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MARYSVILLE

WASHINGTON

2025 - 2026

Biennial Budget



MARYSVILLE

WASHINGTON

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MARYSVILLE
MAYOR JON NEHRING

MAYOR'S 2025-2026 BUDGET MESSAGE

TO: Citizens of Marysville and City Councilmembers

FROM: Mayor Jon Nehring

DATE: October 1, 2024

SUBJECT: 2025-2026 Proposed Biennial Budget

I am pleased to present the proposed biennial budget for the fiscal years 2025-2026. This budget demonstrates our collective dedication to ensuring the efficient and effective utilization of our tax dollars, maintaining current service levels, and cultivating a secure and thriving community. It is designed to address our most critical needs while establishing the groundwork for sustainable growth in city services all while maintaining fiscal responsibility.

Earlier this summer, personnel at all organizational levels, including our City Council, engaged in several months of collaborative efforts to revise the city's Strategic Plan through listening sessions, surveys, and workshops. The outcome is the City of Marysville Strategic Plan, a definitive guide to enhancing the city's service quality and effectiveness and establishing the conduct standards for serving the community's needs.

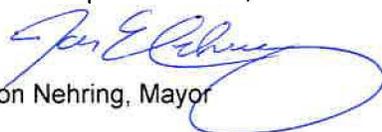
In the detailed departmental pages of this budget, you will see the pillars that support the mission and values we have collectively developed. These pillars, namely Quality of Life, Economic Opportunity, Building Community, and Organizational Excellence, serve as the framework for each department to tailor their priorities and objectives, ensuring a unified and comprehensive approach to serving the residents and businesses of Marysville.

As stewards of public funds, the City Council, the city leadership team, and I appreciate the significant responsibility entrusted to us. Our commitment to fiscal prudence combined with extensive short and long term planning has significantly shaped the 2025-2026 biennial budget. This conservative and responsible plan secures funding for core services and essential functions, and includes incremental adjustments to prioritize critical needs and enhance services. Furthermore, the budget continues to invest in the city's infrastructure with capital improvement projects in roads, water and sewer services, and city parks which will deliver long-term benefits for Marysville residents and taxpayers.

I would like to recognize and extend my appreciation to City Administrator Jennifer Stapleton, Finance Director Jennifer Ferrer-Santa Ines and her team, and the Department Directors whose significant contributions greatly informed this budget's development. Additionally, I express my gratitude to the City Council for its unwavering commitment to financial stewardship and our shared objectives of enhancing opportunities for all Marysville residents and businesses.

While the road ahead may present uncertainties, I am honored to present a balanced budget for the fiscal years 2025-2026 that aligns with the reserve policies established by the City Council ensuring good governance in public affairs and the responsible management of limited resources.

Yours in public service,


Jon Nehring, Mayor

(360) 363-8000

Marysville City Hall
1048 State Avenue
Marysville, WA 98270



MARYSVILLE
MAYOR JON NEHRING

Focus: Investments in Infrastructure

The city is committed to making infrastructure improvements despite limited state and federal funding. The Comprehensive Plan for the planning period 2024-2044 is being updated to facilitate infrastructure planning, including transportation, utilities, and public facilities. The planned projects for the next two years cover transportation, utilities, and parks and some of the significant projects are listed below. More detailed information is available in the Capital Improvement Program.

Transportation

- \$496,000 for City-wide intersection improvements
- \$3.6 million for Ingraham Blvd/88th Street NE, design and construction
- \$1.6 million for Safe Routes to School, 49th Dr NE
- \$945,300 for 67th Avenue NE, design and construction
- \$705,000 for City-wide pedestrian safety improvements
- \$2.5 million for 156th St NE design, right of way and construction
- \$6 million in Street pavement repairs and overlays funded through the voter-approved Transportation Benefit District

Water and Sewer Services

- \$1.25 million for Cascade & Shoultes Elementary Stormwater Improvements, design and construction
- \$900,000 for Water main replacement, 4th/88th Interchange, design and construction
- \$1.65 million for 88th Street NE Water Main replacement, design and construction
- \$1.6 million for 88th Street NE Sewer Main replacement, design and construction
- \$1.62 million in site cleanup of the former Geddes Marina property
- \$600,000 for Jennings Nature Park Stormwater Facility design and retrofit
- \$1.2 million for Interfor/Riverwalk Site Fill and Analysis

City Parks

- \$750,000 for Bayview Trail, 64th St NE/SR 528 to 55th PI NE, design and right of way
- \$250,000 for Twin Lakes Park improvements, design and construction
- \$1.9 million for Ebey Waterfront Trail, design, right of way, construction
- \$1 million for Mother Nature's Window, design and construction

Focus: Investments in Personnel and Public Safety

Personnel

The city is planning for community needs and improvements by investing in personnel and public safety. Recruitment efforts have been ongoing to attract top talent and qualified candidates. The budget provides for two additional new hires with one in the Waterworks Utility Fund and the other in the legal department to fill the role of a Civil Attorney.

Public Safety

The city has made significant efforts to recruit top talent for law enforcement positions. The Police department has been working to establish professional standards and received a clean onsite evaluation from the Washington Association of Sheriff and Police Chiefs (WASPC). The city is looking forward to the official designation of the Marysville Police department as a state-accredited agency.

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Marysville, WA 98270



MARYSVILLE
MAYOR JON NEHRING

Overview of 2025/2026 Proposed Budget

- The city will not take the 1% property tax increase allowed by law.
- Utility rates will increase by 5% to keep up with rising costs.
- Utility taxes on city-owned utilities will increase from 8.5% -13% for Water, Sewer, and Stormwater. This is not a tax on rate payer's utility bills but rather a fee that the city-owned utilities pay to the city's general fund.
- No change in other city tax rates.

Challenges and Opportunities ahead

- Determine appropriate commitment levels to ensure fleet and replacement funding.
- Succession Planning.
- Technology and cybersecurity.
- Budgetary and Financial constraints.

General Fund

The 2025-2026 General Fund budget is proposed at \$140.9 million. The non-General Fund budget is \$250.4 million for a total budget of \$391.3 million. The capital portion of the total budget is \$54.8 million (14%).

Property tax revenue will grow by approximately 3.69% over the prior year due to new construction that has occurred within the city. Average assessed value for the 2025 property tax year is estimated to grow by 4.49% per the Snohomish County Assessor's office press release.

The City of Marysville levy rate per \$1,000 of assessed value will decrease from \$0.8337 to an estimated rate of \$0.7794 as a result of increase in assessed valuations and for new construction.

(360) 363-8000

Marysville City Hall
1049 State Avenue
Marysville, WA 98270

CITY OFFICIALS

As of December 31, 2024

ELECTED OFFICIALS

Jon Nehring	Mayor	12/31/27
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CITY COUNCIL

Peter Condyles	Position 1	12/31/25
Mark James	Position 2	12/31/25
Tom King	Position 3	12/31/25
Michael Stevens (Council President)	Position 4	12/31/25
Kelly Richards	Position 5	12/31/27
Stephen Muller	Position 6	12/31/27
Kamille Norton	Position 7	12/31/27

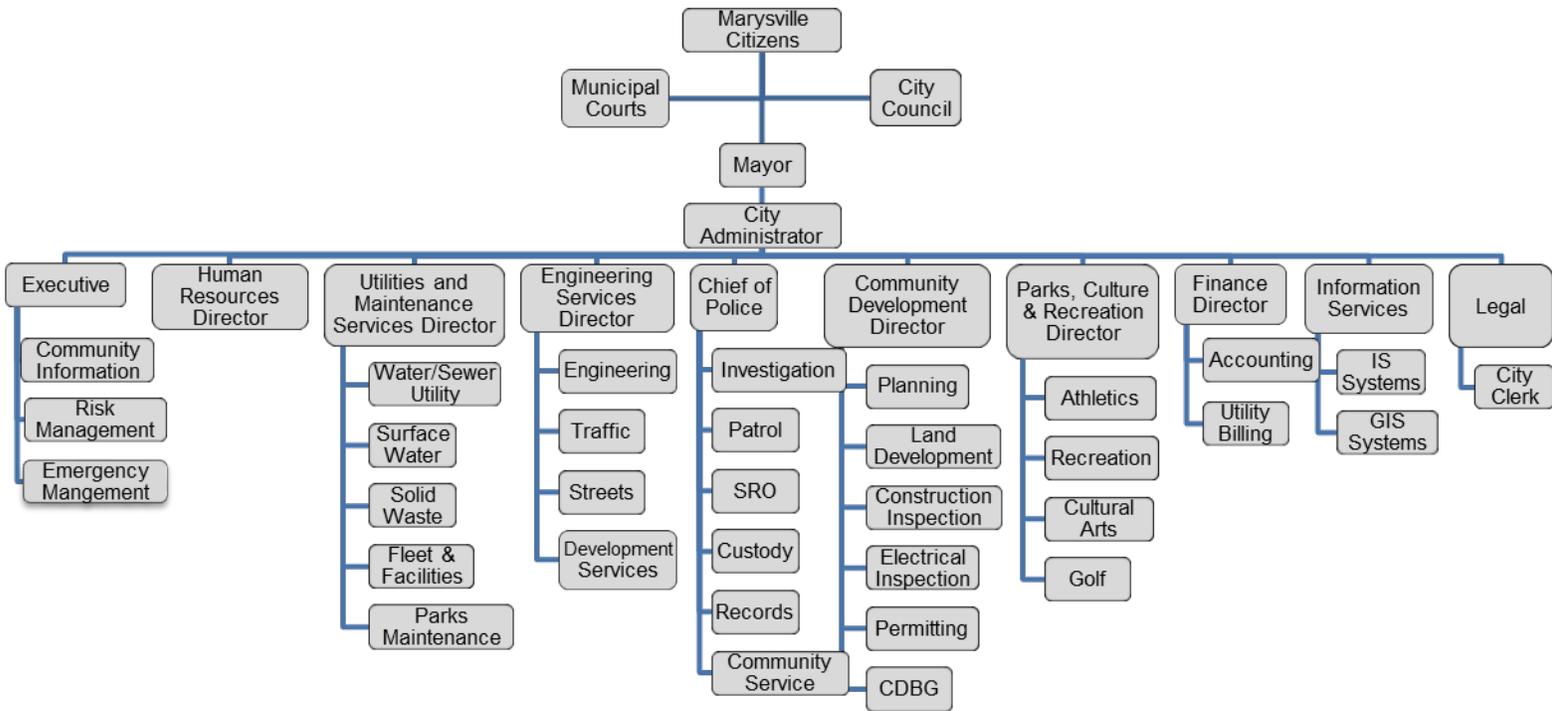
JUDGE

Fred Gillings	12/31/25
Lorrie Towers	12/31/25

ADMINISTRATIVE STAFF

Jennifer Stapleton	City Administrator
Jennifer Ferrer-Santa Ines	Finance Director
Jon Walker	City Attorney
Erik Scairpon	Police Chief
Tara Mizell	Parks and Recreation Director
Jeff Laycock	Engineering Services Director
Vacant	Utilities and Maintenance Services Director
Suzanne Elsner	Court Administrator
Megan Hodgson	Human Resources Director
Haylie Miller	Community Development Director
Stephen Doherty	Information Services Director

CITY OF MARYSVILLE ORGANIZATIONAL CHART



THE HISTORY OF MARYSVILLE

To trace the origins of Marysville, today a prosperous, diversified north Snohomish County city of 73,561 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.



CITY SLOGAN

Live, Work, Play

VISION

Pursuing excellence through innovation and collaboration.

MISSION

A welcoming and engaging community, the City of Marysville provides opportunity and an enhanced quality of life for those we serve.

VALUES

Excellence | Integrity | Stewardship | Innovation | Inclusion

Provide **excellence** in service.

Work with **integrity** recognizing the impact of our actions.

Practice responsible **stewardship** of all City resources.

Encourage **innovation** to meet our community's needs.

Embrace **inclusion**, recognizing that diversity enhances ideas and outcomes.

PILLARS

Quality of Life – Create a welcoming and safe community for our citizens, businesses, and visitors

Economic Opportunity – Provide an environment that attracts and retains business, where the city is an engaged advocate in creating a thriving business climate

Building Community – Build partnerships to improve service delivery throughout the community and to build understanding of current and future needs

Organizational Excellence – Develop a skilled and capable workforce committed to delivering excellent value and service to our community

BUDGETS & BUDGETARY ACCOUNTING

The budget document sets forth the City's financial plan for the 2025-2026 Biennium.

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 City Administrator, 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 years but also incorporates major capital outlays to be undertaken during the budget years. 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 Administrator/Mayor has the authority to transfer budgeted amounts between programs within any fund; however, City Council must approve any revisions that alter the total expenditures of a fund. When Council determines that it is in the City's best interest to increase or decrease the appropriation for a particular fund, it may do so by ordinance.

BUDGET PROCESS

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

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

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

BUDGET CALENDAR

BUDGET PROCESS STEPS	APR	MAY	JUN	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 & City Administrator									
4. Preliminary Budget submitted to City Clerk and made available to the public 60 days before the end of the fiscal year									
5. Budget workshops are held with City Council.									
6. Public hearings are held at council meetings.									
7. Council approves budget by December 31									

FINANCIAL STRUCTURE

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

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

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

GOVERNMENTAL FUND TYPES:

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

General & Cumulative Reserve Funds

The **General Fund 001** is the primary operating fund of the City. It accounts for all financial resources and transactions except those required to be accounted for in separate fund. This fund accounts for expenditures incurred by the council, the municipal court, the executive department, the finance department, the legal department, the human resources department, the community development department, police, parks, culture and recreation, engineering, and streets. 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% 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

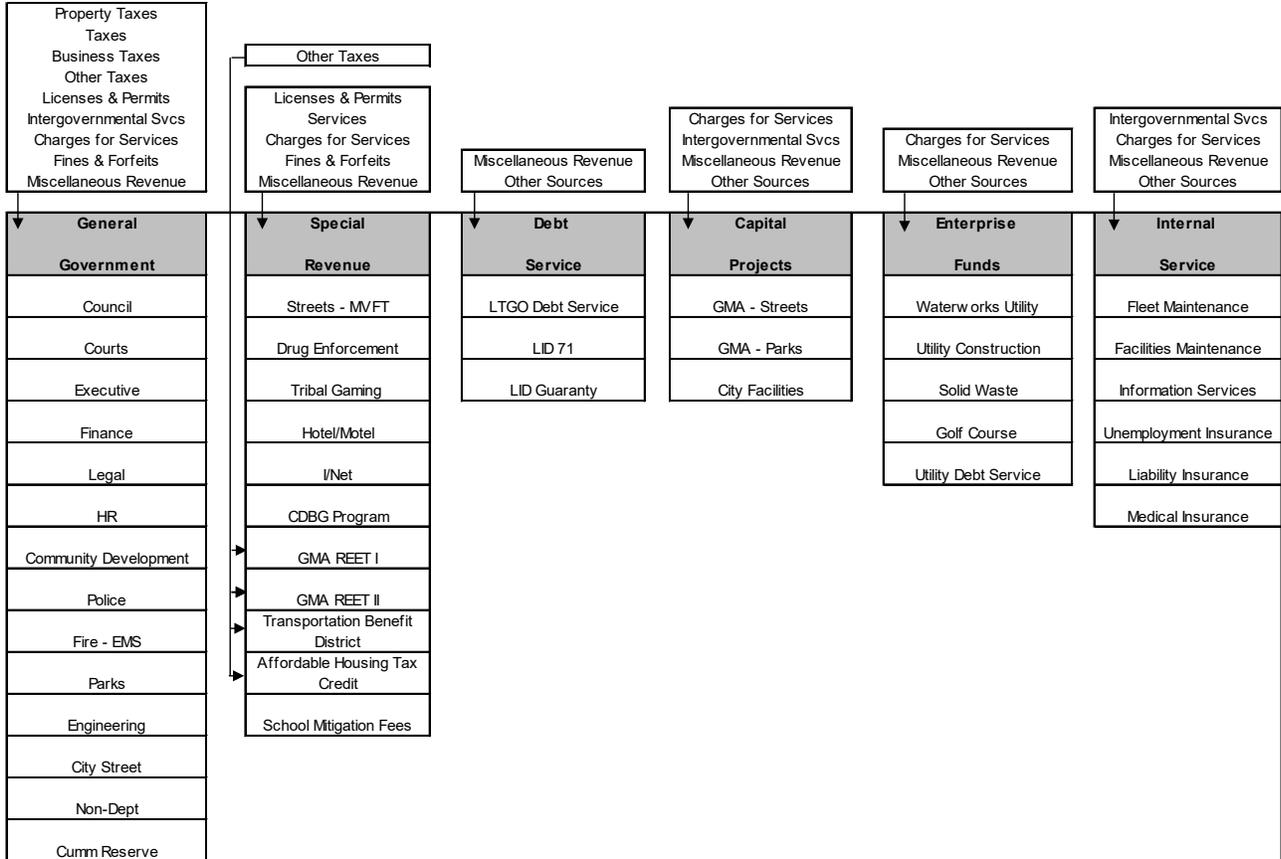
These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city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

BUDGET VS. ACCOUNTING BASIS

ACCOUNTING: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The Annual Comprehensive Financial Report (ACFR) 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. Below is a list of all of the departments and the funds that belong to each.

FUND	FUND NAME	DEPARTMENT HEAD
001.01	Council	Council President
001.02	Municipal Courts	Court Administrator
001.03	Executive	City Administrator
001.04	Finance	Finance Director
001.05	Legal	City Attorney
001.06	Human Resources	Human Resources Director
001.07	Community Development	Community Development Director
001.08	Police	Police Chief
001.09	Fire - EMS	Finance Director
001.10	Parks	Parks Director
001.11	Engineering	Engineering Services Director
001.16	Streets	Engineering Services Director
001.99	Non-Departmental	Finance Director
005	General Cumulative Reserve	Finance Director
101	Streets	Engineering Services Director
103	Drug Enforcement	Police Chief
104	Tribal Gaming	Police Chief
105	Hotel/Motel Tax	City Administrator
108	I/Net	Information Services 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	Engineering Services 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	Engineering Services Director
310	GMA-Parks	Engineering Services Director
314	City Facilities	Engineering Services Director
401	Waterworks Utilities	Utilities and Maintenance Services Director
402	Utility Construction	Utilities and Maintenance Services Director
410	Solid Waste	Utilities and Maintenance Services Director
420	Golf Course Operations	Parks Director
450	Utility Debt Service	Finance Director
501	Fleet Services	Utilities and Maintenance Services Director
502	Facilities Maintenance	Utilities and Maintenance Services Director
503	Information Services	Information Services Director
510	Unemployment Insurance	Human Resources Director
511	Liability Insurance	Finance Director
512	Medical Insurance	Human Resources Director

BUDGET POLICIES

Financial Forecast

The City of Marysville employs a six year financial forecast model that allows policies to be formulated and tested in a budgetary context spanning a period of six 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 forecast model identifies fund balances, revenue patterns, and expense trends which are subject to constant change. The model does not illustrate future budgets, services, or programs in any detail. The dynamic nature of local government, as well as historical precedent, suggest that even the current year's Operating Budget will be altered several times before the close of the year.

Fund Balance Policy

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

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

Balancing the Operating Budget

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

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

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

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

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

ASSET POLICIES

Cash Management

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

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

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

LIABILITY POLICIES

Debt Management Policy

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

1.0 Uses of Debt

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

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

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

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

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

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

2.0 Debt Limits

2.1 Legal Limits:

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

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

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

2.2 Public Policy Limits:

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

2.3 Financial Limits:

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

3.0 Allowable Types of Debt

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

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

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

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

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

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

3.7 Other Loan Programs:

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

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

3.7.3 Other state funded programs.

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

4.0 Debt Structuring Practices

4.1 Maximum term, Payback Period and Average maturity:

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

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

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

4.2 Debt Service Structure:

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

4.3 Criteria for issuance of advance refunding and current refunding bonds

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

4.4 Other structuring practices:

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

5.0 Debt Issuance Practices

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

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

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

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

5.5 Selection and use of professional service providers:

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

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

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

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

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

5.6 Criteria for determining sales method and investment of proceeds:

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

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

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

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

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

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

6.0 Debt Management Practices

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

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

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

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

REVENUE POLICIES

General Revenue Policies

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

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

Revenue Shortfall Policy

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

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

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

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

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

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

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

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

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

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

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

Fees and Charges

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

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

One-Time Revenues

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

EXPENDITURE POLICIES

General Expenditure Policies

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

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

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

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

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

Operating/Capital Expenditure Accountability

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

Infrastructure

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

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

Capital Improvements

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

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

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

Proj No.	Transportation Capital Projects	2025	2026
R1101	88Th St Ne Improvements	3,000,000	4,097,500
R2002	53Rd And 61St Intersection And Shared Use	2,025,000	-
R2101	Quiet Zone Evaluation	100,000	100,000
R2102	156Th St Ne (Smokey Point-Hayho Creek)	2,650,000	650,000
R2103	Shoultes Elementary Safe Routes To School	535,050	-
R2104	Cascade Elementary Safe Routes To School	604,089	-
R2106	Rectangular Rapid Flashing Beacons	-	94,000
R2201	156Th St Ne Overcrossing	500,000	500,000
R2301	I-5 / 4Th Street And 88Th Street Ne	600,000	-
R2303	Citywide Pedestrian Safety	675,000	-
R2305	67Th Ave Ne & 52Nd St Ne Intersection	150,000	50,000
R2307	I-5 Nb Marine View Drive To Sr 529	100,000	-
R2402	67Th Ave Ne (Grove St To 88Th St Ne)	905,300	-
R2501	I-5 / 156Th St Ne Interchange	25,000	25,000
R2502	Mms - 49Th Dr Ne (South Of Grove St) Srts	53,836	450,068
R2503	Cascade Elementary - 100Th St Ne	90,000	161,570
R2504	Ingraham Blvd And 84Th St Ne	400,000	3,202,000
R2505	Comeford Park Sidewalk And Lighting	255,000	-
R2506	Citywide Intersection Improvements	97,000	399,000
R2601	88Th St And State Ave Cfi	-	250,000
R2602	Pavement Mgmt System Update	-	150,000
N/A	Pavement Preservation	3,000,000	3,000,000
Total Transportation		\$ 15,765,275	\$ 13,129,138

Proj No.	Parks and Recreation Capital Projects	2025	2026
P2104	Bayview Trail Connector	500,000	250,000
P1503	Mother Nature's Window	750,000	250,000
P1702	Ebey Waterfront Trail	350,000	1,550,000
P2501	Twin Lakes Park Improvements	250,000	-
P2601	Twin Lakes Park Master Plan	-	60,000
Total Parks and Recreation		\$ 1,850,000	\$ 2,110,000

Proj No.	Municipal Facilities Capital Projects	2025	2026
F2501	Public Works Facility Relocation (purchased by Fund 401)	7,500,000	2,328,000
2342	Interfor Fill (Purchased by Fund 401)	1,200,000	-
Total Facilities		\$ 8,700,000	\$ 2,328,000

Proj No.	Stormwater Capital Projects	2025	2026
D1901	Geddes Cleanup	125,000	1,500,000
D2301	Cascade Shoultes Srts	1,257,764	-
D2402	Surface Water Comp Plan	200,000	-
D2403	Shoultes And 103Rd Lid	100,000	-
D2501	Flood Control Grant	200,000	-
D2502	Jennings Park Storm Retro	250,000	350,000
Total Stormwater		\$ 2,132,764	\$ 1,850,000

Proj No.	Water Capital Projects	2025	2026
W2304	Sr 528 Water Main Replacement	1,635,556	-
W2305	Water Comp Plan Update	120,000	-
W2501	Watermain Repl 4Th/88Th	900,000	-
W2502	Joa Cathodic Prot Repl Design	300,000	-
W2503	88Th St Water Main Replace	150,000	1,500,000
W2601	Lcri Inventory Valid Replace	-	200,000
Total Water		\$ 3,105,556	\$ 1,700,000

Proj No.	Sewer Capital Projects	2025	2026
S2302	Sewer Comp Plan Update	150,000	-
S2303	Wwtp Chemical Tank Replacement	650,000	-
S2304	Effluent Flow Splitting	700,000	-
S2401	Biosolids Removal 2024	1,500,000	1,500,000
S2501	88Th St Ne Sewer Replace Phase 1	100,000	1,500,000
S2502	Wwtp Filter Rehab	200,000	200,000
S2601	West Lift Station Replace	-	500,000
Total Sewer		\$ 3,300,000	\$ 3,700,000

Proj No.	Golf Course Capital Projects	2025	2026
2518	Golf Course Irrigation Replacement	3,500,000	-
Total Golf		\$ 3,500,000	-

Capital Project Type	2025	2026
Transportation	15,765,275	13,129,138
Parks	1,850,000	2,110,000
Facilities	8,700,000	2,328,000
Stormwater	2,132,764	1,850,000
Water	3,105,556	1,700,000
Sewer	3,300,000	3,700,000
Golf	3,500,000	-
Total Capital Improvements	\$ 38,353,595	\$ 24,817,138



Budget Summary

2025-2026 BIENNIAL BUDGET SUMMARY - ALL FUNDS

DEPARTMENT		BEGINNING FUND BALANCE	2025-2026 REVENUE	2025-2026 EXPENDITURES	ENDING FUND BALANCE
001	General Fund	18,481,554	134,044,936	140,940,636	11,585,854
005	General Cum. Reserve	206,297	-	-	206,297
101	City Street	943,682	2,744,000	2,600,000	1,087,682
103	Drug Enforcement	73,364	16,000	16,000	73,364
104	Tribal Gaming Fund	272	-	-	272
105	Hotel/Motel Tax Fund	382,222	533,180	228,672	686,730
108	I/NET	664,406	200,000	42,000	822,406
109	CDBG Program	3,307	817,914	817,914	3,307
110	GMA--REET I	390,724	4,195,320	4,462,263	123,781
111	GMA--REET II	144,192	4,195,320	4,262,263	77,249
114	TBD	7,833,941	9,131,625	7,550,086	9,415,480
115	Affordable House	490	189,205	180,000	9,695
116	School Mitigation	-	2,000,000	2,000,000	-
206	LTGO Debt Service	168,069	11,120,888	11,125,888	163,069
271	LID 71 Debt Service	59,072	624,000	676,936	6,136
299	LID Guaranty Fund	670,397	-	20,000	650,397
305	Street Capital Imprvmnts	56,260	26,946,491	26,444,491	558,260
310	Parks Capital Imprvmnts	573,933	4,898,273	4,248,101	1,224,105
314	City Facilities	-	219,580	219,580	-
401	Water/Sewer Operating	14,849,081	71,779,186	82,487,595	4,140,672
402	Utility Construction	16,257,652	15,731,344	16,354,985	15,634,011
410	Garbage & Refuse	5,146,940	32,773,136	32,559,951	5,360,125
420	Golf Course Operating	1,069,950	7,050,189	7,131,714	988,425
450	Utility Debt Service Fund	2,766,710	7,897,926	7,899,526	2,765,110
501	Fleet Services	191,952	8,522,810	8,522,810	191,952
502	Facilities Maintenance	3,999	2,842,225	2,842,225	3,999
503	Information Services	207,057	7,615,151	7,563,151	259,057
510	Unemployment Insurance	150,688	163,687	50,000	264,375
511	Liability Insurance	3,043,785	2,112,060	3,902,100	1,253,745
512	Medical Insurance	2,842,535	14,588,946	16,158,594	1,272,887
TOTAL ALL FUNDS		77,182,531	372,953,392	391,307,481	58,828,442
TOTAL BUDGET			450,135,923		450,135,923

2025 - 2026 BUDGET SUMMARY
Sources and Uses - All Funds

	2022 Actual	2023 Actual	2024		2025 Adopted	2026 Adopted
			Budget	Rev. Budget		
Beginning Fund Balance	\$ 91,689,955	\$ 105,519,357	\$ 68,782,588	\$ 74,258,964	\$ 77,182,531	\$ 62,257,711
Revenues						
Property Taxes	\$ 16,381,926	\$ 17,297,721	\$ 11,320,838	\$ 11,320,838	\$ 11,738,788	\$ 12,090,952
Sales Tax	24,202,936	25,255,312	25,050,802	25,050,802	26,595,855	27,503,815
Utility Tax	6,999,732	7,522,693	8,599,743	8,599,743	9,737,940	9,990,018
Other Taxes	5,938,634	3,964,645	5,138,529	5,138,529	4,156,622	4,278,857
Licenses & Permits	2,959,548	4,401,970	2,732,497	2,732,497	4,441,455	4,516,394
Intergovernmental Revenue	14,908,041	10,644,196	10,052,655	12,590,694	14,280,213	11,108,448
Charges for Services	72,836,731	92,681,490	81,017,550	81,017,550	87,509,688	90,152,176
Fines & Forfeitures	325,703	326,894	469,015	469,015	359,515	359,515
Miscellaneous Revenues	3,187,496	6,073,831	2,290,298	2,354,886	2,935,586	3,035,587
Total Revenues	\$ 147,740,747	\$ 168,168,752	\$ 146,671,927	\$ 149,274,554	\$ 161,755,662	\$ 163,035,762
Other Sources						
Proceeds Long Term Debt	-	-	-	-	3,597,103	-
Insurance Recoveries	45,624	64,532	3,000,000	3,000,000	125,000	1,500,000
Disposition of Capital Assets	1,192,434	1,338,064	-	-	1,500,000	2,328,000
Total Other Sources	\$ 1,238,058	\$ 1,402,596	\$ 3,000,000	\$ 3,000,000	\$ 5,222,103	\$ 3,828,000
Subtotal Revenues	\$ 148,978,805	\$ 169,571,348	\$ 149,671,927	\$ 152,274,554	\$ 166,977,765	\$ 166,863,762
Interfund Transactions						
Interfund Transfers	46,510,037	34,732,364	26,147,697	28,589,676	21,107,315	18,004,550
Total Interfund	\$ 46,510,037	\$ 34,732,364	\$ 26,147,697	\$ 28,589,676	\$ 21,107,315	\$ 18,004,550
Total Sources	\$ 195,488,842	\$ 204,303,712	\$ 175,819,624	\$ 180,864,230	\$ 188,085,080	\$ 184,868,312
Expenditures						
City Council	\$ 135,896	\$ 186,974	\$ 170,099	\$ 170,099	\$ 225,172	\$ 234,960
Municipal Court	1,848,757	2,016,904	2,373,876	2,442,876	2,542,087	2,697,349
Executive	1,725,132	1,975,383	2,058,938	2,261,591	2,391,167	2,382,172
Finance	2,935,856	2,983,533	2,930,210	3,084,210	3,452,009	3,585,397
Legal	1,459,601	1,711,141	2,013,328	2,070,386	2,475,729	2,606,534
Human Resources	999,957	1,222,429	1,408,178	1,433,178	1,368,860	1,429,079
Community Development	2,482,519	3,102,825	3,456,172	3,456,172	3,388,111	3,554,535
Police	23,920,179	27,868,003	28,890,267	29,256,662	31,431,089	32,800,314
Fire	5,399,928	6,104,886	-	-	-	-
Parks & Recreation	1,807,124	2,192,666	2,142,242	2,187,642	2,627,595	2,711,919
Engineering	2,450,729	3,045,740	2,987,497	3,210,728	4,064,703	4,264,962
Streets	6,045,245	6,523,838	8,106,749	8,316,749	8,096,036	8,450,106
Non-Departmental	2,897,812	2,243,782	3,366,625	3,847,198	2,604,399	2,194,399
Special Revenues						
Drug Enforcement	-	42,489	10,150	10,150	8,000	8,000
Tribal Gaming Fund	-	7,000	-	45,000	-	-
Hotel/Motel Tax Fund	64,000	60,000	110,000	110,000	114,336	114,336
I/Net	89,919	19,952	21,000	551,000	21,000	21,000
CDBG Program	628,331	310,590	288,000	288,000	235,250	310,250
TBD	1,623,256	4,219,110	1,650,000	6,010,300	3,103,495	3,104,008
Affordable Housing	10,186	481,287	90,000	90,000	90,000	90,000
School Mitigation	715,825	3,007,243	1,000,000	1,000,000	1,000,000	1,000,000
Debt Service	6,899,845	6,767,453	5,801,642	5,801,642	5,842,831	5,979,987
Public Works						
Water/Sewer Operations	23,529,600	24,442,056	27,588,574	29,196,736	29,355,009	29,788,170
Utility Revenue Debt Service	5,141,489	4,608,663	4,900,554	4,900,554	3,947,563	3,951,963
Solid Waste	13,788,044	14,995,571	15,021,068	15,071,839	15,172,390	15,318,677
Golf Course	1,492,567	1,738,715	1,469,213	1,490,213	1,537,945	1,540,894
Fleet Services	2,323,787	4,372,147	2,592,570	4,026,694	2,541,291	2,609,259
Facilities	785,285	1,119,100	1,037,272	1,040,236	1,365,799	1,446,691
Information Services	2,422,223	2,801,235	3,523,520	3,523,520	3,732,388	3,830,763
Unemployment Insurance	10,268	2,924	25,000	25,000	25,000	25,000
Liability Insurance	946,756	1,127,586	1,274,028	1,274,028	1,789,318	2,112,782
Medical Insurance	5,330,923	6,755,041	6,375,506	6,375,506	7,695,640	8,462,954
Total Expenditures	\$ 119,911,039	\$ 138,056,270	\$ 132,682,278	\$ 142,567,909	\$ 142,244,211	\$ 146,626,458
Other Uses						
Capital Improvements	28,904,238	30,473,175	32,131,500	37,062,113	39,658,374	23,666,572
Total Other Uses	\$ 28,904,238	\$ 30,473,175	\$ 32,131,500	\$ 37,062,113	\$ 39,658,374	\$ 23,666,572
Interfund Transactions						
Interfund Transfers	32,844,164	31,386,712	17,955,320	24,729,323	21,107,315	18,004,551
Total Interfund	\$ 32,844,164	\$ 31,386,712	\$ 17,955,320	\$ 24,729,323	\$ 21,107,315	\$ 18,004,551
Total Uses	\$ 181,659,441	\$ 199,916,156	\$ 182,769,098	\$ 204,359,345	\$ 203,009,900	\$ 188,297,581
Changes in Fund Balance	\$ 13,829,402	\$ 4,387,556	\$ (6,949,474)	\$ (23,495,115)	\$ (14,924,820)	\$ (3,429,269)
Ending Fund Balance	\$ 105,519,357	\$ 109,906,913	\$ 61,833,114	\$ 50,763,849	\$ 62,257,711	\$ 58,828,442

Changes in Fund Balance

The change in fund balance for the General Fund is a result of expenditure increases exceeding revenue forecasts. The additional draw down of fund balance also helped fund cost overruns for the evidence building.

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 completed in the previous and new biennium.

Decreases to fund balances are reflected in the enterprise funds as major projects such as the Public Works relocation and Cedarcrest irrigation replacement are anticipated to be done in the new biennium.

Decreases to fund balances are reflected in the self-insurance funds as insurance policies increase significantly.



MARYSVILLE
WASHINGTON

General Fund

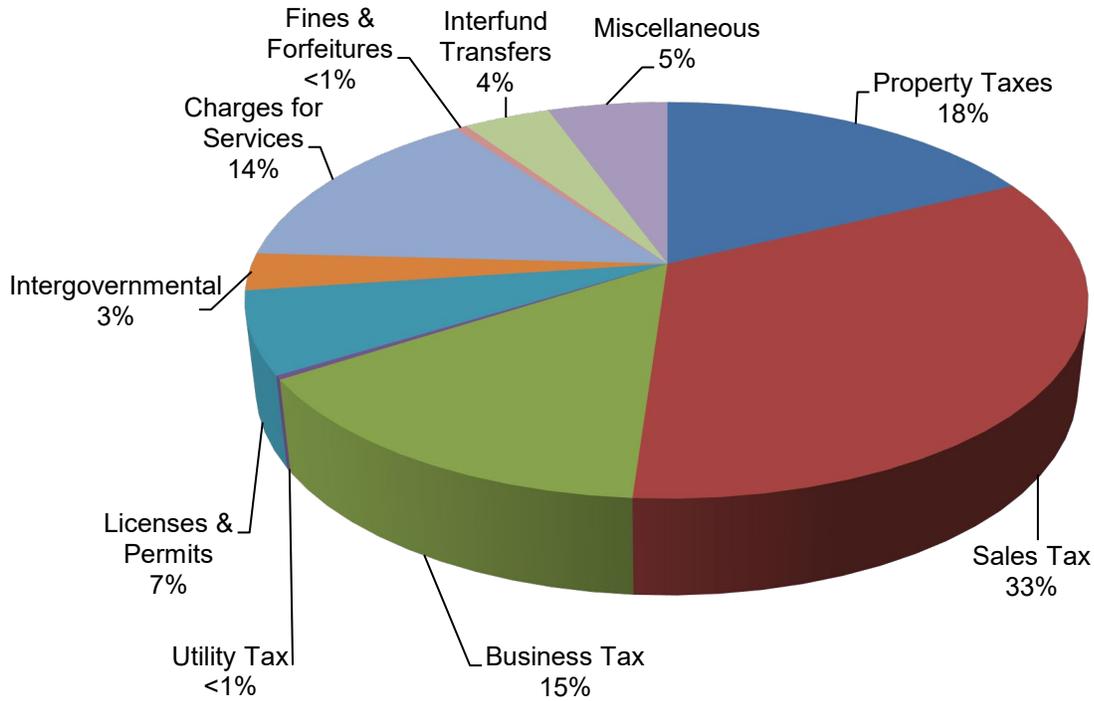
**GENERAL FUND REVENUE SUMMARY
2025 AND 2026 PRELIMINARY OPERATING BUDGET**

001 GENERAL FUND	2022	2023	2024	2024	2025-2026 Budget	
					Actual	Actual
REVENUE SOURCES:	Actual	Actual	Budget	Budget	Budget	Budget
311 General Property Taxes	16,381,926	17,297,721	11,320,838	11,320,838	11,738,788	12,090,952
313 Retail Sales & Use Taxes	19,969,553	20,791,486	22,312,829	22,312,829	21,935,000	22,724,660
316 Business Taxes	6,999,732	7,522,693	8,599,743	8,599,743	9,737,940	9,990,018
317 Excise Tax	10,118	16,505	8,529	8,529	13,000	13,000
318 Other Taxes	172,964	203,280	130,000	130,000	207,346	211,493
310 TAXES	43,534,293	45,831,685	42,371,939	42,371,939	43,632,074	45,030,123
321 Business Licenses & Permits	1,709,677	1,904,459	1,703,873	1,703,873	1,942,549	1,942,549
322 Non-Business Licenses & Permits	1,249,871	2,497,511	1,028,624	1,028,624	2,498,907	2,573,845
320 LICENSES AND PERMITS	2,959,548	4,401,970	2,732,497	2,732,497	4,441,456	4,516,394
331 Federal Grants - Direct	4,708,784	9,297	-	476,645	24,000	10,000
333 Federal Grants - Indirect	68,972	33,098	-	274,740	150,000	-
334 State Grants - Direct	85,967	463,221	145,457	320,457	490,000	190,000
335 State Shared Revenues	317,363	330,203	335,305	335,305	350,000	350,000
336 State Entitlements	1,221,188	1,229,431	1,234,539	1,234,539	1,236,210	1,236,210
337 Interlocal Grants	29,079	41,222	23,757	34,052	23,757	23,757
330 INTERGOV'T REVENUE	6,431,353	2,106,472	1,739,058	2,675,738	2,273,967	1,809,967
341 Charges for Service - General Govt	1,416,470	1,886,633	2,427,504	2,427,504	1,760,700	1,760,700
342 Charges for Service - Public Safety	164,893	194,811	560,910	560,910	244,300	244,300
343 Charges for Service - Environment	250	-	125	125	-	-
344 Charges for Service - Transportation	116,522	107,138	-	-	-	-
345 Charges for Service - Economic	2,311,980	3,243,644	1,571,565	1,571,565	3,022,470	3,022,470
347 Charges for Service - Recreation	426,863	506,844	285,631	285,631	400,000	400,000
349 Charges for Interfund Services	3,794,551	4,052,497	4,359,745	4,359,745	4,067,375	4,067,375
340 CHARGES FOR SERVICES	8,231,528	9,991,567	9,205,480	9,205,480	9,494,845	9,494,845
352 Civil Penalties	1,050	980	1,000	1,000	1,000	1,000
353 Non-Parking Infractions	149,140	187,009	300,000	300,000	205,000	205,000
354 Parking Infraction Penalties	2,263	5,836	7,500	7,500	7,500	7,500
355 Criminal Traffic Misdemeanors	46,536	38,829	49,000	49,000	49,000	49,000
356 Non-Traffic Misdemeanors	75,671	74,819	67,015	67,015	67,015	67,015
357 Criminal Costs	41,931	19,243	31,000	31,000	21,000	21,000
350 FINE & FORFEITS	316,590	326,716	455,515	455,515	350,515	350,515
361 Interest Earnings	455,217	914,274	271,497	271,497	1,310,000	1,410,000
362 Rents & Royalties	231,263	171,275	142,868	148,868	142,868	142,868
363 Insurance Recoveries	-	-	-	-	-	-
366 Interfund Revenues	259	200	319	319	-	-
367 Contributions from Private Sources	31,792	27,933	38,937	38,937	18,500	18,500
369 Other Miscellaneous Revenue	225,722	92,681	105,011	105,011	235,000	235,000
360 MISCELLANEOUS REVENUE	944,253	1,206,363	558,632	564,632	1,706,368	1,806,368
391 Proceeds of Long-Term Debt	-	-	-	-	-	-
393 Other Financing Source	80,554	337,184	-	-	-	-
395 Disposition of Capital Assets	17,434	163,064	-	-	1,500,000	2,328,000
397 Operating Transfers	2,580,097	7,178,356	2,012,400	2,057,800	2,654,750	2,654,750
390 TRANSFERS-IN	2,678,085	7,678,605	2,012,400	2,057,800	4,154,750	4,982,750
TOTAL REVENUE	65,095,652	71,543,378	59,075,521	60,063,601	66,053,975	67,990,961

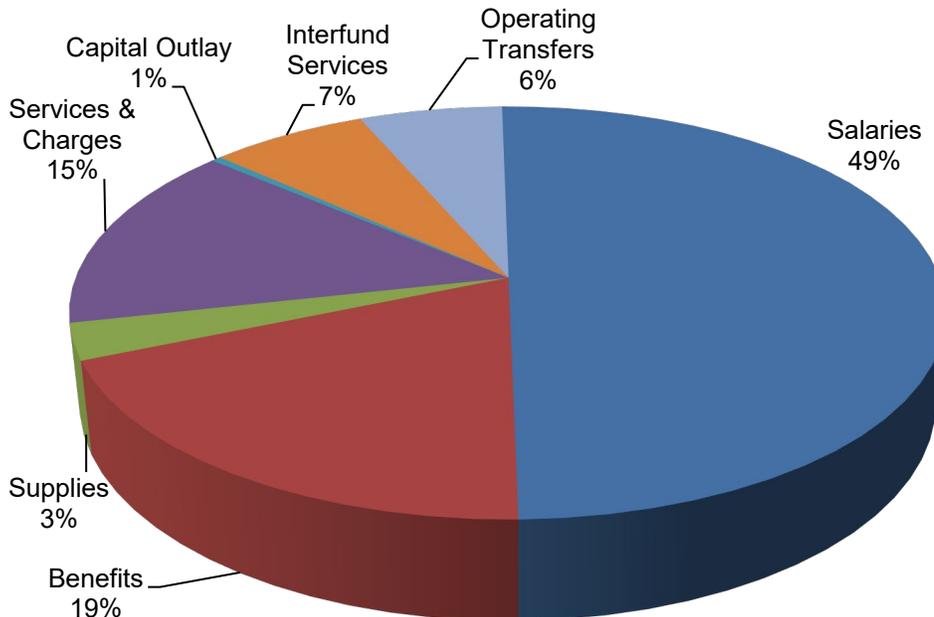
**GENERAL FUND EXPENDITURE SUMMARY
2025 AND 2026 PRELIMINARY OPERATING BUDGET**

001 GENERAL FUND EXPENDITURES/USES:	2022	2023	2024	2024	2025-2026 Budget	
	Actual	Actual	Budget	Amended Budget	2025 Budget	2026 Budget
11 Regular Pay	23,057,120	26,644,598	30,827,357	31,529,164	33,232,377	34,738,302
111 Seasonal Pay	452,466	577,139	662,793	662,793	442,731	442,731
12 Overtime	1,449,703	1,953,560	830,675	830,675	789,175	789,175
10 SALARIES	24,959,289	29,175,297	32,320,825	33,022,632	34,464,283	35,970,208
21 Social Security	1,848,999	2,139,422	2,221,342	2,242,837	2,539,709	2,670,954
22 Retirement	2,054,328	2,400,662	3,280,718	3,305,223	2,793,208	2,909,652
23 Group Health Insurance	4,096,917	4,567,416	5,770,786	5,782,890	5,798,101	6,053,427
24 Workman's Compensation	455,056	633,459	686,496	932,642	1,518,376	1,895,177
25 Unemployment Compensation	28,534	-	28,867	28,867	41,012	42,711
251 Paid Family & Medical Leave	40,126	36,737	65,378	65,963	79,365	78,853
26 Uniforms and Clothing	258,337	303,568	161,668	161,668	163,761	165,927
20 BENEFITS	8,782,297	10,081,265	12,215,255	12,520,090	12,933,532	13,816,701
31 Office & Operating Supplies	1,249,968	1,304,139	1,117,606	1,155,606	1,472,380	1,472,380
32 Fuel Consumed	376,333	381,582	348,631	348,631	390,571	402,288
35 Small Tools	241,524	378,253	74,510	74,510	136,431	136,431
30 SUPPLIES	1,867,824	2,063,975	1,540,747	1,578,747	1,999,382	2,011,099
41 Professional Services	3,191,673	3,573,793	2,955,220	3,479,020	4,107,151	3,818,662
42 Communication	239,292	284,139	183,427	183,427	375,933	375,933
43 Travel	146,293	149,867	98,410	98,410	160,528	160,528
44 Advertising	69,100	82,952	45,700	60,700	58,660	58,660
444 Taxes, Fees, Permits	8,072,625	8,524,066	2,142,841	2,172,841	2,100,429	2,100,429
45 Operating Rentals & Leases	82,206	86,544	134,930	134,930	167,137	167,137
46 Insurance	336,378	549,978	981,098	981,098	758,054	795,951
47 Public Utility Service	538,279	594,045	579,288	579,288	860,320	860,320
48 Repairs & Maintenance	433,747	709,448	392,414	452,414	504,896	494,896
49 Miscellaneous	813,470	1,024,713	2,130,490	2,165,618	1,465,900	1,365,900
40 OTHER SERVICES & CHARGES	13,923,064	15,579,545	9,643,818	10,307,746	10,559,008	10,198,416
61 Land	750,410	-	-	-	-	-
62 Building & Structures	672,402	-	8,252	8,252	-	-
63 Other Improvements	-	33,322	32,999	32,999	-	-
64 Machinery & Equipment	42,877	112,306	58,620	183,360	575,000	25,000
60 Capital Outlay	80,554	337,184	-	-	-	-
60 CAPITAL OUTLAYS	1,546,243	482,813	99,870	224,610	575,000	25,000
95 Interfund Rents	39,093	39,093	39,093	39,093	-	-
98 Interfund Repairs & Maintenance	705,351	742,674	752,431	752,431	2,088,150	2,182,146
99 Other Interfund Services	1,587,725	2,020,761	2,278,482	2,278,482	2,622,603	2,733,156
90 INTERFUND	2,332,169	2,802,528	3,070,006	3,070,006	4,710,753	4,915,302
0 Operating Transfers	19,967,733	8,031,010	3,489,850	4,623,039	5,007,063	3,754,889
TOTAL EXPENDITURES	73,378,619	68,216,432	62,380,371	65,346,870	70,249,021	70,691,615

