\$ 39,945,000</b>			<b>\$ 26,885,000</b>
Public Works Trust Fund Loans				
Stilliquamish Filtration System (DWRFL)	4,080,000	2004	2023	667,193
WWTP Pre-Construction	1,000,000	2002	2021	52,632
WWTP Construction Loan	10,000,000	2002	2022	1,058,823
WWTP Phase II Construction	10,000,000	2004	2024	2,105,263
Total	<b>\$ 25,080,000</b>			<b>\$ 3,883,911</b>

# PERSONNEL



**2021/2022 PRELIMINARY BUDGET  
PERSONNEL SUMMARY  
FULL TIME EQUIVALENTS EMPLOYEES**

Fund	BUDGET	PROPOSED	PROPOSED
	2020	2021	2022
<b>GENERAL FUND - 001</b>			
02 Municipal Court	12.00	12.00	12.00
03 Executive	7.00	7.00	7.00
04 Finance	14.00	15.00	15.00
05 Legal	7.00	7.00	7.00
06 Human Resources	4.00	4.00	4.00
07 Community Development	20.50	14.50	14.50
08 Police	107.00	107.00	107.00
10 Parks/Recreation	14.00	8.00	8.00
11 Engineering	14.00	20.00	20.00
16 Streets	16.00	23.00	23.00
<b>Total General Fund</b>	<b>215.5</b>	<b>217.5</b>	<b>217.5</b>
Water/Sewer Utility	58.25	57.25	57.25
Solid Waste	9.34	11.34	11.34
Fleet Services	6.33	6.33	6.33
Facility Maintenance	4.33	5.33	5.33
Computer Services	6.00	6.00	6.00
<b>CITY TOTAL</b>	<b>299.75</b>	<b>303.75</b>	<b>303.75</b>

**PERSONNEL CHANGES**

Department	Description	Budget YR	FTE
Finance	Reclassification of Financial Planning Administrator to Supervisor & add Financial Analyst	2021	1
Streets	Reclassification of Parks Manager to Supervisor & Upgrade Lead I, one NH - MWI	2021	1
Police	Reclassification of Prog Specialist to Evidence Specialist	2021	0
Public Works	Fill Early Retirement Vacancy - Utility Locator	2021	0
Public Works	WWTP Operator - Fill Current Vacancy	2021	0
Solid Waste	NH - 2 MWII	2021	2
Facilities	Reclassification of Facilities Maintenance Journeyman to Custodial (net 1 additional position-2021 mid-hire)	2021	2
IS	Fill Early Retirement Vacancy - Computer Technician	2021	0
<b>Total FTE</b>			<b>6</b>
<b>Total FTE 2021</b>			<b>6</b>

CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2021/2022 BUDGET

DEPARTMENT	PAY CODE	POSITION	2021 FTE	2022 FTE	SCHEDULE
<b>COUNCIL</b>		Council Members - 7			Elected Official
<b>MUNICIPAL COURT</b>	JU1	Judge	2.00	2.00	Elected
	M117	Court Administrator	1.00	1.00	Management
	M113	Assistant Court Administrator	1.00	1.00	Management
	U35	Judicial Process Specialist	7.00	7.00	Teamsters
	N111	Probation Officer	1.00	1.00	Non-represented
		<b>MUNICIPAL COURT</b>	<b>12.00</b>	<b>12.00</b>	
<b>EXECUTIVE</b>	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
	M114	Training & Community Outreach Administrator	1.00	1.00	Non-represented
	N112	Safety & Risk Specialist	1.00	1.00	Non-represented
	N116	Public Relations Administrator	1.00	1.00	Non-represented
		<b>EXECUTIVE</b>	<b>7.00</b>	<b>7.00</b>	
<b>FINANCE</b>	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
	N113	Financial Analyst	2.00	2.00	Non-represented
	M113	Utility Billing Supervisor	1.00	1.00	Management
	U40	Sr Accounting Technician	1.00	1.00	Teamsters
	U30	Accounting Technician (Accounts Payable)	1.00	1.00	Teamsters
	U30	Accounting Technician (Utility Billing)	5.00	5.00	Teamsters
	U25	Customer Representative	1.00	1.00	Teamsters
	N111	Deputy City Clerk	1.00	1.00	Non-represented
		<b>FINANCE</b>	<b>15.00</b>	<b>15.00</b>	
<b>LEGAL</b>	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
		<b>LEGAL</b>	<b>7.00</b>	<b>7.00</b>	
<b>HUMAN RESOURCES</b>	M122	Human Resources Manager	1.00	1.00	Management
	M114	Human Resources Analyst	1.00	1.00	Non-represented
	M113	Human Resources Specialist	1.00	1.00	Non-represented
	N110	Human Resource Assistant	1.00	1.00	Non-represented
		<b>HUMAN RESOURCES</b>	<b>4.00</b>	<b>4.00</b>	

CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2021/2022 BUDGET

DEPARTMENT	PAY CODE	POSITION	2021 FTE	2022 FTE	SCHEDULE
<b>COMMUNITY DEVELOPMENT</b>	MA24	Community Development Director	1.00	1.00	Management
	M117	Planning Manager	1.00	1.00	Management
	N115	Senior Planner	3.00	3.00	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
	N114	Inspector III - Electrical	2.00	2.00	Non-represented
	U40	Planning Administrative Specialist	1.00	1.00	Teamsters
	U40	Senior Permit Tech	1.00	1.00	Teamsters
	U30	CD Program Specialist	1.50	1.50	Teamsters
		<b>COMMUNITY DEVELOPMENT</b>	<b>14.50</b>	<b>14.50</b>	
<b>POLICE</b>	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
	U40	Police Administrative Specialist	1.00	1.00	Teamsters
	U45	Police Records Tech-Lead	1.00	1.00	Teamsters
	U30	Police Records Tech	8.00	8.00	Teamsters
	U40	Evidence Specialist	2.00	2.00	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 Officers & Detectives	55.00	55.00	MPOA
	PS3	Training Sergeant	1.00	1.00	MPOA
	P3	Training Officer	1.00	1.00	MPOA
	COR	Custody Corporals	4.00	4.00	MPOA
	CO1	Custody Officer	11.00	11.00	MPOA
		<b>POLICE</b>	<b>107.00</b>	<b>107.00</b>	
<b>PARKS/RECREATION</b>	MC24	Parks, Culture & Recreation Director	1.00	1.00	Management
	M119	Parks, Culture & Recreation Assistant Directo	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
	U40	Parks Administrative Specialist	1.00	1.00	Teamsters
	U35	Parks Administrative Associate	1.00	1.00	Teamsters
		<b>PARKS/RECREATION</b>	<b>8.00</b>	<b>8.00</b>	

CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2021/2022 BUDGET

DEPARTMENT	PAY CODE	POSITION	2021 FTE	2022 FTE	SCHEDULE
<b>ENGINEERING</b>	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
	M118	Development Services Manager	1.00	1.00	Management
	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
	N112	Development Services Technician	1.00	1.00	Non-represented
	U55	Sr Traffic Control Systems Tech	2.00	2.00	Teamsters
	U35	Traffic Control Systems Tech	1.00	1.00	Teamsters
	U35	Maintenance Worker II - Traffic	1.00	1.00	Teamsters
<b>ENGINEERING</b>			<b>20.00</b>	<b>20.00</b>	
<b>STREETS</b>	M116	Street Supervisor	1.00	1.00	Management
	U50	Street Maintenance Technician Lead II	1.00	1.00	Teamsters
	U45	Street Maintenance Technician Lead I	1.00	1.00	Teamsters
	U36	Street Maintenance Technicians II	9.00	9.00	Teamsters
	U25	Street Maintenance Technicians I	4.00	4.00	Teamsters
	M116	Parks Maintenance/Support Services Supervisor	1.00	1.00	Management
	U45	Parks Maintenance Lead I	1.00	1.00	Teamsters
	U35	Parks Maintenance Tech II	3.00	3.00	Teamsters
	U25	Parks Maintenance Tech I	2.00	2.00	Teamsters
<b>STREETS</b>			<b>23.00</b>	<b>23.00</b>	
<b>WATER/SEWER UTILITY</b>	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
	M116	Water Resource Supervisor	1.00	1.00	Management
	M116	Storm/Sewer Supervisor	1.00	1.00	Non-represented
	N114	Electronic Control Systems	1.00	1.00	Non-represented
	N113	Financial Analyst	1.00	1.00	Non-represented
	M115	GIS Supervisor	1.00	1.00	Non-represented
	N113	GIS Analyst	1.00	1.00	Non-represented
	N112	GIS Technician	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
	U55	WWTP Operations Lead	1.00	1.00	Teamsters
	U55	WWTP Maintenance Lead	1.00	1.00	Teamsters
	U55	Water Quality Lead	1.00	1.00	Teamsters
	U55	Utility Maintenance Lead II	1.00	1.00	Teamsters
	U55	Utility Electrician	1.00	1.00	Teamsters
	U55	Construction Lead II	1.00	1.00	Teamsters
	U50	WWTP Operator	2.00	2.00	Teamsters
	U50	WWTP Maint Tech II	1.00	1.00	Teamsters
	U50	Water Operator	1.00	1.00	Teamsters
	U50	Storm/Sewer Tech Lead II	1.00	1.00	Teamsters
	U50	Industrial Waste/Pre-Treat Tech	1.00	1.00	Teamsters
	U50	Construction Lead I	1.00	1.00	Teamsters
	U45	Water Quality Specialist	1.00	1.00	Teamsters
	U45	Water Operations Tech II	8.00	8.00	Teamsters
	U45	Storm/Sewer Lead I	1.00	1.00	Teamsters
	U45	Cross Connection Specialist	1.00	1.00	Teamsters
	U45	Construction Tech II	4.00	4.00	Teamsters
	U40	PW Administrative Specialist	1.00	1.00	Teamsters
U40	WWTP Maintenance Tech I	2.00	2.00	Teamsters	
U35	Meter Technicians	2.00	2.00	Teamsters	
U35	Storm/Sewer Tech II	4.00	4.00	Teamsters	
U30	Storm/Sewer Tech I	3.00	3.00	Teamsters	
U30	PW Administrative Assistant	1.00	1.00	Teamsters	
U25	Customer Service Representative	1.50	1.50	Teamsters	
<b>WATER/SEWER</b>			<b>57.25</b>	<b>57.25</b>	

CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2021/2022 BUDGET

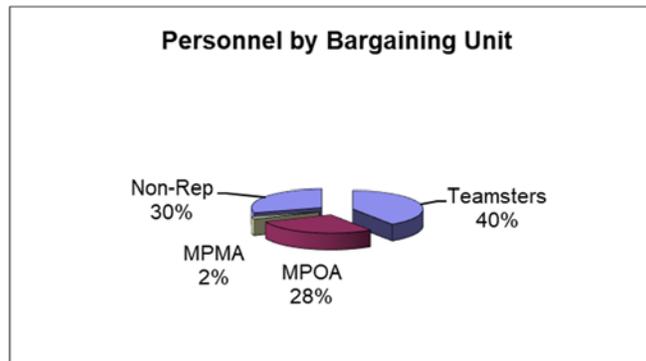
DEPARTMENT	PAY CODE	POSITION	2021 FTE	2022 FTE	SCHEDULE
<b>SOLID WASTE</b>	M116	Solid Waste/Support Services Supervisor	0.34	0.34	Management
	U50	Solid Waste Lead II	1.00	1.00	Teamsters
	U35	Solid Waste Tech II	10.00	10.00	Teamsters
<b>SOLID WASTE</b>			<b>11.34</b>	<b>11.34</b>	
<b>FLEET SERVICES</b>	M116	Solid Waste/Fleet Support Services Supervisor	0.33	0.33	Management
	U55	Mechanic Lead II	1.00	1.00	Teamsters
	U30	Purchasing/Inventory Specialist	1.00	1.00	Teamsters
	U50	Mechanic	3.00	3.00	Teamsters
	U40	Small Equipment Mechanic	1.00	1.00	Teamsters
<b>FLEET SERVICES</b>			<b>6.33</b>	<b>6.33</b>	
<b>FACILITY MAINTENANCE</b>	M116	Parks Maintenance/Support Services Supervisor	0.33	0.33	Management
	U50	Facilities Maintenance Journeyman	1.00	1.00	Teamsters
	U20	Custodian	4.00	4.00	Teamsters
<b>FACILITY MAINTENANCE</b>			<b>5.33</b>	<b>5.33</b>	
<b>COMPUTER SERVICES</b>	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
<b>COMPUTER SERVICES</b>			<b>6.00</b>	<b>6.00</b>	
<b>TOTAL</b>			<b><u>303.75</u></b>	<b><u>303.75</u></b>	

**LABOR RELATIONS**

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

- Teamsters Local Union No. 763 represents about 37 clerical and 85 non-clerical employees. The Teamsters contract expires on December 31, 2020.
- Marysville Police Officers Association (MPOA) represents about 13 sergeants, 55 commissioned law enforcement officers and 15 custody officers/community service officer. The MPOA contract expires December 31, 2022.
- Marysville Police Management Association (MPMA) represents 5 Police Commanders. The MPMA contract expires on December 31, 2021

The City also employs approximately 92 non-represented/managers/directors employees and up to 60 seasonal/day laborers at different peak seasons of the year.