**GENERAL FUND REVENUE SUMMARY
2025-2026 PRELIMINARY OPERATING BUDGET
\$134,044,936**

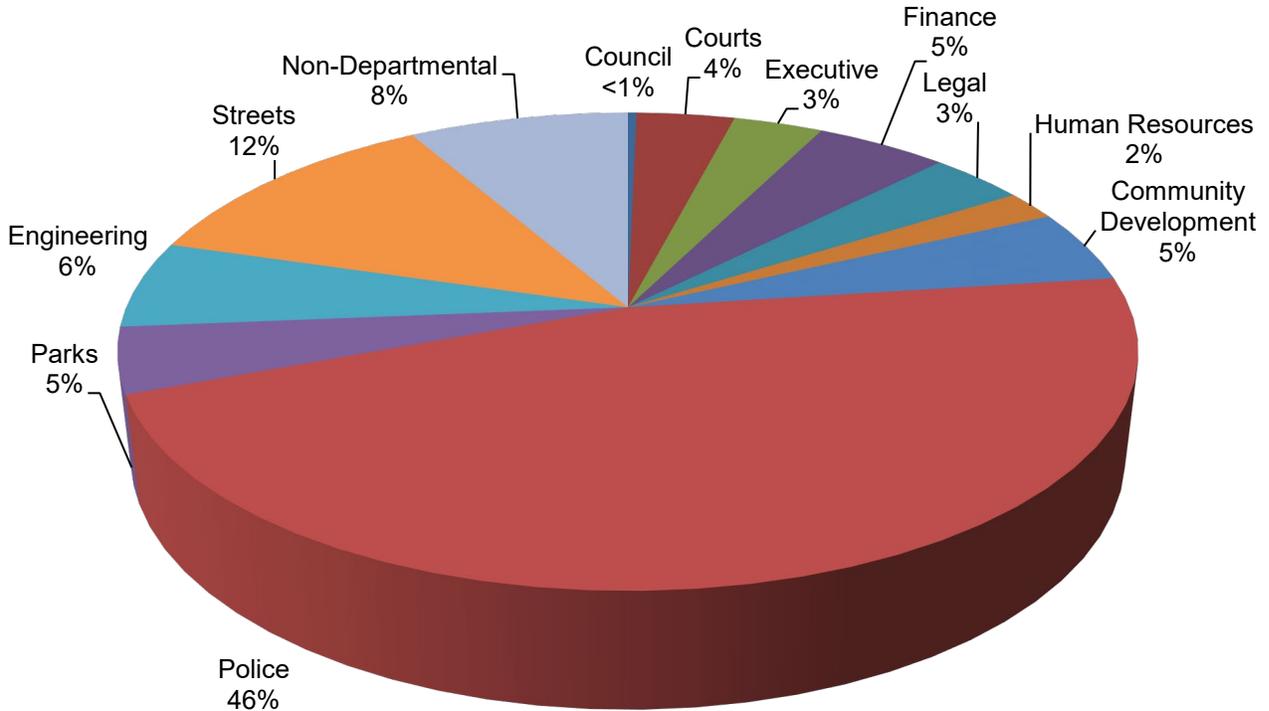


**GENERAL FUND EXPENDITURE SUMMARY
2025-2026 PRELIMINARY OPERATING BUDGET
\$140,940,636**



**GENERAL FUND BY DEPARTMENT SUMMARY
2025-2026 PRELIMINARY OPERATING BUDGET**

001 General Fund		2022	2023	2024	2025	2026
Expenditures and Uses		Actual	Actual	Amended Budget	Budget	Budget
01	Council	\$ 135,896	\$ 186,974	\$ 170,099	\$ 225,172	\$ 234,960
02	Courts	2,238,257	2,339,492	2,762,266	2,542,087	2,697,349
03	Executive	1,725,132	1,975,383	2,261,591	2,391,167	2,382,172
04	Finance	2,935,856	2,983,533	3,084,210	3,452,009	3,585,397
05	Legal Services	1,459,601	1,711,141	2,070,386	2,475,729	2,606,535
06	Human Resources	999,957	1,222,429	1,433,178	1,368,860	1,429,079
07	Community Developmen	2,482,519	3,115,375	3,456,172	3,388,110	3,554,534
08	Police	24,175,122	30,766,419	29,896,478	32,454,087	32,800,315
09	Fire	5,399,928	6,104,886	-	-	-
10	Parks	1,862,124	2,622,464	2,242,642	3,289,836	2,968,333
11	Engineering	2,450,729	3,045,740	3,210,728	4,064,703	4,264,962
16	Streets	6,064,567	6,792,338	8,865,122	8,546,410	8,475,105
99	Non-Departmental	22,146,779	6,342,941	6,782,918	6,050,847	5,692,874
TOTAL GENERAL FUND		\$ 74,076,468	\$ 69,209,116	\$ 66,235,790	\$ 70,249,021	\$ 70,691,615



GENERAL FUND FORECAST

GENERAL FUND 001	2023 Actual	2024 Revised Estimate	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Fund Balance	\$ 17,553,777	\$ 19,957,605	\$ 18,481,554	\$ 14,286,508	\$ 11,585,854	\$ 8,207,721	\$ 4,107,126	\$ (763,215)
Revenues								
Sales Tax	\$ 20,966,027	\$ 20,688,731	\$ 21,935,000	\$ 22,724,660	\$ 23,520,023	\$ 24,343,224	\$ 25,195,237	\$ 26,077,070
Property Tax	\$ 17,309,340	\$ 11,320,838	\$ 11,738,789	\$ 12,090,952	\$ 12,393,226	\$ 12,703,056	\$ 13,020,633	\$ 13,346,149
Utility Tax & Other Taxes	\$ 7,740,915	\$ 10,362,370	\$ 9,958,286	\$ 10,214,511	\$ 10,469,874	\$ 10,731,621	\$ 10,999,911	\$ 11,274,909
Licenses & Permits	\$ 4,401,970	\$ 3,532,497	\$ 4,441,455	\$ 4,516,392	\$ 4,629,302	\$ 4,745,035	\$ 4,863,661	\$ 4,985,252
Intergovernmental	\$ 2,106,472	\$ 3,079,447	\$ 2,273,967	\$ 1,809,967	\$ 1,837,117	\$ 1,864,674	\$ 1,892,644	\$ 1,921,033
Charge for Services	\$ 9,991,567	\$ 9,205,480	\$ 9,494,845	\$ 9,494,845	\$ 9,732,216	\$ 9,975,522	\$ 10,224,910	\$ 10,480,533
Fines & Penalties	\$ 326,716	\$ 455,515	\$ 350,515	\$ 350,515	\$ 354,020	\$ 357,560	\$ 361,136	\$ 364,747
Other Sources/Misc	\$ 9,455,968	\$ 3,833,632	\$ 5,861,118	\$ 6,789,118	\$ 6,924,900	\$ 7,063,398	\$ 7,204,666	\$ 7,348,760
Total Revenues	\$ 72,298,975	\$ 62,478,510	\$ 66,053,975	\$ 67,990,961	\$ 69,860,679	\$ 71,784,090	\$ 73,762,797	\$ 75,798,453
Total Rev excluding intergovtl	\$ 70,192,503	\$ 59,399,063	\$ 63,780,008	\$ 66,180,994	\$ 68,023,562	\$ 69,919,416	\$ 71,870,154	\$ 73,877,419
Expenditures								
Salaries & Wages	\$ 29,225,270	\$ 32,144,854	\$ 34,464,283	\$ 35,970,208	\$ 37,409,016	\$ 38,905,377	\$ 40,461,592	\$ 42,080,056
Personnel Benefits	\$ 10,103,717	\$ 11,802,308	\$ 12,933,532	\$ 13,816,700	\$ 14,369,368	\$ 14,944,143	\$ 15,541,908	\$ 16,163,585
Supplies	\$ 2,063,975	\$ 1,678,401	\$ 1,999,382	\$ 2,011,099	\$ 2,071,432	\$ 2,133,575	\$ 2,197,582	\$ 2,263,510
Professional Services	\$ 15,579,545	\$ 10,063,127	\$ 10,559,008	\$ 10,198,416	\$ 10,606,353	\$ 11,030,607	\$ 11,471,831	\$ 11,930,704
Capital Outlay	\$ 482,813	\$ 224,611	\$ 575,000	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138
Interfund/Transfers-out	\$ 12,467,268	\$ 8,041,260	\$ 9,717,815	\$ 8,670,191	\$ 8,756,893	\$ 8,844,462	\$ 8,932,906	\$ 9,022,236
Total Expenditures	\$ 69,922,588	\$ 63,954,560	\$ 70,249,021	\$ 70,691,615	\$ 73,238,812	\$ 75,884,686	\$ 78,633,138	\$ 81,488,228
			\$ -					
*Est Ending Fund Balance	\$ 19,930,164	\$ 18,481,554	\$ 14,286,508	\$ 11,585,854	\$ 8,207,721	\$ 4,107,126	\$ (763,215)	\$ (6,452,990)
Policy Reserve @ 10% of Rev	\$ 7,019,250	\$ 5,939,906	\$ 6,378,001	\$ 6,618,099	\$ 6,802,356	\$ 6,991,942	\$ 7,187,015	\$ 7,387,742
Net Fund Balance	\$ 12,910,913	\$ 12,541,648	\$ 7,908,507	\$ 4,967,755	\$ 1,405,365	\$ (2,884,816)	\$ (7,950,231)	\$ (13,840,732)

Assumptions

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

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

Revenues

- Sales Tax is projected at 3.5% growth.
- Property Tax including new construction is projected at 2.5% growth.
- Utility Tax, and Licenses and Permits projected at 2.5% growth.
- Intergovernmental Revenue is projected at 1.5% growth.
- Charge for services projected at 2.5% growth.
- Fines/Penalties are projected at 1% growth.
- Miscellaneous and Other Revenue source is projected at 2% growth.

Expenditures

- Salaries and Benefits are projected at 4% growth.
- Supplies and Capital outlay are projected at 3% growth.
- Professional Services are projected at 4% growth.
- Transfers are projected at 1% growth.

Fund 001 City Council

Mission Statement

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

Function

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

The City Council is responsible for establishing policy for the City. It approves 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 and other business the second and fourth Monday. Council does not meet during the month of August.

Accomplishments

Organizational Excellence

- Adopted biennial municipal budget
- Appointed City Administrator

Goals

Building Community

- Continue to approve contracts and interlocal agreements
- Maintain positions on various boards and commissions

Budget Narrative

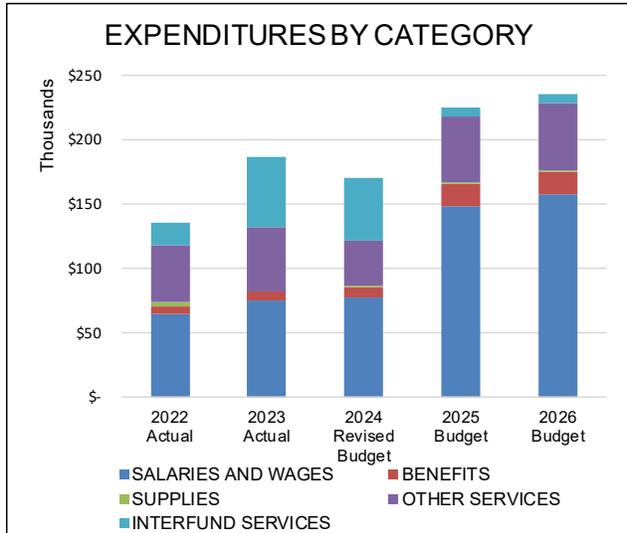
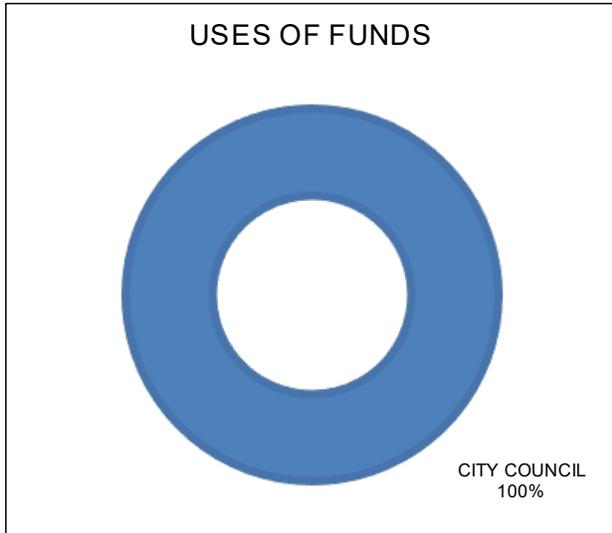
Salaries for the City Council are based on the pay structure outlined in MMC 2.50.050.

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

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

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

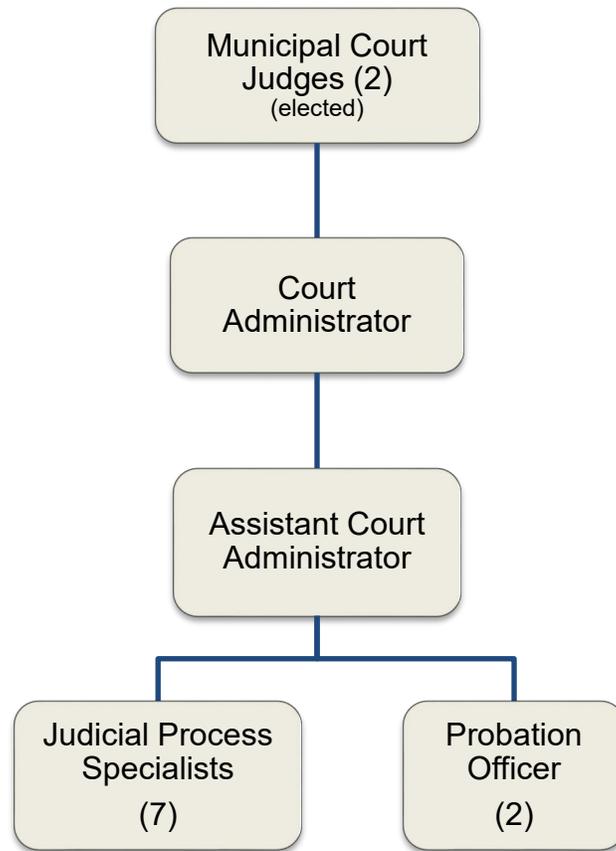
**Fund 001
City Council**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 64,966	\$ 75,440	\$ 77,717	\$ 148,726	\$ 157,640
BENEFITS	5,220	6,086	7,792	16,526	17,400
SUPPLIES	3,810	-	1,000	1,000	1,000
OTHER SERVICES	44,444	50,260	35,200	52,200	52,200
INTERFUND SERVICES	17,456	55,188	48,390	6,720	6,720
TOTAL CITY COUNCIL	\$ 135,896	\$ 186,974	\$ 170,099	\$ 225,172	\$ 234,960
Total 2025/2026 Biennial Budget					\$ 460,132

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
CITY COUNCIL	135,896	186,974	170,099	225,172	234,960
TOTAL	\$ 135,896	\$ 186,974	\$ 170,099	\$ 225,172	\$ 234,960
Total 2025/2026 Biennial Budget					\$ 460,132

MUNICIPAL COURT



**Fund 001
Municipal Court**

Mission

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

Function

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

Accomplishments

Organizational Excellence

- Implemented new payment system

Goals

Organizational Excellence

- Implement new case management system
- Increase community engagement activities
- Increase public access to court services
- Enhance probation services
- Cross-train all court staff

Headcount

POSITION CLASSIFICATION	2025	2026
Judge (Elected - 4 year term)	2	2
Court Administrator	1	1
Assistant Court Administrator	1	1
Judicial Process Specialist	7	7
Probation Officer	2	2
TOTAL - COURTS	13	13

**Fund 001
Municipal Court**

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.

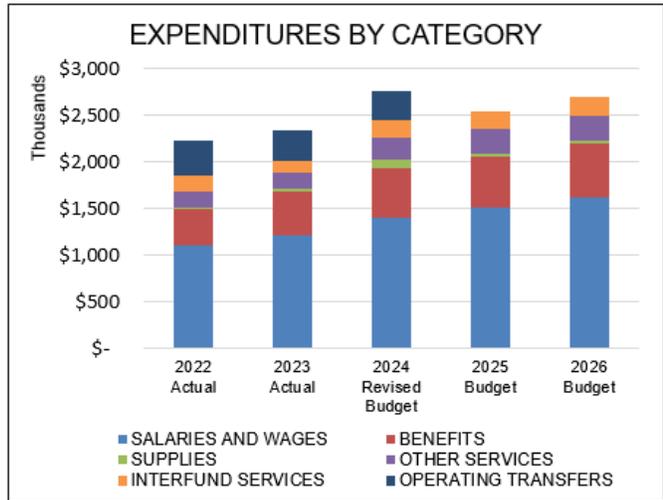
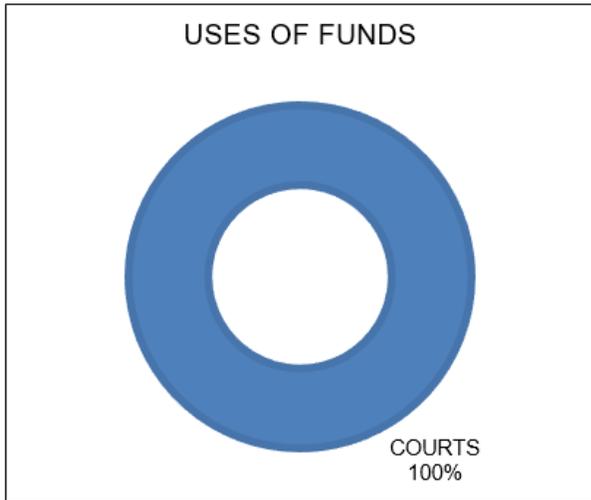
Operating transfers include the annual debt service payment. In 2010, the City purchased the Courthouse building and issued bonds to fund the purchase.

Performance Measurements

Description	2021	2022	2023	2024
Annual Filings	7,122	4,068	6,019	*9,800

**Includes Estimates*

**Fund 001
Municipal Court**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 1,097,399	\$ 1,222,006	\$ 1,396,540	\$ 1,512,786	\$ 1,619,597
BENEFITS	390,887	458,519	534,591	548,008	580,800
SUPPLIES	17,545	26,936	95,088	24,000	24,000
OTHER SERVICES	171,955	172,710	243,336	272,173	273,866
INTERFUND SERVICES	170,971	136,733	173,321	185,120	199,086
OPERATING TRANSFERS	389,500	322,588	319,390	-	-
TOTAL COURTS	\$ 2,238,257	\$ 2,339,492	\$ 2,762,266	\$ 2,542,087	\$ 2,697,349
Total 2025/2026 Biennial Budget \$					5,239,436

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2026 Budget
COURTS	2,238,257	2,339,492	2,762,266	2,542,087	2,697,349
TOTAL	\$ 2,238,257	\$ 2,339,492	\$ 2,762,266	\$ 2,542,087	\$ 2,697,349
Total 2025/2026 Biennial Budget \$					5,239,436

EXECUTIVE DEPARTMENT



**Fund 001
Executive Department**

Mission

The Executive Department’s mission is to administer City business in an efficient, ethical and legal manner.

Function

Executive Administration includes the Mayor, City Administrator, Communications Manager, Risk Management and Program Manager, Emergency Preparedness Manager, and Executive Services Coordinator. The City of Marysville is a Council Mayor form of Government. The mayor is a full time position and serves as the Chief Executive Officer of the City and presides over all meetings of the Council. The City Council appoints the City Administrator, who is responsible for the efficient, ongoing day-to-day operations of all City services set forth by the Council. The City Administrator also works closely with the Mayor and Council to assist them in formulating policies and programs.

Accomplishments

Organizational Excellence, Building Community, Economic Opportunity

- Hired a seasonal grant coordinator to secure new funding sources for the City
- Completed the 2024 – 2026 Strategic Plan

Goals

Organizational Excellence, Building Community, Economic Opportunity

- Foster an engaged and high performing workforce
- Assess baseline policies and procedures throughout the city

Headcount

POSITION CLASSIFICATION	2025	2026
Mayor	1	1
City Administrator	1	1
Economic Development Manager	1	1
Executive Services Coordinator	1	1
Risk & Program Manager	1	1
Emergency Preparedness Manager	1	1
Emergency Management Specialist	1	1
Communications Manager	1	1
Senior Communications Specialist/PIO	1	1
Communications/Marketing Specialist	1	1
TOTAL - EXECUTIVE	10	10

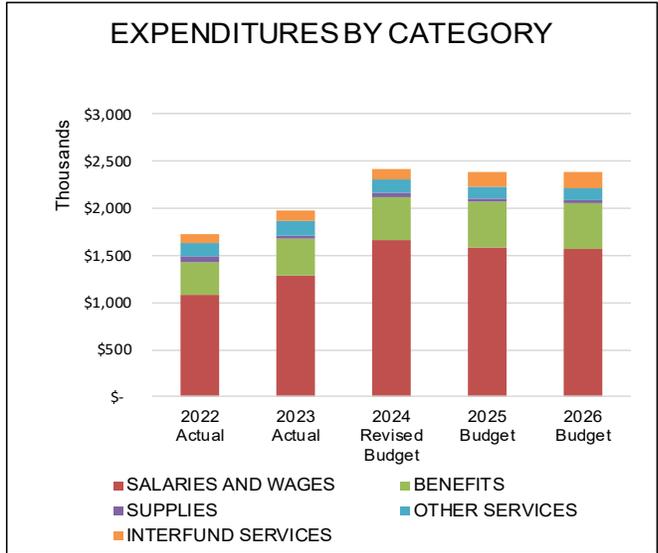
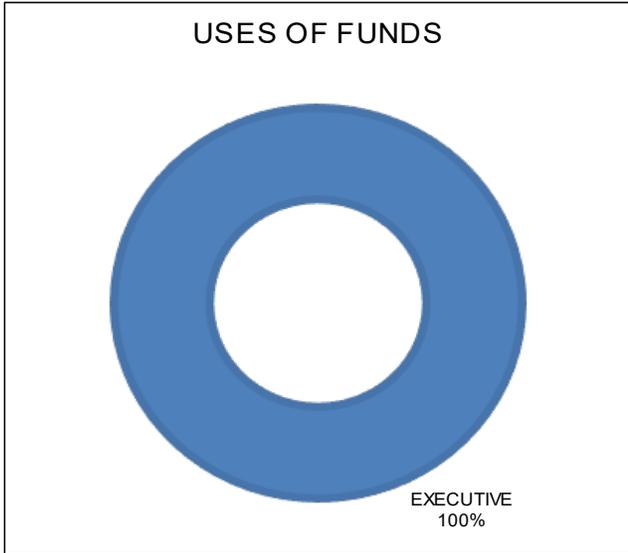
Budget Narrative

Supplies include general office and copier supplies.

Other services include travel and mileage reimbursement,

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

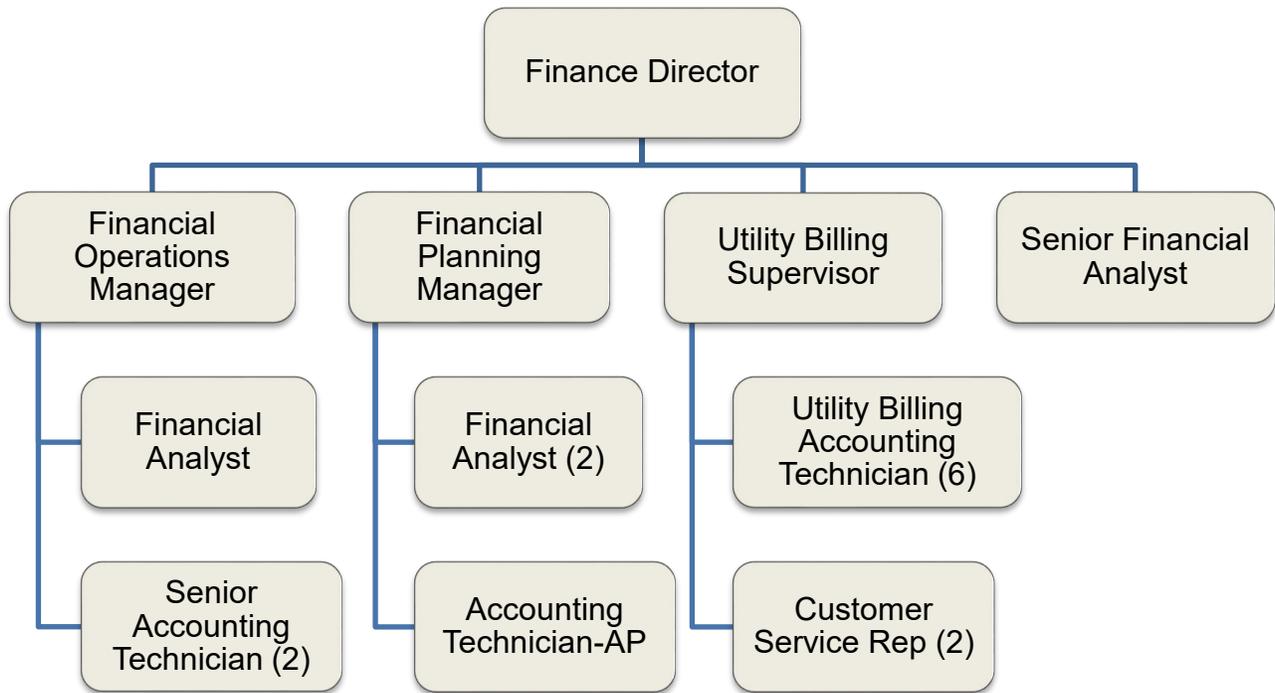
**Fund 001
Executive Department**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 1,085,546	\$ 1,288,778	\$ 1,655,667	\$ 1,580,305	\$ 1,566,981
BENEFITS	346,533	389,952	461,385	497,535	495,518
SUPPLIES	64,860	33,895	47,000	25,636	25,636
OTHER SERVICES	129,573	160,886	145,843	127,887	129,189
INTERFUND SERVICES	98,619	101,873	106,136	159,804	164,848
TOTAL EXECUTIVE DEPARTMENT	\$ 1,725,132	\$ 1,975,383	\$ 2,416,031	\$ 2,391,167	\$ 2,382,172
Total 2025/2026 Biennial Budget \$					4,773,339

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
EXECUTIVE	1,725,132	1,975,383	2,416,031	2,391,167	2,382,172
TOTAL	\$ 1,725,132	\$ 1,975,383	\$ 2,416,031	\$ 2,391,167	\$ 2,382,172
Total 2025/2026 Biennial Budget \$					4,773,339

FINANCE DEPARTMENT



Fund 001 Finance Department

Mission

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

Function

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

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

Accomplishments

Organizational Excellence

- Obtained a clean audit for year 2022
- Successfully implemented the Purchasing Card Program
- Received the Triple Crown award for the City's annual report, biennial budget and popular annual financial reports
- Developed a budget process manual
- Develop comprehensive financial policies and standard operating procedures (SOP) manual, December 2024

Goals

Organizational Excellence

- Perform month-end close by the 10th of the following month
- Increase percentage of customers enrolled in auto-pay options
- Update financial policies and incorporate Government Finance Officer's Association (GFOA) best practices, June 2025
- Implement Purchase Requisition and Purchase Order Module, December 31, 2025

Headcount

POSITION CLASSIFICATION	2025	2026
Finance Director	1	1
Financial Planning Manager	1	1
Financial Operations Manager	1	1
Utility Billing Supervisor	1	1
Accounting Technician (Utility Billing)	6	6
Customer Service Rep	2	2
Sr. Financial Analyst	1	1
Financial Analyst	2	2
Sr. Accounting Technician	2	2
Accounting Technician Accounts Payable	1	1
TOTAL - FINANCE	18	18

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.

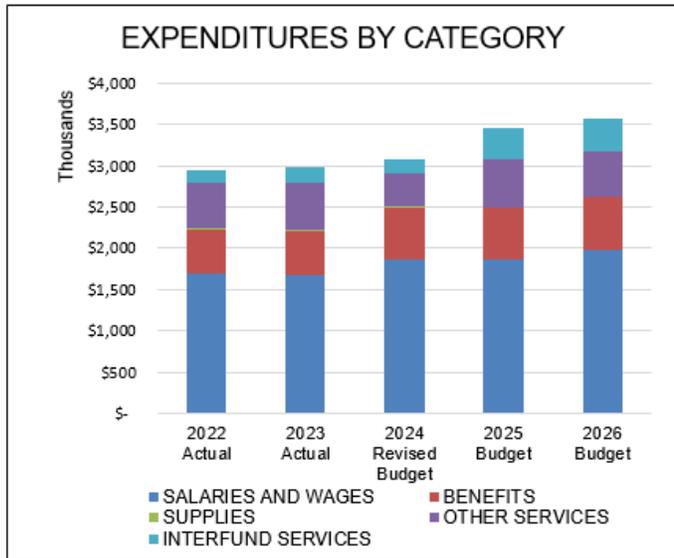
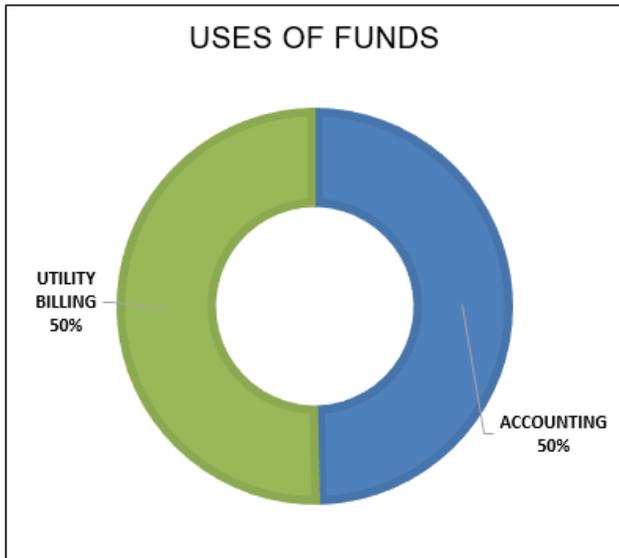
Other interfund services include the Information Services (IS) cost allocation for computer maintenance and equipment replacement.

Performance Measurements

Description	2020	2021	2022	2023	
Utility Billing	Number of New Accounts	593	463	276	398
	Incoming Customer Phone Calls	27,851	27,533	35,845	30,523

Fund 001

Finance Department



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 1,688,775	\$ 1,669,535	\$ 1,857,209	\$ 1,867,831	\$ 1,970,275
BENEFITS	533,613	536,035	640,647	618,418	650,349
SUPPLIES	18,613	17,020	11,915	11,325	11,325
OTHER SERVICES	546,494	571,701	394,276	576,495	558,532
INTERFUND SERVICES	148,361	189,241	180,163	377,939	394,916
TOTAL FINANCE DEPARTMENT	\$ 2,935,856	\$ 2,983,533	\$ 3,084,210	\$ 3,452,009	\$ 3,585,397
Total 2025/2026 Biennial Budget \$					7,037,406

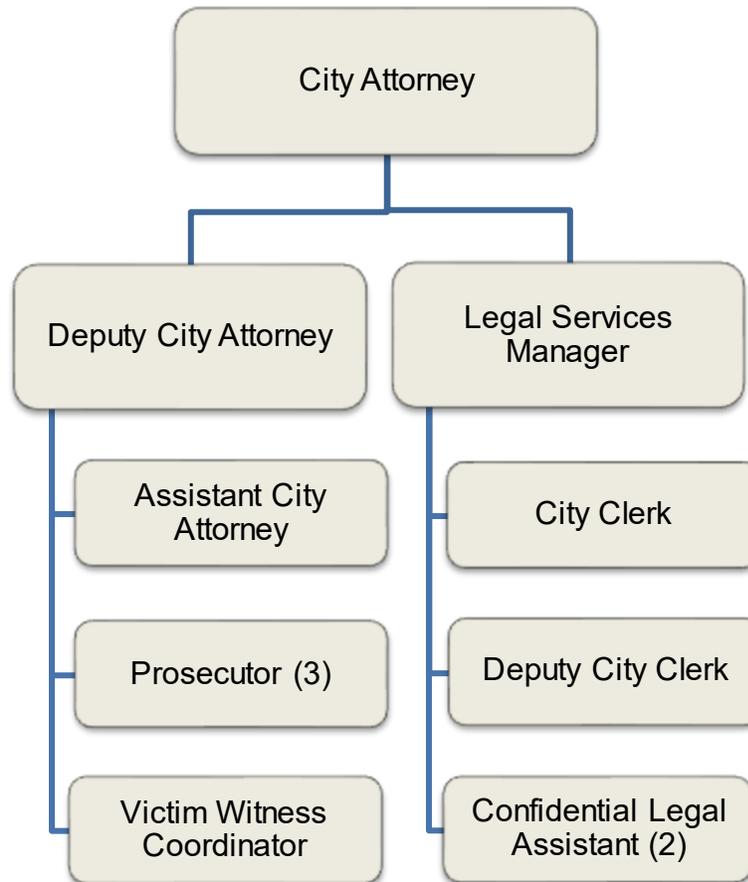
Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
ACCOUNTING	\$ 1,098,717	\$ 1,316,461	\$ 1,786,580	\$ 1,713,608	\$ 1,770,159
CITY CLERK	260,133	115,263	-	-	-
UTILITY BILLING	1,577,005	1,551,808	1,297,630	1,738,401	1,815,238
TOTAL	\$ 2,935,856	\$ 2,983,533	\$ 3,084,210	\$ 3,452,009	\$ 3,585,397
Total 2025/2026 Biennial Budget \$					7,037,406

New/Supplemental Budget Items

Budget Software (cost share with fund 401)

	2025	2026
Budget Software (cost share with fund 401)	37,500	17,063
	37,500	17,063

LEGAL DEPARTMENT



Fund 001 Legal Services

Mission

The mission of the City Attorney's Office is to facilitate the delivery of municipal services while controlling financial, operational, and political risk to the city and ensuring compliance with the law.

Function

The City Attorney acts as legal advisor to the Mayor, City Administrator, City Council, city boards, commissions and departments. The Legal department has three divisions: Civil, Prosecution, and the City's Clerk's Office.

Civil Division: The City Attorney advises all elected officials and city employees, prepares or reviews all ordinances, resolutions, and agreements, represents the city in litigation and administrative hearings, and oversees the prosecution and city clerk function.

Prosecution Division: Prosecutes criminal and civil violations arising under the municipal code in the Marysville Municipal Court. The Prosecution Division works to enhance public safety, hold offenders accountable, and seek alternative resolutions and dispositions that further these goals.

City Clerk's Office: The City Clerk oversees the City Council's agenda and business meetings, retains the official record of all formal meetings of the City Council, codifies ordinances into the Municipal Code, acts as the custodian of official City records, and assists the public with record and information accessibility.

Accomplishments

Organization Excellence

- City Attorney's Office advised/worked on more than 1,700 matters in 2023-24
- City Attorney's Office litigated dismissal of significant lawsuits against the City
- Successfully transitioned the City Clerk's Office from Finance to Legal
- Successfully implemented electronic contract routing transmittal using Laserfiche and DocuSign
- Successfully implemented new prosecution case management software
- Successfully implemented tracking of Public Disorder crimes for mandatory minimum requirements
- City Clerk's Office completed first required JLARC report in 2024
- Continued progress on transition to an Enterprise Content Management Software across all city departments

Goals

Organizational Excellence

- Continue transition to an Enterprise Content Management Software
- Implementation of Laserfiche External Public Portal
- Implementation of API to connect transfer of records from New World to prosecutor's case management system

Headcount

POSITION CLASSIFICATION	2025	2026
City Attorney	1	1
Deputy City Attorney	1	1
Prosecutor I	2	2
Prosecutor II	1	1
Legal Services Manager	1	1
Victim Witness Coordinator	1	1
Civil Attorney	1	1
Confidential Administrative Assistant	2	2
City Clerk	1	1
Deputy City Clerk	1	1
TOTAL - LEGAL	12	12

Budget Narrative

The primary expenditure of the City Attorney’s Office is the compensation of 12 Full Time Equivalents (FTEs).

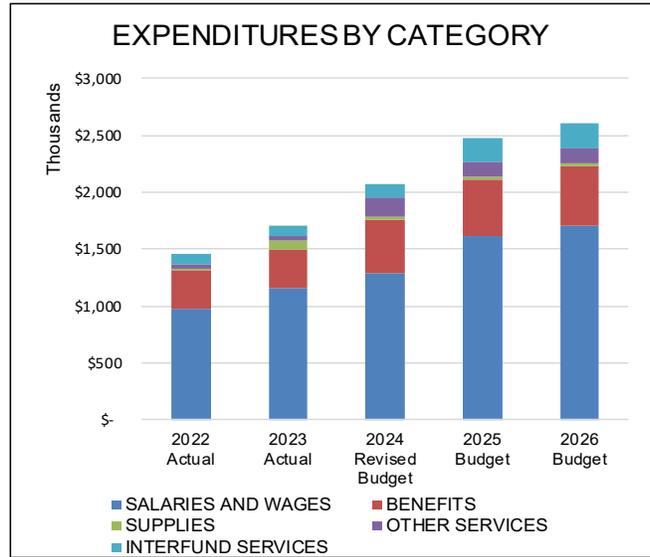
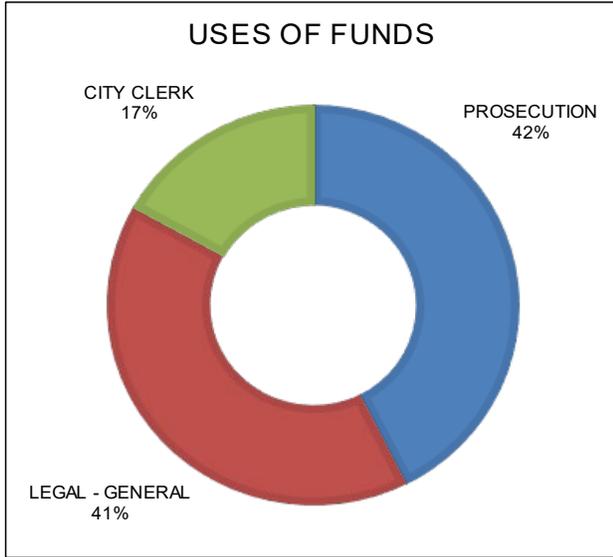
Supplies cover the purchase of general office supplies. Other services include phones, postage, shredding, training, travel reimbursement, membership fees, minute taking services, code publishing, Westlaw for legal research, and language translation services.

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

Performance Measurements

Description		2023	2024 (Est.)
Civil	Number of New Matters Opened	813	508
	Number of Matters Worked On	974	774
	Number of Properties/Partial Properties Acquired	5	57
	Number of Contracts Reviewed	252	328
Prosecution	Number of New Cases Opened	2,223	2,598
	Number of Cases Disposed	2,463	3,030
City Clerk	Number of Public Records Requests	349	337
	Hours Spent on Public Records Requests	455	429
	Number of Council Agenda Items	512	447

**Fund 001
Legal Services**



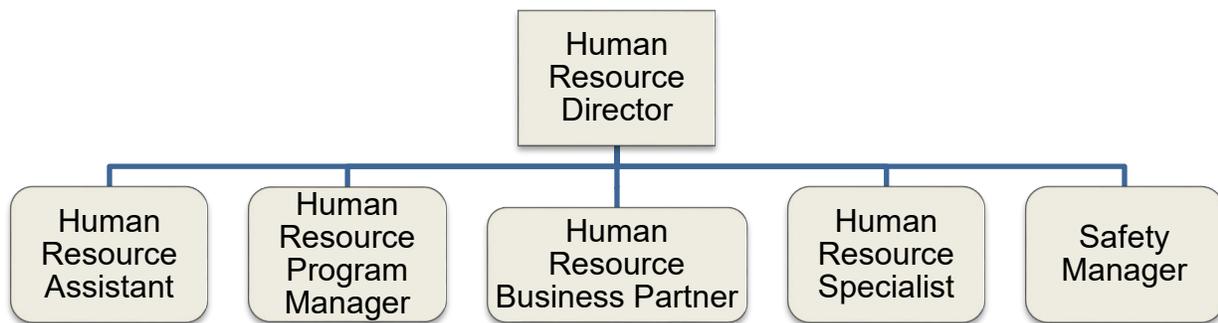
Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 976,970	\$ 1,153,824	\$ 1,293,464	\$ 1,614,598	\$ 1,712,031
BENEFITS	341,960	350,584	461,689	494,249	521,110
SUPPLIES	3,998	67,449	24,410	22,301	22,301
OTHER SERVICES	45,595	37,818	178,000	130,442	132,004
INTERFUND SERVICES	91,077	101,466	112,823	214,139	219,089
TOTAL LEGAL DEPARTMENT	\$ 1,459,601	\$ 1,711,141	\$ 2,070,386	\$ 2,475,729	\$ 2,606,535
Total 2025/2026 Biennial Budget \$					5,082,264

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
PROSECUTION	\$ 782,018	\$ 824,723	\$ 857,927	\$ 1,053,226	\$ 1,110,075
LEGAL - GENERAL	677,584	731,781	967,968	1,004,521	1,059,265
CITY CLERK	-	154,637	244,491	417,982	437,195
Total	\$ 1,459,601	\$ 1,711,142	\$ 2,070,386	\$ 2,475,729	\$ 2,606,535
Total 2025/2026 Biennial Budget \$					5,082,264

New/Supplemental Budget Items
1 FTE Civil Attorney

	2025	2026
	178,685	188,156
	178,685	188,156

HUMAN RESOURCES DEPARTMENT



**Fund 001
Human Resources**

Function

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

Accomplishments

Organization Excellence

- Successfully hired over 110 employees including 89 seasonal new hires
- Internal Promotions/Transfers total 98
- Launched new summer intern program in 2023 and hosted a second cohort in 2024.
- Developed new mentoring program and hosted first cohort from 2023-2024.
- Successfully implemented electronic performance evaluations and new learning management system.

Goals

Organization Excellence

- Develop and implement comprehensive employee and leadership development and training program.
- Develop and implement formal stay-at-work program.
- Reduce aggregate time to fill for all City vacancies from 2023-2024 average to 2025-2026 average.
- Review, refine, or develop one (1) HR or Safety SOP per quarter.
- Establish and implement formal employee recognition program.

Headcount

POSITION CLASSIFICATION	2025	2026
Human Resources Director	1	1
Human Resources Program Manager	1	1
Human Resources Specialist	1	1
Human Resources Assistant	1	1
Human Resources Business Partner	1	1
Safety and Risk Manager	1	1
TOTAL - HUMAN RESOURCES	6	6

Budget Narrative

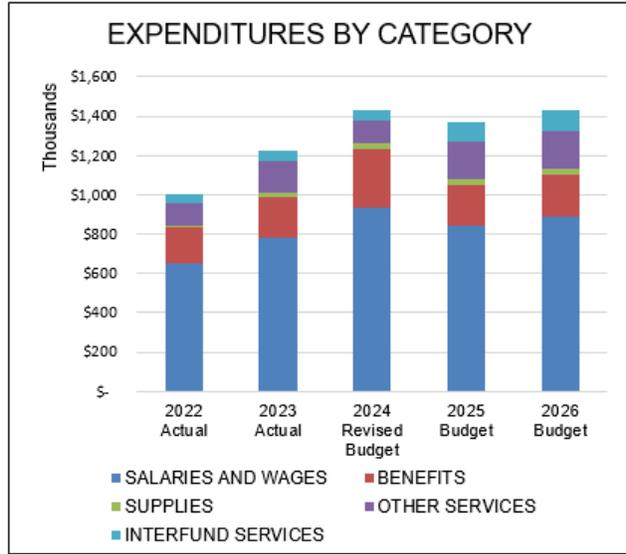
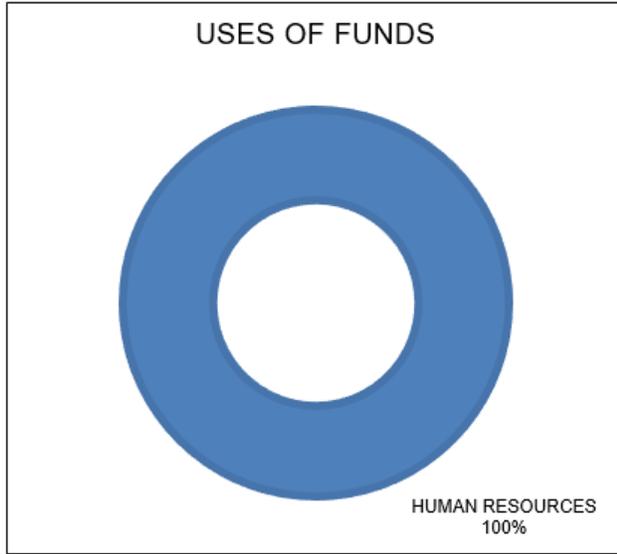
Office and operating supplies include general office supplies, postage expenses and form printing.

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

Miscellaneous includes civil service testing fees, DOT physical expenses, training expenses, meeting supplies and program licenses. Other miscellaneous includes employee appreciation.

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

**Fund 001
Human Resources**

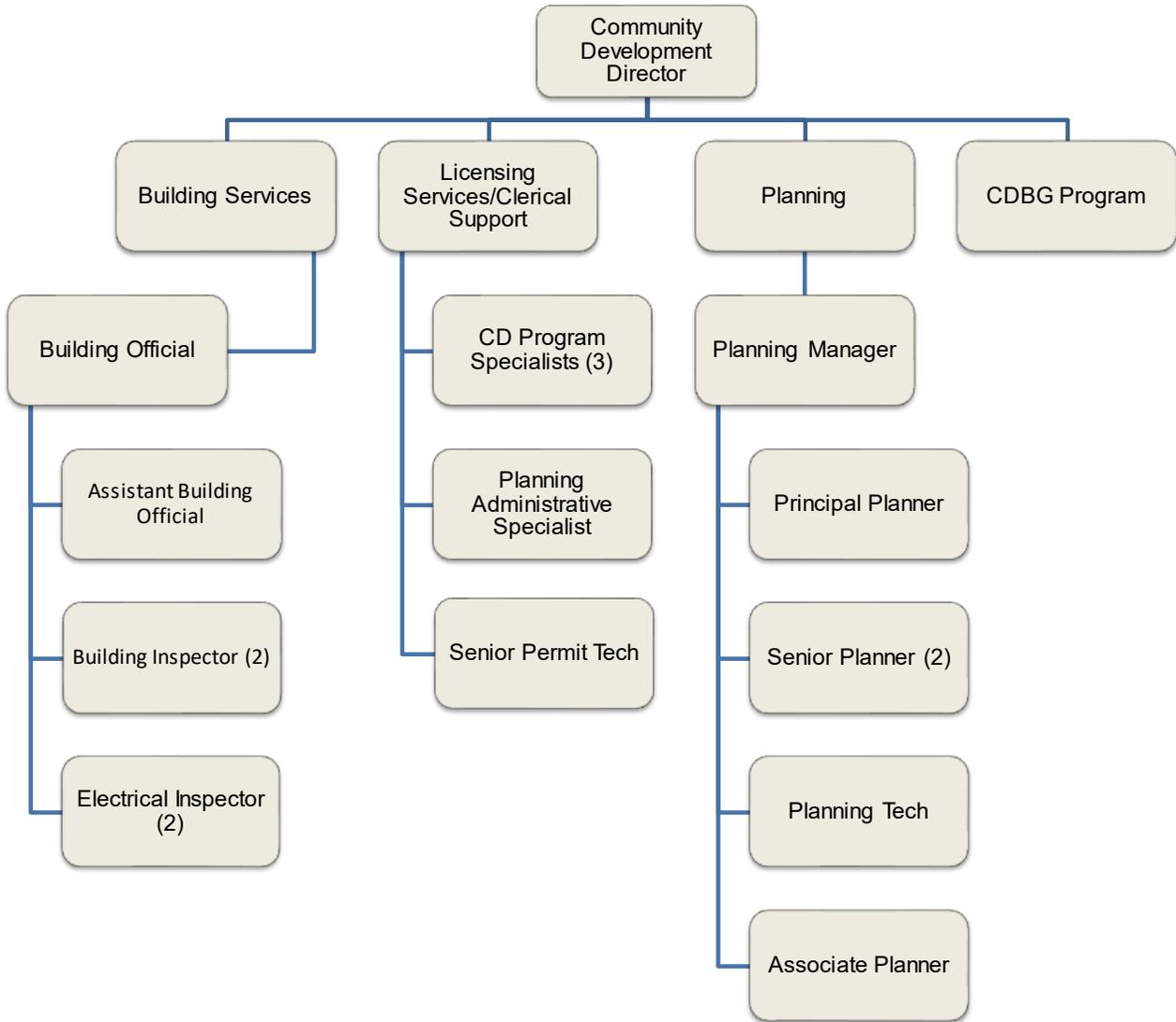


Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 650,174	\$ 778,315	\$ 935,299	\$ 844,468	\$ 886,943
BENEFITS	181,870	206,410	295,750	204,800	214,902
SUPPLIES	9,375	24,229	32,500	32,500	32,500
OTHER SERVICES	116,021	164,076	112,621	186,136	186,917
INTERFUND SERVICES	42,518	49,399	57,008	100,956	107,817
TOTAL HUMAN RESOURCES	\$ 999,957	\$ 1,222,429	\$ 1,433,178	\$ 1,368,860	\$ 1,429,079
Total 2025/2026 Biennial Budget \$					2,797,939

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
HUMAN RESOURCES	999,957	1,222,429	1,433,178	1,368,860	1,429,079
Total	\$ 999,957	\$ 1,222,429	\$ 1,433,178	\$ 1,368,860	\$ 1,429,079
Total 2025/2026 Biennial Budget \$					2,797,939

New/Supplemental Budget Items	2025	2026
Advertising	6,500	6,500
Tuition reimbursement program	20,000	20,000
	<u>26,500</u>	<u>26,500</u>

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.

Accomplishments

Organizational Excellence, Quality of Life, Economic Opportunity and Building Community

- Nearly complete with Standard Operating Procedures for all CD tasks
- Measures implemented and ongoing to improve permit process and review times
- Comprehensive Plan Update for next twenty years through 2044
- Customer service improvements
- Implemented Land Use Communication Plan for CD

Goals

Organizational Excellence and Building Community

- Finalize Permit Submittal process improvement to accept permits on Trakit Portal for customers
- Reduce permit processing timelines by 20%
- Cross train all employees for similar job duties and tasks
- Maintain 90% or better customer service feedback

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.

Headcount

POSITION CLASSIFICATION	2025	2026
Community Development Director	1	1
Planning Administrative Specialist	1	1
Planning Manager	1	1
Principal Planner	1	1
Senior Planner	2	2
Associate Planner	1	1
Building Official	1	1
Assistant Building Official	1	1
CD Program Specialist	3	3
Senior Permit Tech	1	1
Planning Technician	1	1
Inspector I - Building	2	2
Inspector III - Electrical	2	2
TOTAL - COMMUNITY DEVELOPMENT	18	18

Budget Narrative

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

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

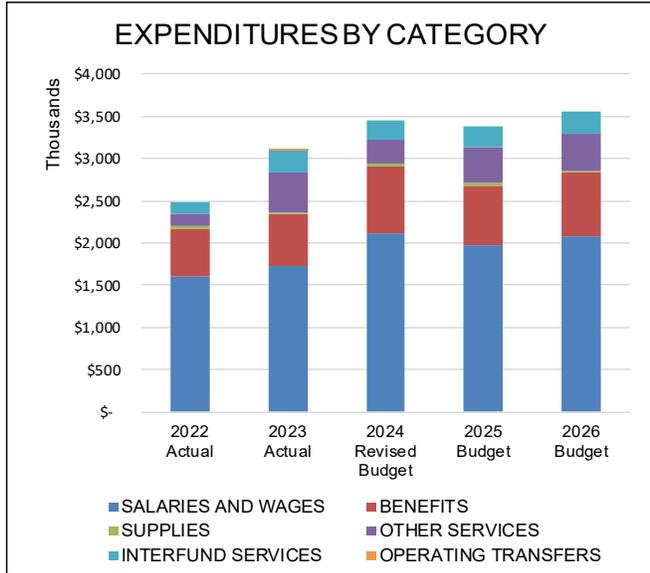
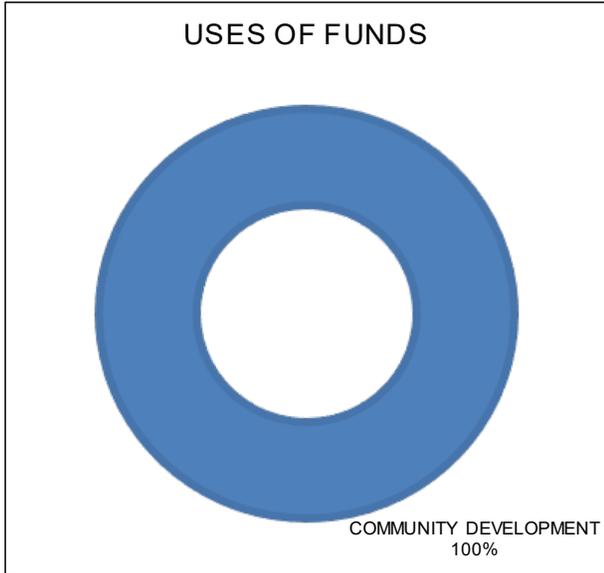
Also included in other services are communication costs, travel, advertising, insurance, operating leases, and repairs and maintenance.

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

Performance Measurements

Permit Processing	2020	2021	2022	2023
New Single Family Residential	336	288	189	479
New Multi-Family Residential (Apartments/Townhomes/Duplex)	15	18	13	27
New Commercial	7	7	7	19
All Other Permits - Residential, Multi Family, and Commercial - TI's, Additions, Remodels, Repairs, etc.	899	982	1141	1269
Over The Counter Residential (Plumbing, Mechanical, Electrical and Reroof)	2598	2857	2630	2973
Total Building Permits	5875	6173	6002	6790
Land Disturbing Actions/Grading Permits/Early Grading	27	47	42	39
ROW Permits	198	300	369	332
Utility Permits (Water/Sewer/Storm)	412	387	268	646
Total Civil Permits	637	734	679	1017
Planning Actions (Binding Site Plans, Site Plans, Boundary Line Adjustments, Critical Areas, Conditional Use Permits, Rezones, SEPA, Subdivisions, & Variances)	34	44	24	20
Pre Application Meetings	51	63	50	51
Total Planning Permits	85	107	74	71

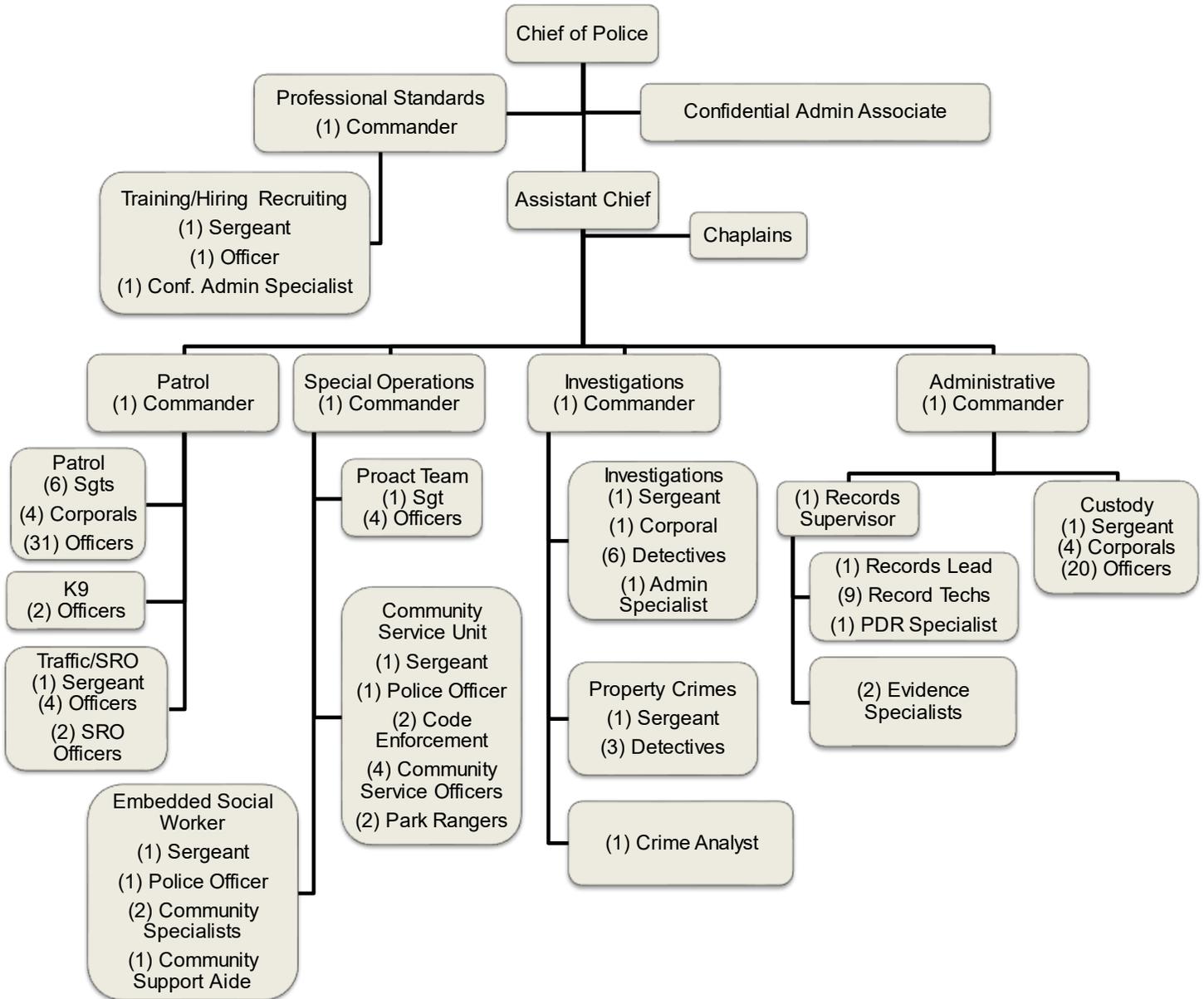
**Fund 001
Community Development**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 1,597,579	\$ 1,719,031	\$ 2,105,611	\$ 1,979,957	\$ 2,087,385
BENEFITS	573,557	621,651	803,312	703,293	741,664
SUPPLIES	39,251	22,411	28,000	23,567	23,803
OTHER SERVICES	124,899	467,928	280,694	428,879	431,223
INTERFUND SERVICES	147,233	271,805	238,555	252,414	270,459
OPERATING TRANSFERS	-	12,550	-	-	-
TOTAL COMMUNITY DEVELOPMENT	\$ 2,482,519	\$ 3,115,375	\$ 3,456,172	\$ 3,388,110	\$ 3,554,534
Total 2025/2026 Biennial Budget \$					6,942,644

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
COMMUNITY DEVELOPMENT	2,482,519	3,115,375	3,456,172	3,388,110	3,554,534
Total	\$ 2,482,519	\$ 3,115,375	\$ 3,456,172	\$ 3,388,110	\$ 3,554,534
Total 2025/2026 Biennial Budget \$					6,942,644

POLICE DEPARTMENT



Fund 001 Police Department

Vision

“Service with Honor”

Mission

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

Function

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

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

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

The **Patrol Division** is supported by two K-9 teams of dogs and handlers. Two tracking canines are utilized to apprehend criminals and/or locate evidence associated with crimes that have occurred. As able, canine units are cross-trained and certified to conduct narcotics detection and interdiction missions. All K-9 teams engage the public through education demonstrations, including public appearances at local schools. All told the teams have apprehended many criminals and been responsible for solving crimes and removing drugs and guns from the streets of Marysville.

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

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

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

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

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

Communications is contracted to Sno911. Sno911 provides radio and mobile computer terminal access for police operations. Sno911 is an enhanced E-911 center. It utilizes a Computer Assisted Dispatching System and Records Management System. Marysville contracts for an exclusive police terminal, which is not shared with other agencies. Through Sno911, Marysville has the ability to communicate with other Snohomish County, local and regional law enforcement agencies. www.sno911.org

Office Operations encompasses our records management, data collection, report processing, public disclosure, and reporting the crime information to the State and Federal government. It enters and confirms Marysville Court warrants, protection orders and stolen/recovered vehicle and property. Office Operations manages property and evidence storage, retention and destruction.

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

The **PROACT 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. The team's mission is to focus on neighborhood livability issues, investigating crime, targeted enforcement of problematic criminal behaviors, and community education. The PROACT Team has been instrumental in suppressing crime, most notably violent and drug-related crime, throughout the City of Marysville.

Accomplishments

Quality of Life, Organizational Excellence, Building Community

- Improvements to hiring and retention
- Reconstituted PROACT Team
- Continued to add staffing to the Traffic Team
- Deployed Flock Public Cameras Pilot Program
- Certification as an Active Bystander for Law Enforcement Agency (ABLE)
- Leadership training for Command staff
- Obtained community donation for K9 Facility Dog for staff support
- Occupancy and operations of new Evidence Facility

Goals

Quality of Life, Organizational Excellence, Building Community

- Obtain WASPC state accreditation
- Fill eleven officer vacancies and five custody vacancies
- Select a crime prevention officer
- Host two significant leadership courses and a community academy
- Ensure all teams are well trained & equipped
- Operationalize wellness initiatives to contribute to officer retention

Headcount

POSITION CLASSIFICATION	2025	2026
Chief of Police	1	1
Assistant Police Chief	1	1
Commander	5	5
Sergeants (Detectives & Patrol)	13	13
Patrol Officers & Detectives	60	60
Custody Sergeant	1	1
Custody Corporals	4	4
Custody Officers	20	20
Community Service Officer (CSO)	4	4
Code Enforcement Officer	2	2
Crime and Intelligence Analyst	1	1
Police Administrative Specialist	1	1
Confidential Administrative Associate	1	1
Confidential Administrative Specialist	1	1
Police Records Supervisor	1	1
Police Records Technician Lead	1	1
Police Records Technician	9	9
Evidence Specialist	2	2
Police Disclosure Specialist	1	1
Community Support Aide	1	1
Community Intervention Specialist II	1	1
Community Intervention Specialist I	1	1
TOTAL - POLICE	132	132

Budget Narrative

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

Interfund services includes fleet and information services allocations.

Performance Measurers

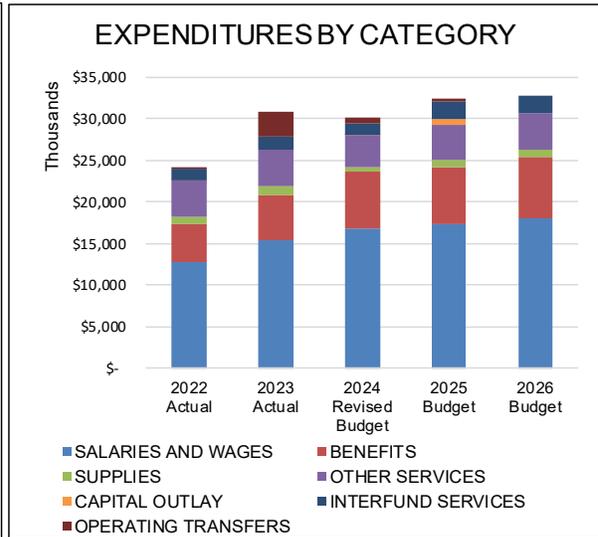
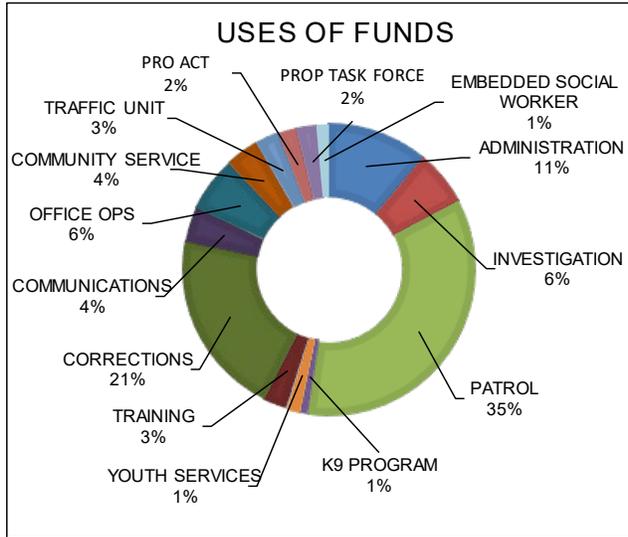
Description	2020	2021	2022	2023
City-wide NIBRS crime rates (lower is better)	49.5	47.8*	52.2	58.1
Case clearance rates >= 30%	51%	42.5%	41.1%	45.70%
90% average customer satisfaction for professionalism	n/a	91%**	94.6%	90.7%
Citizen complaints per 1000 police contacts	n/a	0.28	0.18	0.24

**Impacted by COVID-19*

***Partial Year Data Aug-December 2021*

Note: NIBRS crime rates are based on a ratio of per 1000 population

**Fund 001
Police Department**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 12,780,043	\$ 15,495,248	\$ 16,837,858	\$ 17,330,155	\$ 17,968,427
BENEFITS	4,560,791	5,379,702	6,727,421	6,908,830	7,482,430
SUPPLIES	839,122	1,038,243	584,375	781,196	787,875
OTHER SERVICES	4,377,778	4,397,657	3,909,696	4,310,340	4,373,480
CAPITAL OUTLAY	19,379	-	1,400	550,000	-
INTERFUND SERVICES	1,343,066	1,557,151	1,359,016	2,100,566	2,188,103
OPERATING TRANSFERS	254,943	2,898,416	639,816	473,000	-
TOTAL POLICE DEPARTMENT	\$ 24,175,122	\$ 30,766,419	\$ 30,059,582	\$ 32,454,087	\$ 32,800,315
Total 2025/2026 Biennial Budget \$ 65,254,402					

Expenditure Summary by Divison	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
ADMINISTRATION	\$ 2,771,566	\$ 5,982,515	\$ 3,677,960	\$ 3,587,149	\$ 3,309,529
INVESTIGATION	1,534,197	1,810,636	1,768,330	2,005,413	2,100,332
PATROL	9,052,351	10,277,651	11,936,360	11,389,469	11,899,073
K9 PROGRAM	463,352	526,009	454,184	261,745	273,367
DRUG ENFORCEMENT	13,108	13,501	16,552	16,500	16,500
YOUTH SERVICES	382,670	499,108	657,470	462,407	484,485
CRIME PREVENTION	14,416	28,455	31,679	38,599	39,576
TRAINING-FIREARMS	741,352	1,158,181	749,363	850,203	878,166
DETENTION & CORRECTIONS	4,925,742	5,908,625	5,092,018	6,749,094	6,449,577
COMMUNICATIONS	1,097,053	1,117,123	1,249,703	1,247,787	1,247,787
OFFICE OPERATIONS	1,366,532	1,487,444	1,510,639	1,969,021	2,062,200
COMMUNITY SERVICE	611,292	864,114	1,149,553	1,205,953	1,273,230
TRAFFIC UNIT	316,127	172,521	305,347	842,075	874,674
PRO ACT NITE TEAM	43,734	-	256,519	656,454	693,754
SWAT TEAM	(1,503)	3,258	34,793	36,472	35,540
REGIONAL PROPERTY TASK FORCE	642,071	711,041	683,033	681,591	707,115
EMBEDDED SOCIAL WORKER	201,062	206,236	486,079	454,154	455,412
TOTAL	\$ 24,175,122	\$ 30,766,419	\$ 30,059,582	\$ 32,454,087	\$ 32,800,315
Total 2025/2026 Biennial Budget \$ 65,254,402					

New/Supplemental Budget Items

Axon Renewal Contract
 Detective Corporal for Investigations - Re-class
 Wellness program
 Flock Camera Expansion
 Jail Railing Extension

	2025	2026
Axon Renewal Contract	-	260,000
Detective Corporal for Investigations - Re-class	24,686	25,920
Wellness program	13,000	13,000
Flock Camera Expansion	97,512	143,460
Jail Railing Extension	550,000	-
	<u>685,198</u>	<u>442,380</u>



**Fund 001
Fire - EMS**

Function

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

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

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

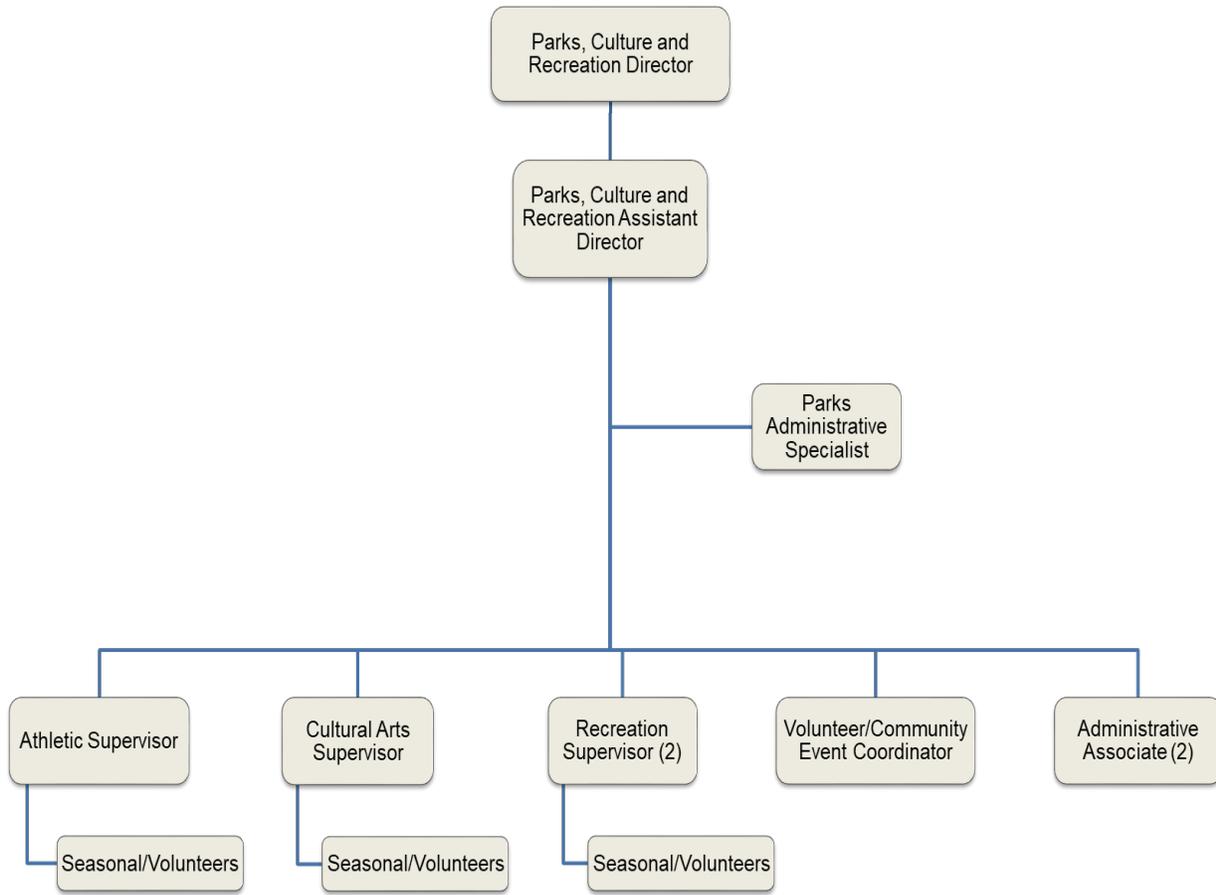
Budget Narrative

Historical intergovernmental expenditures were EMS taxes collected by the City and passed on to the RFA. Beginning in 2024 the RFA collected EMS taxes directly. The table below is included for historical reference.

Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
INTERGOVERNMENTAL - FIRE SERVICE	5,399,928	6,104,886	-	-	-
TOTAL FIRE	\$ 5,399,928	\$ 6,104,886	\$ -	\$ -	\$ -
Total 2025/2026 Biennial Budget \$					-

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
FIRE	5,399,928	6,104,886	-	-	-
Total	\$ 5,399,928	\$ 6,104,886	\$ -	\$ -	\$ -
Total 2025/2026 Biennial Budget \$					-

PARKS, CULTURE AND RECREATION



Fund 001 Parks, Culture and Recreation Department

Mission

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

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

Function

The **Recreation Services** division is responsible for programming efforts that embrace the entire community. Many of these programs remain the same year after year while others change due to trends and interests of our community. This division also supports community initiatives that make Marysville a more livable community. (Examples include Marysville Together Coalition, Council on Aging and the Marysville Community Food Bank). This division works closely with facility scheduling with both the Marysville and Lakewood School Districts through coordinated interlocal agreements.

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

Accomplishments

Organizational Excellence, Building Community

- Record numbers of recreation program participants in 2023. On pace to meet or exceed in 2024
- Over 10,000 volunteer hours in 2023. On pace to exceed in 2024
- Converted Strawberry Fields field #2 to synthetic turf
- Opened Pump Track at Jennings Nature Park
- New playgrounds opened at Strawberry Fields, Harborview, Comeford, Jennings Nature Park and Norhtpointe East
- New Caretaker House at Deering Wildflower Acres
- New Restrooms at Jennings Nature Park

Goals

Organizational Excellence, Building Community

- Increase volunteer engagement hours
- Increase participation in recreational programming and park usage
- Enhanced community networks by uniting service/enrichment organizations
- Create and update standard operating procedures

Headcount

POSITION CLASSIFICATION	2025	2026
Parks, Culture and Recreation Director	1	1
Parks, Culture and Recreation Assistant Director	1	1
Recreation Supervisor	2	2
Cultural Arts Supervisor	1	1
Athletic Supervisor	1	1
Parks Administrative Specialist	1	1
Parks Administrative Associate	2	2
Volunteer and Community Event Coordinator	1	1
TOTAL - PARKS, CULTURE AND RECREATION	10	10

Budget Narrative

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

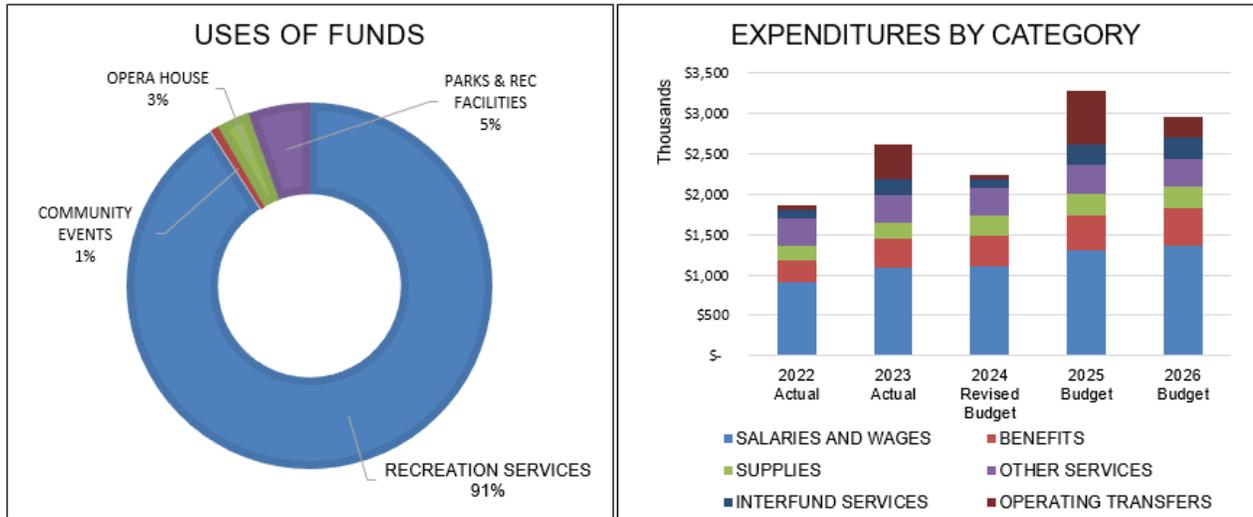
Professional services include the fees paid to the instructors which are offset by the class registration fees. (These include various continuing education classes such as Kindermusik, art classes, dog training, fitness classes, CPR/First Aid, cooking classes, and specialty lecture series).

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

Performance Measurements

Description	2020	2021	2022	2023
Number of Registrations	4,403	9,474	14,688	20,711
Special Event Attendance	1,200	4,390	15,235	22,100
Rentals	307	643	932	1,242

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



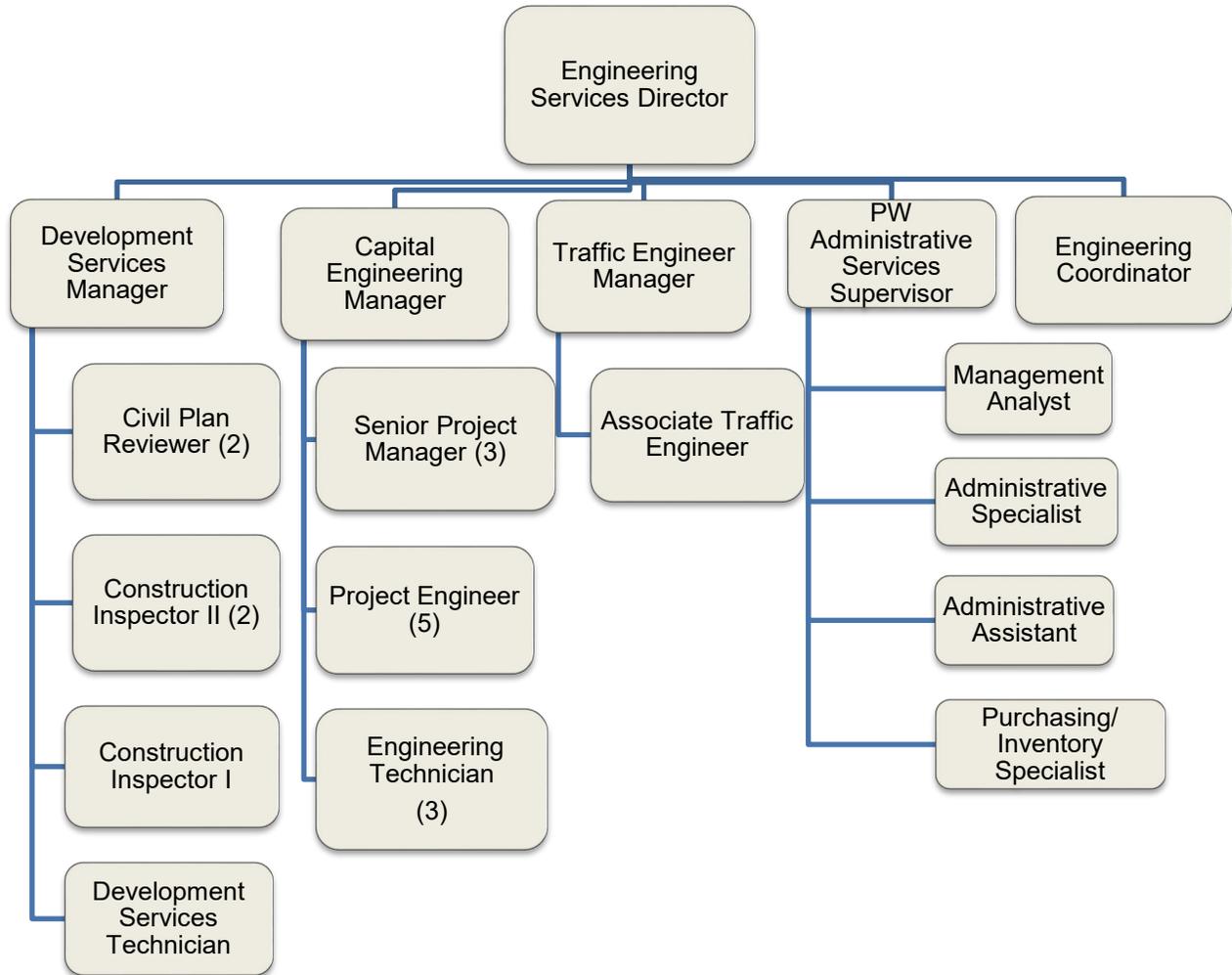
Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 905,829	\$ 1,094,431	\$ 1,112,061	\$ 1,302,923	\$ 1,368,360
BENEFITS	273,854	357,597	372,388	430,031	451,357
SUPPLIES	180,302	194,404	249,163	271,445	271,445
OTHER SERVICES	346,562	348,740	354,250	360,353	347,655
INTERFUND SERVICES	100,577	197,495	99,780	262,843	273,102
OPERATING TRANSFERS	55,000	429,798	55,000	662,241	256,414
TOTAL PARKS DEPARTMENT	\$ 1,862,124	\$ 2,622,464	\$ 2,242,642	\$ 3,289,836	\$ 2,968,333
Total 2025/2026 Biennial Budget \$					6,258,168

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
RECREATION SERVICES	\$ 1,346,055	\$ 2,276,408	\$ 2,029,385	\$ 2,989,241	\$ 2,660,190
COMMUNITY EVENTS	61,552	81,738	95,157	27,086	27,086
OPERA HOUSE	181,925	103,595	118,100	92,645	92,645
COMMUNITY CENTER	272,384	29,752	-	-	-
PARKS & REC FACILITIES	209	130,971	-	180,864	188,412
Total	\$ 1,862,124	\$ 2,622,464	\$ 2,242,642	\$ 3,289,836	\$ 2,968,333
Total 2025/2026 Biennial Budget \$					6,258,168

New/Supplemental Budget Items
Park Security Cameras

	2025	2026
	60,000	60,000
	60,000	60,000

ENGINEERING SERVICES DEPARTMENT



**Fund 001
Engineering Services Department**

Mission

The mission of the Engineering Services 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 Services 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	2025	2026
Engineering Services Director	0.5	0.5
Capital Engineering Manager	1	1
Senior Project Manager	3	3
Development Services Manager	1	1
Project Engineer	5	5
Engineering Technician	3	3
Engineering Coordinator	1	1
Civil Plan Reviewer	2	2
Inspector II - Construction	2	2
Inspector I - Construction	1	1
Development Services Technician	1	1
Traffic Engineering Manager	1	1
Associate Traffic Engineer	1	1
TOTAL – ENGINEERING SERVICES	22.5	22.5

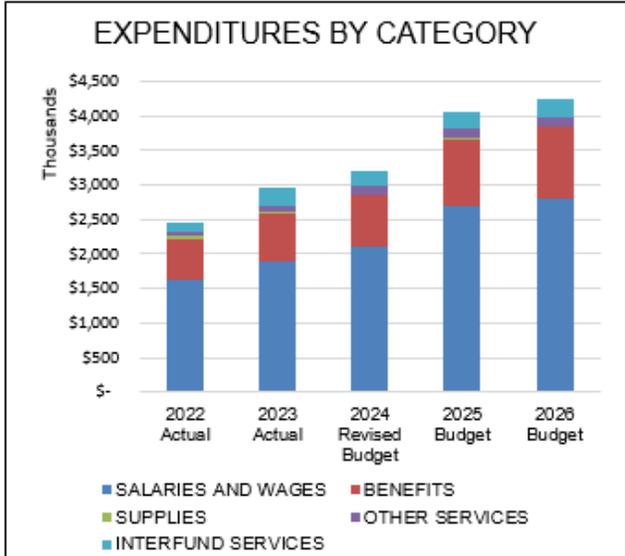
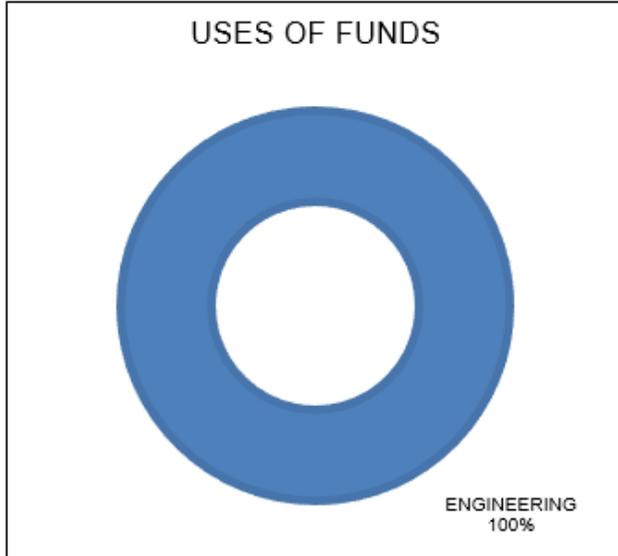
Budget Narrative

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

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

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

**Fund 001
Engineering Services Department**

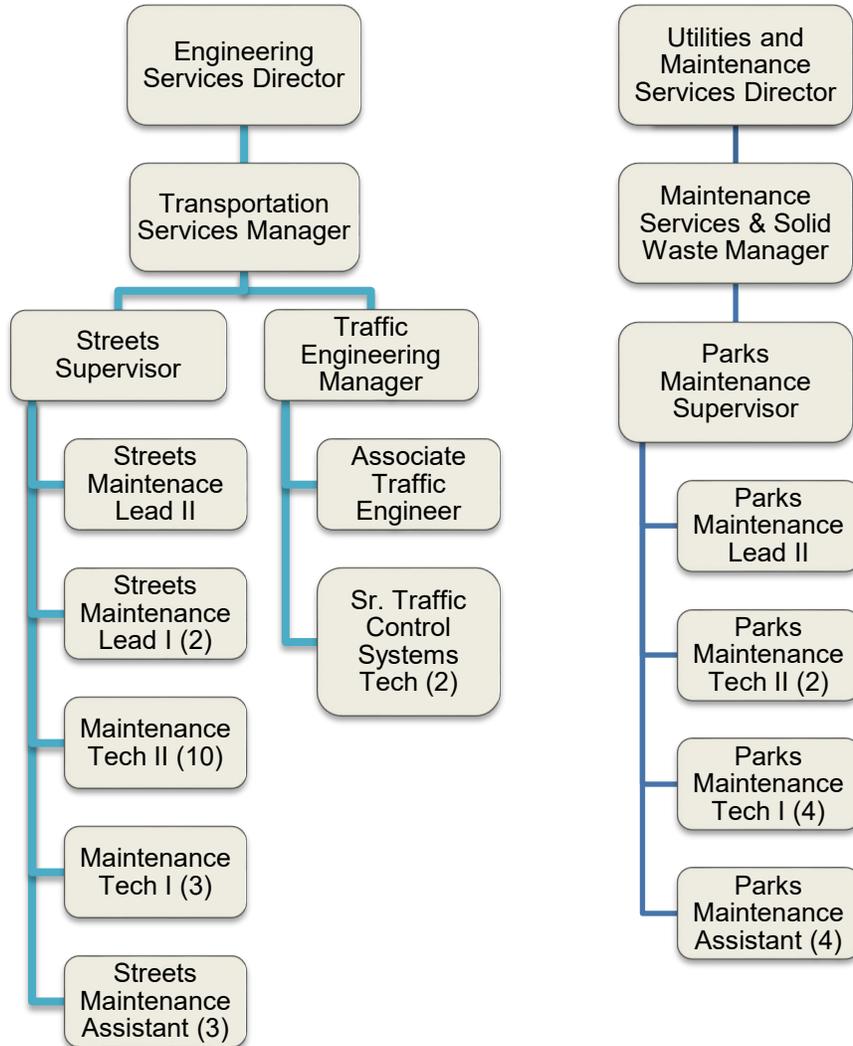


Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 1,629,611	\$ 1,885,959	\$ 2,117,869	\$ 2,686,450	\$ 2,815,156
BENEFITS	592,088	698,245	730,636	978,536	1,032,992
SUPPLIES	55,147	38,646	18,500	30,865	31,120
CAPITAL OUTLAY	-	96,227	8,620	-	-
OTHER SERVICES	52,780	68,138	115,230	126,629	129,364
INTERFUND SERVICES	121,104	258,526	219,873	242,224	256,330
TOTAL ENGINEERING	\$ 2,450,729	\$ 3,045,740	\$ 3,210,728	\$ 4,064,703	\$ 4,264,962
Total 2025/2026 Biennial Budget \$					8,329,666

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
ENGINEERING	2,450,729	3,045,740	3,210,728	4,064,703	4,264,962
Total	\$ 2,450,729	\$ 3,045,740	\$ 3,210,728	\$ 4,064,703	\$ 4,264,962
Total 2025/2026 Biennial Budget \$					8,329,666

STREET DEPARTMENT

(Formerly Fund 101)



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

Mission

The mission of the Street & Parks Maintenance Division is to provide appropriate preservation and development of the City’s transportation and parks infrastructure for the Marysville Service Area.

Function

Cost of providing maintenance on 225 roadway centerline miles, 45 traffic signals, and 100 acres of parks, facility, and trail landscapes throughout the city limits.

Street Maintenance Division tasks include crosswalks, stop bars, sweeping, paving, pothole patching, striping, street signs, and crack sealing of roadways. Seasonal Street Division 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.

Parks Maintenance Division tasks include vegetation control such as mowing, herbicides, weed eating, pruning, planting, and irrigation systems operations. Maintenance of landscape structures such as playgrounds, fences, walls, and other structures is performed. Support of Parks, Culture, & Recreational events is also provided throughout each year.

Traffic Division staff are responsible for transportation engineering and electronic traffic device maintenance. Transportation engineering tasks include responding and investigating constituent concerns, traffic design of capital projects, development review, and transportation planning. Traffic control system tasks maintain traffic signals and their control settings, traffic device communications, speed feedback signs, and warning beacons.

Headcount

POSITION CLASSIFICATION	2025	2026
Engineering Services Director	0.5	0.5
Maintenance Services & Solid Waste Manager	0.25	0.25
Transportation Services Manager	1	1
Street Supervisor	1	1
Parks Maintenance Supervisor	1	1
Senior Traffic Control Systems Tech	2	2
Lead Worker II - Streets	1	1
Lead Worker II - Park Maintenance	1	1
Lead Worker I - Streets	2	2
Streets Maintenance Tech II	10	10
Parks Maintenance Tech II	2	2
Traffic Maintenance Worker II	2	2
Streets Maintenance Tech I	3	3
Parks Maintenance Tech I	4	4
Streets Maintenance Assistance	3	3
Parks Maintenance Assistance	4	4
TOTAL - STREETS	37.75	37.75

Budget Narrative

The operating supplies budget includes supplies required for performing annual pavement maintenance, snow and ice removal, street signs, irrigation system and landscaping materials, traffic signal equipment 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.

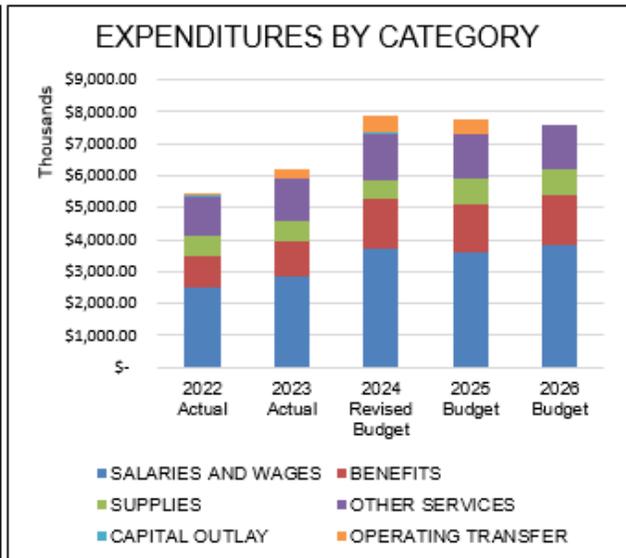
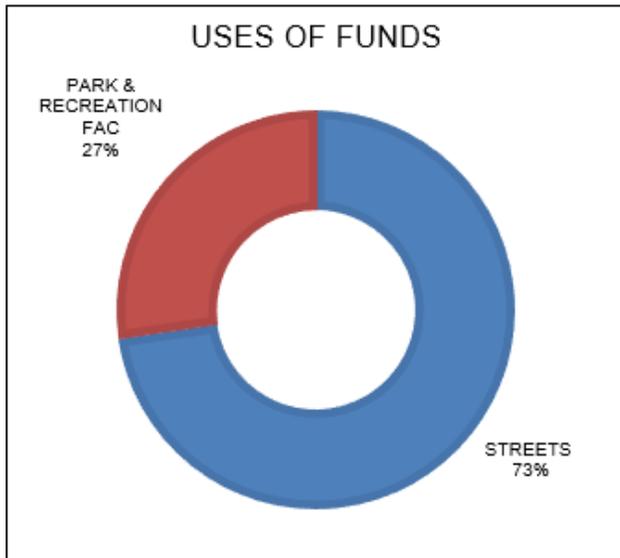
Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement.