**Labor Agreement Expiration**

Union	2020	2021	2022
Teamsters Local Union No. 763	X		
Marysville Police Officers Association (MPOA)			X
Marysville Police Management Association (MPMA)		X	

**2021/22 Salary/Wage Increases:**

MPOA - Police & Sergeants	4.0% each year
MPOA – Custody	3.0% each year
MPMA – Police Commanders	Reopen on June 15, 2021
Teamsters	Under negotiations
Non-Represented	Under review
Management/Directors	Under review

CITY OF MARYSVILLE  
MANAGEMENT PAY GRID 2020

Revised January 2021

PAY CODE	TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
M112	No Position	\$ 73,341 \$ 35.26	\$ 75,546 \$ 36.32	\$ 77,792 \$ 37.40	\$ 80,122 \$ 38.52	\$ 82,555 \$ 39.69	\$ 85,010 \$ 40.87	\$ 87,568 \$ 42.10	\$ 89,773 \$ 43.16	\$ 91,998 \$ 44.23
M113	Assistant Court Administrator Athletic Supervisor Community Center Supervisor Cultural Arts Supervisor Recreation Supervisor Utility Billing Supervisor	\$ 79,934 \$ 38.43	\$ 82,326 \$ 39.58	\$ 84,822 \$ 40.78	\$ 87,339 \$ 41.99	\$ 89,981 \$ 43.26	\$ 92,685 \$ 44.56	\$ 95,451 \$ 45.89	\$ 97,843 \$ 47.04	\$ 100,277 \$ 48.21
M114	Human Resource Analyst Training & Community Outreach Administrator	\$ 85,821 \$ 41.26	\$ 88,400 \$ 42.50	\$ 91,062 \$ 43.78	\$ 93,766 \$ 45.08	\$ 96,595 \$ 46.44	\$ 99,486 \$ 47.83	\$ 102,502 \$ 49.28	\$ 105,040 \$ 50.50	\$ 107,661 \$ 51.76
M115	Administrative Services Manager GIS-Supervisor	\$ 91,853 \$ 44.16	\$ 94,578 \$ 45.47	\$ 97,427 \$ 46.84	\$ 100,360 \$ 48.25	\$ 103,376 \$ 49.70	\$ 106,475 \$ 51.19	\$ 109,678 \$ 52.73	\$ 112,382 \$ 54.03	\$ 115,190 \$ 55.38
M116	Parks Maintenance/Support Services Supervisor Prosecutor Risk/Emergency Management Manager Solid Waste/Fleet Services Supervisor Storm/Sewer Supervisor Street Supervisor Water Operations Supervisor Water Resource Supervisor	\$ 98,280 \$ 47.25	\$ 101,213 \$ 48.66	\$ 104,250 \$ 50.12	\$ 107,370 \$ 51.62	\$ 110,594 \$ 53.17	\$ 113,922 \$ 54.77	\$ 117,333 \$ 56.41	\$ 120,266 \$ 57.82	\$ 123,261 \$ 59.26
M117	Building Official Court Administrator Financial Operations Manager Financial Planning Administrator Planning Manager Senior Project Engineer Traffic Engineer Manager	\$ 103,168 \$ 49.60	\$ 106,267 \$ 51.09	\$ 109,450 \$ 52.62	\$ 112,736 \$ 54.20	\$ 116,147 \$ 55.84	\$ 119,600 \$ 57.50	\$ 123,198 \$ 59.23	\$ 126,277 \$ 60.71	\$ 129,438 \$ 62.23
M118	Development Services Manager Senior Project Manager Civic Campus Project Manager	\$ 108,347 \$ 52.09	\$ 111,571 \$ 53.64	\$ 114,920 \$ 55.25	\$ 118,373 \$ 56.91	\$ 121,950 \$ 58.63	\$ 125,590 \$ 60.38	\$ 129,355 \$ 62.19	\$ 132,600 \$ 63.75	\$ 135,907 \$ 65.34
M119	Assistant Parks Director Utility Manager	\$ 113,755 \$ 54.69	\$ 117,166 \$ 56.33	\$ 120,682 \$ 58.02	\$ 124,301 \$ 59.76	\$ 128,024 \$ 61.55	\$ 131,872 \$ 63.40	\$ 135,824 \$ 65.30	\$ 139,214 \$ 66.93	\$ 142,709 \$ 68.61
M120	No Position	\$ 119,434 \$ 57.42	\$ 123,011 \$ 59.14	\$ 126,693 \$ 60.91	\$ 130,520 \$ 62.75	\$ 134,430 \$ 64.63	\$ 138,466 \$ 66.57	\$ 142,626 \$ 68.57	\$ 146,182 \$ 70.28	\$ 149,843 \$ 72.04
M121	City Engineer Deputy City Attorney No Position IS Manager	\$ 125,424 \$ 60.30	\$ 129,189 \$ 62.11	\$ 133,037 \$ 63.96	\$ 137,030 \$ 65.88	\$ 141,149 \$ 67.86	\$ 145,392 \$ 69.90	\$ 149,760 \$ 72.00	\$ 153,483 \$ 73.79	\$ 157,310 \$ 75.63
M122	Assistant Finance Director Assistant Public Works Director Human Resources Manager	\$ 131,685 \$ 63.31	\$ 135,616 \$ 65.20	\$ 139,693 \$ 67.16	\$ 143,915 \$ 69.19	\$ 148,221 \$ 71.26	\$ 152,651 \$ 73.39	\$ 157,227 \$ 75.59	\$ 161,179 \$ 77.49	\$ 165,194 \$ 79.42
M123	Assistant Police Chief	\$ 144,851 \$ 69.64	\$ 149,198 \$ 71.73	\$ 153,670 \$ 73.88	\$ 158,288 \$ 76.10	\$ 163,010 \$ 78.37	\$ 167,918 \$ 80.73	\$ 172,952 \$ 83.15	\$ 177,278 \$ 85.23	\$ 181,709 \$ 87.36
M124	Community Development Director Parks Director	\$ 152,090 \$ 73.12								\$ 194,667 \$ 93.59
M125	Finance Director	\$ 159,702 \$ 76.78								\$ 204,402 \$ 98.27
M126	Police Chief City Attorney Public Works Director	\$ 167,690 \$ 80.62								\$ 214,635 \$ 103.19

CITY OF MARYSVILLE  
NON REPRESENTED PAY GRID 2020

Revised January 2021

PAY CODE	TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
N110	Human Resource Assistant	\$ 64,667	\$ 66,602	\$ 68,598	\$ 70,658	\$ 72,779	\$ 74,963	\$ 77,210	\$ 79,144	\$ 81,120
	Planning Technician	\$ 31.09	\$ 32.02	\$ 32.98	\$ 33.97	\$ 34.99	\$ 36.04	\$ 37.12	\$ 38.05	\$ 39.00
	Confidential Legal Assistant									
	Computer Technician									
N111	Deputy City Clerk	\$ 68,536	\$ 70,616	\$ 72,717	\$ 74,901	\$ 77,147	\$ 79,435	\$ 81,848	\$ 83,886	\$ 85,987
	Probation Officer	\$ 32.95	\$ 33.95	\$ 34.96	\$ 36.01	\$ 37.09	\$ 38.19	\$ 39.35	\$ 40.33	\$ 41.34
N112	Code Enforcement Officer	\$ 73,341	\$ 75,546	\$ 77,792	\$ 80,122	\$ 82,555	\$ 85,010	\$ 87,568	\$ 89,773	\$ 91,998
	Confidential Admin. Associate	\$ 35.26	\$ 36.32	\$ 37.40	\$ 38.52	\$ 39.69	\$ 40.87	\$ 42.10	\$ 43.16	\$ 44.23
	Development Services Technician									
	Financial Specialist - Engineering									
	GIS Technician									
	Inspector I - Building									
	Inspector I - Construction									
	Paralegal									
	Planning Assistant									
	No Position									
	Surface Water Specialist									
	Surface Water Inspector									
Safety and Risk Specialist										
N113	Associate Planner	\$ 79,934	\$ 82,326	\$ 84,802	\$ 87,339	\$ 89,960	\$ 92,685	\$ 95,451	\$ 97,843	\$ 100,277
	I.S. Analyst	\$ 38.43	\$ 39.58	\$ 40.77	\$ 41.99	\$ 43.25	\$ 44.56	\$ 45.89	\$ 47.04	\$ 48.21
	Engineering Technician									
	Financial Analyst									
	GIS Analyst									
	Human Resource Specialist									
	Inspector II - Building									
	Inspector II - Construction									
	Executive Services Coordinator									
NPDES Coordinator										
N114	Crime & Intelligence Analyst	\$ 85,821	\$ 88,400	\$ 91,062	\$ 93,766	\$ 96,595	\$ 99,486	\$ 102,502	\$ 105,040	\$ 107,661
	Electronic Control Systems Administrator	\$ 41.26	\$ 42.50	\$ 43.78	\$ 45.08	\$ 46.44	\$ 47.83	\$ 49.28	\$ 50.50	\$ 51.76
	No Position									
	Inspector III - Combo									
N115	Inspector III - Electrical									
	Planner									
	Assistant Building Official	\$ 91,853	\$ 94,578	\$ 97,427	\$ 100,360	\$ 103,376	\$ 106,475	\$ 109,678	\$ 112,382	\$ 115,190
	Civil Plan Review	\$ 44.16	\$ 45.47	\$ 46.84	\$ 48.25	\$ 49.70	\$ 51.19	\$ 52.73	\$ 54.03	\$ 55.38
N116	No Position									
	Project Engineer									
	Senior Planner									
N116	IS System Administrator	\$ 98,280	\$ 101,213	\$ 104,250	\$ 107,370	\$ 110,594	\$ 113,922	\$ 117,333	\$ 120,266	\$ 123,261
	Public Relations Administrator	\$ 47.25	\$ 48.66	\$ 50.12	\$ 51.62	\$ 53.17	\$ 54.77	\$ 56.41	\$ 57.82	\$ 59.26