Performance Measurements

Description	2020	2021	2022	2023
Paved Streets in Miles	214	217	220	232
City-Wide Signs	10,851	11,178	11,355	11,406



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



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ 2,482,398	\$ 2,823,503	\$ 3,730,559	\$ 3,596,085	\$ 3,817,414
BENEFITS	981,924	1,143,705	1,516,697	1,502,055	1,596,928
SUPPLIES	635,801	600,743	586,450	806,797	811,344
OTHER SERVICES	1,241,708	1,354,248	1,479,944	1,383,075	1,389,587
CAPITAL OUTLAY	23,498	16,079	39,000	25,000	25,000
INTERFUND SERVICES	679,917	585,559	964,099	808,025	834,833
OPERATING TRANSFER	19,322	268,500	548,373	425,374	-
TOTAL STREETS	\$ 6,064,567	\$ 6,792,338	\$ 8,865,122	\$ 8,546,410	\$ 8,475,105
Total 2025/2026 Biennial Budget					\$ 17,021,515

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
STREETS	\$ 4,609,229	\$ 4,781,431	\$ 6,119,957	\$ 6,211,743	\$ 6,037,241
PARK & RECREATION FAC	1,455,338	2,010,907	2,745,165	2,334,667	2,437,865
Total	\$ 6,064,567	\$ 6,792,338	\$ 8,865,122	\$ 8,546,410	\$ 8,475,105
Total 2025/2026 Biennial Budget					\$ 17,021,515

**Fund 001
Non-Departmental**

Function

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

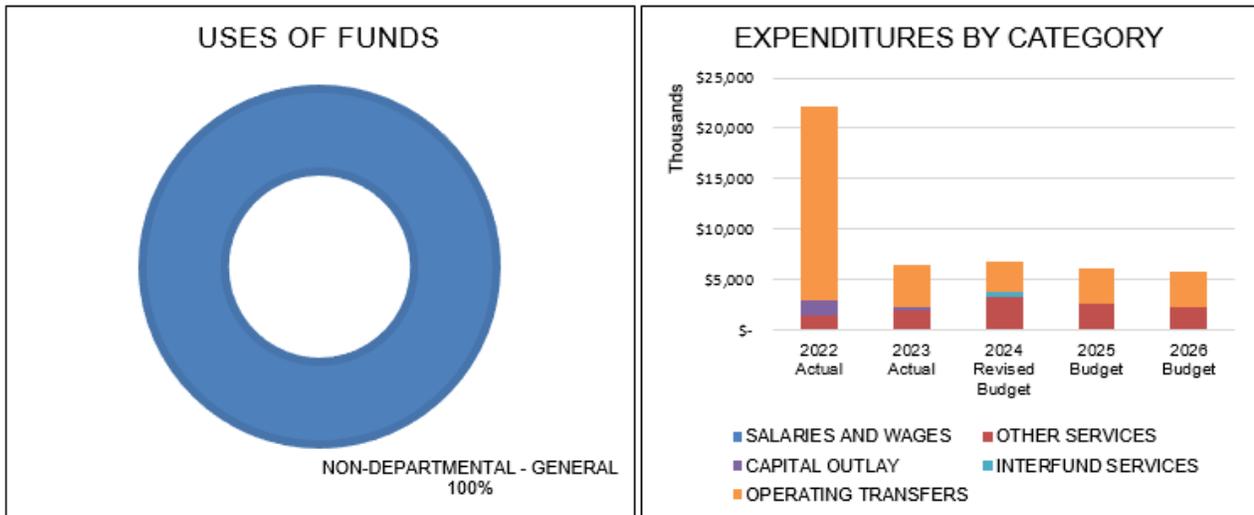
Budget Narrative

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

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

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

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



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
SALARIES AND WAGES	\$ -	\$ 19,201	\$ 25,000	\$ -	\$ -
BENEFITS	-	(44,770)	-	-	-
OTHER SERVICES	1,371,429	1,886,814	3,164,705	2,604,399	2,194,399
CAPITAL OUTLAY	1,503,366	337,184	8,251	-	-
INTERFUND SERVICES	23,017	45,353	524,501	-	-
OPERATING TRANSFERS	19,248,967	4,099,159	3,060,460	3,446,448	3,498,475
TOTAL EXPENDITURES	\$ 22,146,779	\$ 6,342,941	\$ 6,782,917	\$ 6,050,847	\$ 5,692,874
Total 2025/2026 Biennial Budget					\$ 11,743,721

Expenditure Summary by Division	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
NON-DEPARTMENTAL - GENERAL	22,146,779	6,342,941	6,782,917	6,050,847	5,692,874
Total	\$ 22,146,779	\$ 6,342,941	\$ 6,782,917	\$ 6,050,847	\$ 5,692,874
Total 2025/2026 Biennial Budget					\$ 11,743,721

**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. There is no budget for the 2025 – 2026 biennium as the city utilized these reserves for the construction of the civic campus.

Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
DISPOSITION OF CAPITAL ASSETS	\$ 1,175,000	\$ 1,175,000	\$ -	\$ -	\$ -
OPERATING TRANSFERS	14,910,520	-	-	-	-
TOTAL REVENUE	\$ 14,910,520	\$ 1,175,000	\$ -	\$ -	\$ -
Total 2025/2026 Biennial Budget \$					-

Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Operating Transfers	13,665,873	3,345,652	2,683,893	-	-
TOTAL EXPENDITURES	\$ 13,665,873	\$ 3,345,652	\$ 2,683,893	\$ -	\$ -
Total 2025/2026 Biennial Budget \$					-

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 1,199,027	\$ 2,443,674	\$ 3,209,781	\$ 206,297	\$ 206,297
Sources	14,910,520	1,175,000	-	-	-
Less: (Uses)	(13,665,873)	(3,345,652)	(2,683,893)	-	-
Ending Cash	\$ 2,443,674	\$ 273,022	\$ 525,888	\$ 206,297	\$ 206,297
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					



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.

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



**FUND 101
MOTOR VEHICLE FUEL TAX**

Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
MV Fuel Tax	\$ 1,431,522	\$ 1,434,187	\$ 1,494,073	\$ 1,372,000	\$ 1,372,000
Interest	36	-	-	-	-
TOTAL REVENUE	\$ 1,431,558	\$ 1,434,187	\$ 1,494,073	\$ 1,372,000	\$ 1,372,000
			<i>Total 2025/2026 Biennial Budget</i>	\$ 2,744,000	

Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Operating Transfers	1,534,356	1,930,223	2,346,506	1,300,000	1,300,000
TOTAL EXPENDITURES	\$ 1,534,356	\$ 1,930,223	\$ 2,346,506	\$ 1,300,000	\$ 1,300,000
			<i>Total 2025/2026 Biennial Budget</i>	\$ 2,600,000	

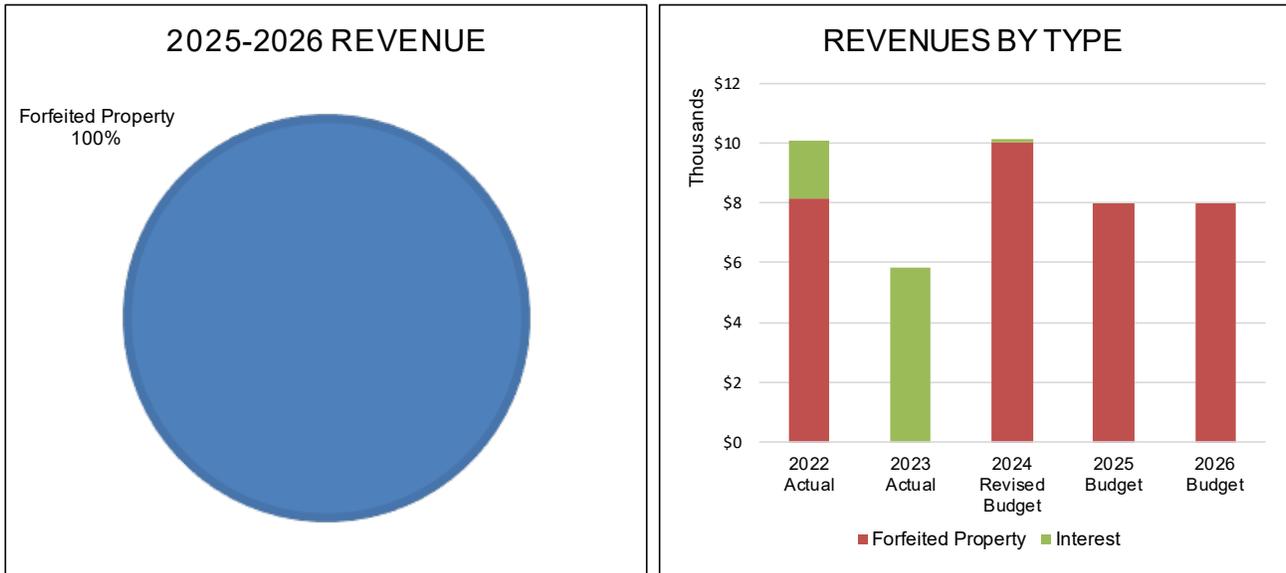
Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 1,546,515	\$ 1,443,717	\$ 1,443,717	\$ 943,682	\$ 1,015,682
Revenue	1,431,558	1,434,187	1,494,073	1,372,000	1,372,000
Expenditures	(1,534,356)	(1,930,223)	(2,346,506)	(1,300,000)	(1,300,000)
Other adjustments	-	-	-	-	-
Ending Cash	\$ 1,443,717	\$ 947,680	\$ 591,284	\$ 1,015,682	\$ 1,087,682
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

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

**FUND 103
DRUG ENFORCEMENT FUND
Police**

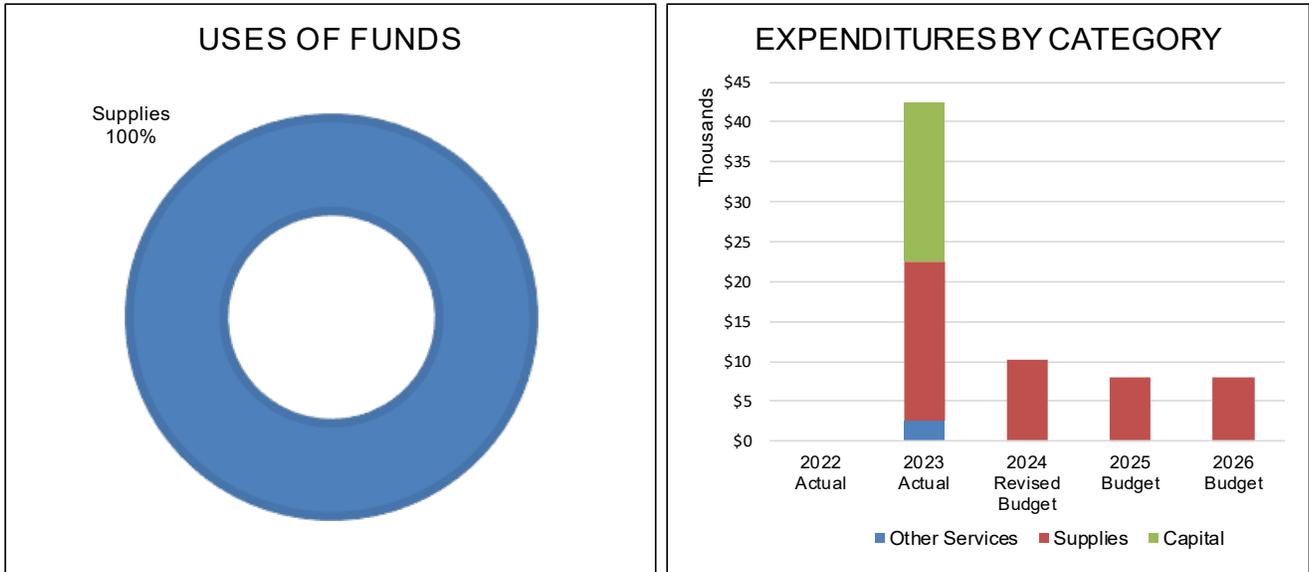
Function

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



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Forfeited Property	\$ 8,131	\$ -	\$ 10,000	\$ 8,000	\$ 8,000
Interest	1,939	5,822	150	-	-
TOTAL REVENUE	\$ 10,070	\$ 5,822	\$ 10,150	\$ 8,000	\$ 8,000
Total 2025/2026 Biennial Budget					\$ 16,000

**FUND 103
DRUG ENFORCEMENT FUND
Police**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Other Services	\$ -	\$ 2,548	\$ -	\$ -	\$ -
Supplies	-	19,934	10,150	8,000	8,000
Capital	-	20,007	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 42,489	\$ 10,150	\$ 8,000	\$ 8,000
Total 2025/2026 Biennial Budget \$					16,000

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 99,962	\$ 110,031	\$ 73,364	\$ 73,364	\$ 73,364
Revenue	10,070	5,822	10,150	8,000	8,000
Expenditures	-	(42,489)	(10,150)	(8,000)	(8,000)
Ending Cash	\$ 110,031	\$ 73,364	\$ 73,364	\$ 73,364	\$ 73,364

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

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

**FUND 104
TRIBAL GAMING FUND
Police**

Function

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

Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Other Revenue	\$ -	\$ 45,065	\$ -	\$ -	\$ -
Interest	84	86	-	-	-
TOTAL REVENUE	\$ 84	\$ 45,151	\$ -	\$ -	\$ -
Total 2025/2026 Biennial Budget					\$ -

Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Supplies	\$ -	\$ 4,771	\$ -	\$ -	\$ -
Other Services	-	2,229	45,000	-	-
TOTAL EXPENDITURES	\$ -	\$ 7,000	\$ 45,000	\$ -	\$ -
Total 2025/2026 Biennial Budget					\$ -

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 7,036	\$ 7,121	\$ 45,272	\$ 272	\$ 272
Revenue	84	45,151	-	-	-
Expenditures	-	(7,000)	(45,000)	-	-
Other Adjustments (Accruals)	-	(45,000)	-	-	-
Ending Cash	\$ 7,121	\$ 272	\$ 272	\$ 272	\$ 272
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

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

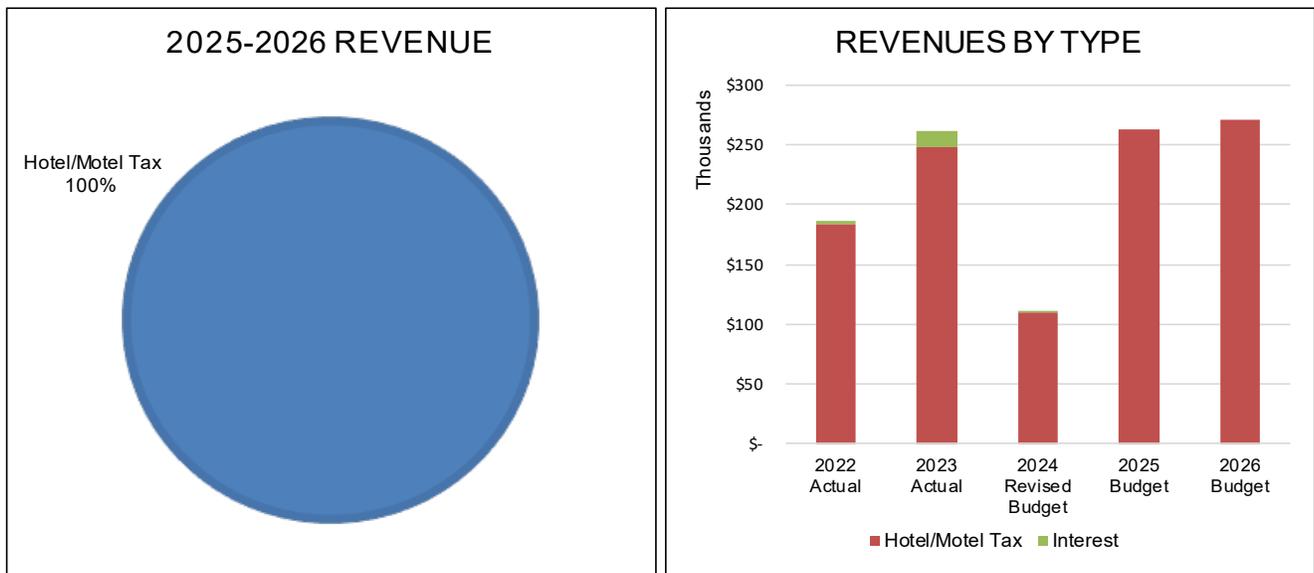
**FUND 105
TOURISM DEVELOPMENT
Hotel/Motel Tax**

Function

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

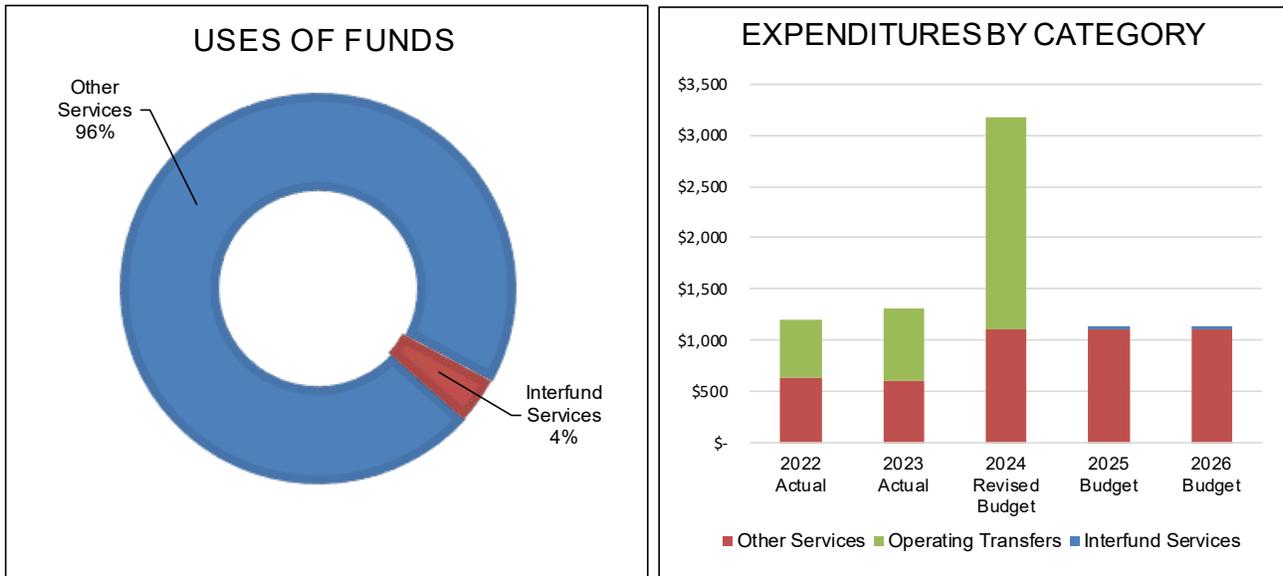
Budget Narrative

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



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Hotel/Motel Tax	\$ 183,034	\$ 247,904	\$ 110,000	\$ 262,650	\$ 270,530
Interest	3,322	13,813	500	-	-
TOTAL REVENUE	\$ 186,356	\$ 261,717	\$ 110,500	\$ 262,650	\$ 270,530
Total 2025/2026 Biennial Budget \$					533,180

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



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Other Services	\$ 64,000	\$ 60,000	\$ 110,000	\$ 110,000	\$ 110,000
Interfund Services	-	-	-	4,336	4,336
Operating Transfers	56,435	71,051	207,937	-	-
TOTAL EXPENDITURES	\$ 120,435	\$ 131,051	\$ 317,937	\$ 114,336	\$ 114,336
Total 2025/2026 Biennial Budget					\$ 228,672

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 185,135	\$ 251,056	\$ 381,722	\$ 382,222	\$ 530,536
Revenue	186,356	261,717	110,500	262,650	270,530
Expenditures	(120,435)	(131,051)	(317,937)	(114,336)	(114,336)
Ending Cash	\$ 251,056	\$ 381,722	\$ 174,285	\$ 530,536	\$ 686,730
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

Estimated expenditures in 2024 were higher than future expectations thereby contributing to the growth of fund balance.

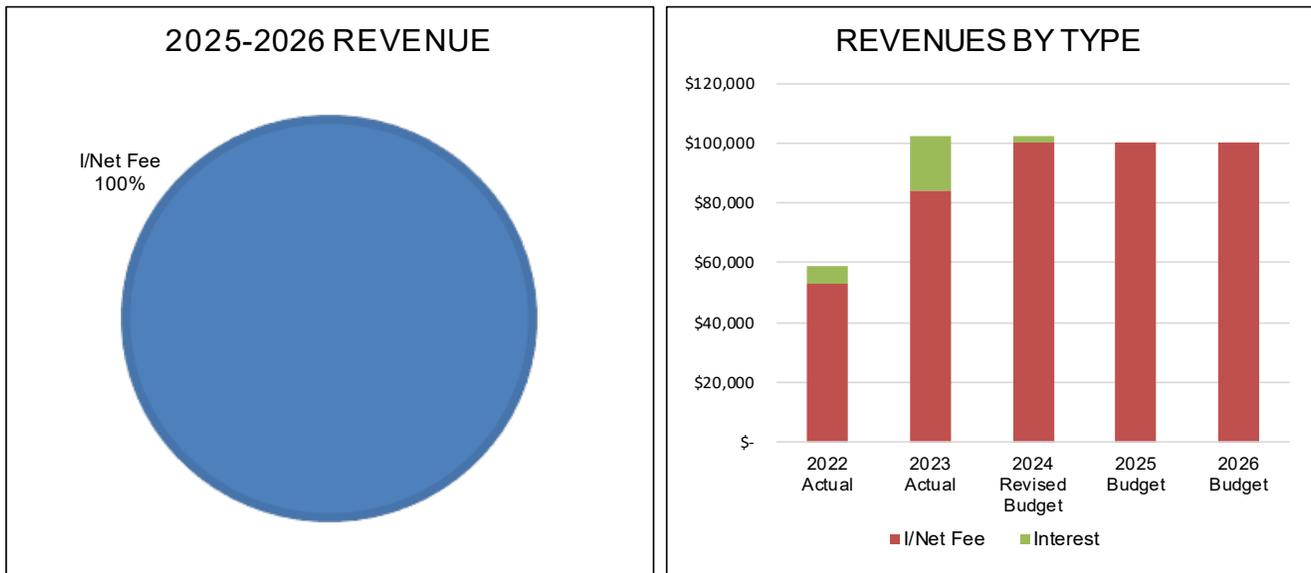
**FUND 108
MARYSVILLE TECHNOLOGY INFRASTRUCTURE
I/Net**

Function

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

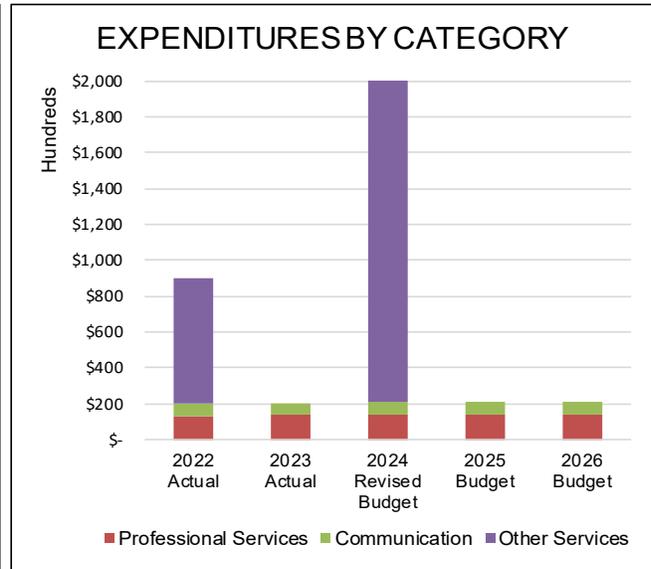
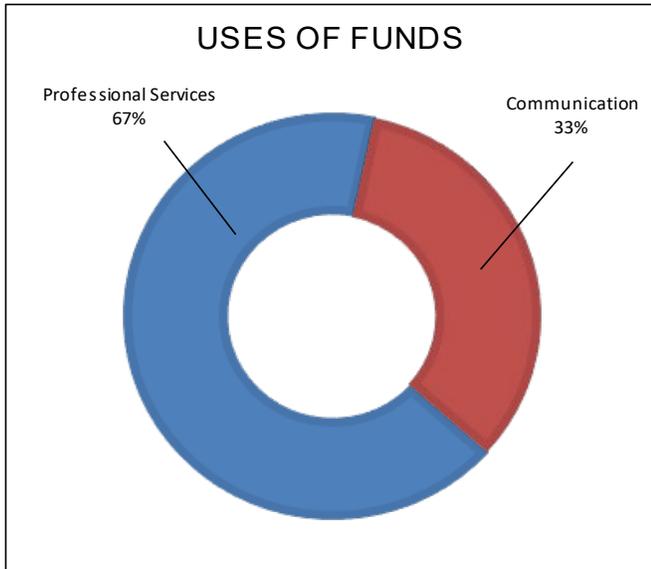
Budget Narrative

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



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
I/Net Fee	\$ 52,955	\$ 84,339	\$ 100,000	\$ 100,000	\$ 100,000
Interest	6,178	18,103	2,500	-	-
TOTAL REVENUE	\$ 59,133	\$ 102,442	\$ 102,500	\$ 100,000	\$ 100,000
Total 2025/2026 Biennial Budget					\$ 200,000

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



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Professional Services	\$ 12,991	\$ 13,454	\$ 14,000	\$ 14,000	\$ 14,000
Communication	7,500	6,499	7,000	7,000	7,000
Other Services	69,428	-	530,000	-	-
TOTAL EXPENDITURES	\$ 89,919	\$ 19,952	\$ 551,000	\$ 21,000	\$ 21,000
Total 2025/2026 Biennial Budget \$					42,000

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 531,202	\$ 500,417	\$ 582,906	\$ 664,406	\$ 743,406
Revenue	59,133	102,442	102,500	100,000	100,000
Expenditures	(89,919)	(19,952)	(551,000)	(21,000)	(21,000)
Other adjustments (accruals)	-	-	-	-	-
Ending Cash	\$ 500,417	\$ 582,906	\$ 134,406	\$ 743,406	\$ 822,406

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

Revenues are on a downward trend due to the decline of cable usage throughout the City as streaming services take preference. The fund balance is still forecasted to grow due to the decline of expected expenditures.

FUND 109
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Community Development

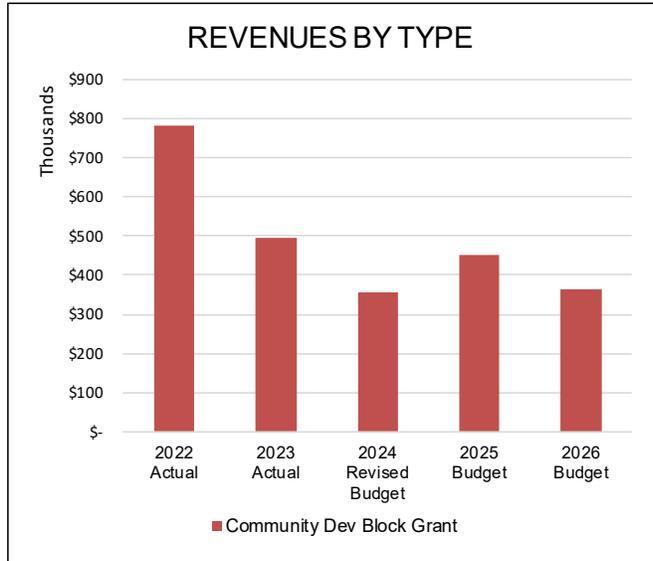
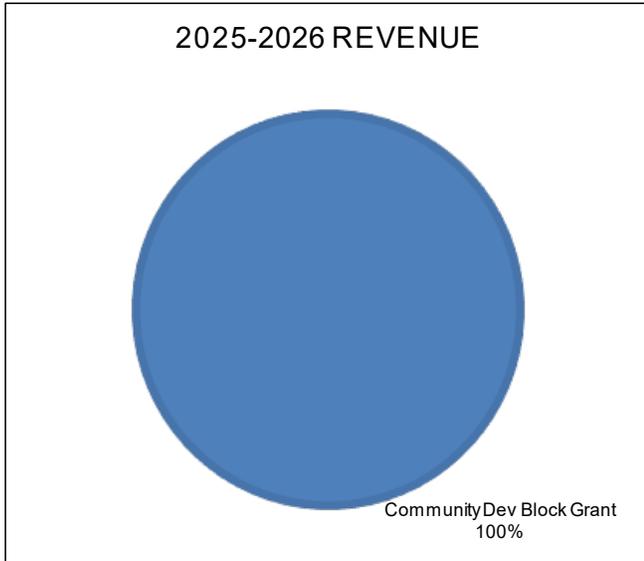
Function

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.

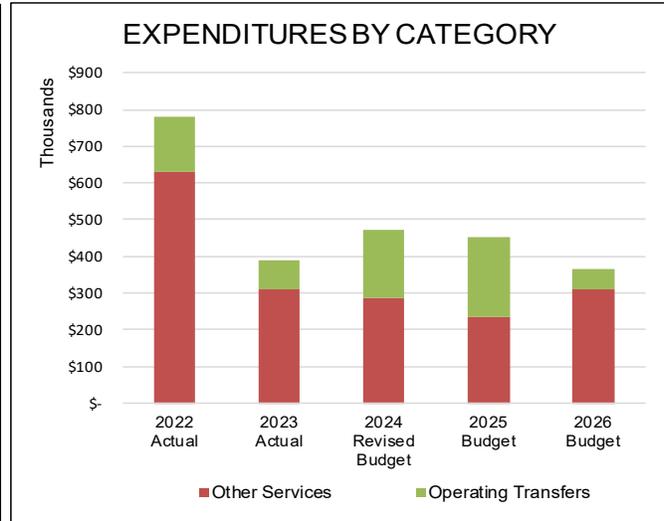
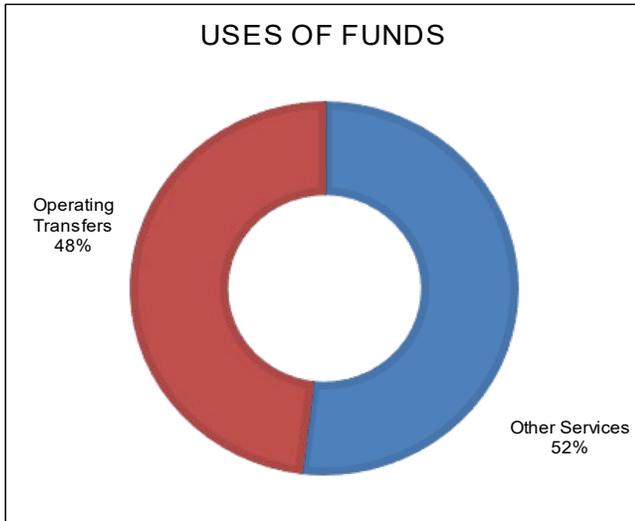


**FUND 109
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Community Development**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Community Dev Block Grant	780,158	496,349	354,000	452,914	365,000
TOTAL REVENUE	\$ 780,158	\$ 496,349	\$ 354,000	\$ 452,914	\$ 365,000
Total 2025/2026 Biennial Budget					\$ 817,914

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



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Other Services	\$ 628,331	\$ 310,590	\$ 288,000	\$ 235,250	\$ 310,250
Operating Transfers	151,826	77,919	184,900	217,664	54,750
TOTAL EXPENDITURES	\$ 780,158	\$ 388,510	\$ 472,900	\$ 452,914	\$ 365,000
Total 2025/2026 Biennial Budget					\$ 817,914

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ -	\$ -	\$ -	\$ 3,307	\$ 3,307
Revenue	780,158	496,349	354,000	452,914	365,000
Expenditures	(780,158)	(388,510)	(472,900)	(452,914)	(365,000)
Other adjustments (accruals)	-	(107,839)	118,900	-	-
Ending Cash	\$ -	\$ -	\$ -	\$ 3,307	\$ 3,307

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

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

FUND 110 GROWTH MANAGEMENT – REET 1

Function

The Growth Management-REET1 fund accounts for the revenues and expenditures of the first quarter percent of the real estate excise tax or REET 1. These restricted funds must be used for financing capital projects specified in the capital facilities plan element of the City's comprehensive plan. Capital projects 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. In addition, REET 1 funds can be used for technology infrastructure that is integral to the capital project.

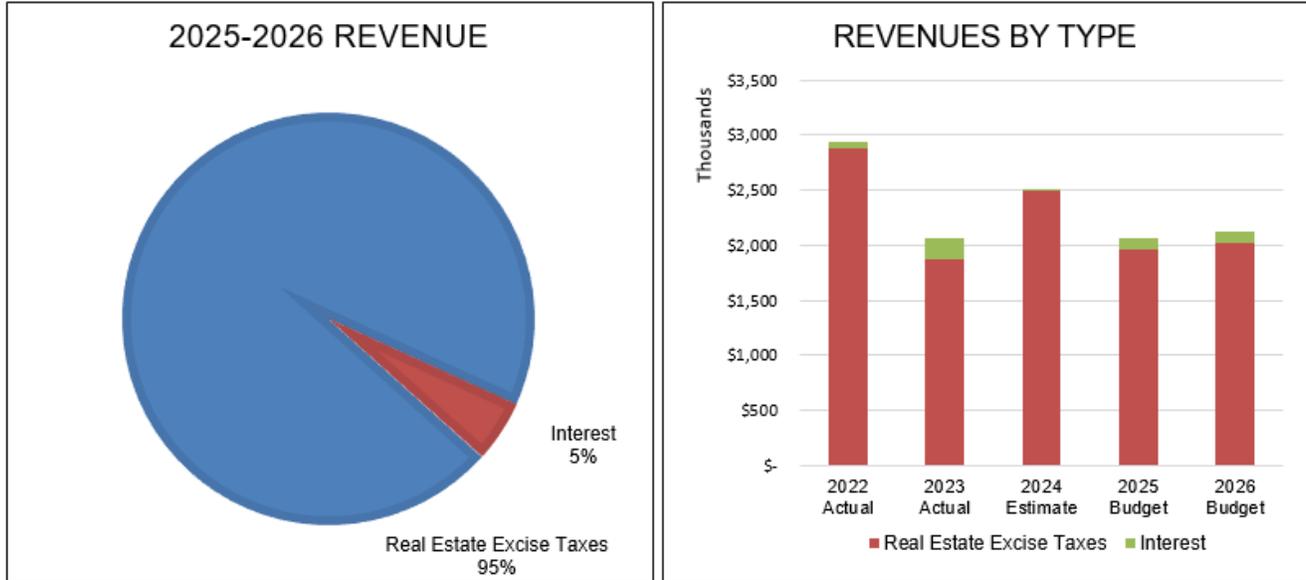
REET 1 funds may not be used for developing or updating a capital facilities plan (CFP) or capital improvement plan (CIP), but the funds can be used for design, engineering, and or surveys, associated with a specific qualifying project listed in a CFP or CIP.

Budget Narrative

Transfers out include a \$2,047,552 transfer to fund 305 for street construction projects and \$364,778 to fund 310 for parks construction projects in 2025. 2026 transfers include \$1,573,186 to fund 305 and \$476,747 to fund 310.

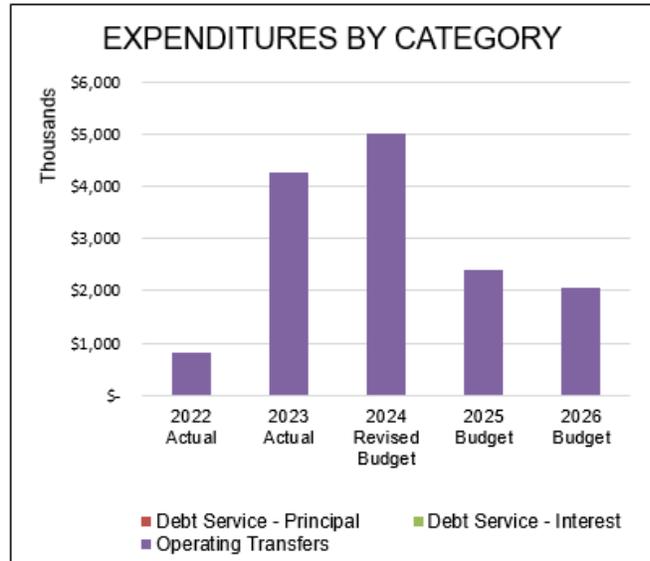
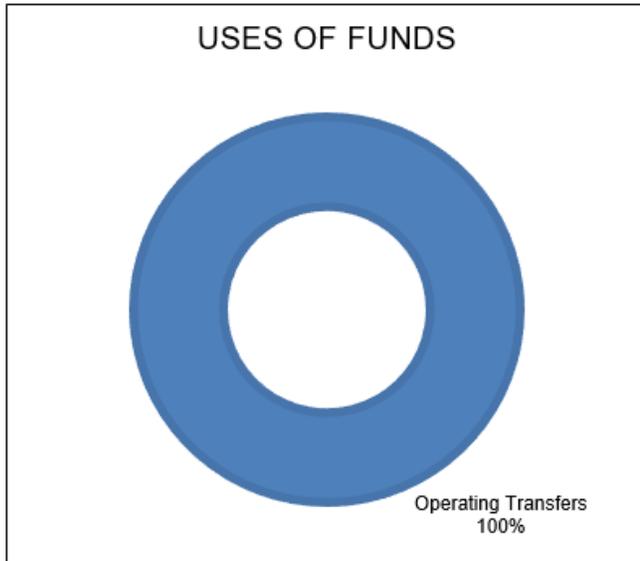


**FUND 110
GROWTH MANAGEMENT – REET 1**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Real Estate Excise Taxes	\$ 2,877,776	\$ 1,872,430	\$ 2,500,000	\$ 1,968,138	\$ 2,027,182
Interest	58,265	193,681	15,000	100,000	100,000
TOTAL REVENUE	\$ 2,936,041	\$ 2,066,111	\$ 2,515,000	\$ 2,068,138	\$ 2,127,182
Total 2025/2026 Biennial Budget					\$ 4,195,320

**FUND 110
GROWTH MANAGEMENT – REET 1**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Operating Transfers	812,259	4,275,729	5,000,000	2,412,330	2,049,933
TOTAL EXPENDITURES	\$ 812,259	\$ 4,275,729	\$ 5,000,000	\$ 2,412,330	\$ 2,049,933
Total 2025/2026 Biennial Budget					\$ 4,462,263

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 2,961,560	\$ 5,085,342	\$ 2,875,724	\$ 390,724	\$ 46,532
Revenue	2,936,041	2,066,111	2,515,000	2,068,138	2,127,182
Expenditures	(812,259)	(4,275,729)	(5,000,000)	(2,412,330)	(2,049,933)
Ending Cash	\$ 5,085,342	\$ 2,875,724	\$ 390,724	\$ 46,532	\$ 123,781
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

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

FUND 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 restricted funds must be used for financing capital projects specified in the capital facilities plan element of the City's comprehensive plan. Capital projects 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.

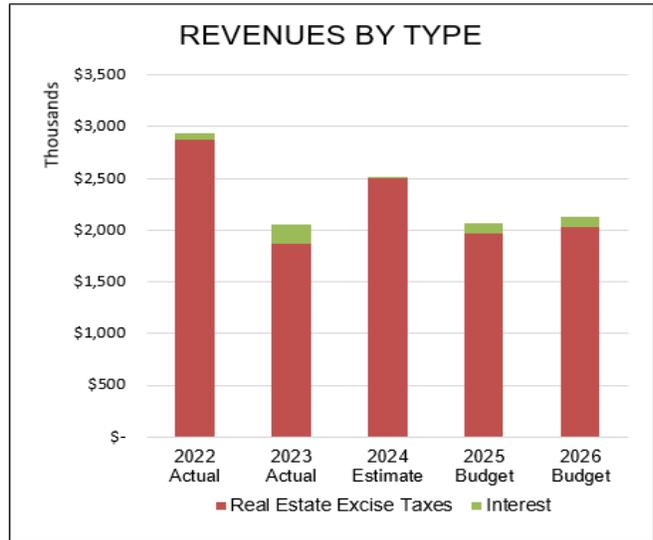
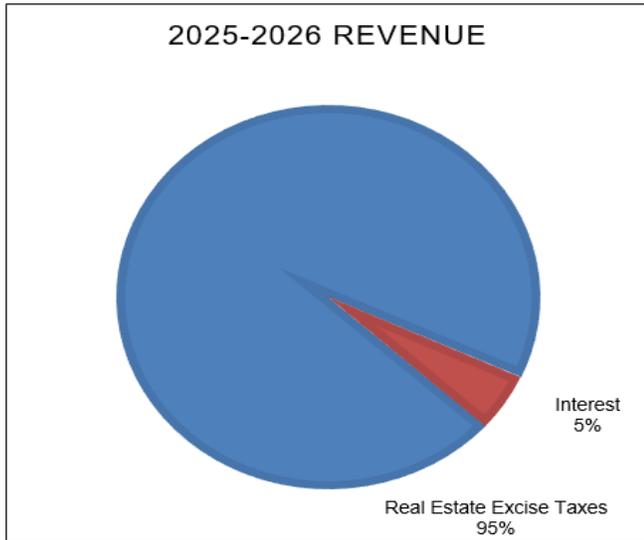
REET 2 funds may not be used for developing or updating a capital facilities plan (CFP) or capital improvement plan (CIP), but the funds can be used for design, engineering, and or surveys, associated with a specific qualifying project listed in a CFP or CIP.

Budget Narrative

Transfers out include a \$1,847,552 transfer to fund 305 for street construction projects and \$364,778 to fund 310 for parks construction projects in 2025. 2026 transfers include \$1,573,186 to fund 305 and \$476,747 to fund 310.

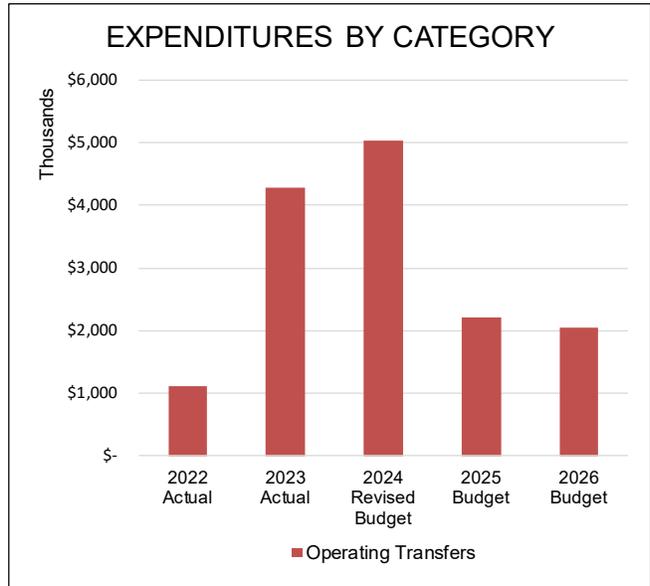
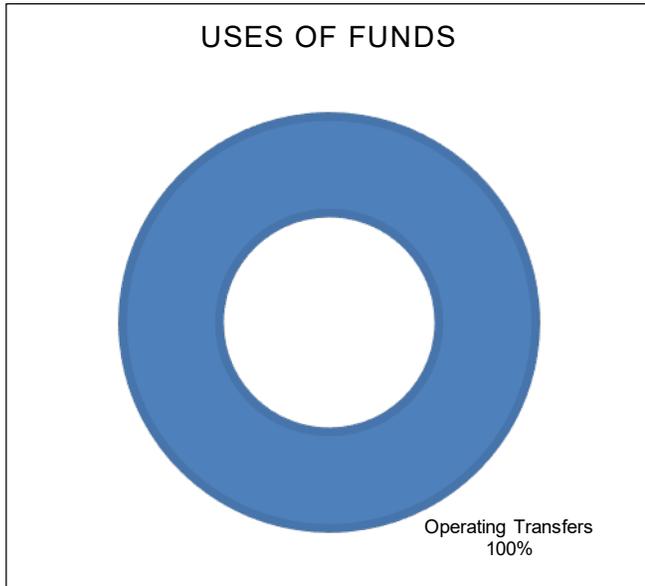


**FUND 111
GROWTH MANAGEMENT – REET 2**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Real Estate Excise Taxes	\$ 2,877,776	\$ 1,872,430	\$ 2,500,000	\$ 1,968,138	\$ 2,027,182
Interest	56,332	185,437	15,000	100,000	100,000
TOTAL REVENUE	\$ 2,934,108	\$ 2,057,867	\$ 2,515,000	\$ 2,068,138	\$ 2,127,182
Total 2025/2026 Biennial Budget					\$ 4,195,320

**FUND 111
GROWTH MANAGEMENT – REET 2**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Operating Transfers	1,119,259	4,275,730	5,025,000	2,212,330	2,049,933
TOTAL EXPENDITURES	\$ 1,119,259	\$ 4,275,730	\$ 5,025,000	\$ 2,212,330	\$ 2,049,933
Total 2025/2026 Biennial Budget					\$ 4,262,263

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 3,042,986	\$ 4,857,835	\$ 2,639,972	\$ 144,192	\$ -
Revenue	2,934,108	2,057,867	2,515,000	2,068,138	2,127,182
Expenditures	(1,119,259)	(4,275,730)	(5,025,000)	(2,212,330)	(2,049,933)
Ending Cash	\$ 4,857,835	\$ 2,639,972	\$ 129,972	\$ -	\$ 77,249
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

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

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

Function

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

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

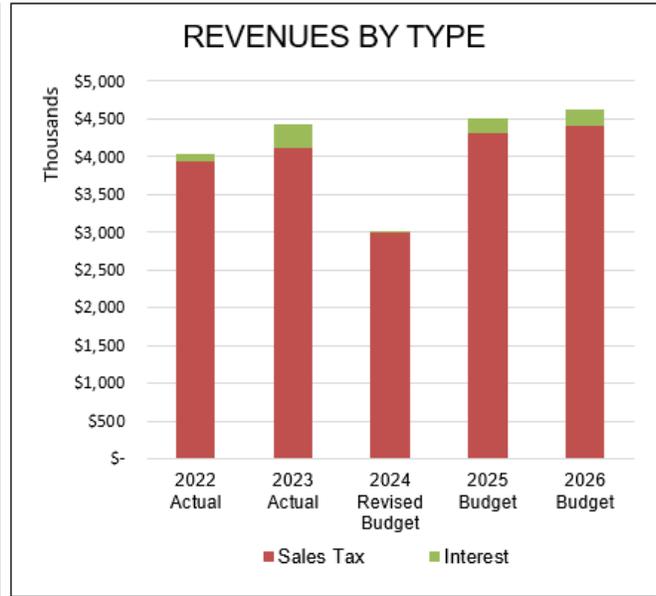
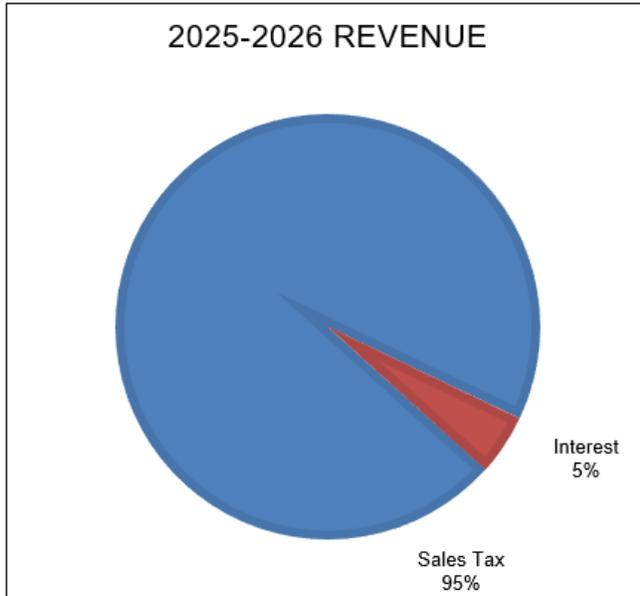
Sales taxes are paid by everyone who shops in the city and uses city streets and services, not just Marysville residents. State law requires that all revenue generated by the TBD be spent only on TBD-designated projects. The law also requires that an annual report of the TBD be reported to the public.