CITY OF MARYSVILLE  
TEAMSTERS PAY GRID 2020

PAY CODE	TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
U20	Custodian	\$ 42,971 \$ 20.66	\$ 44,260 \$ 21.28	\$ 45,588 \$ 21.92	\$ 46,956 \$ 22.57	\$ 48,365 \$ 23.25	\$ 49,815 \$ 23.95	\$ 51,310 \$ 24.67	\$ 52,593 \$ 25.28	\$ 53,908 \$ 25.92
U25	Customer Service Representative Parks Maintenance Tech I Streets Maintenance Tech I	\$ 51,566 \$ 24.79	\$ 53,113 \$ 25.53	\$ 54,706 \$ 26.30	\$ 56,347 \$ 27.09	\$ 58,037 \$ 27.90	\$ 59,779 \$ 28.74	\$ 61,572 \$ 29.60	\$ 63,111 \$ 30.34	\$ 64,689 \$ 31.10
U30	Accounting Tech - AP Accounting Tech - Utility Billing CD Program Specialist Police Records Tech Purchasing/Inventory Specialist PW Administrative Assistant Storm/Sewer Tech I	\$ 54,659 \$ 26.28	\$ 56,299 \$ 27.07	\$ 57,988 \$ 27.88	\$ 59,728 \$ 28.72	\$ 61,520 \$ 29.58	\$ 63,365 \$ 30.46	\$ 65,266 \$ 31.38	\$ 66,898 \$ 32.16	\$ 68,570 \$ 32.97
U35	Judicial Process Specialist Meter Technician Parks Administrative Associate Parks Maintenance Tech II Solid Waste Tech II Streets Maintenance Tech II Storm/Sewer Tech II Traffic Maintenance Worker II Traffic Control Systems Tech	\$ 59,032 \$ 28.38	\$ 60,803 \$ 29.23	\$ 62,627 \$ 30.11	\$ 64,506 \$ 31.01	\$ 66,441 \$ 31.94	\$ 68,435 \$ 32.90	\$ 70,488 \$ 33.89	\$ 72,250 \$ 34.74	\$ 74,056 \$ 35.60
U40	Small Equipment Mechanic Evidence Specialist Parks Administrative Specialist Planning Administrative Specialist PW Administrative Specialist Police Administrative Specialist Senior Accounting Tech Senior Permit Tech WWTP Maintenance Tech I	\$ 62,574 \$ 30.08	\$ 64,451 \$ 30.99	\$ 66,385 \$ 31.92	\$ 68,376 \$ 32.87	\$ 70,428 \$ 33.86	\$ 72,541 \$ 34.88	\$ 74,717 \$ 35.92	\$ 76,585 \$ 36.82	\$ 78,499 \$ 37.74
U45	Cross Connection Control Specialist Parks Maintenance Lead I Police Records Tech Lead Streets Maintenance Lead I Storm/Sewer Lead I Water Operations Tech II Construction Tech II Water Quality Specialist	\$ 65,703 \$ 31.59	\$ 67,674 \$ 32.54	\$ 69,704 \$ 33.51	\$ 71,795 \$ 34.52	\$ 73,949 \$ 35.55	\$ 76,168 \$ 36.62	\$ 78,453 \$ 37.72	\$ 80,414 \$ 38.66	\$ 82,424 \$ 39.63
U50	Facilities Maintenance Journeyman Industrial Waste/Pretreatment Technician Mechanic Streets Maintenance Tech Lead II Storm/Sewer Tech Lead II Solid Waste Lead II WWTP Operator Construction Lead I Water Operator WWTP Maintenance Tech II	\$ 70,302 \$ 33.80	\$ 72,411 \$ 34.81	\$ 74,583 \$ 35.86	\$ 76,821 \$ 36.93	\$ 79,126 \$ 38.04	\$ 81,499 \$ 39.18	\$ 83,944 \$ 40.36	\$ 86,043 \$ 41.37	\$ 88,194 \$ 42.40
U55	Mechanic Lead II Senior Traffic Control Systems Tech Construction Lead II Water Operations Lead II Water Quality Lead WWTP Maintenance Lead WWTP Operations Lead Utility Electrician	\$ 75,223 \$ 36.17	\$ 77,480 \$ 37.25	\$ 79,804 \$ 38.37	\$ 82,198 \$ 39.52	\$ 84,664 \$ 40.70	\$ 87,204 \$ 41.93	\$ 89,820 \$ 43.18	\$ 92,066 \$ 44.26	\$ 94,368 \$ 45.37