Budget Narrative

TBD funded projects include:

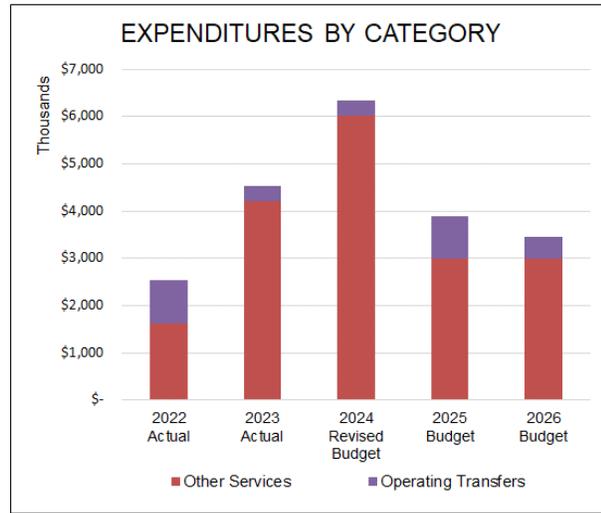
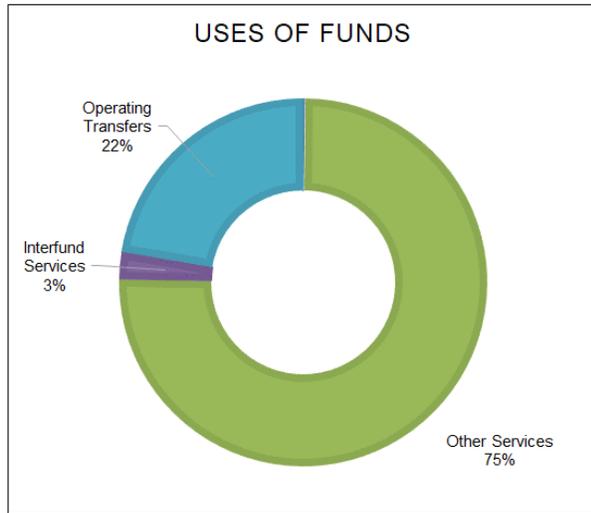
Proj No.	TBD Projects	2025	2026
N/A	Annual Pavement Preservation	3,000,000	3,000,000
R2002	53rd and 61st St Intersection & Shared Use	351,381	-
R2305	67th and 52nd Intersection	93,816	50,000
R2402	67th Ave NE Overlay	355,300	-
R2505	Comeford Park Sidewalk and Lighting	92,086	-
R2601	88th and State Ave CFI	-	250,000
R2602	Pavement Management System Update	-	150,000
		3,892,583	3,450,000

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



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Sales Tax	\$ 3,948,137	\$ 4,118,119	\$ 2,997,783	\$ 4,305,000	\$ 4,412,625
Interest	93,679	313,473	15,000	207,000	207,000
TOTAL REVENUE	\$ 4,041,816	\$ 4,431,592	\$ 3,012,783	\$ 4,512,000	\$ 4,619,625
Total 2025/2026 Biennial Budget					\$ 9,131,625

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



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Salaries and Wages	\$ -	\$ 5,238	\$ -	\$ 6,123	\$ 6,527
Benefits		1,574		1,761	1,870
Other Services	1,623,256	4,212,299	6,010,300	3,000,000	3,000,000
Interfund Services	-	-	-	95,611	95,611
Operating Transfers	924,779	325,000	325,000	892,583	450,000
TOTAL EXPENDITURES	\$ 2,548,035	\$ 4,544,110	\$ 6,335,300	\$ 3,996,078	\$ 3,554,008
Total 2025/2026 Biennial Budget					\$ 7,550,086

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 5,612,974	\$ 7,177,165	\$ 7,064,646	\$ 7,833,941	\$ 8,349,863
Revenue	4,041,816	4,431,592	3,012,783	4,512,000	4,619,625
Expenditures	(2,548,035)	(4,544,110)	(6,335,300)	(3,996,078)	(3,554,008)
Other Adjustments (accruals)	70,409	(191,812)	-	-	-
Ending Cash	\$ 7,177,165	\$ 7,064,646	\$ 3,742,129	\$ 8,349,863	\$ 9,415,480
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

A decline of planned expenditures contributes to the fund balance growth.

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

Function

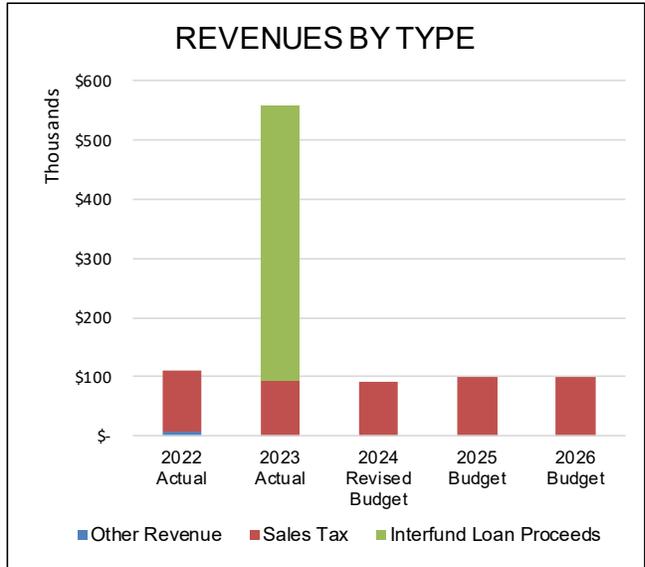
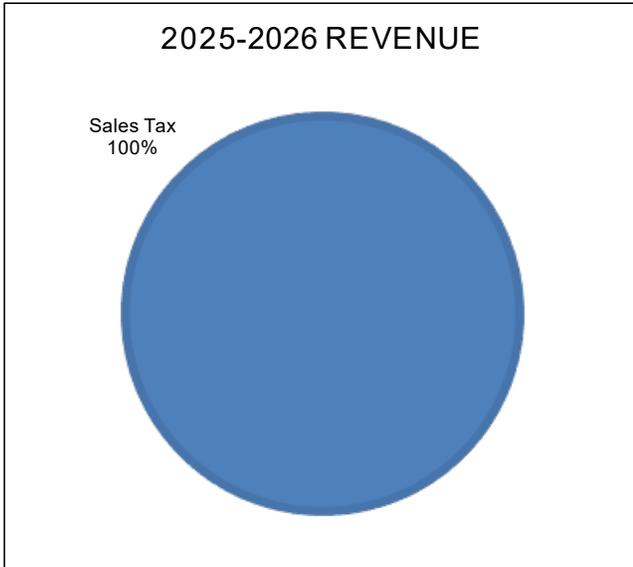
The Affordable and Supportive Housing Sales Tax Credit fund was established in 2020 through ordinance 3144. The purpose of the fund is collect the taxes and to account for the permitted uses as authorized through RCW 82.14.540.

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.

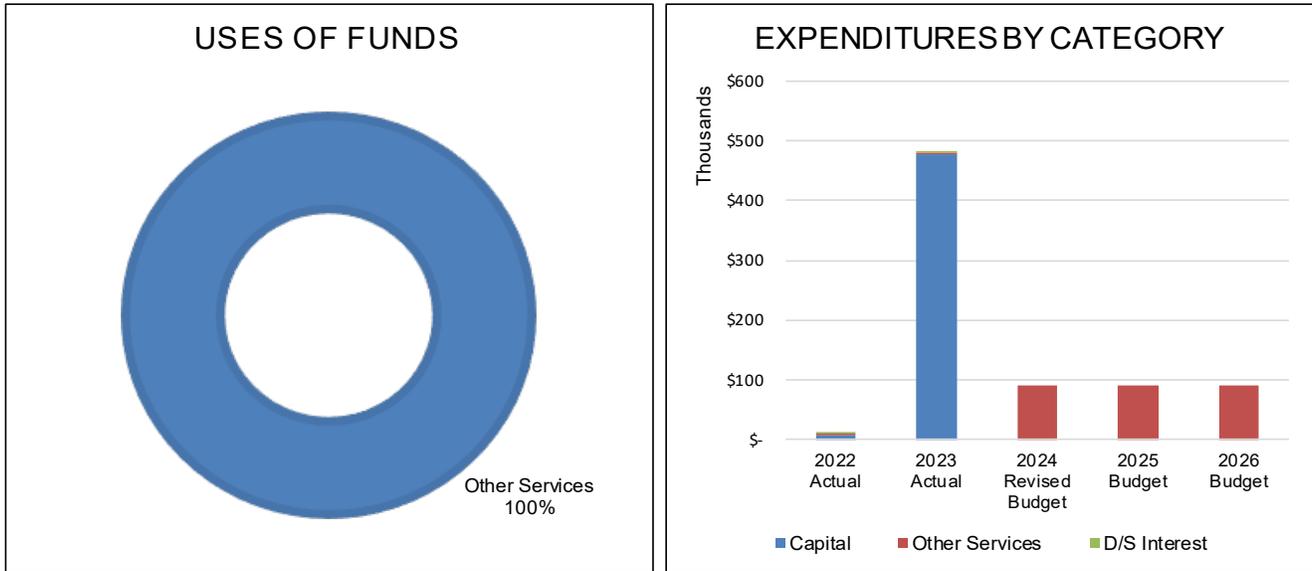


**FUND 115
AFFORDABLE AND SUPPORTIVE HOUSING SALES TAX CREDIT**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Sales Tax	\$ 102,911	\$ 94,117	\$ 90,490	\$ 93,205	\$ 96,000
Other Revenue	6,679	87	-	-	-
Interfund Loan Proceeds	-	464,206	-	-	-
TOTAL REVENUE	\$ 109,589	\$ 558,410	\$ 90,490	\$ 93,205	\$ 96,000
Total 2025/2026 Biennial Budget \$					189,205

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



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Other Services	\$ 2,960	\$ 3,642	\$ 90,000	\$ 90,000	\$ 90,000
Capital	6,967	477,445	-	-	-
D/S Interest	259	200	-	-	-
TOTAL EXPENDITURES	\$ 10,186	\$ 481,287	\$ 90,000	\$ 90,000	\$ 90,000
Total 2025/2026 Biennial Budget					\$ 180,000

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 269	\$ 7,987	\$ -	\$ 490	\$ 3,695
Revenue	109,589	558,410	90,490	93,205	96,000
Expenditures	(10,186)	(481,287)	(90,000)	(90,000)	(90,000)
Other adjustments (accruals)	(91,685)	(85,110)	-	-	-
Ending Cash	\$ 7,987	\$ -	\$ 490	\$ 3,695	\$ 9,695
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

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

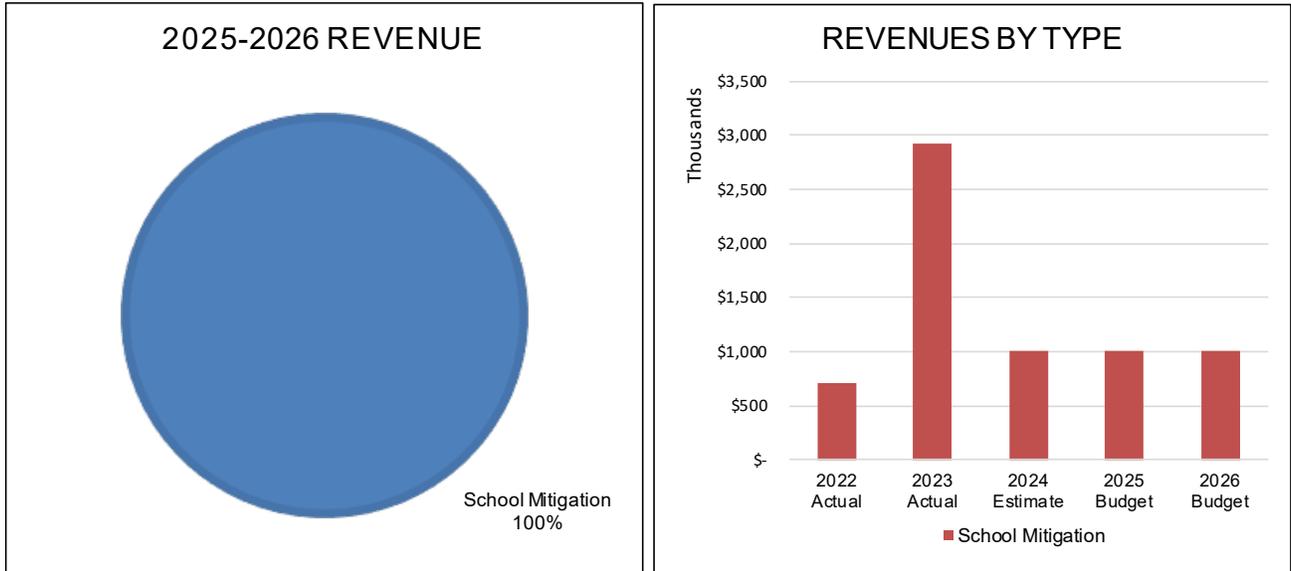
FUND 116 SCHOOL MITIGATION FEES

Function

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

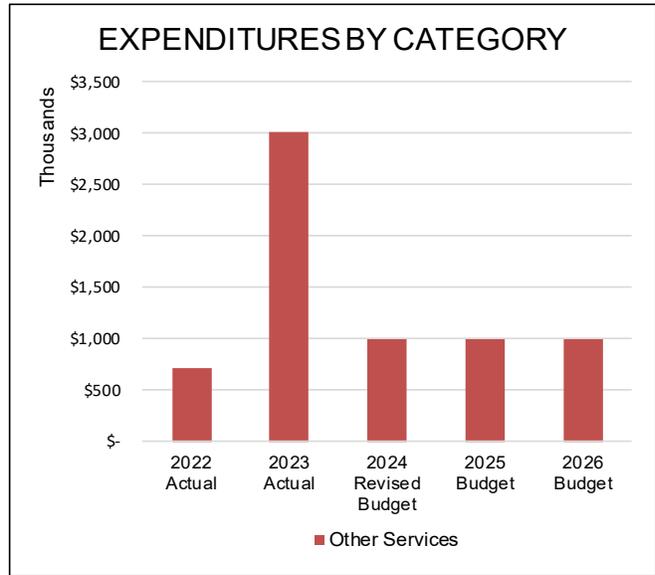
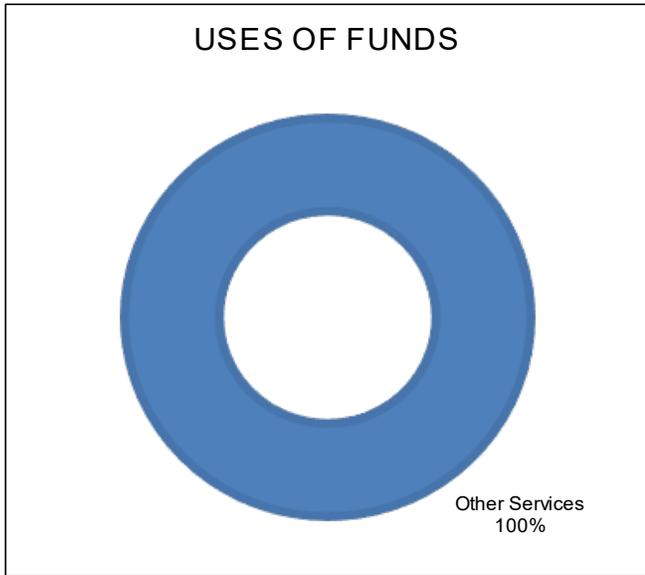


**FUND 116
SCHOOL MITIGATION FEES**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
School Mitigation	715,825	2,915,925	1,000,000	1,000,000	1,000,000
TOTAL REVENUE	\$ 715,825	\$ 2,915,925	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total 2025/2026 Biennial Budget					\$ 2,000,000

**FUND 116
SCHOOL MITIGATION FEES**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Other Services	715,825	3,007,243	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	\$ 715,825	\$ 3,007,243	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total 2025/2026 Biennial Budget					\$ 2,000,000

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	715,825	2,915,925	1,000,000	1,000,000	1,000,000
Expenditures	(715,825)	(3,007,243)	(1,000,000)	(1,000,000)	(1,000,000)
Other adjustments (accruals)	-	91,318	-	-	-
Ending Cash	\$ -	\$ -	\$ -	\$ -	\$ -

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash



MARYSVILLE
WASHINGTON

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 2022, with the completion of the City Hall Campus and corresponding move of Court operations, the building was repurposed and a Community Center and Park Administration building which opened in 2023.

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

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

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

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

The City plans to issue \$3.5M of LTGO bonds in 2025 to fund irrigation replacement at Cedarcrest Golf Course.

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

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

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

Note: Funded by the Street Construction Fund



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

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

Note: Funded by the General Fund



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

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

Note: Funded by the General Fund



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

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

Note: Funded by the Street Construction Fund



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

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

Note: Funded by the General Fund & the Utility Fund

FUND 206
 2020A LIMITED TAX GENERAL OBLIGATION BONDS
 CIVIC CAMPUS

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

Note: Funded by the General Fund



FUND 206
2025 LTGO Golf Irrigation Replacement
Golf Course

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2025	-	0.00%	-	-	3,510,000.00
2025	\$ 55,000.00	5.00%	\$ 76,875.00	\$ 131,875.00	3,455,000.00
2026	115,000.00	5.00%	151,000.00	266,000.00	3,340,000.00
2027	120,000.00	5.00%	145,250.00	265,250.00	3,220,000.00
2028	130,000.00	5.00%	139,250.00	269,250.00	3,090,000.00
2029	135,000.00	5.00%	132,750.00	267,750.00	2,955,000.00
2030	140,000.00	5.00%	126,000.00	266,000.00	2,815,000.00
2031	150,000.00	5.00%	119,000.00	269,000.00	2,665,000.00
2032	155,000.00	5.00%	111,500.00	266,500.00	2,510,000.00
2033	165,000.00	5.00%	103,750.00	268,750.00	2,345,000.00
2034	170,000.00	5.00%	95,500.00	265,500.00	2,175,000.00
2035	180,000.00	4.00%	87,000.00	267,000.00	1,995,000.00
2036	190,000.00	4.00%	79,800.00	269,800.00	1,805,000.00
2037	195,000.00	4.00%	72,200.00	267,200.00	1,610,000.00
2038	205,000.00	4.00%	64,400.00	269,400.00	1,405,000.00
2039	210,000.00	4.00%	56,200.00	266,200.00	1,195,000.00
2040	220,000.00	4.00%	47,800.00	267,800.00	975,000.00
2041	230,000.00	4.00%	39,000.00	269,000.00	745,000.00
2042	240,000.00	4.00%	29,800.00	269,800.00	505,000.00
2043	250,000.00	4.00%	20,200.00	270,200.00	255,000.00
2044	255,000.00	4.00%	10,200.00	265,200.00	-
Total	\$ 3,510,000.00		\$ 1,707,475.00	\$ 5,217,475.00	

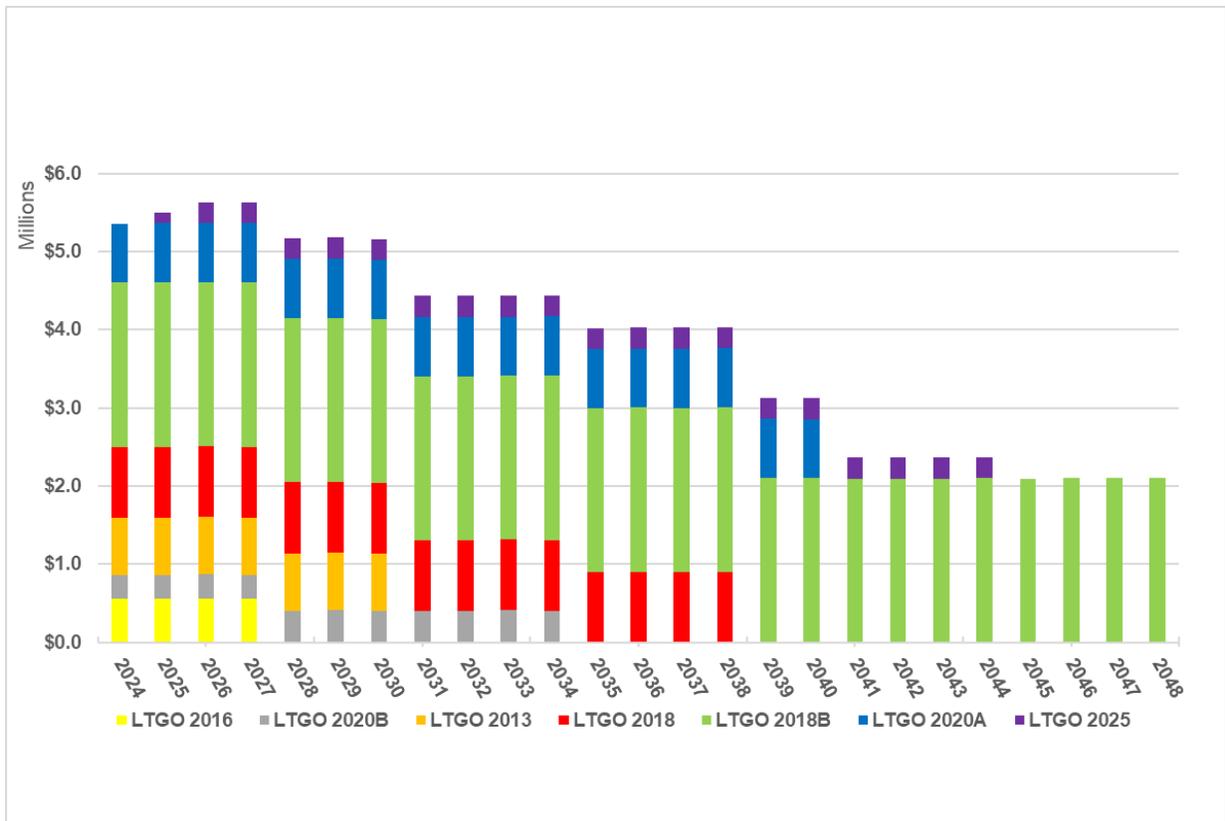
Note: Funded by the Golf Course



**FUND 206
LTGO BOND DEBT SERVICE**

Fund Summary	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2026 Budget
Beginning Cash	\$ 53,184	\$ 78,496	\$ 166,570	\$ 168,069	\$ 165,569
Revenue					
Interest & Other Earnings	27,712	89,824	4,000	-	-
Operating Transfers	6,400,619	6,396,769	5,357,019	5,491,869	5,629,019
Total Revenue	\$ 6,428,330	\$ 6,486,593	\$ 5,361,019	\$ 5,491,869	\$ 5,629,019
Expenditures					
Refunding Escrow Payment					
Debt Principal	3,640,000	3,780,000	2,890,000	3,060,000	3,240,000
Debt Interest	2,760,619	2,616,769	2,467,019	2,431,869	2,389,019
Debt Issue Cost	2,400	1,750	2,500	2,500	2,500
Total Expenditures	\$ 6,403,019	\$ 6,398,519	\$ 5,359,519	\$ 5,494,369	\$ 5,631,519
Ending Cash	\$ 78,496	\$ 166,570	\$ 168,069	\$ 165,569	\$ 163,069

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash



FUND 271
Local Improvement District 71

Function

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

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

Fund Summary	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2026 Budget
Beginning Cash	\$ 140,578	\$ 54,467	\$ 68,695	\$ 59,072	\$ 32,604
Revenue					
Principal on LID 71	251,975	225,157	250,000	210,000	210,000
Interest & Other Earnings	158,740	158,005	172,500	102,000	102,000
Total Revenue	\$ 410,715	\$ 383,163	\$ 422,500	\$ 312,000	\$ 312,000
Expenditures					
Professional Services	4,304	3,262	6,500	6,500	6,500
Debt Principal	400,000	290,000	350,000	280,000	280,000
Debt Interest	91,923	75,323	75,323	51,668	51,668
Debt Issue Cost	600	350	300	300	300
Total Expenditures	\$ 496,826	\$ 368,935	\$ 432,123	\$ 338,468	\$ 338,468
Ending Cash	\$ 54,467	\$ 68,695	\$ 59,072	\$ 32,604	\$ 6,136
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

The decrease in fund balance is caused by a decrease in expected future revenue.

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	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2026 Budget
Beginning Cash	\$ 646,768	\$ 654,296	\$ 677,397	\$ 670,397	\$ 660,397
Revenue					
Interest & Other Earnings	7,528	23,100	3,000	-	-
Total Revenue	\$ 7,528	\$ 23,100	\$ 3,000	\$ -	\$ -
Expenditures					
Miscellaneous	-	-	10,000	10,000	10,000
Total Expenditures	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Ending Cash	\$ 654,296	\$ 677,397	\$ 670,397	\$ 660,397	\$ 650,397
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					



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:

Proj No.	Transportation Capital Projects	2025	2026
R1101	88Th St Ne Improvements	3,000,000	4,097,500
R2002	53Rd And 61St Intersection And Shared Use	2,025,000	-
R2101	Quiet Zone Evaluation	100,000	100,000
R2102	156Th St Ne (Smokey Point-Hayho Creek)	2,650,000	650,000
R2103	Shoultes Elementary Safe Routes To School	535,050	-
R2104	Cascade Elementary Safe Routes To School	604,089	-
R2106	Rectangular Rapid Flashing Beacons	-	94,000
R2201	156Th St Ne Overcrossing	500,000	500,000
R2301	I-5 / 4Th Street And 88Th Street Ne	600,000	-
R2303	Citywide Pedestrian Safety	675,000	-
R2305	67Th Ave Ne & 52Nd St Ne Intersection	150,000	50,000
R2307	I-5 Nb Marine View Drive To Sr 529	100,000	-
R2402	67Th Ave Ne (Grove St To 88Th St Ne)	905,300	-
R2501	I-5 / 156Th St Ne Interchange	25,000	25,000
R2502	Mms - 49Th Dr Ne (South Of Grove St) Srts	53,836	450,068
R2503	Cascade Elementary - 100Th St Ne	90,000	161,570
R2504	Ingraham Blvd And 84Th St Ne	400,000	3,202,000
R2505	Comeford Park Sidewalk And Lighting	255,000	-
R2506	Citywide Intersection Improvements	97,000	399,000
R2601	88Th St And State Ave Cfi	-	250,000
R2602	Pavement Mgmt System Update	-	150,000
N/A	Pavement Preservation	3,000,000	3,000,000
Total Transportation		\$ 15,765,275	\$ 13,129,138

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	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 1,282,834	\$ -	\$ -	\$ 56,260	\$ 58,260
Revenue					
Federal & State Grants	947,986	3,316,053	2,325,940	7,094,545	6,304,974
Snohomish County ILA	26,082	293,954	1,596,909	500,000	500,000
Transportation Mitigation Fees	1,639,058	3,946,731	3,400,000	2,000,000	2,000,000
Investment Interest	2,305	-	10,000	-	-
Miscellaneous Revenue	-	13	-	-	-
Transfers In - General	2,903,515	6,876,459	7,914,234	4,950,600	3,596,372
Total Revenue	\$ 5,518,946	\$ 14,433,211	\$ 15,247,083	\$ 14,545,145	\$ 12,401,346
Expenditure					
Salaries and Wages	-	17,197	-	20,101	21,430
Benefits	-	5,166	-	5,874	6,233
Professional Services	240	522	-	6,000	6,000
Capital Outlay	5,519,465	10,784,524	10,073,639	12,765,275	10,129,138
Interfund	-	-	-	278,426	278,426
Operating Transfer	1,939,019	1,938,419	3,417,238	1,467,469	1,460,119
Total Expenditures	\$ 7,458,724	\$ 12,745,828	\$ 13,490,877	\$ 14,543,145	\$ 11,901,346
Other Adjustments (Accruals)	656,944	(1,687,383)	-	-	-
Ending Cash	\$ -	\$ -	\$ 1,756,206	\$ 58,260	\$ 558,260

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

The change in fund balance is the result of planned capital project costs for the biennium. The City has been awarded grant funds for several of the projects noted above.



**FUND 310
PARKS CAPITAL IMPROVEMENT**

Function

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

Project(s) Approved

Proj No.	Parks and Recreation Capital Projects	2025	2026
P2104	Bayview Trail Connector	500,000	250,000
P1503	Mother Nature's Window	750,000	250,000
P1702	Ebey Waterfront Trail	350,000	1,550,000
P2501	Twin Lakes Park Improvements	250,000	-
P2601	Twin Lakes Park Master Plan	-	60,000
Total Parks and Recreation		\$ 1,850,000	\$ 2,110,000



**FUND 310
PARKS CAPITAL IMPROVEMENT**

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 420,529	\$ -	\$ 434,940	\$ 573,933	\$ 1,105,152
Revenue					
Grant Revenue	430,989	1,084,754	150,000	520,443	556,507
Park Mitigation Fees	476,277	1,261,276	1,300,000	859,000	859,000
Investment Interest	3,707	5,427	15,850	3,000	3,000
Contributions	-	-	-	-	-
Other Miscellaneous	26,686	26,845	29,000	-	-
Transfers In	1,810,353	2,443,464	1,263,900	1,143,830	953,493
Total Revenue	\$ 2,748,011	\$ 4,821,766	\$ 2,758,750	\$ 2,526,273	\$ 2,372,000
Expenditures					
Salaries and Wages	-	17,197	-	20,101	21,430
Benefits	-	5,166	-	5,874	6,233
Capital Outlay	2,909,012	3,855,201	2,763,056	1,850,000	2,110,000
Debt Interest	11,477	11,086	6,500	3,695	-
Interfund Services	-	-	-	115,384	115,384
Transfer Out - Debt Service	157,905	157,014	78,507	-	-
Total Expenditures	\$ 3,078,395	\$ 4,045,664	\$ 2,848,063	\$ 1,995,054	\$ 2,253,047
Other Adjustments (accruals)	(90,146)	(341,161)	-	-	-
Ending Cash	\$ -	\$ 434,940	\$ 345,627	\$ 1,105,152	\$ 1,224,105

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

The increase of fund balance is the result of planned capital project costs for the biennium being prioritized to best utilize the city's funding sources.

**FUND 314
City Facilities**

Function

This fund is used for the design and construction of general government facilities. There are no planned major facility projects in this fund for 2025/2026.

Budget Narrative

An allocation to the general fund internal service departments make up the miscellaneous expenditures within the fund.

There are ADA improvements planned in 2026 within professional services.

Two facility projects listed below will be funded by fund 401.

Proj No.	Municipal Facilities Capital Projects	2025	2026
F2501	Public Works Facility Relocation (funded by fund 401)	7,500,000	2,328,000
2342	Interfor Fill - Riverwalk Redevelopment (funded by fund 401)	1,200,000	-
	Total Facilities	\$ 8,700,000	\$ 2,328,000



FUND 314
City Facilities

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ -	\$ -	\$ 404,283	\$ -	\$ -
Revenue					
State/Federal Grants	105,606	52,148	-	-	-
Bond Proceeds	35,411	3,663	-	-	-
Transfers In	11,910,520	4,299,885	-	84,790	134,790
Total Revenue	\$ 12,051,536	\$ 4,355,696	\$ -	\$ 84,790	\$ 134,790
Expenditures					
Salaries and Wages	120,166	134,302	-	-	-
Benefits	34,060	37,107	-	-	-
Supplies	252,339	5,798	-	-	-
Professional Services	114,773	124,293	-	-	50,000
Capital Outlay	11,389,956	3,982,850	2,185,210	-	-
Misc Expense	-	-	-	84,790	84,790
Operating Transfers	110,000	-	-	-	-
Total Expenditures	\$ 12,021,294	\$ 4,284,350	\$ 2,185,210	\$ 84,790	\$ 134,790
Other Adjustments (accruals)	(30,242)	332,937	-	-	-
Ending Cash	\$ -	\$ 404,283	\$ -	\$ -	\$ -
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

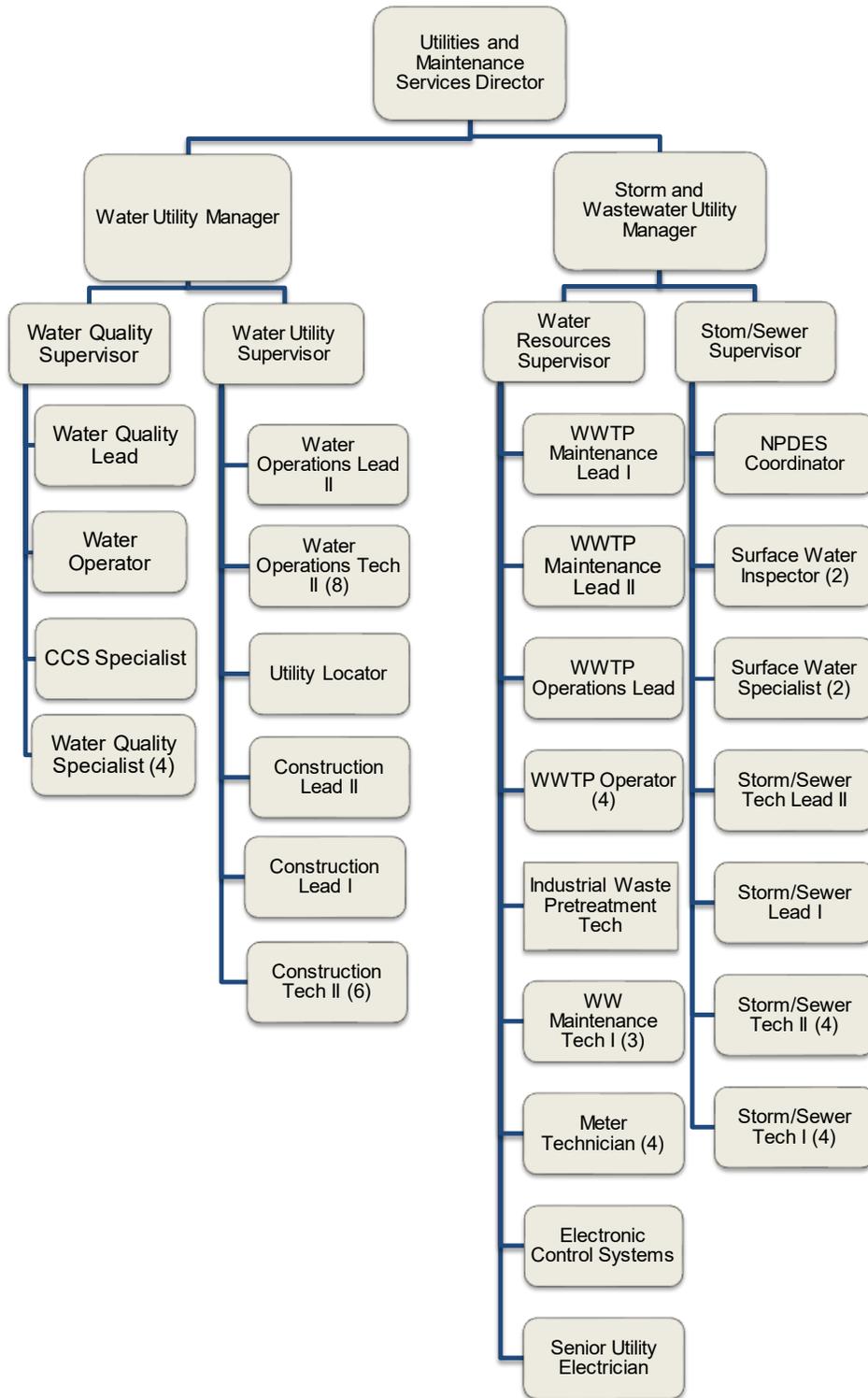
The fund balance in this fund has been depleted primarily due to the completion of the Marysville Civic Center, which was substantially completed in the fall of 2022.



MARYSVILLE
WASHINGTON

Enterprise Funds

WATER WORKS UTILITY OPERATIONS



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

Mission

The mission of the Water Works Utility Fund is to provide appropriate continuous operation, maintenance and development of the City's utilities for the Marysville Service Areas while working collaboratively across departments to ensure public health.

Public Works Accomplishments*Organizational Excellence*

- Implemented a Snow & Ice Response Plan
- Deployed a work order/asset management system to improve tracking and reporting accuracy
- Maintained continuous traffic signal & streetlight operation, & responded to an average of 140 public traffic inquiries each year
- Added Olympic View Park and installed 7 playgrounds
- Water System remained in "green" operational status after Department of Health inspection
- Successfully submitted 2022 and 2023 Annual Reports to Department of Ecology documenting achievement of all NPDES Western Washington Phase II Municipal Stormwater Permit goals and benchmarks
- No effluent or reporting violations in 2022 and 2023 of NPDES Wastewater Treatment Plant Permit

Public Works Goals*Organizational Excellence*

- Establish a path towards APWA Accreditation
- Complete Capital Improvement Plan
- Establish financial accountability and transparency (complete rate study)
- Develop workforce plan to focus on training, recruitment, and retention
- Identify and resolve five gaps in customer experience

Function

The Water Works Utility consists of the three distinct utilities which operate within a single utility fund. The primary function of these utilities is to operate, maintain, and construct utility infrastructure on a 24 hour basis in accordance with the various regulatory frameworks of each disparate utility. These individual utilities consist of the Water Capitalize Utility, the Sewer Utility and the Surface Water Utility.

The Water Utility delivers approximately 6 million gallons per day of quality drinking water to approximately 24,000 connections within the Coordinated Water System Plan Area (CWSP), as well as providing necessary flows for emergency fire suppression. Water drawn from city-owned ground and surface water supplies receive treatment at one of four treatment facilities before it is stored, along with water purchased wholesale from City of Everett, in nine reservoirs with a total capacity of 25 million gallons. Stored water is distributed to the City's water utility customers through 360 miles of water main within 11 pressure zones. The Water Utility is responsible for construction, maintenance, repair, and installation of the water distribution system and all appurtenances as well as implementation of water quality programs to ensure stringent state and federal drinking water regulations are met.

The Sewer Utility conveys and treats an average 5.5 million gallons per day of wastewater from more than 19,000 connections inside the 23 square mile sewer service area. Wastewater is conveyed to the City's wastewater treatment facility through approximately 240 miles of sewer pipe and 16 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. The Sewer Utility is responsible for construction, maintenance, repair, and installation of the sewer collection system and all appurtenances as well as implementation of programs to ensure state and federal regulations are met.

The Surface Water Utility provides city-wide services to minimize the adverse impacts of surface water runoff and improve surface water quality passing through the city collection system. Nearly 11,000 catch basins are in place in the City to receive stormwater runoff and remove debris before directing stormwater through 195 miles of pipe and 517 stormwater facilities where stormwater is treated prior to discharging to natural waterways. The Surface Water Utility is responsible for construction, maintenance, repair, and installation of the surface water collection system and all appurtenances as well as implementation of programs to ensure state and federal regulations are met.



Headcount

POSITION CLASSIFICATION	2025	2026
Utilities and Maintenance Services Director	1	1
Water Utility Manager	1	1
Storm & Wastewater Utility Manager	1	1
PW Administrative Services Supervisor	1	1
Storm/Sewer Supervisor	1	1
Water Utility Supervisor	1	1
Water Resources Supervisor	1	1
Water Quality Supervisor	1	1
NPDES Coordinator	1	1
Financial Analyst	1	1
Electronic Control Systems Administrator	1	1
Lead Worker II	4	4
Lead Worker I	2	2
Water Operations Tech II	8	8
Construction Tech II	6	6
Storm/Sewer Tech II	4	4
Storm/Sewer Tech I	4	4
Meter Technician	4	4
Water Quality Specialist	4	3
Cross Connection Specialist	1	1
Water Quality Lead	1	1
Water Operator	0	1
Utility Locator	1	1
Surface Water Specialist	2	2
Surface Water Inspector	2	2
Industrial Waste/Pretreatment Tech	1	1
Senior Utility Electrician	1	1
WWTP Operations Lead	1	1
WWTP Maintenance Lead	1	1
WWTP Tech I	3	3
WWTP Operator	4	4
Management Analyst	1	1
Purchasing/Inventory Specialist	1	1
Administrative Specialist	1	1
Administrative Assistant	1	1
TOTAL - UTILITIES	69.00	69.00

Budget Narrative

Office and operating supplies include general office supplies, chemicals for all City treatment plants, maintenance 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 analysis provided by consultants, lab sample analysis, flow monitoring fees, legal fees, utility rate cost of service studies, and updates to the water/sewer/surface water comprehensive plans.

Miscellaneous expenses include fees for membership fees.

State taxes are state excise taxes assessed on the Water/Sewer/Surface Water 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 performed by the Facilities department.

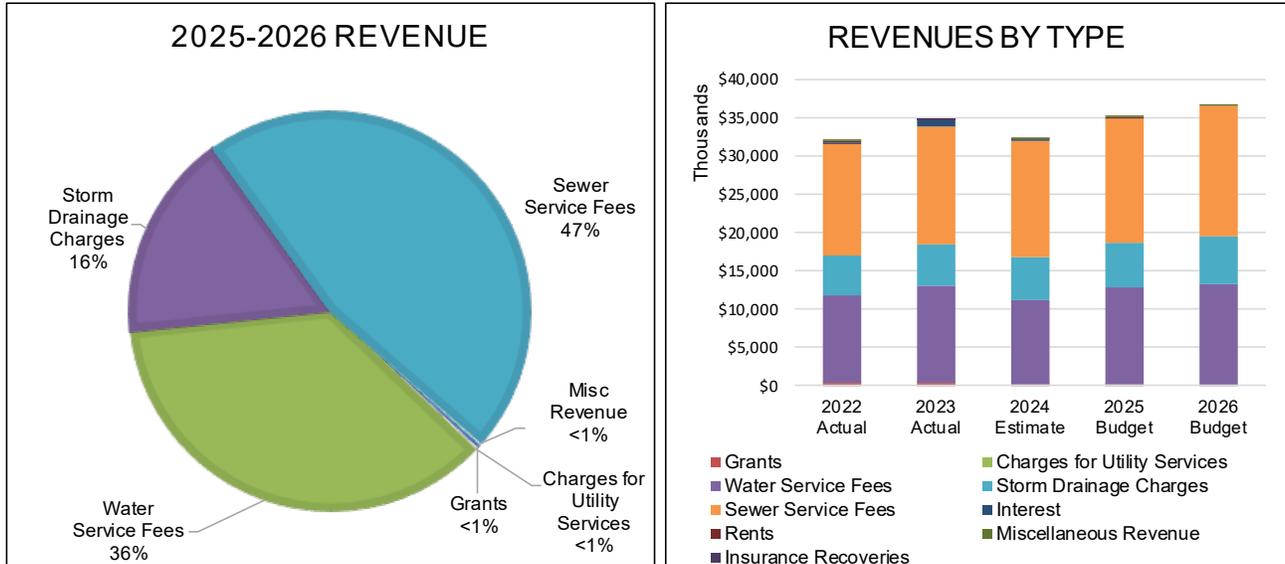
Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement. This category also includes the cost allocation from Finance, Utility Billing, City Clerk, Executive, HR and Legal.

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

Performance Measurements

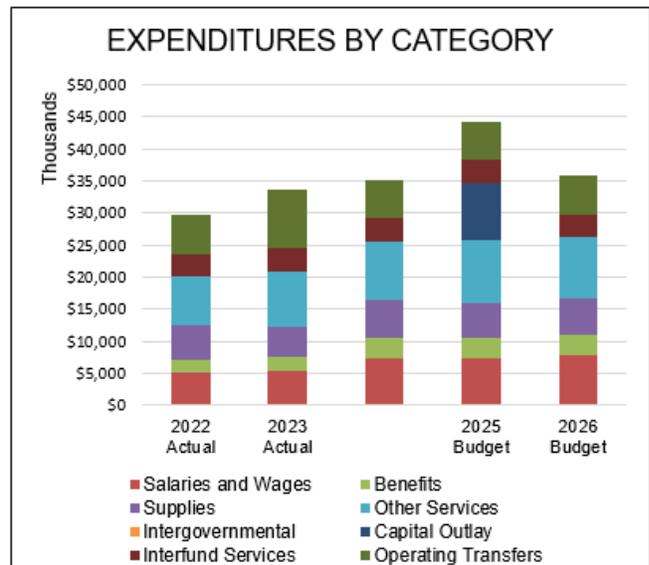
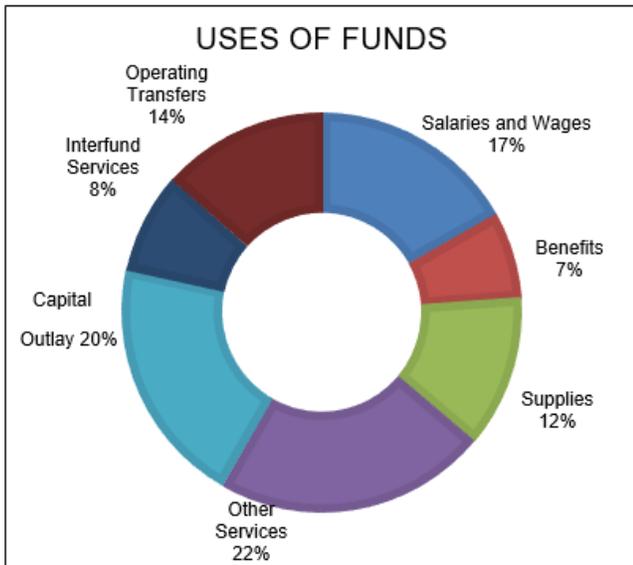
Description	2020	2021	2022	2023
New Connections - Water	382	326	276	231
New Connections - Sewer	382	326	186	483

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



Revenue Sources	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2026 Budget
Grants	\$ 325,775	\$ 312,821	\$ 120,000	\$ 100,000	\$ 100,000
Charges for Utility Services	76,705	172,329	71,150	70,000	70,000
Water Service Fees	11,331,532	12,571,030	11,073,486	12,689,751	13,291,689
Storm Drainage Charges	5,278,873	5,459,295	5,500,794	5,859,159	6,147,116
Sewer Service Fees	14,560,482	15,420,317	15,202,468	16,237,471	17,048,074
Interest	186,044	673,375	125,000	-	-
Rents	114,977	115,891	79,963	79,963	79,963
Miscellaneous Revenue	19,994	2,373	10,000	3,000	3,000
Insurance Recoveries	-	24,342	-	-	-
TOTAL REVENUE	\$ 31,894,383	\$ 34,751,772	\$ 32,182,861	\$ 35,039,344	\$ 36,739,842
				Total 2025/2026 Biennial Budget	\$ 71,779,186

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



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Salaries and Wages	\$ 5,100,640	\$ 5,386,588	\$ 7,453,842	\$ 7,429,803	\$ 7,816,660
Benefits	2,009,154	2,113,081	3,020,595	3,114,224	3,292,280
Supplies	5,497,487	4,825,583	6,043,941	5,428,510	5,488,637
Other Services	7,521,645	8,424,705	8,978,278	9,783,436	9,576,111
Intergovernmental	600	-	-	-	-
Capital Outlay	77,381	113,978	89,500	8,895,000	2,463,000
Debt Interest	878	10,710	-	-	-
Interfund Services	3,321,814	3,567,412	3,610,580	3,599,036	3,614,592
Operating Transfers	6,060,903	9,275,829	5,892,733	5,945,557	6,040,749
TOTAL EXPENDITURES	\$ 29,590,503	\$ 33,717,885	\$ 35,089,469	\$ 44,195,566	\$ 38,292,029
Total 2025/2026 Biennial Budget					\$ 82,487,595

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 12,635,545	\$ 16,404,583	\$ 16,669,485	\$ 14,849,081	\$ 5,692,859
Revenue	31,894,383	34,751,772	32,182,861	35,039,344	36,739,842
Expenditures	(29,590,503)	(33,717,885)	(35,089,469)	(44,195,566)	(38,292,029)
Other adjustments (accruals)	1,465,158	(768,985)	-	-	-
Ending Cash	\$ 16,404,583	\$ 16,669,485	\$ 13,762,877	\$ 5,692,859	\$ 4,140,672

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

Proj No.	Municipal Facilities Capital Projects	2025	2026
F2501	Public Works Facility Relocation (purchased by Fund 401)	7,500,000	2,328,000
2342	Interfor Fill (Purchased by Fund 401)	1,200,000	-
Total Facilities		\$ 8,700,000	\$ 2,328,000

New/Supplemental Budget Items	2025	2026
Replace sodium hypochlorite tank at Stilly Treatment Plant	50,000	-
Replace 2nd pump at the Ranney Well	-	125,000
Sunnyside sodium hypochlorite generation cell replacement	30,000	-
Replace well 3 control panel at Edward Springs/Add vfd to well 3 @ Edward Springs	120,000	-
Additional fencing at Edward Springs	100,000	100,000
Complete collector upgrade project	60,000	-
Water Operator (replaces one Water Quality Specialist)	-	9,000
Security improvement at various sites	25,000	25,000
Purchase a replacement pump for Cedarcrest (1 has been replaced, all same age)	165,000	165,000
Increase funding for fire hydrant upgrades	125,000	125,000
Screening Disposal WWTP- WM	150,000	150,000
Spare Pump 51st lift station	60,000	-
Sunnyside lift station Cathodic protection repair	-	50,000
Rebuild 16 bottom feed airlifts with spares	50,000	-
Bottom feed filter Plenum Cleaning	25,000	-
Eagle Bay LS Liner replacment	-	100,000
Sodium hypo tank replacment	-	75,000
Sand filter water and air line replacment	20,000	-
Rebuild 3 of 4 Effluent Pumps Line item increase	25,000	50,000
WWTP Painting UV Structure and facility doors	-	50,000
Treatment Plant Office and op increase 40142480531000	10,000	10,000
Scada system Maintenance	75,000	75,000
CCTV sewer contracting	50,000	50,000
Regional Pond 1 Fence replacment	75,000	-
LCRR & LCRI	50,000	50,000
CCTV contracting increase	13,000	13,000
Budget Software (cost share with fund 001)	112,500	51,188
WWTP Operator	136,887	143,982
Interfor Fill	1,200,000	-
	<u>2,727,387</u>	<u>1,417,170</u>

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.

Proj No.	Capital Projects	2025	2026
D1901	Geddes Cleanup	125,000	1,500,000
D2301	Cascade Shoultes Srts	1,257,764	-
D2402	Surface Water Comp Plan	200,000	-
D2403	Shoultes And 103Rd Lid	100,000	-
D2501	Flood Control Grant	200,000	-
D2502	Jennings Park Storm Retro	250,000	350,000
Total Stormwater		\$ 2,132,764	\$ 1,850,000

Proj No.	Capital Projects	2025	2026
W2304	Sr 528 Water Main Replacement	1,635,556	-
W2305	Water Comp Plan Update	120,000	-
W2501	Watermain Repl 4Th/88Th	900,000	-
W2502	Joa Cathodic Prot Repl Design	300,000	-
W2503	88Th St Water Main Replace	150,000	1,500,000
W2601	Lcri Inventory Valid Replace	-	200,000
Total Water		\$ 3,105,556	\$ 1,700,000

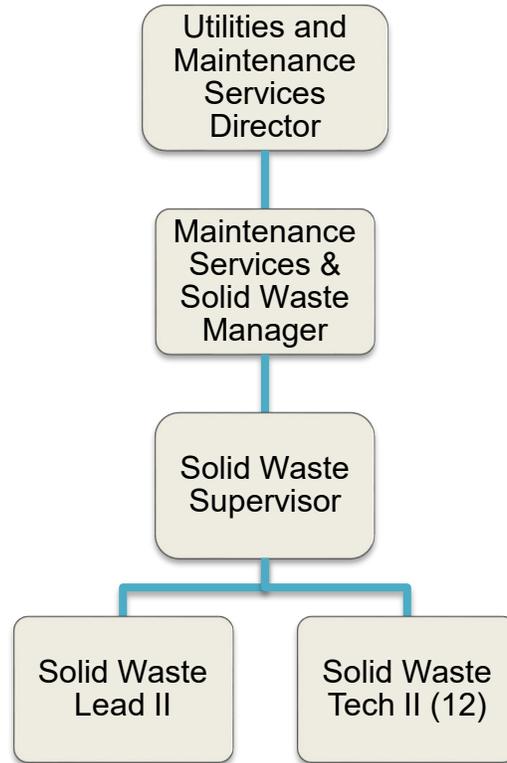
Proj No.	Capital Projects	2025	2026
S2302	Sewer Comp Plan Update	150,000	-
S2303	WWTP Chemical Tank Replacement	650,000	-
S2304	Effluent Flow Splitting	700,000	-
S2401	Biosolids Removal 2024	1,500,000	1,500,000
S2501	88Th St Ne Sewer Replace Phase 1	100,000	1,500,000
S2502	WWTP Filter Rehab	200,000	200,000
S2601	West Lift Station Replace	-	500,000
Total Sewer		\$ 3,300,000	\$ 3,700,000

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

Fund Summary	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2026 Budget
Beginning Cash	\$ 16,336,239	\$ 14,659,851	\$ 17,684,861	\$ 16,257,652	\$ 15,528,054
Revenue					
Water Capital Improvements	1,943,219	3,895,197	3,000,000	3,000,000	3,000,000
State/Federal Grants	4,816,096	2,554,391	1,935,995	1,866,344	-
Water Recovery Fees	7,683	4,213	-	45,000	45,000
Storm Water Capital Improvements	47,289	93,464	30,000	-	-
Pond Recovery	72,268	1,654,405	-	-	-
Sewer Capital Improvements	1,884,429	3,723,678	3,000,000	3,075,000	3,075,000
Sewer Recovery	2,088	500	75,000	-	-
Interest	197,370	613,709	40,000	-	-
Insurance Recovery	144,057	-	3,000,000	125,000	1,500,000
Operating Transfers	-	-	550,000	-	-
	-	42	-	-	-
Total Revenue	\$ 9,114,498	\$ 12,539,598	\$ 11,630,995	\$ 8,111,344	\$ 7,620,000
Expenditures					
Salaries and Wages	-	14,491	-	16,938	18,058
Benefits	-	4,353	-	4,950	5,253
Professional Services	-	-	-	40,000	-
Capital Outlay	8,552,749	11,473,921	12,445,000	8,538,320	7,250,000
Interfund Services	-	-	-	240,733.00	240,733.00
Total Expenditures	\$ 8,552,749	\$ 11,492,765	\$ 12,445,000	\$ 8,840,941	\$ 7,514,044
Other adjustments (accruals)	(2,238,137)	1,978,176	-	-	-
Ending Cash	\$ 14,659,851	\$ 17,684,861	\$ 16,870,856	\$ 15,528,054	\$ 15,634,011

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

SOLID WASTE



**FUND 410
SOLID WASTE**

Mission

The mission of the Solid Waste Division of the Utilities and Maintenance Services department is to provide for the safe and efficient collection of Solid Waste and Recyclable materials within the City, while ensuring excellent customer service and value to City residents.

Function

The Solid Waste Division provides for the collection and disposal of solid waste from over 22,500 homes and 900 businesses. In addition, the division administers the Recycling and Organics Collection contract which includes collection, recycling and reuse of materials and the beneficial diversion of materials from landfills.

Headcount

POSITION CLASSIFICATION	2025	2026
Maintenance Services & Solid Waste Manager	0.25	0.25
Solid Waste/Support Services Supervisor	1	1
Solid Waste Lead II	1	1
Solid Waste Tech II	12	12
TOTAL - SOLID WASTE	14.25	14.25

Budget Narrative

Operating supplies includes the cost of purchasing steel containers for commercial businesses and carts for residential households and also supports general operation supplies related to the collection and disposal of solid waste.

Professional Services includes the cost of the recycling contract for the collection and recycling of recyclables and organics from residential premises.

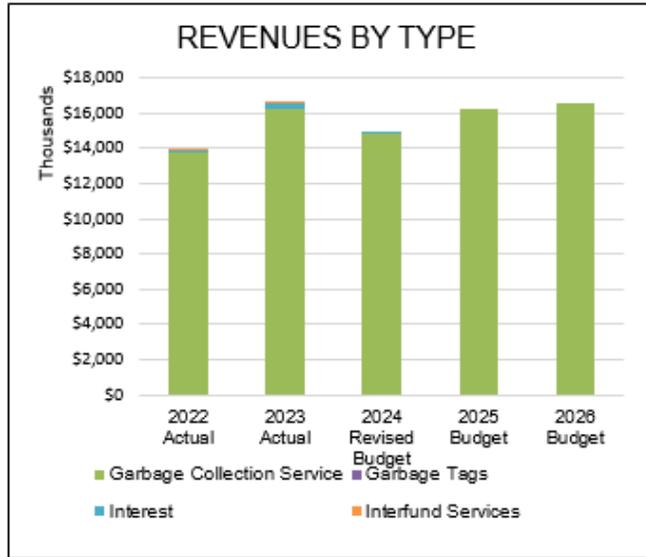
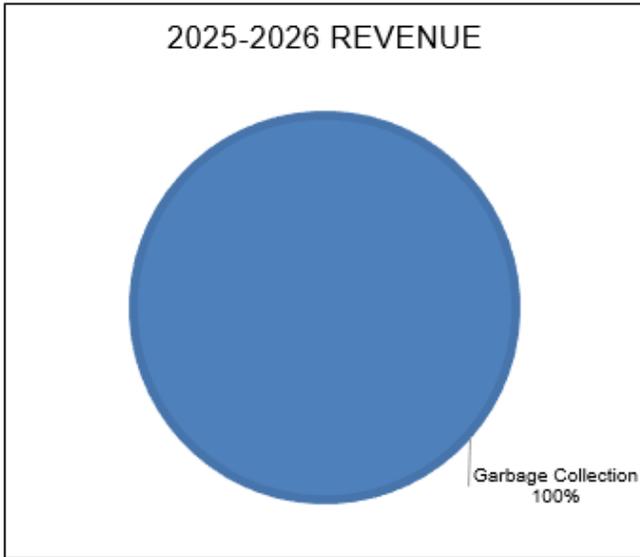
Tipping fees is the expense associated with disposal of refuse at Snohomish County Transfer Stations.

Interfund Repair is the cost which is allocated to Solid Waste from Fleet Services for the repair and maintenance of all vehicles utilized by the Solid Waste Division.

Performance Measurements

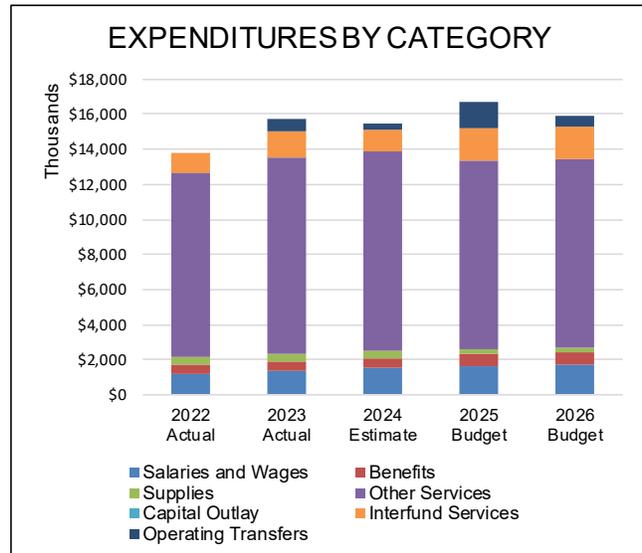
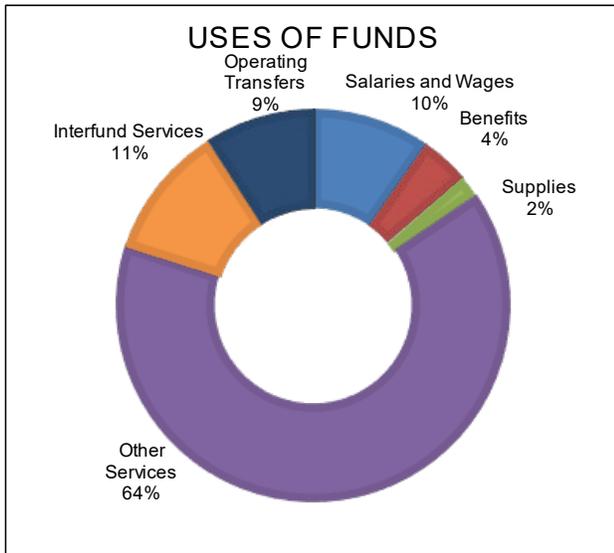
Description	2020	2021	2022	2023
Refuse collected (tons per year)	18,700	19,725	28,605	26,655

**FUND 410
SOLID WASTE**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Garbage Collection Service	\$ 13,779,112	\$ 16,282,902	\$ 14,797,875	\$ 16,240,196	\$ 16,532,940
Garbage Tags	129	-	-	-	-
Interest	64,880	237,549	61,828	-	-
Interfund Services	12,032	13,833	-	-	-
Miscellaneous Revenue	3,174	(6,249)	-	-	-
TOTAL REVENUE	\$ 13,859,328	\$ 16,528,035	\$ 14,859,703	\$ 16,240,196	\$ 16,532,940
Total 2025/2026 Biennial Budget					\$ 32,773,136

**FUND 410
SOLID WASTE**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Salaries and Wages	\$ 1,199,646	\$ 1,341,642	\$ 1,537,486	\$ 1,615,189	\$ 1,691,623
Benefits	499,182	565,041	540,928	675,807	712,809
Supplies	470,485	411,997	447,848	297,937	303,062
Other Services	10,484,514	11,176,016	11,323,091	10,751,265	10,753,088
Capital Outlay	16,107	51,740	43,361	-	-
Debit Interest	-	1,149	-	-	-
Interfund Services	1,118,110	1,447,987	1,179,125	1,832,191	1,858,094
Operating Transfers	-	733,483	435,330	1,510,532	558,354
TOTAL EXPENDITURES	\$ 13,788,044	\$ 15,729,055	\$ 15,507,169	\$ 16,682,921	\$ 15,877,030
Total 2025/2026 Biennial Budget					\$ 32,559,951

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 4,359,924	\$ 4,595,406	\$ 5,316,015	\$ 5,146,940	\$ 4,704,215
Revenue	13,859,328	16,528,035	14,859,703	16,240,196	16,532,940
Expenditures	(13,788,044)	(15,729,055)	(15,507,169)	(16,682,921)	(15,877,030)
Other adjustments (accruals)	164,198	(78,373)	-	-	-
Ending Cash	\$ 4,595,406	\$ 5,316,015	\$ 4,668,549	\$ 4,704,215	\$ 5,360,125
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

**FUND 420
GOLF COURSE OPERATIONS**

Mission/Function

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

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

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

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

Proj No.	Golf Course Capital Projects	2025	2026
2518	Golf Course Irrigation Replacement	3,500,000	-
	Total Golf	\$ 3,500,000	-

Budget Narrative

Office and operating supplies include all office, operating and course supplies including fertilizers, pesticides, course accessories, soil, sand supplies, fuel, small tools, irrigation and drainage materials.

Inventory supplies include supplies purchased to maintain the equipment used at the golf course.

This budget also includes costs for communication, advertising, travel conferences, insurance and utilities.

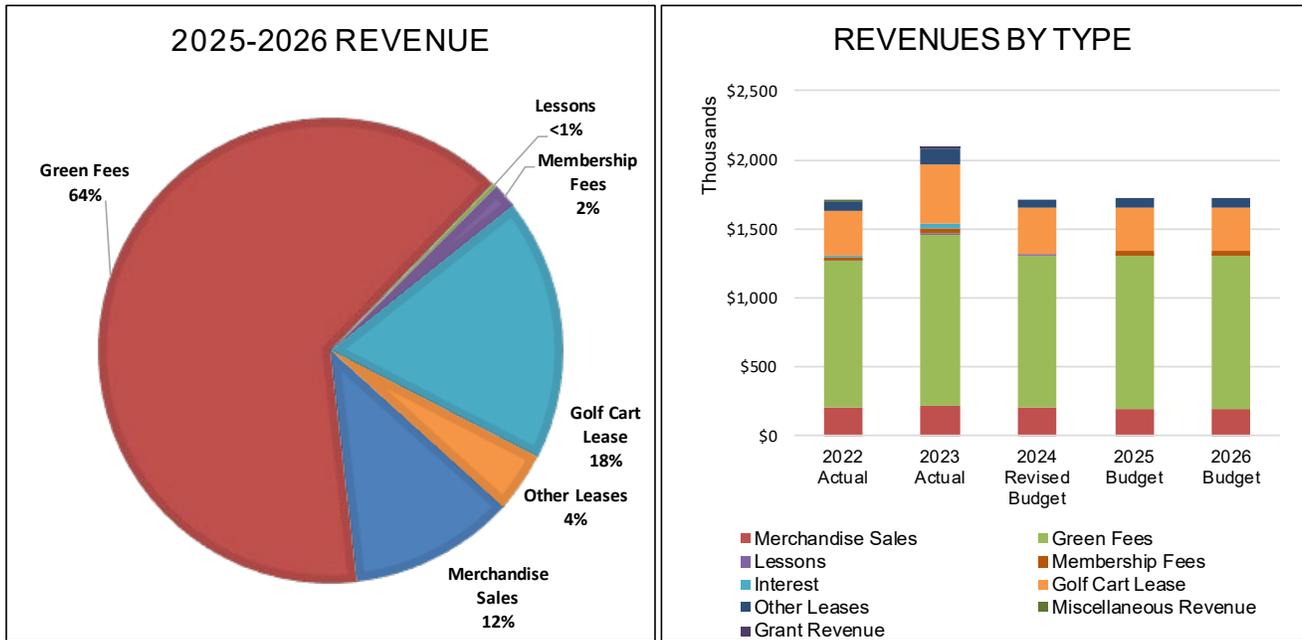
Other interfund services include the cost allocation from Information Services (IS) for computer maintenance and equipment replacement. Additionally, this category also includes the cost allocation from Finance, City Clerk, Executive, & Legal.

Performance Measurements

Description	2020	2021	2022	2023	2024
Annual Rounds	47,774	50,091	44,968	50,367	*41,391

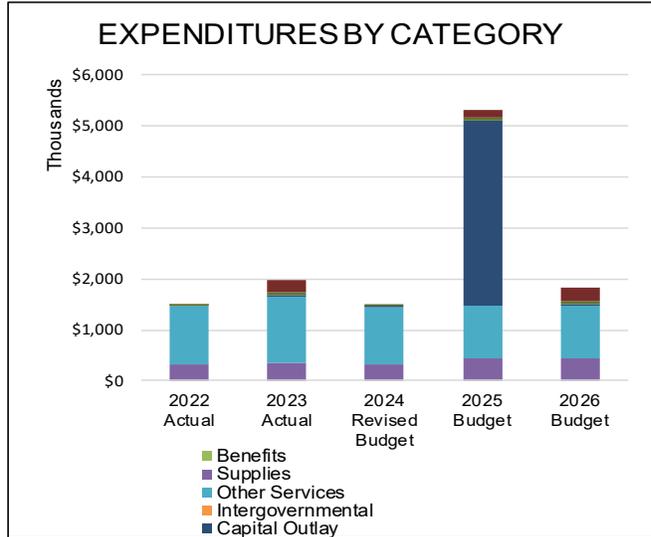
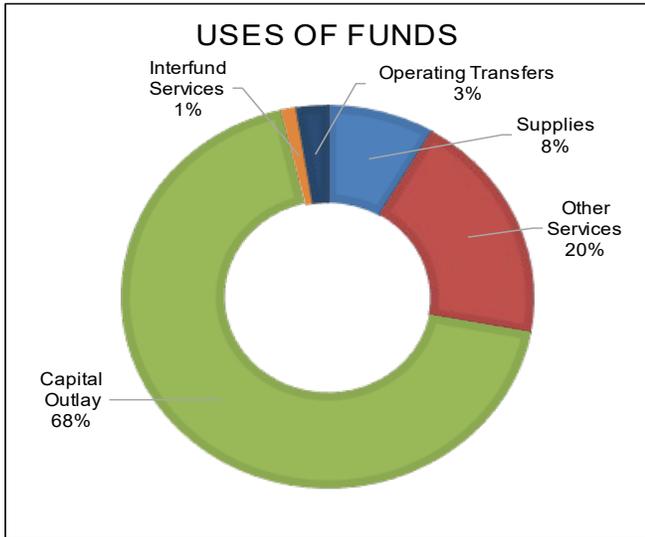
**Rounds as of August 2024*

**FUND 420
GOLF COURSE OPERATIONS**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Merchandise Sales	\$ 204,106	\$ 219,347	\$ 204,795	\$ 198,781	\$ 198,781
Green Fees	1,066,785	1,242,638	1,103,291	1,106,702	1,106,702
Lessons	950	7,235	5,200	5,200	5,200
Membership Fees	28,211	38,212	-	30,000	30,000
Bond Proceeds	-	-	-	3,597,103	-
Interest	9,302	36,299	-	-	-
Golf Cart Lease	324,060	418,282	336,236	314,178	314,178
Other Leases	72,901	119,023	65,931	71,682	71,682
Miscellaneous Revenue	1,508	1,485	-	-	-
Grant Revenue	-	14,440	-	-	-
TOTAL REVENUE	\$ 1,707,823	\$ 2,096,961	\$ 1,715,453	\$ 5,323,646	\$ 1,726,543
			Total 2025/2026 Biennial Budget		\$ 7,050,189

**FUND 420
GOLF COURSE OPERATIONS**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Salaries and Wages	\$ -	\$ (1,673)	\$ -	\$ -	\$ -
Benefits	1,146	1,393	-	-	-
Supplies	324,536	363,604	311,003	445,940	447,074
Other Services	1,133,737	1,295,494	1,127,460	1,032,339	1,033,447
Intergovernmental	109	-	-	-	-
Capital Outlay	-	26,777	21,000	3,623,000	32,000
Debt Service - Interest	127	-	-	-	-
Interfund Services	32,913	53,120	30,750	59,666	60,373
Operating Transfers	-	230,861	-	131,875	266,000
TOTAL EXPENDITURES	\$ 1,492,567	\$ 1,969,576	\$ 1,490,213	\$ 5,292,820	1,838,894
				Total 2025/2026 Biennial Budget \$ 7,131,714	

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 515,314	\$ 724,640	\$ 823,709	\$ 1,069,950	\$ 1,100,775
Revenue	1,707,823	2,096,961	1,715,453	5,323,646	1,726,543
Expenditures	(1,492,567)	(1,969,576)	(1,490,213)	(5,292,820)	(1,838,894)
Other adjustments (accruals)	(5,929)	(28,315)	21,000	-	-
Ending Cash	\$ 724,640	\$ 823,709	\$ 1,069,949	\$ 1,100,775	\$ 988,425

2025 Beginning Cash Balance Reflects 2024 Year End Projected Ending Cash

FUND 450
UTILITY DEBT SERVICE
Debt Service

Mission/Function

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



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

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

**FUND 450
UTILITY DEBT SERVICE
Debt Service**

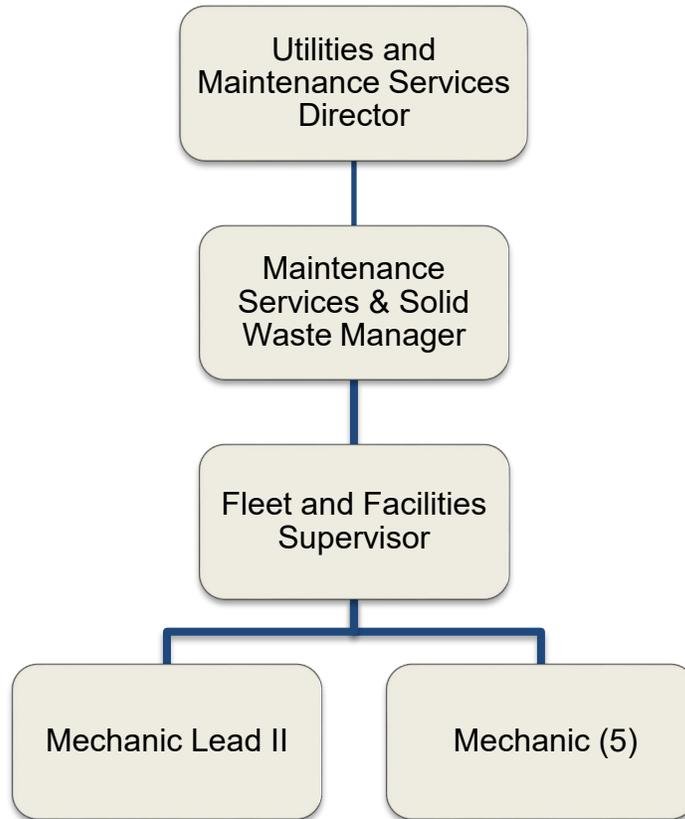
Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 2,427,290	\$ 2,550,855	\$ 2,717,510	\$ 2,766,710	\$ 2,765,910
Revenue					
Investment Interest	124,165	181,956	50,000	-	-
Operating Transfers	5,140,889	4,608,363	4,899,754	3,946,763	3,951,163
Total Revenue	\$ 5,265,054	\$ 4,790,319	\$ 4,949,754	\$ 3,946,763	\$ 3,951,163
Expenditures					
Other Services	600	350	800	800	800
Debt Service - Principal	4,288,125	3,918,714	4,271,316	3,465,000	3,575,000
Debt Service - Interest	811,985	647,483	628,438	481,763	376,163
Total Expenditures	\$ 5,100,710	\$ 4,566,547	\$ 4,900,554	\$ 3,947,563	\$ 3,951,963
Other adjustments (accruals)	(40,778)	(57,115)	-	-	-
Ending Cash	\$ 2,550,855	\$ 2,717,510	\$ 2,766,710	\$ 2,765,910	\$ 2,765,110
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					



MARYSVILLE
WASHINGTON

Internal Service

FLEET SERVICES



**FUND 501
FLEET SERVICES**

Mission/Function

The mission of the Fleet Services Division of the Utilities and Maintenance Services department is to provide for excellent customer services to all City Departments within the areas of light duty/heavy duty equipment repair and maintenance and procurement, while ensuring cost effective services and overall fleet readiness.

The Fleet Services Division maintains over 350 assets and specialized equipment which are assigned to multiple City Departments. In addition, Fleet Services provides for the procurement of vehicles and equipment and manages the life cycle of assets, surplus and replacements.

Headcount

POSITION CLASSIFICATION	2025	2026
Maintenance Services & Solid Waste Manager	0.25	0.25
Fleet & Facilities Supervisor	0.5	0.5
Mechanic Lead II	1	1
Mechanic	5	5
TOTAL - FLEET SERVICES	6.75	6.75

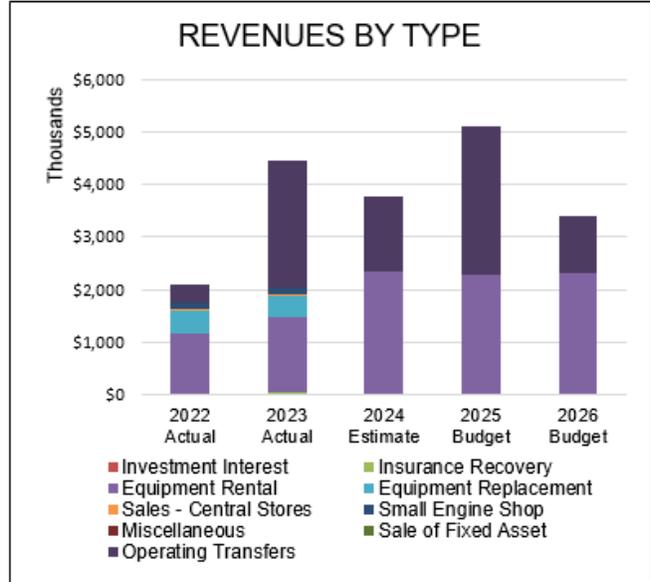
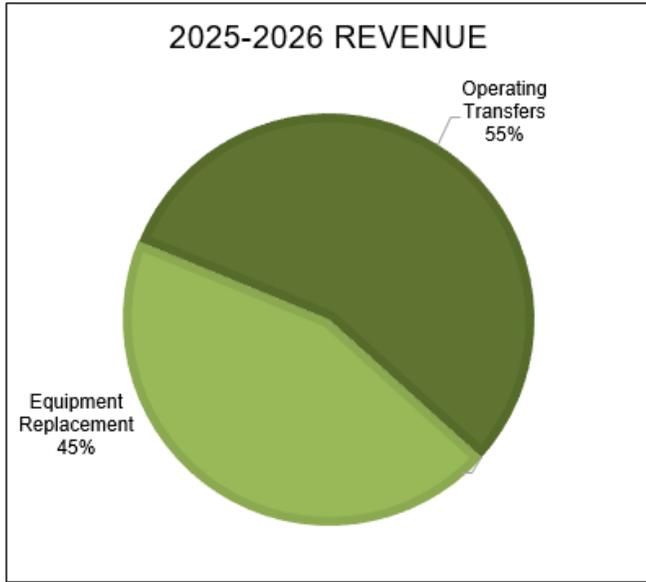
Budget Narrative

Parts and Materials and Repair and Maintenance are the forecasted expenditures to provide for the necessary repair and maintenance of City vehicles and equipment.

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.

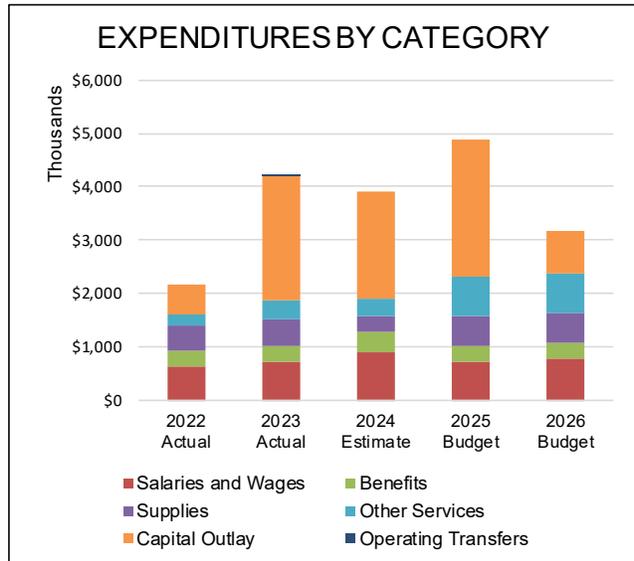
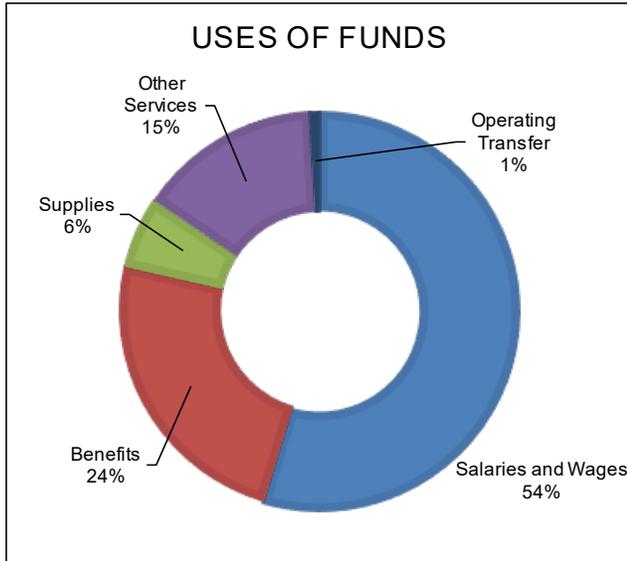
The Fleet Services budget is funded through a cost allocation process which is assigned to benefiting City Departments.

**FUND 501
FLEET SERVICES**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Investment Interest	\$ 1,786	\$ 1,167	\$ 1,000	\$ -	\$ -
Insurance Recovery	6,493	40,190	-	-	-
Equipment Rental	1,170,593	1,433,596	2,354,582	2,275,484	2,327,650
Equipment Replacement	404,815	387,874	-	-	-
Sales - Central Stores	32,880	42,131	-	-	-
Small Engine Shop	142,615	132,513	-	-	-
Miscellaneous	6,557	1,542	-	-	-
Operating Transfers	316,035	2,431,147	1,411,204	2,834,713	1,084,963
TOTAL REVENUE	\$ 2,081,774	\$ 4,470,159	\$ 3,766,786	\$ 5,110,197	\$ 3,412,613
Total 2025/2026 Biennial Budget					\$ 8,522,810

**FUND 501
FLEET SERVICES**



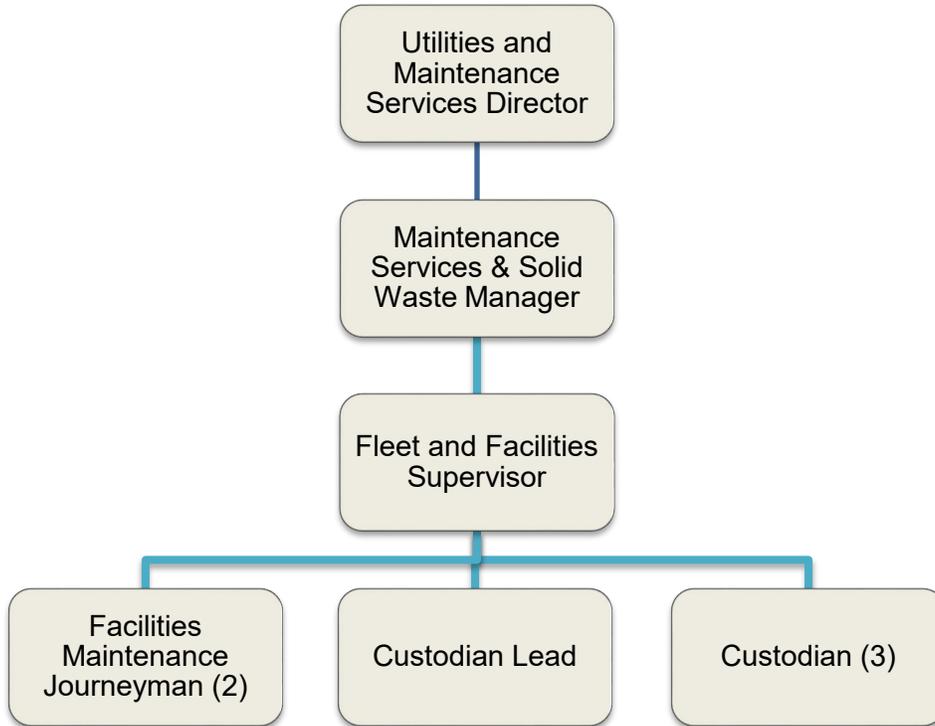
Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Salaries and Wages	\$ 640,935	\$ 733,153	\$ 912,509	\$ 734,492	\$ 775,600
Benefits	277,406	297,813	372,451	280,449	298,147
Supplies	474,254	492,536	292,760	564,000	564,000
Other Services	226,165	359,142	325,653	724,722	741,436
Capital Outlay	558,576	2,330,341	1,992,204	2,568,906	803,354
Debit Interest	-	6,521	-	-	-
Interfund Services	146,452	152,641	131,117	237,628	230,076
Operating Transfers	-	899	-	-	-
TOTAL EXPENDITURES	\$ 2,323,787	\$ 4,373,046	\$ 4,026,694	\$ 5,110,197	\$ 3,412,613
Total 2025/2026 Biennial Budget					\$ 8,522,810

Fund Summary	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2026 Budget
Beginning Cash	\$ 446,850	\$ 189,830	\$ 254,860	\$ 191,952	\$ 191,952
Revenue	2,081,774	4,470,159	3,766,786	5,110,197	3,412,613
Expenditures	(2,323,787)	(4,373,046)	(4,026,694)	(5,110,197)	(3,412,613)
Other adjustments (accruals)	(15,006)	(32,083)	-	-	-
Ending Cash	\$ 189,830	\$ 254,860	\$ (5,048)	\$ 191,952	\$ 191,952

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

New/Supplemental Budget Items	2025	2026
Faster Software Upgrade - FASTER Web	84,355	-
Faster Annual Support & Maintenance	7,296	7,296
Police Car Replacements (6)	473,000	-
Streets Fleet Replacement (J016)	180,152	-
Streets Fleet Replacement (M007)	180,117	-
Streets Fleet Replacement (M012)	65,105	-
New Fleet Addition (Lease) fund 401 - 1/2 ton P/U F150	12,000	12,000
New Fleet Addition fund 401 - 1 ton Service Body	85,000	-
New Fleet Addition fund 401 - 1 ton Service Body	-	85,000
New Fleet Addition fund 401 - 1 ton Service Body	-	85,000
Fund 401 replacement of 2 aged vehicles each budget cycle (1 each year)	75,000	75,000
Fleet Lease replacement fund 401 (V033)	5,890	11,780
Fleet Lease replacement fund 401 2004 Ford 450	18,764	18,764
Residential Front Load Refuse Truck replacement fund 410	505,354	-
Commercial Front Load Refuse Truck replacement fund 410	476,089	-
Commercial Front Load Refuse Truck replacement fund 410	476,089	-
Curotto Can (attachment) fund 410	53,000	-
Residential Front Load Refuse Truck replacement (J035) fund 410	-	505,354
Curotto Can (attachment) fund 410	-	53,000
Fleet lease replacement fund 502 (336)	4,956	9,912
Fleet lease replacement fund 502 (814)	4,956	9,912
	<u>2,707,123</u>	<u>873,018</u>

FACILITIES MAINTENANCE



**FUND 502
FACILITIES MAINTENANCE**

Mission/Function

The mission of the Facilities Maintenance Division of the Utilities and Maintenance Services department is to provide for the planning and execution of all activities related to the maintenance and renovation of city buildings and work areas and to ensure occupant safety and compliance with regulatory agencies, all while delivering excellent customer services and timely response to service requests.

The Facility Maintenance Division includes two distinct programs, Facility Maintenance and Custodial Maintenance. Each of these programs oversee the maintenance and general upkeep of over 20 buildings and structures. In addition, Facilities administers service contracts for specialized maintenance programs.

Headcount

POSITION CLASSIFICATION	2025	2026
Maintenance Services & Solid Waste Manager	0.25	0.25
Fleet & Facilities Supervisor	0.5	0.5
Facilities Maintenance Journeyman	2	2
Custodian Lead	1	1
Custodians	3	3
TOTAL - FACILITY MAINTENANCE	6.75	6.75

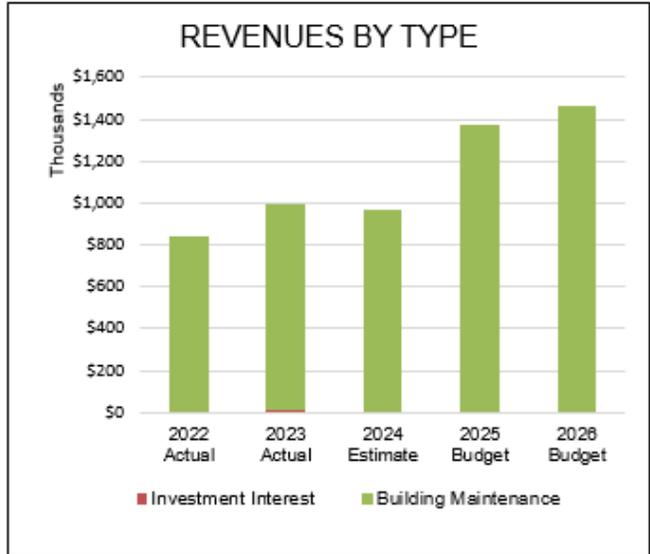
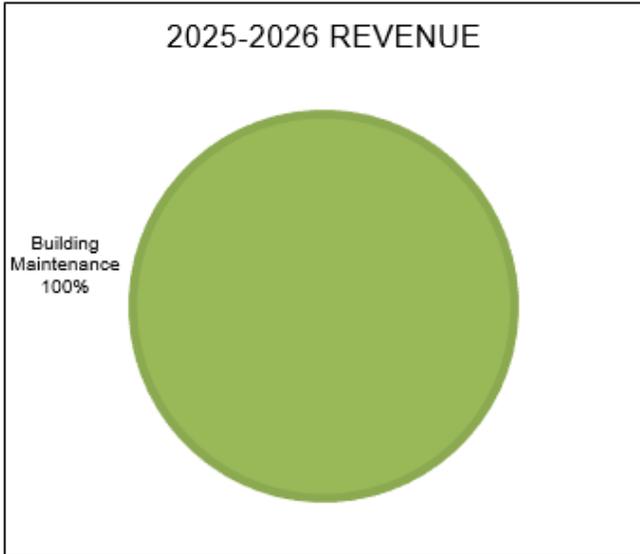
Budget Narrative

Professional Services are costs related to specialized maintenance of elevators and HVAC systems.

Janitorial Supplies are costs for the supplies, materials and cleaning agents for custodial services in City facilities and public restrooms.

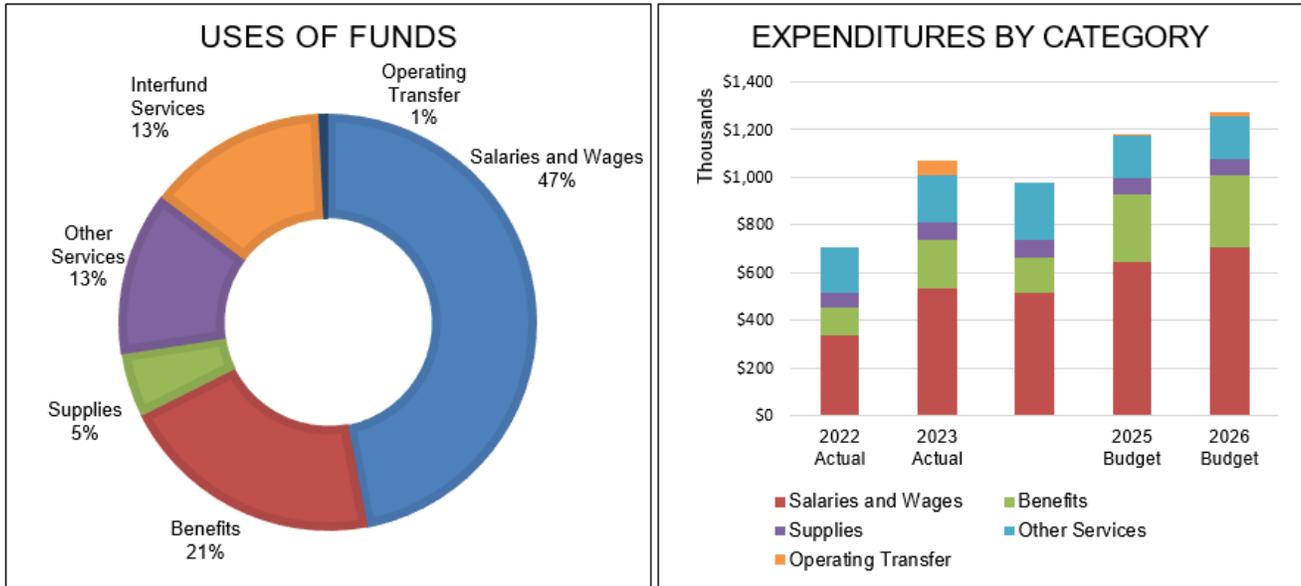
Repair and Maintenance expenses are not included in the Facility Maintenance budget as these are charged directly to the benefiting departments. All other expenses in the budget are funded through a cost allocation process which is assigned to benefiting City Departments.