2021 Currently under negotiations

**CITY OF MARYSVILLE  
MPMA - COMMANDER PAY GRID 2020**

TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Police Commander	\$ 125,416	\$ 129,187	\$ 133,043	\$ 137,028	\$ 141,141	\$ 145,383	\$ 149,754	\$ 153,481	\$ 157,316
	\$ 60.30	\$ 62.11	\$ 63.96	\$ 65.88	\$ 67.86	\$ 69.90	\$ 72.00	\$ 73.79	\$ 75.63

2021 Wage reopen June 2021

**CITY OF MARYSVILLE  
MPOA - OFFICERS & SERGEANTS  
MONTHLY PAY GRID 2021**

4% increase

TITLE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
Police Officers	\$ 6,367	\$ 6,610	\$ 6,847	\$ 7,221	\$ 7,636	\$ 7,939
Police Sergeant	\$ 8,977	\$ 9,368				
Entry Police	\$ 5,730					

**CITY OF MARYSVILLE  
MPOA - CUSTODY OFFICER, CORPORAL & COMMUNITY SERVICE OFFICER  
MONTHLY PAY GRID 2021**

3% increase

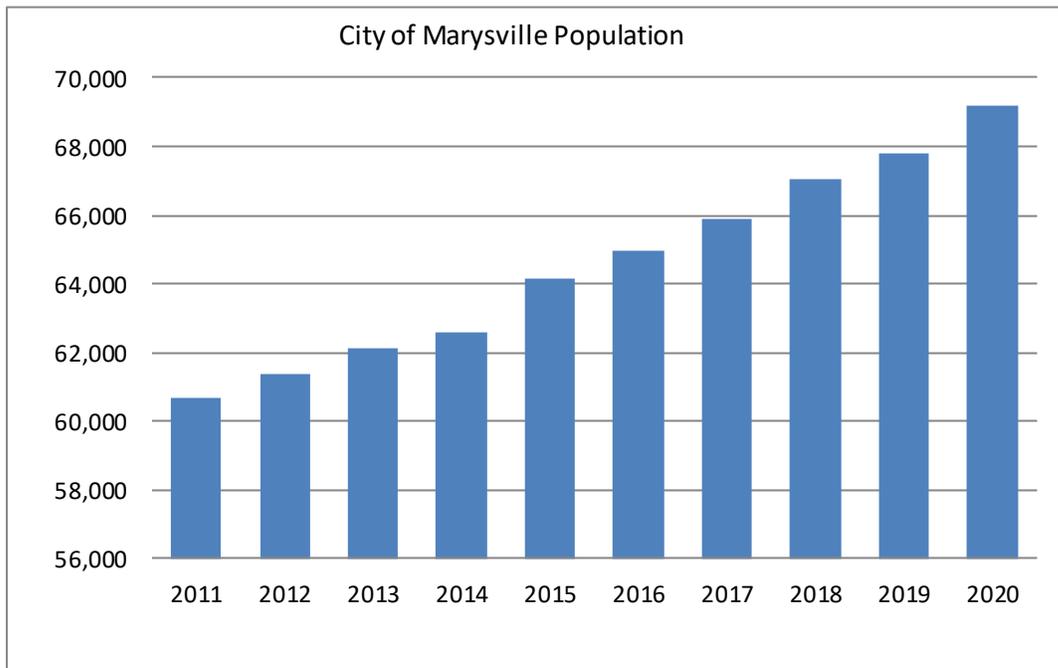
TITLE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Community Service Officer	\$ 4,920	\$ 5,120	\$ 5,330	\$ 5,549	\$ 5,776	\$ 6,014	\$ 6,247
Custody Sergeant	\$ 6,832	\$ 7,035					
Custody Corporal	\$ 6,563	\$ 6,721					
Custody Officer	\$ 5,043	\$ 5,258	\$ 5,442	\$ 5,633	\$ 5,854	\$ 6,100	\$ 6,281