**FUND 502
FACILITIES MAINTENANCE**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Investment Interest	\$ 3,176	\$ 6,435	\$ 150	\$ -	\$ -
Miscellaneous Revenue	-	494	-	-	-
Building Maintenance	837,808	989,598	963,969	1,375,711	1,466,514
Operating Transfer	-	6,295	-	-	-
TOTAL REVENUE	\$ 840,984	\$ 1,002,823	\$ 964,119	\$ 1,375,711	\$ 1,466,514
Total 2025/2026 Biennial Budget					\$ 2,842,225

**FUND 502
FACILITIES MAINTENANCE**

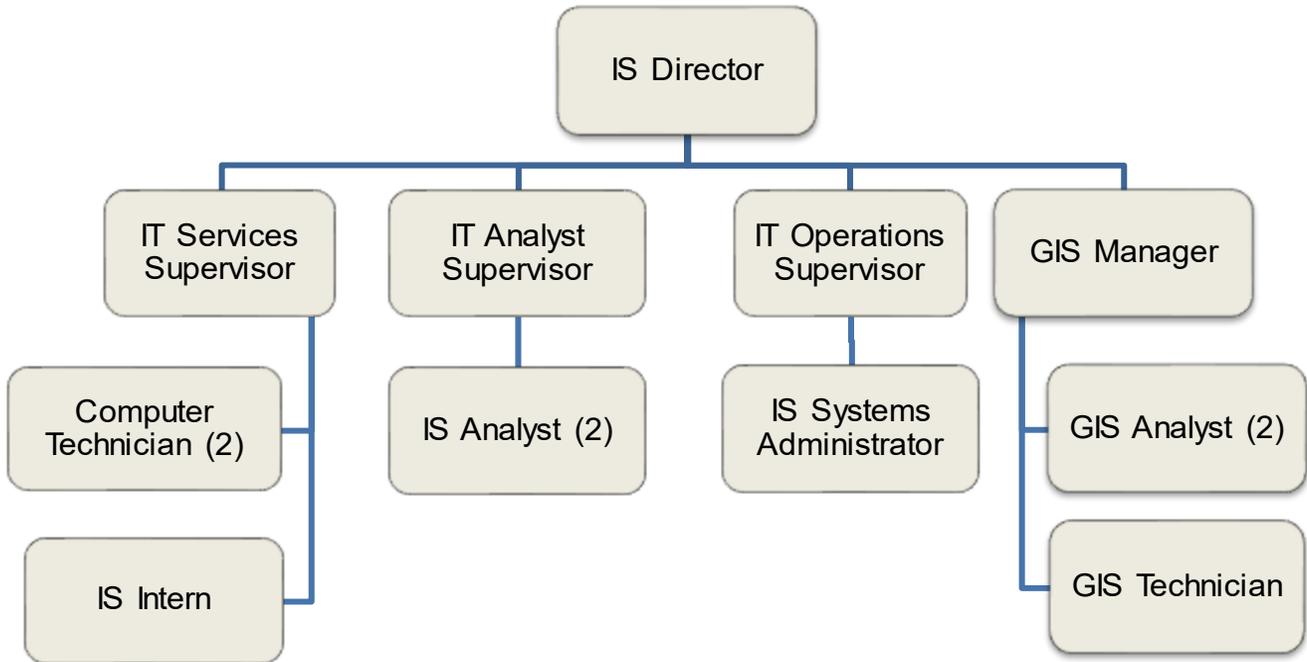


Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Salaries and Wages	\$ 335,502	\$ 535,199	\$ 517,981	\$ 646,493	\$ 703,280
Benefits	118,584	199,999	142,160	283,640	304,784
Supplies	62,174	78,245	75,850	68,591	68,591
Other Services	188,500	191,927	240,864	174,671	175,452
Capital Outlay	15,887	7,194	-	-	-
Interfund Services	64,639	106,535	63,381	192,404	194,584
Operating Transfer	-	63,543	-	9,912	19,824
TOTAL EXPENDITURES	\$ 785,285	\$ 1,182,643	\$ 1,040,236	\$ 1,375,711	\$ 1,466,514
Total 2025/2026 Biennial Budget \$					2,842,225

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 204,236.97	\$ 267,854.73	\$ 80,115	\$ 3,999	\$ 3,999
Revenue	840,984	1,002,823	964,119	1,375,711	1,466,514
Expenditures	(785,285)	(1,182,643)	(1,040,236)	(1,375,711)	(1,466,514)
Other adjustments (accruals)	7,919	(7,920)	-	-	-
Ending Cash	\$ 267,854.73	\$ 80,115.37	\$ 3,998	\$ 3,999	\$ 3,999

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

INFORMATION SERVICES



**FUND 503
INFORMATION SERVICES**

Vision

Information Services – Collaborate, Innovate, Create

Mission

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

Accomplishments

Organization Excellence

- Enhanced the City’s IT security posture with new firewall and onboarding new cybersecurity platform
- Successfully on boarded Microsoft Office 365 and migrated all email to the M365 government cloud
- GIS team fully rebuilt the Enterprise Portal System

Goals

Organizational Excellence

- Fully implement Microsoft Office 365, including the onboarding of additional M365 applications
- Assist Finance with enhancing our existing ERP platform with additional modules and integrations
- Assist Legal with the continued implementation of LaserFiche and DocuSign

Headcount

POSITION CLASSIFICATION	2025	2026
IS Director	1	1
IS Operations Supervisor	1	1
IS Services Supervisor	1	1
IS System Administrator	1	1
IS Analyst Supervisor	1	1
GIS Manager	1	1
GIS Analyst	2	2
GIS Technician	1	1
IS Analyst	2	2
Computer Technician	2	2
TOTAL - INFORMATION SERVICES	13	13

Budget Narrative

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

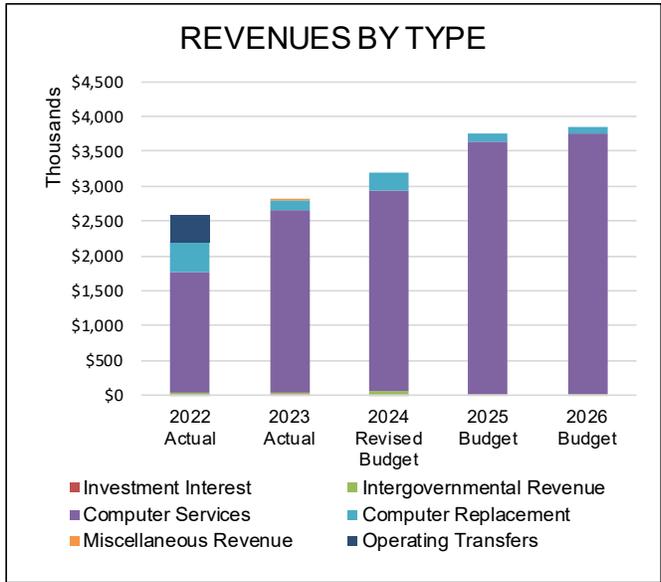
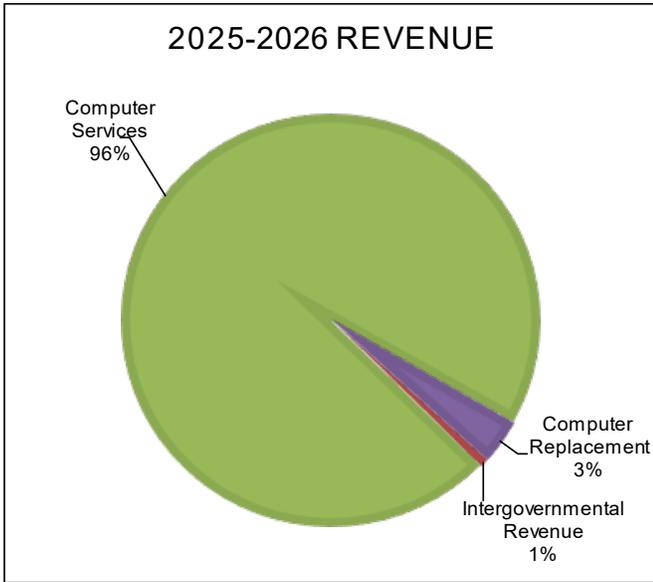
Small tools include the costs of the computers purchased for replacement of existing systems. Professional services include the costs of various software and hardware maintenance agreements.

Performance Measures

Description	2021 Total	2022 Total	2023 Total	2024 * Total
Help Desk Tickets Recorded	2,513	2,673	3,383	4,044
Help Desk Tickets % growth by year	25.6%	6.4%	26.6%	19.5% *

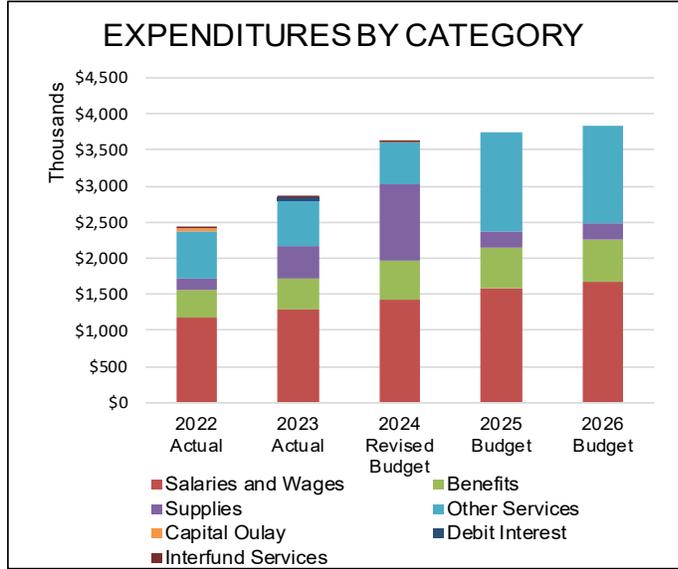
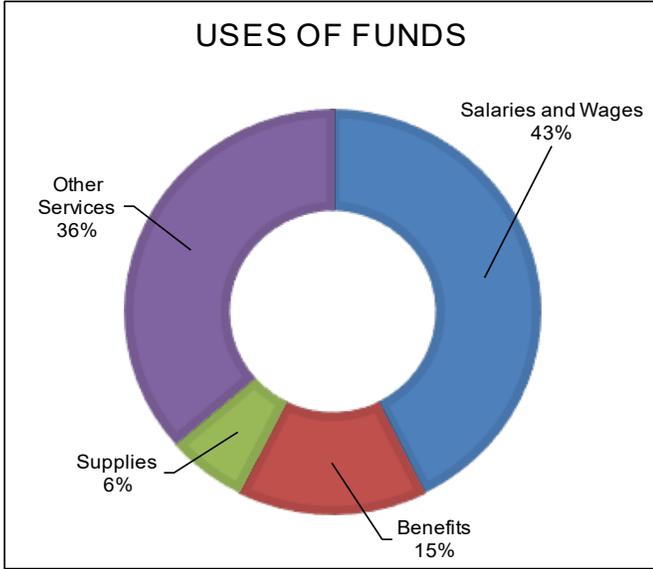
* Estimated using average growth % from 2021-2023 (19.5 %) and adding to current YTD count of 3128

**FUND 503
INFORMATION SERVICES**



Revenue Sources	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Investment Interest	\$ 2,511	\$ 24,812	\$ 1,000	\$ -	\$ -
Intergovernmental Revenue	47,381	25,863	70,744	26,000	26,000
Computer Services	1,729,992	2,606,937	2,876,186	3,601,788	3,721,863
Computer Replacement	405,537	137,466	251,302	130,600	108,900
Miscellaneous Revenue	1,170	1,078	-	-	-
Operating Transfers	394,361	-	-	-	-
TOTAL REVENUE	\$ 2,580,952	\$ 2,796,155	\$ 3,199,232	\$ 3,758,388	\$ 3,856,763
Total 2025/2026 Biennial Budget \$					7,615,151

**FUND 503
INFORMATION SERVICES**



Expenditure Summary by Category	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Salaries and Wages	\$ 1,185,824	\$ 1,281,152	\$ 1,431,816	\$ 1,592,844	\$ 1,682,684
Benefits	365,621	428,028	531,407	549,771	580,006
Supplies	157,724	463,971	1,051,659	232,282	210,582
Other Services	655,595	618,396	592,555	1,357,491	1,357,491
Capital Oulay	51,170	12,260	12,000	-	-
Debit Interest	-	40,384	-	-	-
Interfund Services	1,188	2,565	298	-	-
TOTAL EXPENDITURES	\$ 2,417,123	\$ 2,846,755	\$ 3,619,735	\$ 3,732,388	\$ 3,830,763
Total 2025/2026 Biennial Budget					\$ 7,563,151

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 366,306	\$ 525,084	\$ 576,090	\$ 207,057	\$ 233,057
Revenue	2,580,952	2,796,155	3,199,232	3,758,388	3,856,763
Expenditures	(2,417,123)	(2,846,755)	(3,619,735)	(3,732,388)	(3,830,763)
Other adjustments (accruals)	(5,051)	101,606	-	-	-
Ending Cash	\$ 525,084	\$ 576,090	\$ 155,587	\$ 233,057	\$ 259,057

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

**FUND 510
UNEMPLOYMENT INSURANCE**

Function

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

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

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 102,769	\$ 132,242	\$ 134,088	\$ 150,688	\$ 206,291
Revenue					
Investment Interest	1,475	4,770	600	-	-
Intergovernmental Revenue	38,266	-	41,000	80,603	83,084
Total Revenue	\$ 39,742	\$ 4,770	\$ 41,600	\$ 80,603	\$ 83,084
Expenditures					
Benefits	10,268	2,924	25,000	25,000	25,000
Total Expenditures	\$ 10,268	\$ 2,924	\$ 25,000	\$ 25,000	\$ 25,000
Other adjustments (accruals)		-	-	-	-
Ending Cash	\$ 132,242	\$ 134,088	\$ 150,688	\$ 206,291	\$ 264,375

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

Fund balance in this fund reflects the growth initiated by an increase in payroll benefit deductions. This increase will ensure the fund maintains a sufficient balance to accomodate future benefit payouts.

**FUND 511
LIABILITY INSURANCE**

Function

The Liability Insurance fund is established to provide liability and property insurance accounting services for the city. This fund was established in 2019 when the City chose to transition from a pooled insurance program to providing self-insurance with purchased liability and property policies. This fund pays for purchased liability and property policies, losses, and professional services relating to claims and losses.

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. This fund has an established reserve for unforeseen losses and to ensure funds are available to cover self-insured retentions for our policies.

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 684,553	\$ 434,229	\$ 622,910	\$ 3,043,785	\$ 2,284,740
Revenue					
Investment Interest	4,002	6,752	1,000	-	-
Liability Insurance	800,900	1,309,472	1,693,903	1,030,273	1,081,787
Miscellaneous Revenue	61	44	-	-	-
Insurance Recoveries	(104,926)	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Total Revenue	\$ 700,038	\$ 1,316,267	\$ 1,694,903	\$ 1,030,273	\$ 1,081,787
Expenditures					
Supplies	153				
Other Services	946,603	1,127,586	1,274,028	1,789,318	2,112,782
Total Expenditures	\$ 946,756	\$ 1,127,586	\$ 1,274,028	\$ 1,789,318	\$ 2,112,782
Other adjustments (accruals)	(3,606)	-	-	-	-
Ending Cash	\$ 434,229	\$ 622,910	\$ 1,043,785	\$ 2,284,740	\$ 1,253,745
<i>2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash</i>					

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

**FUND 512
MEDICAL INSURANCE**

Function

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

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

Fund Summary	2022 Actual	2023 Actual	2024 Revised Budget	2025 Budget	2026 Budget
Beginning Cash	\$ 1,787,861	\$ 2,328,576	\$ 2,427,575	\$ 2,842,535	\$ 2,264,415
Revenue					
Investment Interest	25,982	91,589	10,000	-	-
Medical Insurance	5,814,408	6,628,694	6,741,070	7,078,124	7,432,030
State/Federal Grant	31,140	40,080	39,396	39,396	39,396
P-Card Rebate Revenue	109	161	-	-	-
Total Revenue	\$ 5,871,639	\$ 6,760,524	\$ 6,790,466	\$ 7,117,520	\$ 7,471,426
Expenditures					
Other Services	5,330,923	6,755,041	6,375,506	7,695,640	8,462,954
Total Expenditures	\$ 5,330,923	\$ 6,755,041	\$ 6,375,506	\$ 7,695,640	8,462,954
Other adjustments (accruals)	-	93,515	-	-	-
Ending Cash	\$ 2,328,576	\$ 2,427,575	\$ 2,842,535	\$ 2,264,415	\$ 1,272,887

2025 Beginning Cash Reflects 2024 Year End Projected Ending Cash

The reduction in fund balance is reflective of the surge in medical costs over the last biennium. It is a requirement to have 16 weeks of paid claims in reserves.

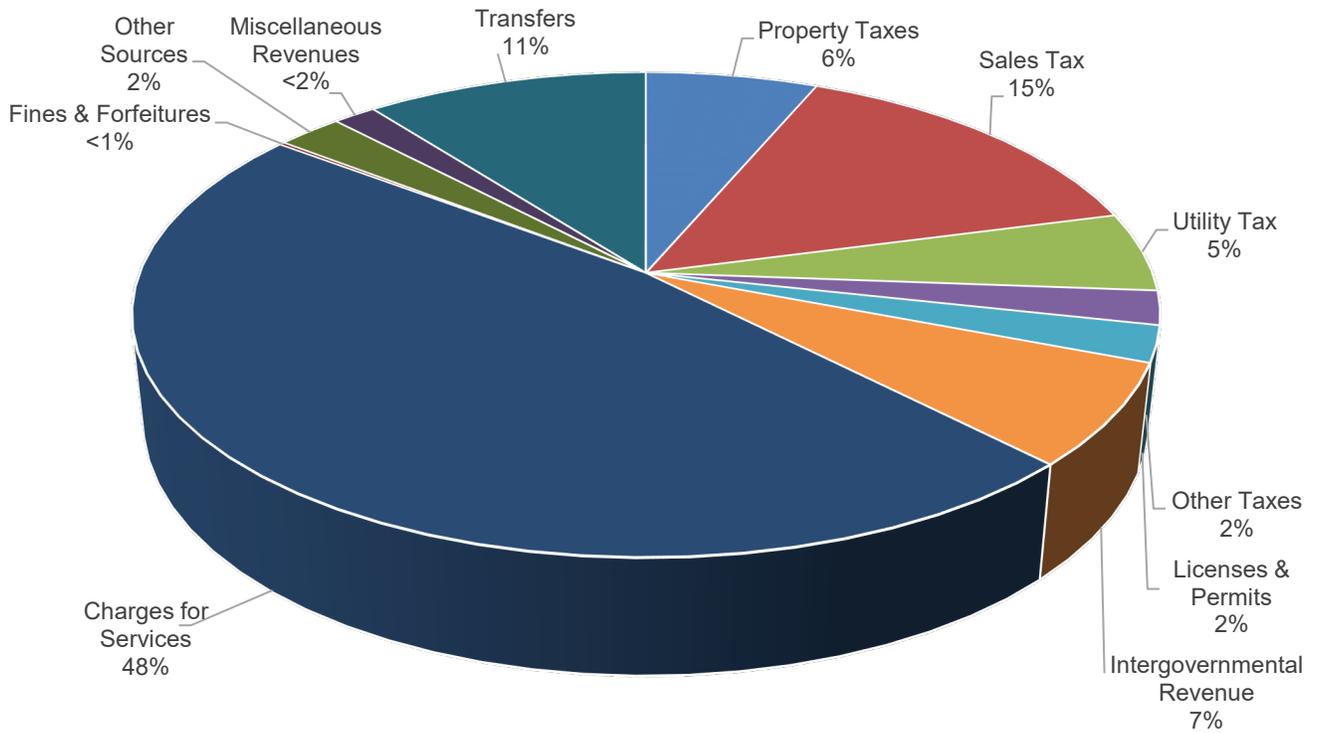


Financial Summary

2025 - 2026 BUDGET SUMMARY
Sources and Uses - All Funds

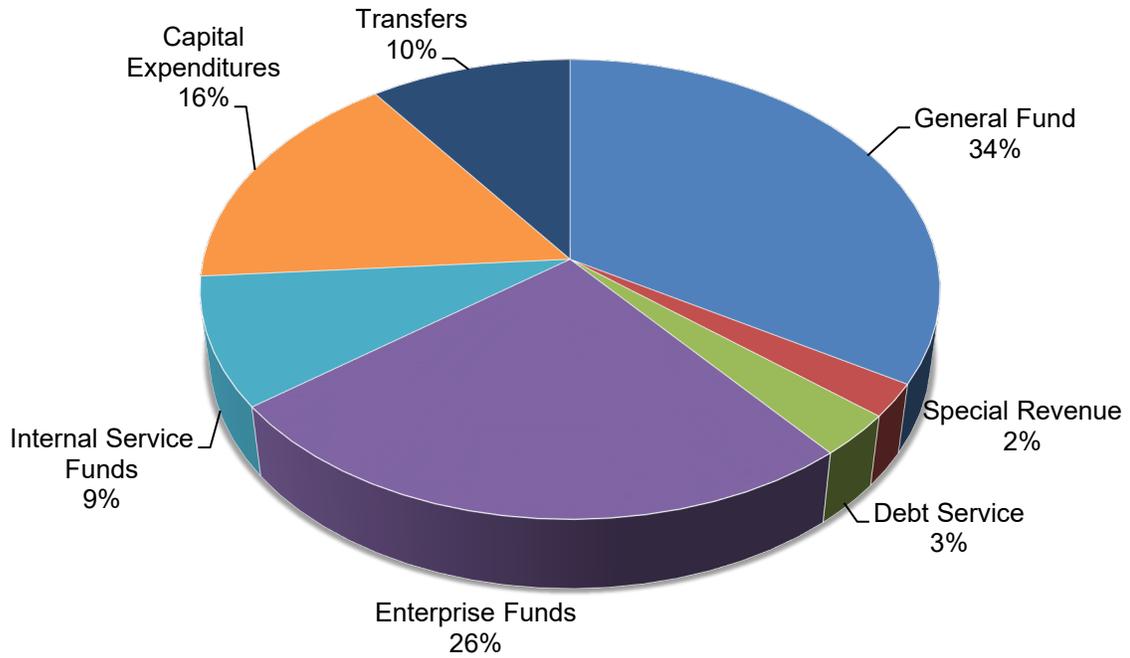
	2022 Actual	2023 Actual	2024		2025 Adopted	2026 Adopted
			Budget	Rev. Budget		
Beginning Fund Balance	\$ 91,689,955	\$ 105,519,357	\$ 68,782,588	\$ 74,258,964	\$ 77,182,531	\$ 62,257,711
Revenues						
Property Taxes	\$ 16,381,926	\$ 17,297,721	\$ 11,320,838	\$ 11,320,838	\$ 11,738,788	\$ 12,090,952
Sales Tax	24,202,936	25,255,312	25,050,802	25,050,802	26,595,855	27,503,815
Utility Tax	6,999,732	7,522,693	8,599,743	8,599,743	9,737,940	9,990,018
Other Taxes	5,938,634	3,964,645	5,138,529	5,138,529	4,156,622	4,278,857
Licenses & Permits	2,959,548	4,401,970	2,732,497	2,732,497	4,441,455	4,516,394
Intergovernmental Revenue	14,908,041	10,644,196	10,052,655	12,590,694	14,280,213	11,108,448
Charges for Services	72,836,731	92,681,490	81,017,550	81,017,550	87,509,688	90,152,176
Fines & Forfeitures	325,703	326,894	469,015	469,015	359,515	359,515
Miscellaneous Revenues	3,187,496	6,073,831	2,290,298	2,354,886	2,935,586	3,035,587
Total Revenues	\$ 147,740,747	\$ 168,168,752	\$ 146,671,927	\$ 149,274,554	\$ 161,755,662	\$ 163,035,762
Other Sources						
Proceeds Long Term Debt	-	-	-	-	3,597,103	-
Insurance Recoveries	45,624	64,532	3,000,000	3,000,000	125,000	1,500,000
Disposition of Capital Assets	1,192,434	1,338,064	-	-	1,500,000	2,328,000
Total Other Sources	\$ 1,238,058	\$ 1,402,596	\$ 3,000,000	\$ 3,000,000	\$ 5,222,103	\$ 3,828,000
Subtotal Revenues	\$ 148,978,805	\$ 169,571,348	\$ 149,671,927	\$ 152,274,554	\$ 166,977,765	\$ 166,863,762
Interfund Transactions						
Interfund Transfers	46,510,037	34,732,364	26,147,697	28,589,676	21,107,315	18,004,550
Total Interfund	\$ 46,510,037	\$ 34,732,364	\$ 26,147,697	\$ 28,589,676	\$ 21,107,315	\$ 18,004,550
Total Sources	\$ 195,488,842	\$ 204,303,712	\$ 175,819,624	\$ 180,864,230	\$ 188,085,080	\$ 184,868,312
Expenditures						
City Council	\$ 135,896	\$ 186,974	\$ 170,099	\$ 170,099	\$ 225,172	\$ 234,960
Municipal Court	1,848,757	2,016,904	2,373,876	2,442,876	2,542,087	2,697,349
Executive	1,725,132	1,975,383	2,058,938	2,261,591	2,391,167	2,382,172
Finance	2,935,856	2,983,533	2,930,210	3,084,210	3,452,009	3,585,397
Legal	1,459,601	1,711,141	2,013,328	2,070,386	2,475,729	2,606,534
Human Resources	999,957	1,222,429	1,408,178	1,433,178	1,368,860	1,429,079
Community Development	2,482,519	3,102,825	3,456,172	3,456,172	3,388,111	3,554,535
Police	23,920,179	27,868,003	28,890,267	29,256,662	31,431,089	32,800,314
Fire	5,399,928	6,104,886	-	-	-	-
Parks & Recreation	1,807,124	2,192,666	2,142,242	2,187,642	2,627,595	2,711,919
Engineering	2,450,729	3,045,740	2,987,497	3,210,728	4,064,703	4,264,962
Streets	6,045,245	6,523,838	8,106,749	8,316,749	8,096,036	8,450,106
Non-Departmental	2,897,812	2,243,782	3,366,625	3,847,198	2,604,399	2,194,399
Special Revenues						
Drug Enforcement	-	42,489	10,150	10,150	8,000	8,000
Tribal Gaming Fund	-	7,000	-	45,000	-	-
Hotel/Motel Tax Fund	64,000	60,000	110,000	110,000	114,336	114,336
I/Net	89,919	19,952	21,000	551,000	21,000	21,000
CDBG Program	628,331	310,590	288,000	288,000	235,250	310,250
TBD	1,623,256	4,219,110	1,650,000	6,010,300	3,103,495	3,104,008
Affordable Housing	10,186	481,287	90,000	90,000	90,000	90,000
School Mitigation	715,825	3,007,243	1,000,000	1,000,000	1,000,000	1,000,000
Debt Service	6,899,845	6,767,453	5,801,642	5,801,642	5,842,831	5,979,987
Public Works						
Water/Sewer Operations	23,529,600	24,442,056	27,588,574	29,196,736	29,355,009	29,788,170
Utility Revenue Debt Service	5,141,489	4,608,663	4,900,554	4,900,554	3,947,563	3,951,963
Solid Waste	13,788,044	14,995,571	15,021,068	15,071,839	15,172,390	15,318,677
Golf Course	1,492,567	1,738,715	1,469,213	1,490,213	1,537,945	1,540,894
Fleet Services	2,323,787	4,372,147	2,592,570	4,026,694	2,541,291	2,609,259
Facilities	785,285	1,119,100	1,037,272	1,040,236	1,365,799	1,446,691
Information Services	2,422,223	2,801,235	3,523,520	3,523,520	3,732,388	3,830,763
Unemployment Insurance	10,268	2,924	25,000	25,000	25,000	25,000
Liability Insurance	946,756	1,127,586	1,274,028	1,274,028	1,789,318	2,112,782
Medical Insurance	5,330,923	6,755,041	6,375,506	6,375,506	7,695,640	8,462,954
Total Expenditures	\$ 119,911,039	\$ 138,056,270	\$ 132,682,278	\$ 142,567,909	\$ 142,244,211	\$ 146,626,458
Other Uses						
Capital Improvements	28,904,238	30,473,175	32,131,500	37,062,113	39,658,374	23,666,572
Total Other Uses	\$ 28,904,238	\$ 30,473,175	\$ 32,131,500	\$ 37,062,113	\$ 39,658,374	\$ 23,666,572
Interfund Transactions						
Interfund Transfers	32,844,164	31,386,712	17,955,320	24,729,323	21,107,315	18,004,551
Total Interfund	\$ 32,844,164	\$ 31,386,712	\$ 17,955,320	\$ 24,729,323	\$ 21,107,315	\$ 18,004,551
Total Uses	\$ 181,659,441	\$ 199,916,156	\$ 182,769,098	\$ 204,359,345	\$ 203,009,900	\$ 188,297,581
Changes in Fund Balance	\$ 13,829,402	\$ 4,387,556	\$ (6,949,474)	\$ (23,495,115)	\$ (14,924,820)	\$ (3,429,269)
Ending Fund Balance	\$ 105,519,357	\$ 109,906,913	\$ 61,833,114	\$ 50,763,849	\$ 62,257,711	\$ 58,828,442

**2025/2026 BIENNIAL CITYWIDE REVENUE & SOURCES
REVENUE BUDGET SUMMARY ALL FUNDS, \$372,953,392**

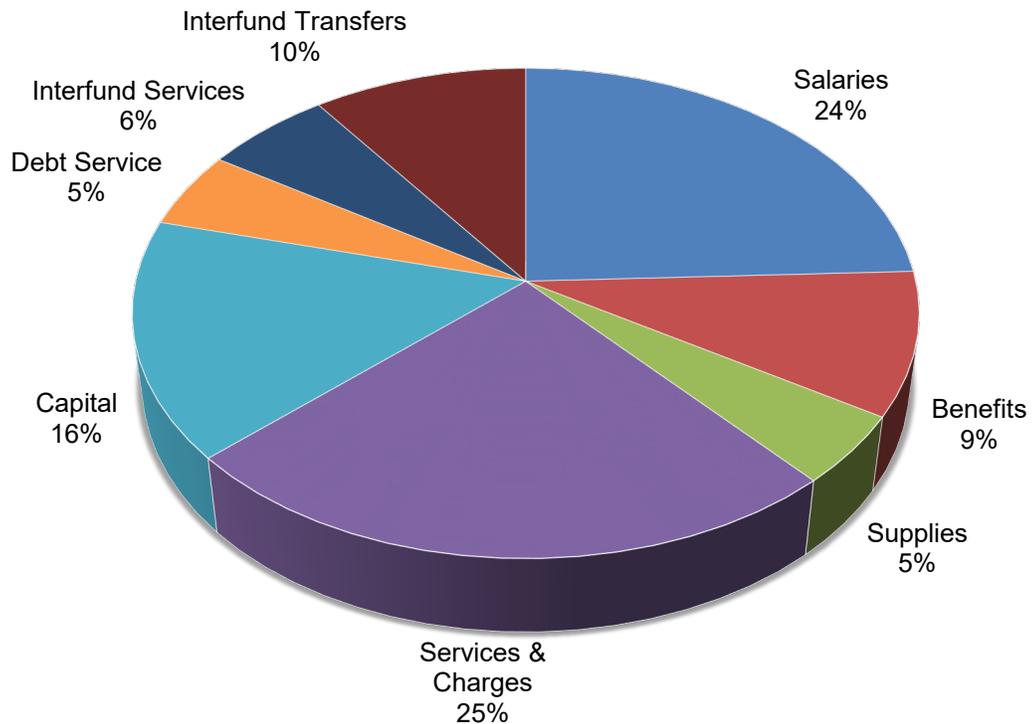


**2025/2026 BIENNIAL CITYWIDE EXPENDITURES & USES
BUDGET SUMMARY ALL FUNDS, \$391,307,481**

Expenditures by Fund Type



Expenditures by Object



INTERFUND ACTIVITY

2025 BUDGETED OPERATING TRANSFERS AND INTERFUND SERVICE CHARGES											FUND
	001	206	305	310	314	450	501	502	503	511	EXPENDITURE
001	-	3,521,115	-	414,273	84,790	-	1,976,170	1,098,864	2,622,603	758,052	10,475,867
005	-	-	-	-	-	-	-	-	-	-	-
101	1,300,000	-	-	-	-	-	-	-	-	-	1,300,000
105	4,336	-	-	-	-	-	-	-	-	-	4,336
109	54,750	-	162,914	-	-	-	-	-	-	-	217,664
110	-	-	2,047,552	364,779	-	-	-	-	-	-	2,412,330
111	-	-	1,847,552	364,779	-	-	-	-	-	-	2,212,330
114	95,611	-	892,583	-	-	-	-	-	-	-	988,194
305	278,426	1,467,469	-	-	-	-	-	-	-	-	1,745,895
310	115,384	-	-	-	-	-	-	-	-	-	115,384
314	84,790	-	-	-	-	-	-	-	-	-	84,790
401	3,524,765	371,410	-	-	-	3,946,763	746,903	224,143	730,609	179,744	9,724,337
402	240,733	-	-	-	-	-	-	-	-	-	240,733
410	779,800	-	-	-	-	-	2,322,546	32,654	207,723	36,470	3,379,193
420	39,616	131,875	-	-	-	-	-	20,050	-	22,142	213,683
501	158,525	-	-	-	-	-	-	-	79,103	18,235	255,863
502	45,389	-	-	-	-	-	64,578	-	92,349	15,630	217,946
FUND REVENUE	6,722,125	5,491,869	4,950,600	1,143,830	84,790	3,946,763	5,110,197	1,375,711	3,732,388	1,030,273	33,588,545

2026 BUDGETED OPERATING TRANSFERS AND INTERFUND SERVICE CHARGES											FUND
	001	206	305	310	314	450	501	502	503	511	EXPENDITURE
001	-	3,531,588	-	-	134,790	-	1,100,477	1,170,181	2,733,156	795,954	9,466,145
005	-	-	-	-	-	-	-	-	-	-	-
101	1,300,000	-	-	-	-	-	-	-	-	-	1,300,000
105	4,336	-	-	-	-	-	-	-	-	-	4,336
109	54,750	-	-	-	-	-	-	-	-	-	54,750
110	-	-	1,573,186	476,747	-	-	-	-	-	-	2,049,933
111	-	-	1,573,186	476,747	-	-	-	-	-	-	2,049,933
114	95,611	-	450,000	-	-	-	-	-	-	-	545,611
305	278,426	1,460,119	-	-	-	-	-	-	-	-	1,738,545
310	115,384	-	-	-	-	-	-	-	-	-	115,384
314	84,790	-	-	-	-	-	-	-	-	-	84,790
401	3,524,765	371,313	-	-	-	3,951,163	847,410	240,130	720,562	188,731	9,844,073
402	240,733	-	-	-	-	-	-	-	-	-	240,733
410	779,800	-	-	-	-	-	1,388,984	35,446	212,218	38,293	2,454,741
420	39,616	266,000	-	-	-	-	-	20,757	-	23,250	349,623
501	158,525	-	-	-	-	-	-	-	71,551	19,147	249,223
502	45,389	-	-	-	-	-	75,743	-	93,276	16,411	230,819
FUND REVENUE	6,722,125	5,629,019	3,596,372	953,493	134,790	3,951,163	3,412,614	1,466,514	3,830,763	1,081,787	30,778,638

GENERAL TAXING AUTHORITY

Taxes make up approximately 32% 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 \$17.8 million in additional annual revenue.

Major Tax Source	2025 Rate	2025 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax - Regular (A)**	\$ 0.75	\$ 11,738,788	\$ 2.10	\$ 1.35	\$ 5,480,652
- Special	\$ -		\$ 0.50	\$ 0.50	3,212,575
1% or IPD (total)					117,388
Banked Capacity (total)					4,736,325
Sales Tax - Regular	0.85%	19,100,043	0.85%	0.00%	-
- Criminal Justice (B)	0.10%	1,800,000	0.10%	0.00%	-
- Public Safety (V)	0.10%	1,627,972	0.10%	0.10%	-
- Transit*	0.00%	-	0.30%	0.30%	-
-Transportation Benefit Dist. (V)	0.20%	4,000,000	0.20%	0.20%	-
Use Tax - Natural Gas	6.00%	3,397	6.00%	0.00%	-
Business & Occupation Tax*					
- Regular	0.00%	-	0.20%	0.20%	2,900,000
Utility Tax - Natural Gas	5.00%	976,482	6.00%	1.00%	195,296
- Telephone	6.00%	406,150	6.00%	0.00%	-
- Electric	5.00%	2,311,155	6.00%	1.00%	462,231
Leasehold Tax	4.00%	13,000	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%	146,135	5.00%	0.00%	-
- Card Rooms*	20.00%	-	20.00%	0.00%	-
PILOT - Water/Sewer	13.00%	3,856,237	(A)	(A)	(A)
- Surface Water	13.00%	1,506,734	(A)	(A)	(A)
- Solid Waste	10.00%	786,125	(A)	(A)	(A)
Cable TV/Franchise Fee	5.00%	1,711,485	5.00%	0.00%	-
Admissions Tax - Other Amusement	5.00%	211,493	5.00%	0.00%	-
Transportation Benefit District***	\$ 20.00	-	\$ 20.00	\$ 20.00	694,000
Hotel/Motel Tax	2.00%	153,000	2.00%	0.00%	-
Real Estate Excise Tax - 1st Quarter	0.25%	2,027,182	0.25%	0.00%	-
- 2nd Quarter	0.25%	2,027,182	0.25%	0.00%	-

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

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

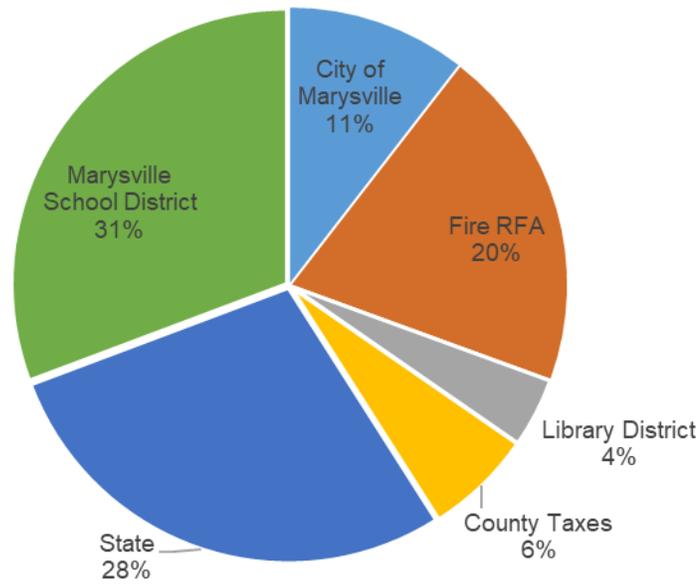
**PROPERTY TAX COMPARISON--CITY OF MARYSVILLE
VERSUS UNINCORPORATED AREA NEAR CITY LIMITS**

<u>TAXING DISTRICT</u>	YEAR 2024 - Per \$1,000 AV		YEAR 2024 - Average Tax Bill	
	CITY	COUNTY	CITY	COUNTY
City of Marysville				
General Levy	\$ 0.8337	\$ -	\$ 333.48	\$ -
Fire RFA	1.0968	1.0968	438.72	438.72
EMS Levy	0.5000	0.5000	200.00	200.00
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.5045	0.5045	201.80	201.80
County Roads	-	0.8101	-	324.04
Marysville School District	2.4426	2.4426	977.04	977.04
State	2.2516	2.2516	900.63	900.63
Library District	0.3243	0.3243	129.72	129.72
TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE	\$ 7.9535	\$ 7.9299	\$ 3,181.39	\$ 3,171.95
Tax on Avg. Residence Value of \$400,000	\$3,181.39	\$3,171.95	\$3,181.39	\$3,171.95
\$500,000	\$3,976.74	\$3,964.94	\$3,976.74	\$3,964.94

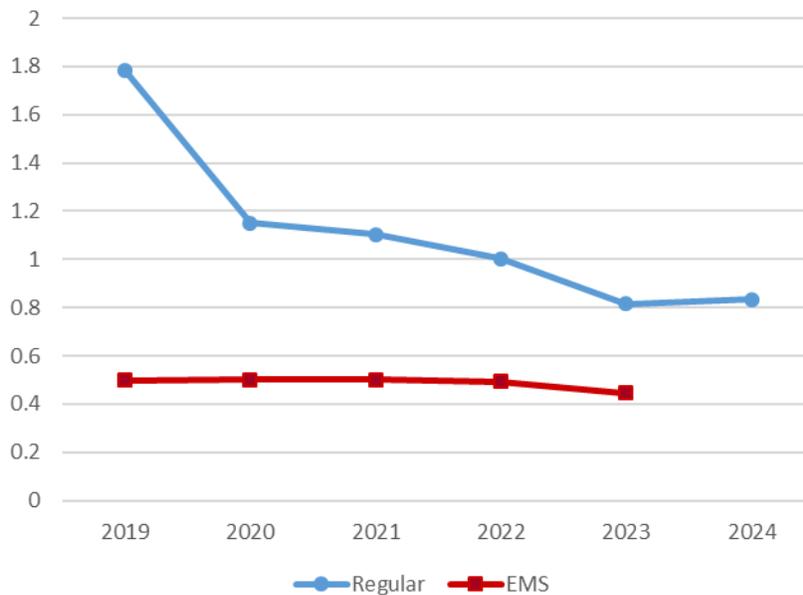
**PROPERTY TAX COMPARISON--CITY OF MARYSVILLE
VERSUS UNINCORPORATED AREA NEAR CITY LIMITS**

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

2024 Property Tax Distribution

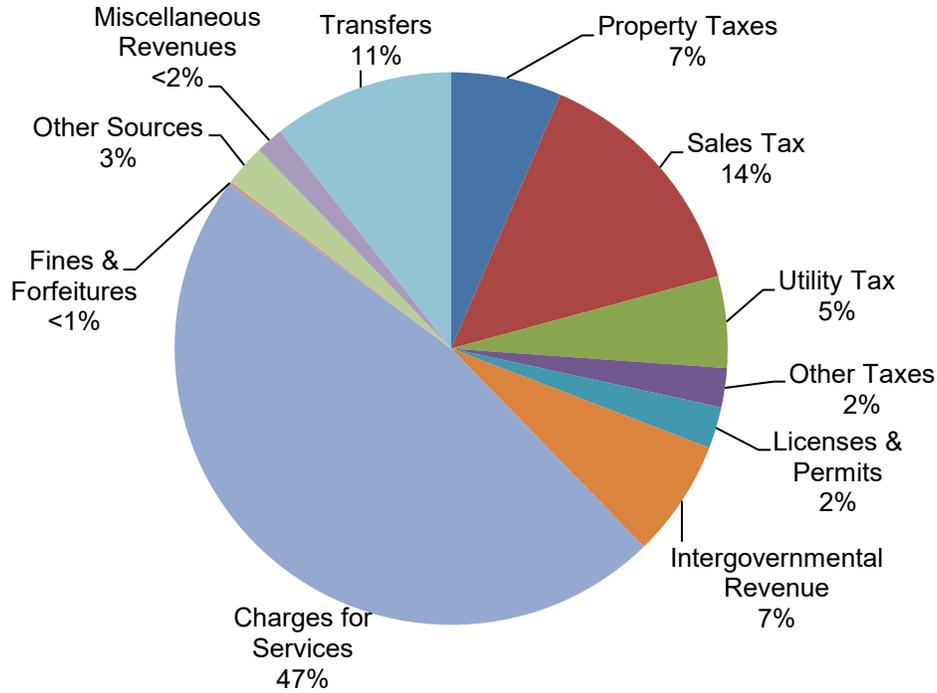


City Property Tax Levy Rates

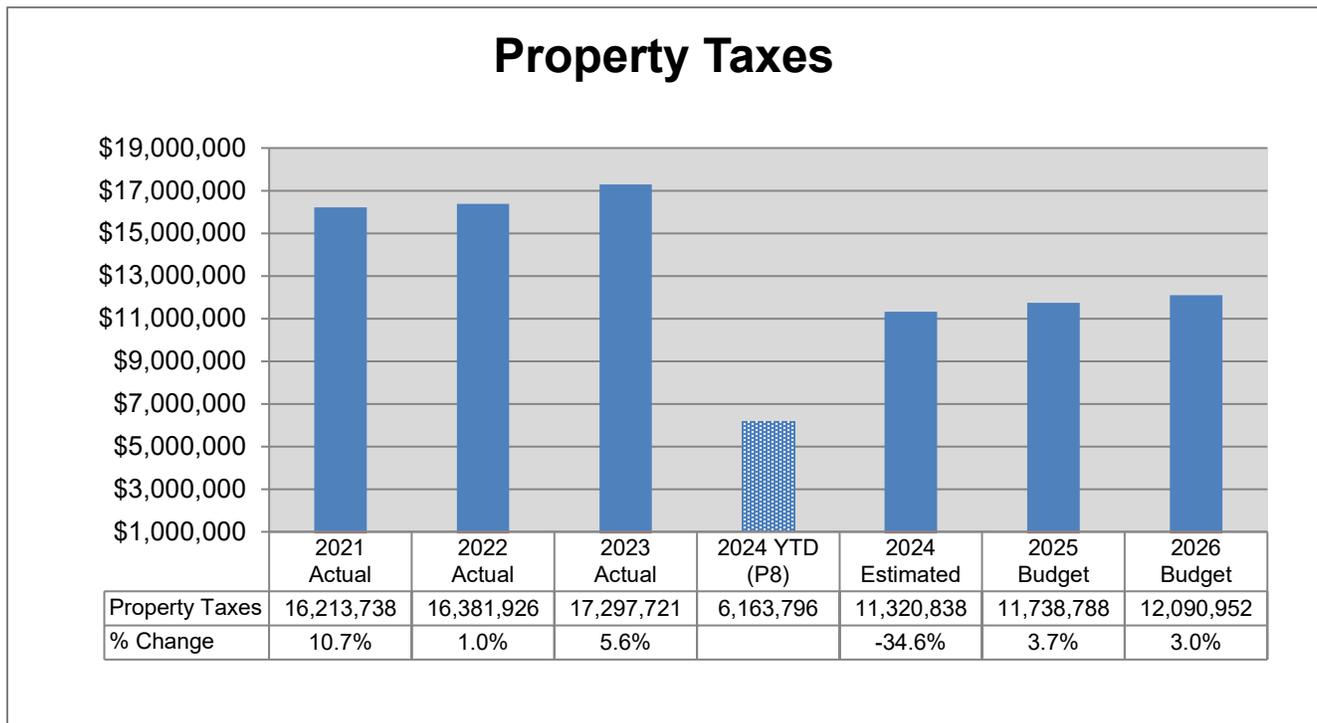


ANALYSIS OF REVENUE SOURCES

2025/2026 Biennial Citywide Revenue & Sources



Property Taxes



Property tax receipts represent approximately 6.4% of the City's total income for the 2025/2026 budget, a 1.3% decrease from prior year's at 7.7%. In 2024, the Regional Fire Authority began collecting their own Property Tax. This resulted in the decrease over the budget cycle 2023-2024. The property tax table shown above includes regular and Emergency Medical Services (EMS) through December 2023. The different changes from each year are a result of increases in assessed values from new construction, annexations and state utilities.

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

- ❖ Revised Code of Washington (RCW) 84.52.050 limits the aggregate of all regular tax levies by the state and all taxing districts to \$10 per \$1,000 of assessed value (AV). If the taxes of all districts collectively exceed this amount, a proportionate adjustment is applied until the total is reduced to the 1 percent limit.
- ❖ RCW 84.52.043 limits the regular levy rate of a city to \$3.60 per \$1,000 of AV.
- ❖ RCW 84.55.010 limits the annual growth of revenue from the regular property tax levy to 106% per year, plus adjustments for new construction and annexations. A vote of the electorate within the taxing district can lift or set aside the 106% revenue growth limitation for specific purposes, for specific amount, and for a specific number of years.
- ❖ Referendum 47 was approved in 1997 changing property tax assessment and collection:
 - The temporary \$4.7187 reduction of the state levy was made permanent, effective for the 1998 tax levy.
 - With the intent to limit increases in property tax levies and at the same time ensure that taxing districts have adequate funding, the 106% limit, enacted in 1972 was fundamentally changed. The old maximum revenue increase of 6% is now limited to an amount equal to the Implicit Price Deflator (IPD) percentage.
 - However, if the City Council finds a "substantial need" to increase property tax revenue by more than the IPD limit, they may do so, up to a maximum of 6% with a five of seven (a supermajority of City Council) affirmative votes.
- ❖ Initiative 747, voter approved in 2001, requires state and local governments to limit their property tax increases to 1% each year, or the IPD, whichever is less, unless an increase greater than this limit is approved by voters in an election.

2024 Levy

The City of Marysville council voted no increase for 2024 regular property tax receipts. Assessed values (AV) for 2023 are estimated to increase, which is the ninth year since 2010, prior to this AV was falling at an average rate of 9% per year. The 2024 levy rate is \$.8337 per \$1,000 of assessed valuation, an increase of 2.4% from the prior year of \$0.8141.

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.

2025 Levy

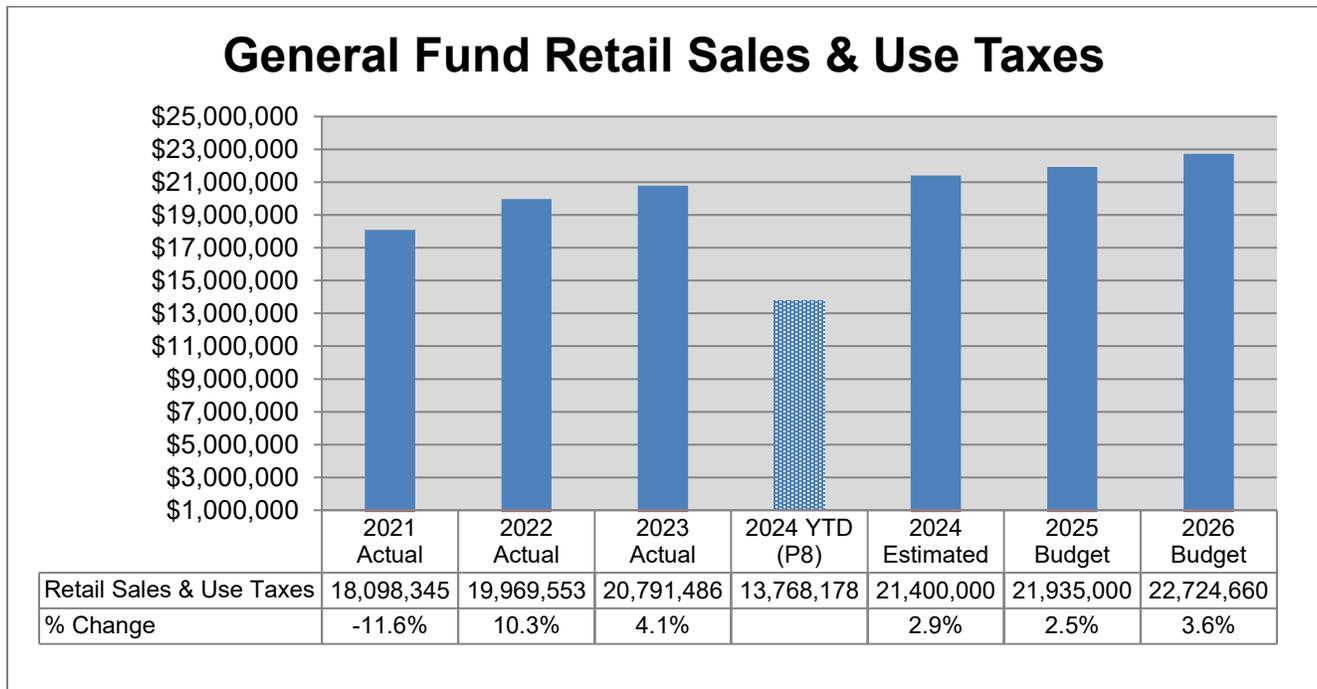
The 2025 levy will not be set until November of 2024 when the city is required to notify the County Assessor. The 2025 budget forecasts an increase of 3.7% from 2024 receipts based on estimated new construction and assessed values rising by 4.49%, a conservative average over the past years.