# SUPPLEMENTAL



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

Year	City of Marysville Population <sup>(1)</sup>	Personal Income <sup>(2)</sup> (millions of dollars)	Per Capita Personal Income <sup>(2)</sup>	Unemployment Rate - % of Labor Force <sup>(3)</sup>	Median Age <sup>(4)</sup>	School Enrollment <sup>(5)</sup>
2011	60,660	31,266	43,281	9.5%	37.42	11,597
2012	61,360	33,570	45,796	7.5%	37.73	11,643
2013	62,100	34,858	46,733	5.8%	38.04	11,426
2014	62,600	34,156	44,967	5.2%	38.34	11,347
2015	64,140	36,633	48,488	4.7%	38.57	11,227
2016	64,940	39,550	50,247	4.3%	38.87	11,085
2017	65,900	41,988	52,349	4.1%	39.08	11,180
2018	67,040	45,516	55,982	3.8%	39.22	11,092
2019	67,820	48,279	58,729	3.0%	39.39	11,000
2020	69,180	48,762 *	59,316 *	7.8%	39.39	10,340



Sources:

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

\* City calculated estimates.

MAJOR EMPLOYERS		2020		
Employer	Service or Product	Employees	Rank	Percentage of Total City Employment <sup>(1)</sup>
Marysville School District	Education	1,417	1	15.33%
C&D Zodiac (f/k/a Northwest Composites)	Plastics/honeycomb tubing	602	2	6.51%
City of Marysville	City government	299	3	3.23%
Walmart	Retail - variety	277	4	2.66%
Smokey Point Behavioral Hospital	Hospital	246	5	3.00%
Fred Meyer, Inc.	Retail - variety	202	6	2.18%
Winco Foods	Grocery/pharmacy	162	7	1.75%
The Everett Clinic	Medical	155	8	1.68%
Costco	Retail - Warehouse Club	152	9	1.64%
Marysville Care Center	Health care center	140	10	1.51%
Marysville Toyota	Auto Dealership	120	11	1.30%
Marysville Honda	Auto Dealership	113	12	1.22%
Safeway	Grocery/pharmacy	112	13	1.21%
Target	Retail - variety	110	14	1.19%
Marysville Ford	Auto Dealership	108	15	1.17%
Madeline Villa Health Care	Health care center	101	16	1.09%
Albertson's	Grocery/pharmacy	100	17	1.08%
Dicks Sporting Goods	Retail - Sporting Goods	60	18	0.65%
Evergreen Restaurant Group	Outback and Bonefish Grill	52	19	0.56%
Hobby Lobby	Craft Supplies	51	20	0.55%
Walgreens	Retail - variety	46	21	0.50%
Chick Fil A	Restaurant	39	22	0.42%
Haggens	Grocery/pharmacy	38	23	0.41%
Parr Lumber	Lumber and wood products	27	24	0.29%
Rock Solid Restaurants LLC	Hop N Drops	26	25	0.28%
Petco	Pet Supplies	25	26	0.27%
PetSmart	Pet Supplies	23	27	0.25%
Jimmy John's	Sandwich Shop	23	28	0.25%
Red Robin	Restaurant	22	29	0.24%
Village Tap House and Grill	Restaurant	18	30	0.19%
Jersey Mike's	Sandwich Shop	18	31	0.19%
Harbor Freight	Retail Tools	17	32	0.18%
Sound Harley Davidson	Motorcycle Shop	16	33	0.17%
Gale Contractors	Contractor service products	15	34	0.16%
		<u>4,932</u>		<u>53.34%</u>

(1) Total City Employment Estimated by City Management

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

**ASSESSED PROPERTY VALUE**

<b>Year</b>	<b>City of Marysville</b>	<b>Snohomish County</b>
2021	9,729,494,216	154,392,389,464
2020	8,863,283,518	145,174,737,279
2019	7,986,000,980	132,827,352,255
2018	7,144,089,843	118,417,725,917
2017	6,425,149,097	105,036,086,924
2016	5,976,816,814	96,080,092,915
2015	5,483,698,785	88,260,207,637
2014	4,869,342,321	79,448,742,407
2013	4,476,525,057	72,621,622,520
2012	4,769,475,472	76,647,037,592
2011*	5,357,774,475	85,710,607,564

*Source: Snohomish County Assessor's Office*

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



# MARYSVILLE

WASHINGTON

# GLOSSARY



**BUDGET GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**EMS:** Emergency Medical Services.

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

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

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

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

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

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

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

**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.