The table below provides a history of levy rates.

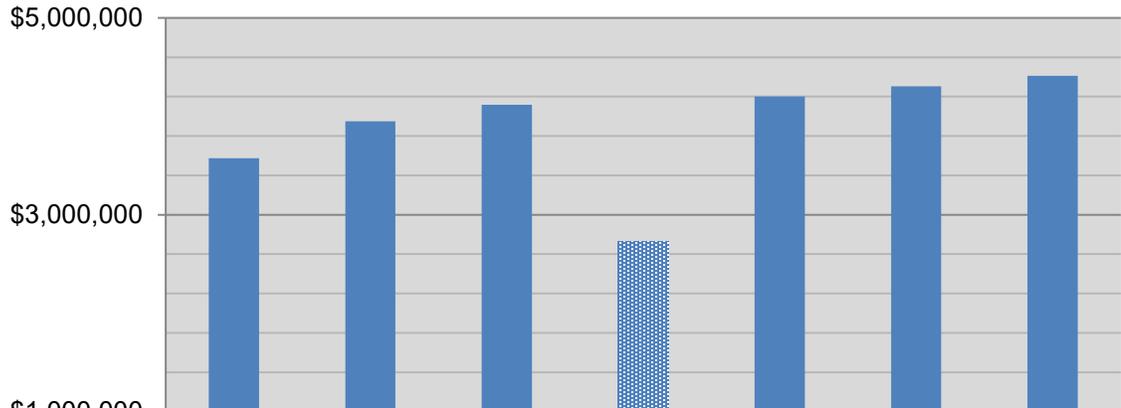
Property Tax Levy	2019	2020	2021	2022	2023	2024
Regular	\$ 1.7827	\$ 1.1514	\$ 1.1022	\$ 1.0024	\$ 0.8141	\$ 0.8337
EMS	0.4972	0.5000	0.5000	0.4943	0.4451	-
Total	\$ 2.2799	\$ 1.6514	\$ 1.6022	\$ 1.4967	\$ 1.2592	\$ 0.8337

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

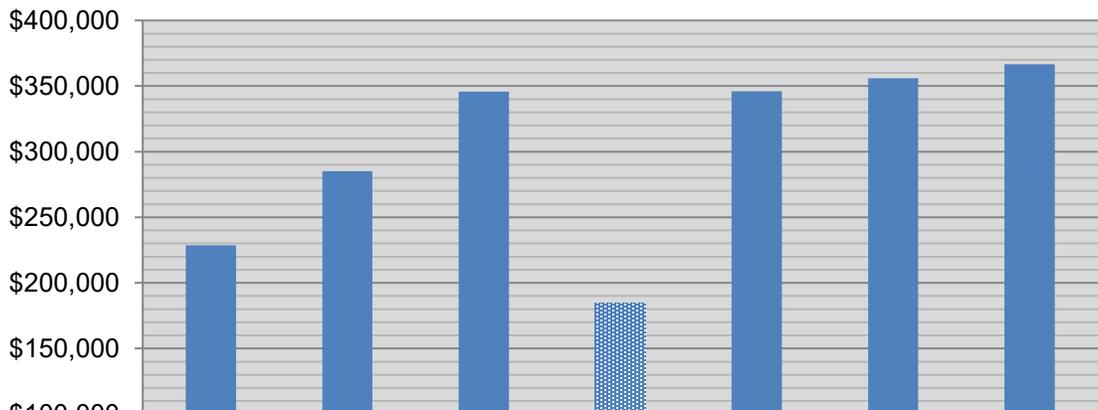


TBD Retail Sales & Use Taxes



	2021 Actual	2022 Actual	2023 Actual	2024 YTD (P8)	2024 Estimated	2025 Budget	2026 Budget
Retail Sales & Use Taxes	3,575,636	3,948,137	4,118,119	2,731,486	4,200,000	4,305,000	4,412,625
% Change	-82.5%	10.4%	4.3%		2.0%	2.5%	2.5%

Other Retail Sales & Use Taxes



	2021 Actual	2022 Actual	2023 Actual	2024 YTD (P8)	2024 Estimated	2025 Budget	2026 Budget
Retail Sales & Use Taxes	228,612	285,246	345,707	184,543	346,000	355,855	366,530
% Change	-98.9%	24.8%	21.2%		0.1%	2.8%	3.0%

Retail sales and use tax receipts represent approximately 14% of the City's total income. The estimates for 2025-2026 biennium reflect a modest increase from historical actuals and anticipated receipts in 2024.

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.

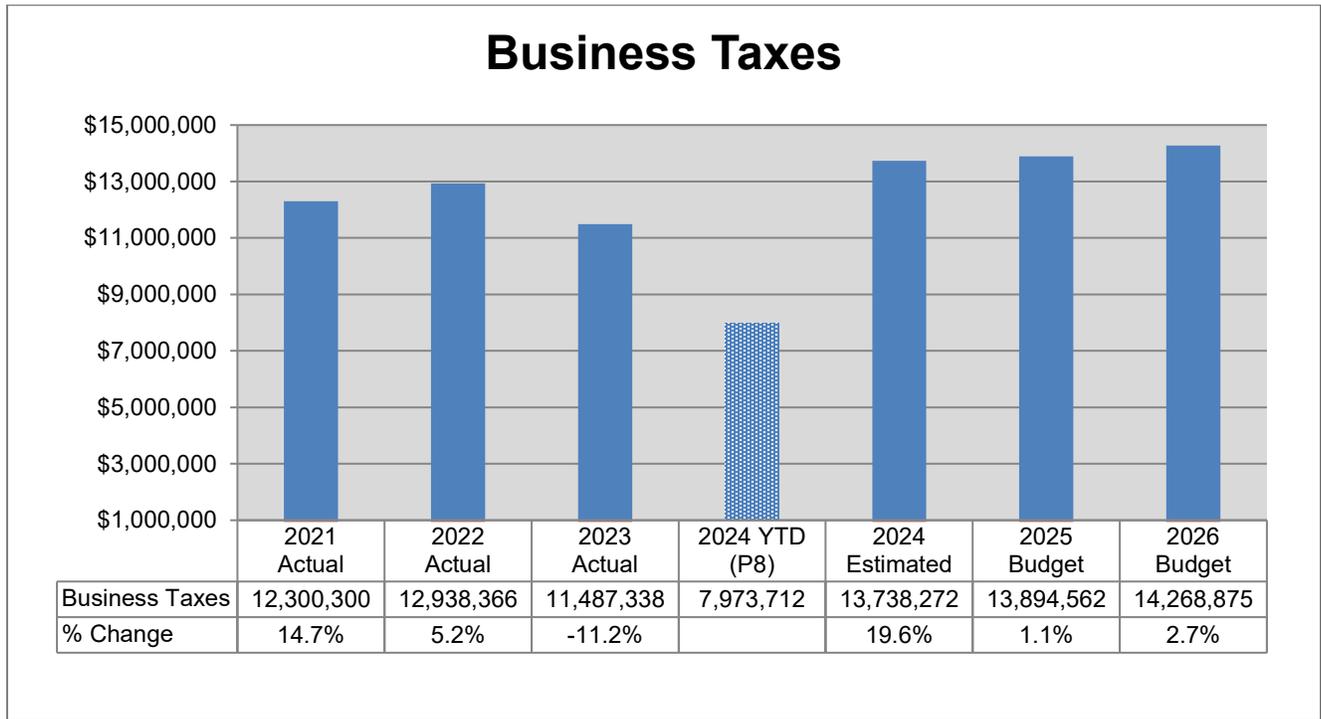
The City of Marysville’s 2024 sales tax rate is 9.4%, previously at 9.3%, the additional tax was added April 1, 2022 by Snohomish County. The following table provides a breakdown of the tax rate into individual benefactors. The bolded benefactors are those that the City of Marysville receives from sales within the city limits. The State collects the sales tax revenue and distributes it back to the local entities net of administration fees.

Sales Tax Rate Breakdown

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

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

Business Taxes



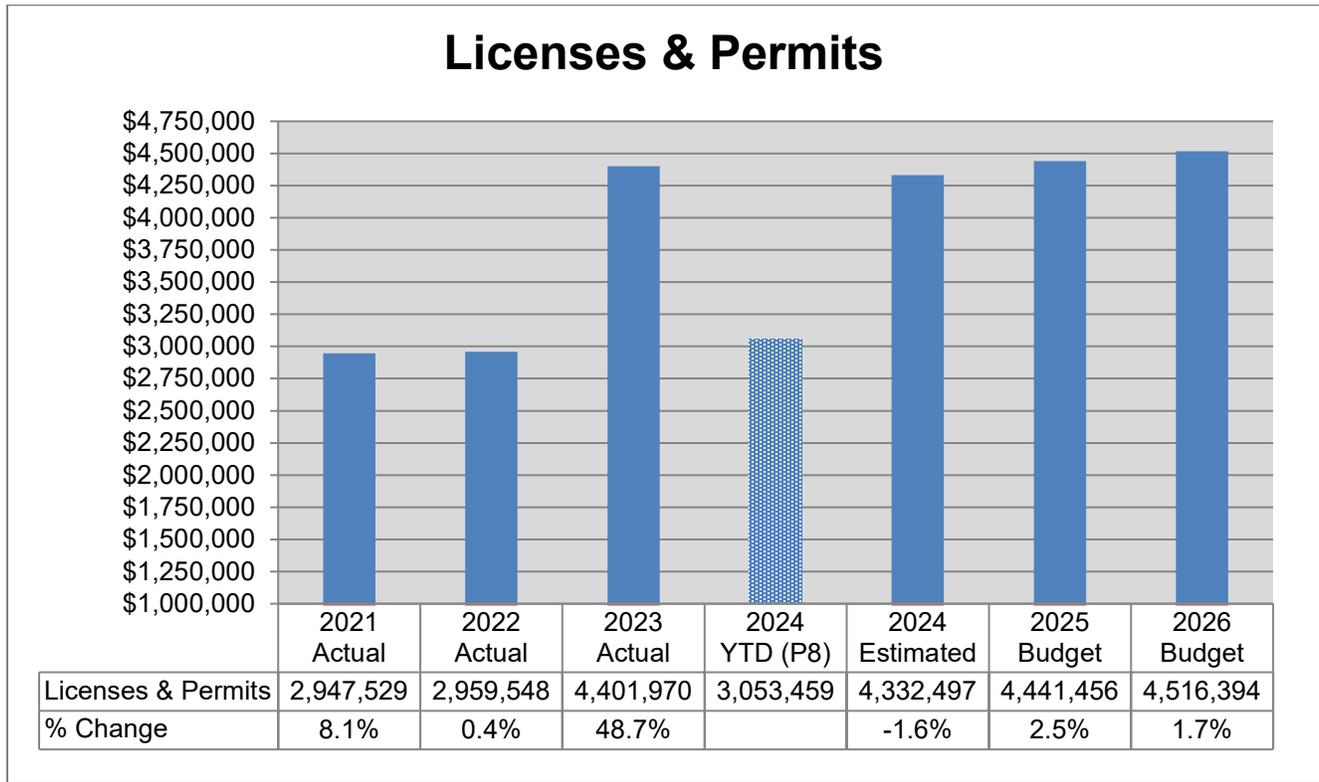
Business taxes represent approximately 8% of the City’s total revenue. This category represents utility taxes, both internal and external, real estate excise tax (REET), leasehold tax, gambling tax, and admissions tax. The majority of the category is utility tax (72%) and REET (28%).

Utility tax is 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 increased 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. A 13% tax is assessed upon city utilities such as water, sewer, and surface water. Solid waste is assessed a 10% 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. The estimates for 2025 and 2026 at \$9.5 million reflects the 4.5% increase in city-owned utilities excluding solid waste.

REET revenue is a tax on the sale of real estate and is approximately 28% of the Business Tax category. This market can be difficult to predict with high interest rates, inflated home prices and lower inventory levels. The estimates for the biennium are lower than pre-pandemic levels and will be reviewed further after future federal fund rate cuts are proposed in the fourth quarter of 2024.

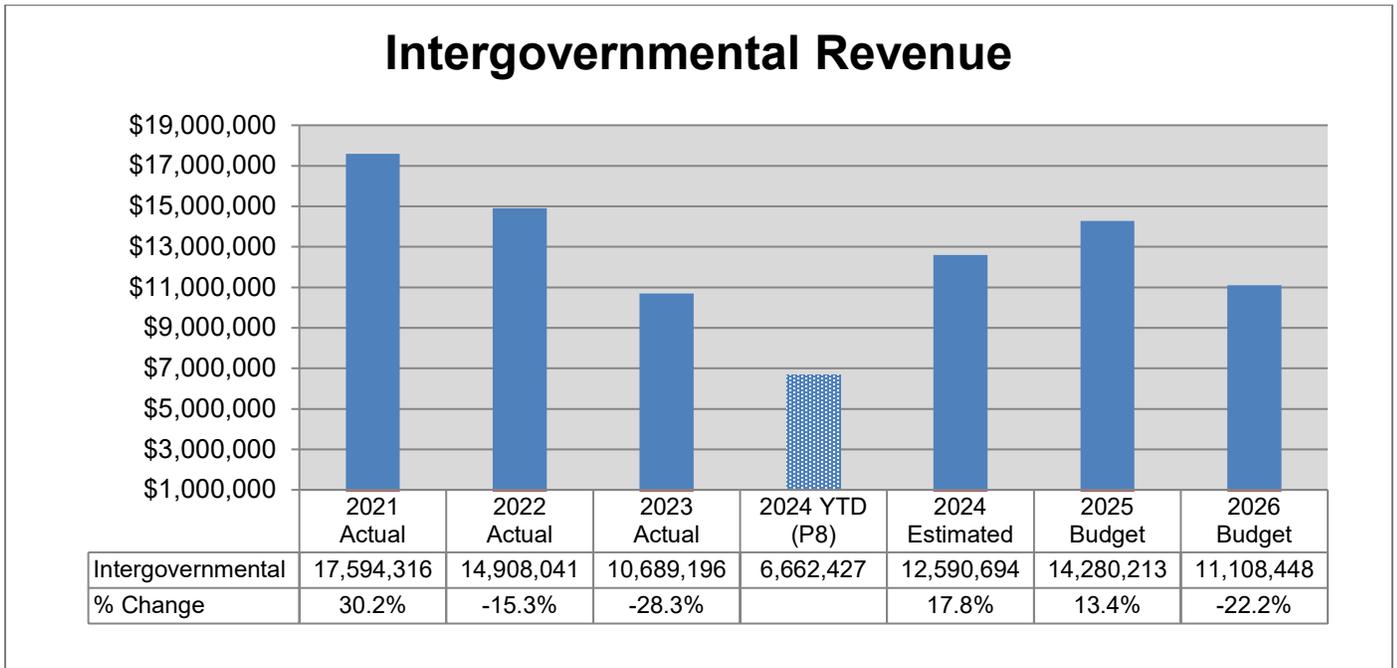
An admissions tax of \$0.01 for each \$0.20 (equivalent to 5%) became effective in 2010. Revenue from admissions tax remained steady until 2020 when affected businesses were closed due to the pandemic. The 2025 and 2026 estimates are closer to revenue assumptions before the pandemic.

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 rose in 2023 with single-family and commercial developments occurring throughout the City. This was not anticipated in late 2022 when the 2023-2024 estimates were determined. The City anticipates similar levels of activity for the next biennium.

Intergovernmental Revenue

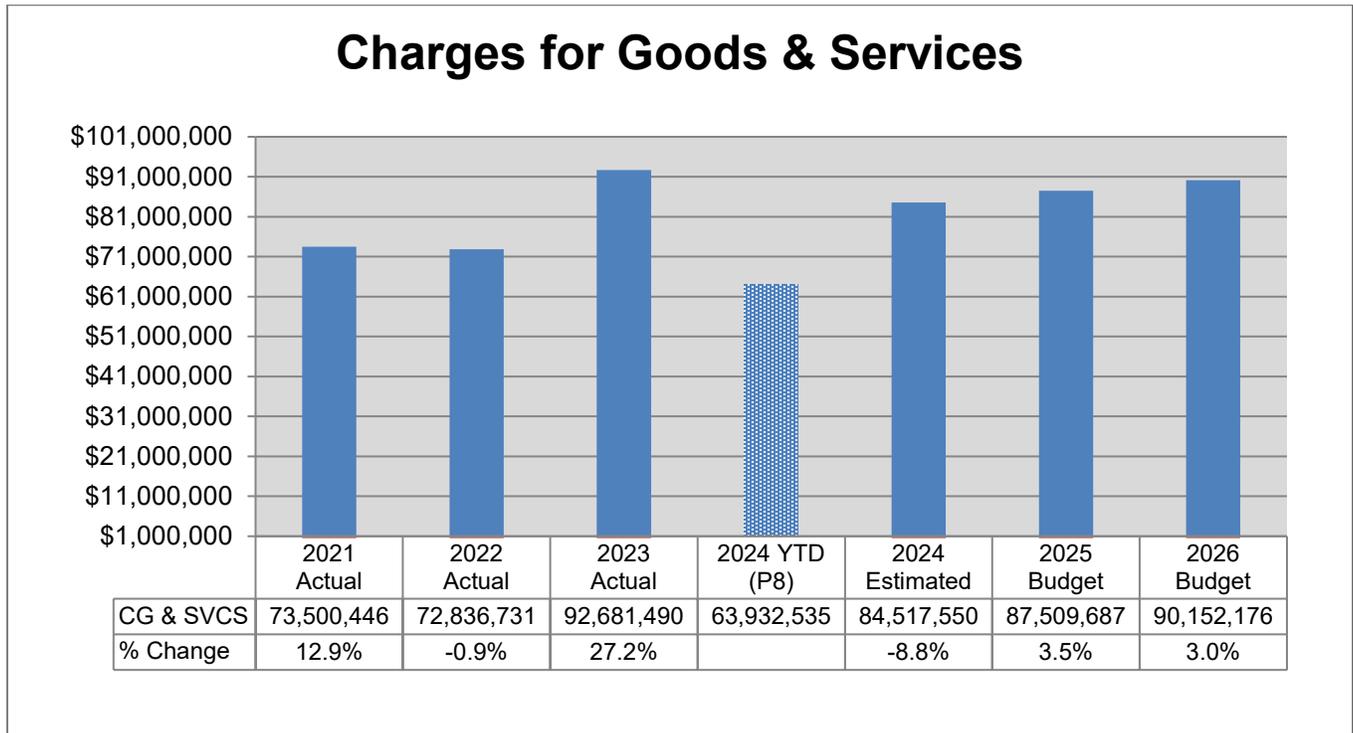


Intergovernmental revenue receipts represent 7.6% of the City’s total revenue. This revenue category consists mostly of grants, state shared revenue, and entitlements. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 70% of the total. The fluctuations 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 2025 of 10% is attributable to transportation grants.

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 \$2.6 million per year for the 2025/2026 Budget.

Charges for Goods and Services



Charges for goods and services represent 47% of the City’s total revenue for the 2025/2026 budget. This revenue source comprises fees charged for providing services 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 (65%) is attributable to water, sewer, surface water, and solid waste fees.

Revenue from city utilities is the largest portion of charges for services category, representing almost half of the total receipts. The Utility plans annual improvements to meet state and federal regulations. In order to fund these improvements the city reviews the rates to provide sufficient funding to meet obligations. To keep pace with the growing expenses the Waterworks Utility has set a minimum of 2% annual rate adjustment through year-end 2024. The City will hire a consultant to review rates for water, sewer, and stormwater utilities in 2025.

Utility Rate Increases	2021	2022	2023	2024	2025	2026 EST
Water	2.0%	2.0%	2.0%	2.0%	5.0%	5.0%
Sewer	2.0%	2.0%	2.0%	2.0%	5.0%	5.0%
Surface Water	2.0%	2.0%	2.0%	2.0%	5.0%	5.0%
Solid Waste	0.0%	9.9%	0.0%	Varies	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. For 2025 and 2026, this budget includes a 5% increase resulting from inflation, labor costs, and higher operating costs.

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:

Household Base Rates (bi-monthly)	2021	2022	2023	2024	2025	2026 Est.
Water	\$32.45	\$33.12	\$33.76	\$34.43	\$36.16	\$37.97
Sewer	91.45	93.28	95.14	97.05	101.90	106.99
Surface Water	24.86	25.36	25.86	26.38	27.70	29.09
Solid Waste	49.22	54.09	54.09	61.79	61.79	61.79
Total	\$197.99	\$205.83	\$208.86	\$219.65	\$227.55	\$235.84

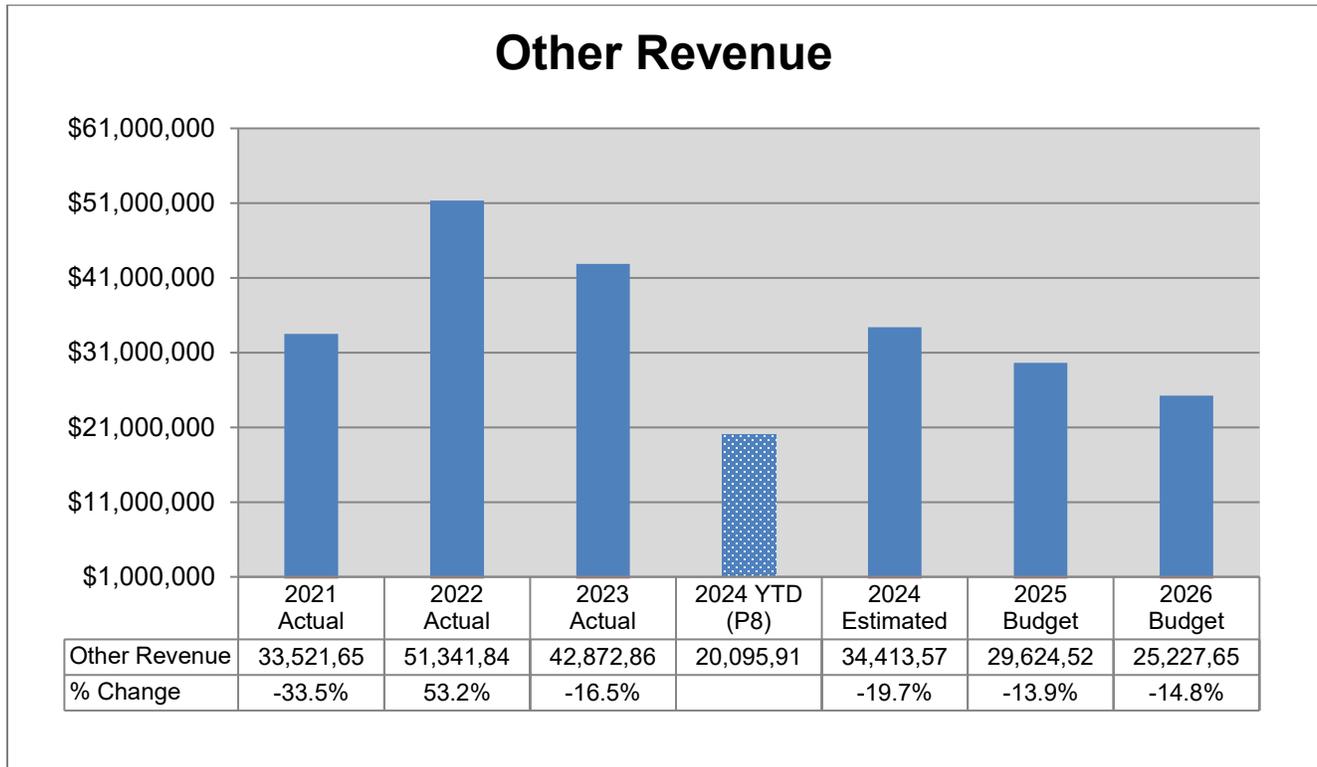
For comparison purposes the base water rate displayed includes 6,000 gallons of consumption

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

Utility capital improvement charges are charges to connect to the utility systems. These charges are usually the reason this category will fluctuate greater than a 2%-4% average. The capital improvement charges are one-time charges that cannot always be predicted.

The 2025/2026 biennial budget reflects an increase of 5% for water, sewer, and stormwater rates to better offset the cost of operations in these utilities.

Miscellaneous/Other Revenue



The Other Revenue or Miscellaneous category represents 16% of total City revenues for 2025/2026 budget. This category’s significant revenues are classified as operating transfers, which represents transfer of funds from other Funds to use for debt service, capital expenditure, or internal service.

The Miscellaneous/Other Revenue category is comprised mostly of operating transfers. These transfers are providing funding from reserves or operations to meet construction/improvement needs and debt obligations. The 2025/2026 budgets show decreases as transfers for the Civic Campus and the evidence building ended upon completion.

LONG TERM DEBT

DEBT SERVICE SUMMARY

Debt Management Policy

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

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

ASSESSED VALUATION = \$13,781,718,989

COUNCILMANIC BONDS 1.5% OF ASSESSED VALUATION

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

Statutory Debt Limit		\$ 206,725,785
Street Construction	0.78%	1,610,000
Courthouse & Other Properties	1.63%	3,370,000
156th Overcrossing & BIA	1.87%	3,865,000
1st Street Bypass	4.80%	9,920,000
2018B Civic Campus	14.01%	28,970,000
2020A Civic Campus	4.81%	9,950,000
<hr/>		
Debt Outstanding	27.90%	57,685,000
Available Capacity	72.10%	\$ 149,040,785

VOTED BONDS 1.00% OF ASSESSED VALUATION

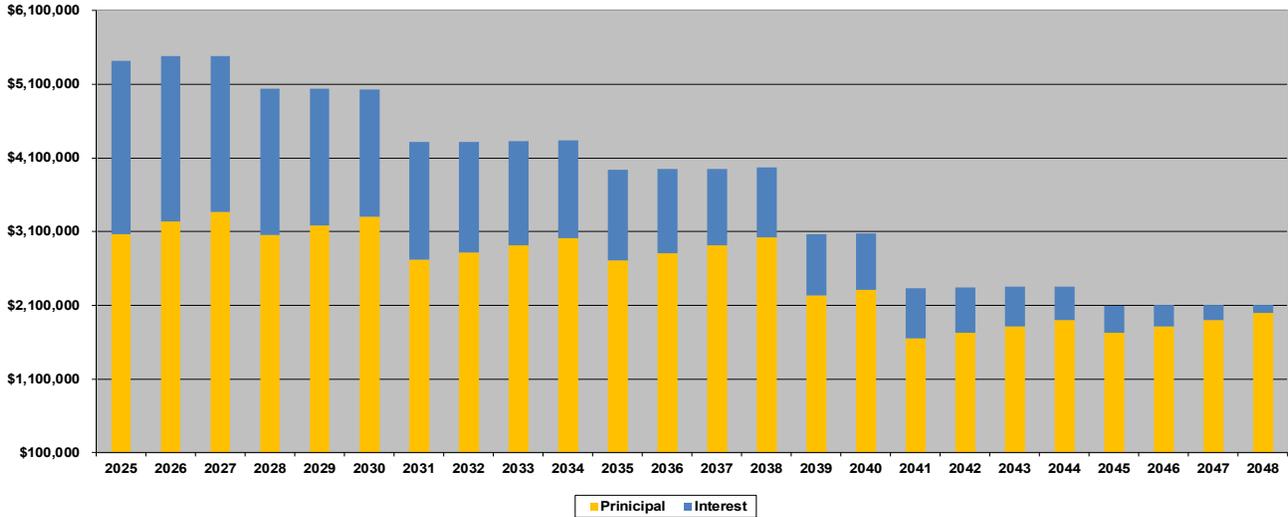
Voted Bonds: Debt capacity for voted debt must be approved by the voters. Property taxes may be increased to support the related debt payments.

VOTED BONDS 1.00% OF ASSESSED VALUE

Statutory Debt Limit		\$ 137,817,190
Available Capacity	100.00%	\$ 137,817,190

**TOTAL DEBT SERVICE PAYMENTS
GENERAL OBLIGATION DEBT**

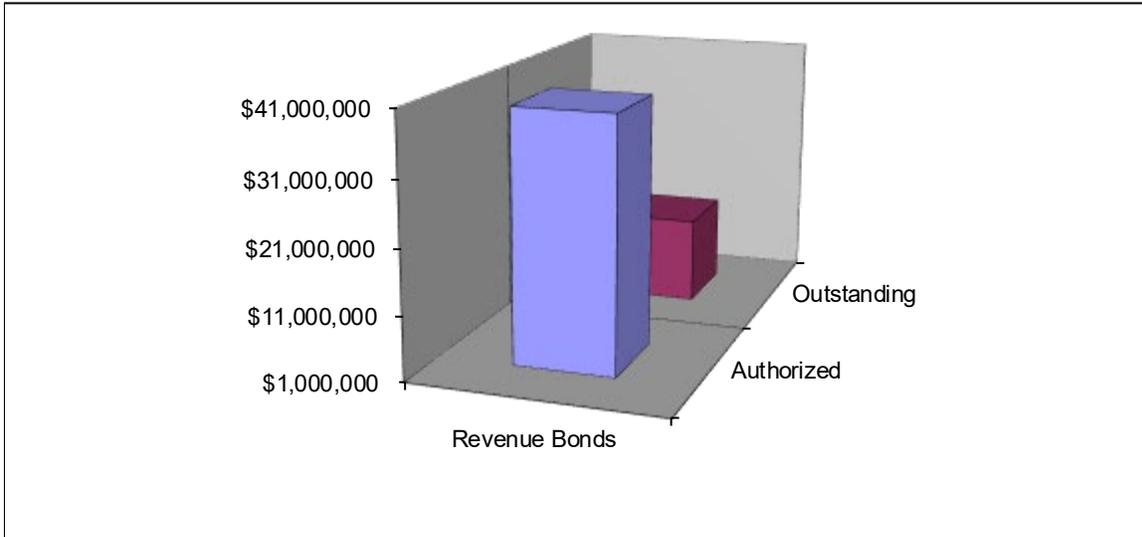
The chart below depicts the annual debt service requirements for the GO debt broken out by principal and interest. The table presents the annual debt service requirements for each individual GO debt. These are the payments that directly affect the general government’s annual operations budget.



Fund Issue	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 2025 Golf Course Irrigation	Total
**Debt Outstanding	\$ 1,610,000	\$ 9,920,000	\$ 28,970,000	\$ 9,950,000	\$ 3,370,000	\$ 3,865,000	\$ -	\$ 57,685,000
2025	562,200	905,269	2,098,500	758,500	302,400	733,125	131,875	5,491,869
2026	556,600	903,519	2,101,000	755,250	312,700	733,950	266,000	5,629,019
2027	555,900	905,519	2,101,750	756,000	307,700	732,600	265,250	5,624,719
2028	-	906,019	2,100,750	755,500	407,700	734,763	269,250	5,173,981
2029	-	905,019	2,098,000	758,750	410,600	735,200	267,750	5,175,319
2030	-	904,019	2,098,500	755,500	403,300	728,000	266,000	5,155,319
2031	-	902,019	2,097,000	756,000	406,000	-	269,000	4,430,019
2032	-	904,019	2,098,500	758,600	403,500	-	266,500	4,431,119
2033	-	902,119	2,097,750	755,900	410,900	-	268,750	4,435,419
2034	-	904,619	2,099,750	758,000	408,000	-	265,500	4,435,869
2035	-	901,369	2,099,250	754,800	-	-	267,000	4,022,419
2036	-	901,525	2,101,250	756,400	-	-	269,800	4,028,975
2037	-	900,900	2,100,500	757,700	-	-	267,200	4,026,300
2038	-	903,438	2,102,000	758,700	-	-	269,400	4,033,538
2039	-	-	2,100,500	759,400	-	-	266,200	3,126,100
2040	-	-	2,101,000	754,800	-	-	267,800	3,123,600
2041	-	-	2,098,250	-	-	-	269,000	2,367,250
2042	-	-	2,097,250	-	-	-	269,800	2,367,050
2043	-	-	2,097,750	-	-	-	270,200	2,367,950
2044	-	-	2,099,500	-	-	-	265,200	2,364,700
2045	-	-	2,097,250	-	-	-	-	2,097,250
2046	-	-	2,101,000	-	-	-	-	2,101,000
2047	-	-	2,100,250	-	-	-	-	2,100,250
2048	-	-	2,100,000	-	-	-	-	2,100,000
Total Prin/Int	\$ 1,674,700	\$ 12,649,369	\$ 50,387,250	\$ 12,109,800	\$ 3,772,800	\$ 4,397,638	\$ 5,217,475	\$ 90,209,031

DEBT SECURED BY UTILITY REVENUES

Total "Revenue Debt" Authorized and Outstanding as of December 31, 2024



Schedule of Revenue Debt

	<u>Authorized</u>	<u>Issued</u>	<u>Retire</u>	<u>Outstanding</u>
Revenue Bonds				
2014 Water/Sewer Refunded	<u>39,945,000</u>	2014	2028	<u>14,510,000</u>
Total	<u>\$ 39,945,000</u>			<u>\$ 14,510,000</u>



MARYSVILLE
WASHINGTON

Personnel

**2025/2026 BUDGET
CITY OF MARYSVILLE - PERSONNEL SUMMARY
FULL TIME EQUIVALENTS EMPLOYEES**

Fund	2025	2026
General Fund - 001		
02 Municipal Court	13.00	13.00
03 Executive	10.00	10.00
04 Finance	18.00	18.00
05 Legal	12.00	12.00
06 Human Resources	6.00	6.00
07 Community Development	18.00	18.00
08 Police	132.00	132.00
10 Parks/Recreation	10.00	10.00
11 Engineering Services	22.50	22.50
16 Streets	37.75	37.75
Water/Sewer Utility	69.00	69.00
Solid Waste	14.25	14.25
Fleet Services	6.75	6.75
Facility Maintenance	6.75	6.75
Computer Services	13.00	13.00
City Total	389.00	389.00

PERSONNEL CHANGES

Department	Description	Budget YR	FTE
Legal	Civil Attorney	2025	1.00
Police	Re-class Detective to Corporal	2025	0.00
Utilities and Maintenance	WWTP Operator	2025	1.00
Utilities and Maintenance	Re-class Water Quality Specialist to Water Operator	2025	0.00
Utilities and Maintenance	Re-class Assistant Public Works Director to Utilities and Maintenance Services Director	2025	0.00
Total FTE			2.00
Total FTE 2025			2.00

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2024 - 2026 BUDGETED FTE

DEPARTMENT	PAY CODE	POSITION	2024 FTE	2025 FTE	2026 FTE	SCHEDULE
COUNCIL		Council Members - 7				Elected Official
MUNICIPAL COURT	JU1	Judge	2.00	2.00	2.00	Elected
	M119	Court Administrator	1.00	1.00	1.00	Management
	M115	Assistant Court Administrator	1.00	1.00	1.00	Management
	N112	Probation Officer	1.00	1.00	1.00	Non-represented
	N111	Probation Officer	1.00	1.00	1.00	Non-represented
	U35	Judicial Process Specialist	7.00	7.00	7.00	Teamsters
		MUNICIPAL COURT	13.00	13.00	13.00	
EXECUTIVE	MA1	Mayor	1.00	1.00	1.00	Elected
	M130	City Administrator	1.00	1.00	1.00	Management
	M120	Economic Development Manager	1.00	1.00	1.00	Management
	M117	Communications Manager	1.00	1.00	1.00	Management
	M116	Emergency Preparedness Manager	1.00	1.00	1.00	Management
	N116	Risk and Program Manager	1.00	1.00	1.00	Management
	N113	Executive Services Coordinator	1.00	1.00	1.00	Non-represented
	N113	Senior Communications Specialist/PIO	1.00	1.00	1.00	Non-represented
	N112	Emergency Management Specialist	1.00	1.00	1.00	Non-represented
	N111	Communications/Marketing Specialist	1.00	1.00	1.00	Non-represented
		EXECUTIVE	10.00	10.00	10.00	
FINANCE	MA25	Finance Director	1.00	1.00	1.00	Management
	M117	Financial Planning Manager	1.00	1.00	1.00	Management
	M117	Financial Operations Manager	1.00	1.00	1.00	Management
	M114	Senior Financial Analyst	1.00	1.00	1.00	Management
	M113	Utility Billing Supervisor	1.00	1.00	1.00	Management
	N113	Financial Analyst	2.00	2.00	2.00	Non-represented
	U40	Sr Accounting Technician	2.00	2.00	2.00	Teamsters
	U30	Accounting Technician (Accounts Payable)	1.00	1.00	1.00	Teamsters
	U30	Accounting Technician (Utility Billing)	6.00	6.00	6.00	Teamsters
	U25	Customer Representative	2.00	2.00	2.00	Teamsters
		FINANCE	18.00	18.00	18.00	
LEGAL	MB26	City Attorney	1.00	1.00	1.00	Management
	M122	Deputy City Attorney	1.00	1.00	1.00	Management
	M116	Lead Prosecutor	1.00	-	-	Management
	M116	Civil Attorney	-	1.00	1.00	Management
	M116	Legal Services Manager	1.00	1.00	1.00	Management
	M116	Prosecutor II	-	1.00	1.00	Management
	M114	Prosecutor I	-	2.00	2.00	Management
	M115	Prosecutor	2.00	-	-	Management
	N115	City Clerk	1.00	1.00	1.00	Non-represented
	N111	Deputy City Clerk	1.00	1.00	1.00	Non-represented
	N110	Victim Witness Coordinator	1.00	1.00	1.00	Non-represented
	N110	Confidential Legal Assistant	2.00	2.00	2.00	Non-represented
		LEGAL	11.00	12.00	12.00	
HUMAN RESOURCES	ME24	Human Resource Director	1.00	1.00	1.00	Management
	M-17	Human Resources Program Manager	1.00	1.00	1.00	Management
	M116	Safety Manager	1.00	1.00	1.00	Management
	M114	Human Resource Business Partner	1.00	1.00	1.00	Management
	N113	Human Resources Specialist	1.00	1.00	1.00	Non-represented
	N110	Human Resource Assistant	1.00	1.00	1.00	Non-represented
		HUMAN RESOURCES	6.00	6.00	6.00	

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2024 - 2026 BUDGETED FTE

DEPARTMENT	PAY CODE	POSITION	2024 FTE	2025 FTE	2026 FTE	SCHEDULE
COMMUNITY DEVELOPMENT	MA24	Community Development Director	1.00	1.00	1.00	Management
	M117	Planning Manager	1.00	1.00	1.00	Management
	M117	Building Official	1.00	1.00	1.00	Management
	M116	Principal Planner	1.00	1.00	1.00	Management
	N115	Senior Planner	2.00	2.00	2.00	Non-represented
	N115	Assistant Building Official	1.00	1.00	1.00	Non-represented
	N114	Inspector III - Electrical	2.00	2.00	2.00	Non-represented
	N113	Associate Planner	1.00	1.00	1.00	Non-represented
	N112	Inspector I - Building	2.00	2.00	2.00	Non-represented
	N110	Planning Technician	1.00	1.00	1.00	Non-represented
	U40	Planning Administrative Specialist	1.00	1.00	1.00	Teamsters
	U40	Senior Permit Tech	1.00	1.00	1.00	Teamsters
	U30	CD Program Specialist	3.00	3.00	3.00	Teamsters
COMMUNITY DEVELOPMENT			18.00	18.00	18.00	
POLICE	MA26	Police Chief	1.00	1.00	1.00	Management
	M123	Assistant Chief of Police	1.00	1.00	1.00	Management
	M121	Commander	5.00	5.00	5.00	Management
	M113	Police Records Supervisor	1.00	1.00	1.00	Management
	N114	Crime & Intelligence Analyst	1.00	1.00	1.00	Non-represented
	N113	Community Intervention Specialist II	1.00	1.00	1.00	Non-represented
	N112	Community Intervention Specialist I	1.00	1.00	1.00	Non-represented
	N112	Confidential Administrative Associate	1.00	1.00	1.00	Non-represented
	N112	Code Enforcement Officer	2.00	2.00	2.00	Non-represented
	N111	Confidential Administrative Specialist	1.00	1.00	1.00	Non-represented
	N110	Community Support Aide	1.00	1.00	1.00	Non-represented
	U45	Police Records Tech-Lead	1.00	1.00	1.00	Teamsters
	U40	Police Administrative Specialist	1.00	1.00	1.00	Teamsters
	U40	Evidence Specialist	2.00	2.00	2.00	Teamsters
	U35	Police Records Tech	9.00	9.00	9.00	Teamsters
	U35	Police Disclosure Specialist	1.00	1.00	1.00	Teamsters
	CO2	Community Service Officer	4.00	4.00	4.00	MPOA
	PS3	Sergeant (Detectives & Patrol)	13.00	13.00	13.00	MPOA
	PC3	Police Corporals	4.00	4.00	4.00	MPOA
	P3	Police Officers & Detectives	56.00	56.00	56.00	MPOA
	COR	Custody Corporals	4.00	4.00	4.00	MPOA
LC1	Custody Sergeant	1.00	1.00	1.00	MPOA	
CO1	Custody Officer	20.00	20.00	20.00	MPOA	
POLICE			132.00	132.00	132.00	
PARKS/RECREATION	MC24	Parks, Culture & Recreation Director	1.00	1.00	1.00	Management
	M119	Parks, Culture & Recreation Assistant Director	1.00	1.00	1.00	Management
	M113	Recreation Supervisor	2.00	2.00	2.00	Management
	M113	Cultural Arts Supervisor	1.00	1.00	1.00	Management
	M113	Athletic Supervisor	1.00	1.00	1.00	Management
	N112	Volunteer and Community Event Coordinator	1.00	1.00	1.00	Non-represented
	U40	Parks Administrative Specialist	1.00	1.00	1.00	Teamsters
	U35	Parks Administrative Associate	2.00	2.00	2.00	Teamsters
PARKS/RECREATION			10.00	10.00	10.00	
ENGINEERING SERVICES	M126	Engineering Services Director	-	0.50	0.50	Management
	M122	Assistant Public Works Director/City Engineer	0.50	-	-	Management
	M120	Assistant City Engineer	1.00	1.00	1.00	Management
	M118	Senior Project Manager	3.00	3.00	3.00	Management
	M118	Traffic Engineer Manager	1.00	1.00	1.00	Management
	M118	Engineering Services Manager	1.00	1.00	1.00	Management
	N115	Project Engineer	5.00	5.00	5.00	Non-represented
	N115	Civil Plan Reviewer	2.00	2.00	2.00	Non-represented
	N115	Associate Traffic Engineer	1.00	1.00	1.00	Non-represented
	N113	Engineering Technician	3.00	3.00	3.00	Non-represented
	N113	Inspector II - Construction	2.00	2.00	2.00	Non-represented
	N112	Inspector I - Construction	1.00	1.00	1.00	Non-represented
	N112	Engineering Coordinator	1.00	1.00	1.00	Non-represented
	N112	Development Services Technician	1.00	1.00	1.00	Non-represented
ENGINEERING SERVICES			22.50	22.50	22.50	

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2024 - 2026 BUDGETED FTE

DEPARTMENT	PAY CODE	POSITION	2024 FTE	2025 FTE	2026 FTE	SCHEDULE
STREETS	M126	Engineering Services Director	-	0.50	0.50	Management
	M119	Maintenance Services & Solid Waste Manager	-	0.25	0.25	Management
	M119	Transportation Services Manager	1.00	1.00	1.00	Management
	M116	Street Supervisor	1.00	1.00	1.00	Management
	M116	Parks Maintenance Supervisor	1.00	1.00	1.00	Management
	U55	Senior Traffic Control Systems Tech	2.00	2.00	2.00	Teamsters
	U50	Street Maintenance Technician Lead II	1.00	1.00	1.00	Teamsters
	U50	Parks Maintenance Lead II	1.00	1.00	1.00	Teamsters
	U45	Street Maintenance Technician Lead I	2.00	2.00	2.00	Teamsters
	U35	Street Maintenance Technician II	10.00	10.00	10.00	Teamsters
	U35	Parks Maintenance Tech II	2.00	2.00	2.00	Teamsters
	U35	Traffic Maintenance Worker II	2.00	2.00	2.00	Teamsters
	U25	Street Maintenance Tech I	3.00	3.00	3.00	Teamsters
	U25	Parks Maintenance Tech I	4.00	4.00	4.00	Teamsters
	U20	Street Maintenance Assistant	3.00	3.00	3.00	Teamsters
	U20	Parks Maintenance Assistant	4.00	4.00	4.00	Teamsters
		STREETS	37.00	37.75	37.75	
WATER/SEWER UTILITY	M126	Utilities and Maintenance Services Director	-	1.00	1.00	Management
	M126	Public Works Director	1.00	-	-	Management
	M122	Assistant Public Works Director/City Engineer	0.50	-	-	Management
	M119	Water Utility Manager	1.00	1.00	1.00	Management
	M119	Storm & Wastewater Utility Manager	1.00	1.00	1.00	Management
	M118	Public Works Services Manager	-	-	-	Management
	M116	Water Utility Supervisor	1.00	1.00	1.00	Management
	M116	Water Quality Supervisor	1.00	1.00	1.00	Management
	M116	Water Resources Supervisor	1.00	1.00	1.00	Management
	M116	Storm/Sewer Supervisor	1.00	1.00	1.00	Management
	M115	Administrative Services Supervisor	1.00	1.00	1.00	Management
	M114	Management Analyst	1.00	1.00	1.00	Management
	N114	Electronic Control Systems Administrator	1.00	1.00	1.00	Non-represented
	N113	NPDES Coordinator	1.00	1.00	1.00	Non-represented
	N113	Financial Analyst	1.00	1.00	1.00	Non-represented
	N112	Surface Water Inspector	2.00	2.00	2.00	Non-represented
	N112	Surface Water Specialist	2.00	2.00	2.00	Non-represented
	U60	Senior Utility Electrician	1.00	1.00	1.00	Teamsters
	U60	WWTP Maintenance Lead II	1.00	1.00	1.00	Teamsters
	U60	WWTP Operations Lead	1.00	1.00	1.00	Teamsters
	U55	Water Quality Lead	1.00	1.00	1.00	Teamsters
	U55	Water Operations Lead II	1.00	1.00	1.00	Teamsters
	U55	Construction Lead II	1.00	1.00	1.00	Teamsters
	U50	WWTP Maintenance Lead I	1.00	1.00	1.00	Teamsters
	U50	WWTP Operator	3.00	4.00	4.00	Teamsters
	U50	Industrial Waste/Pretreatment Tech	1.00	1.00	1.00	Teamsters
	U50	Construction Lead I	1.00	1.00	1.00	Teamsters
	U50	Water Operator	-	-	1.00	Teamsters
	U45	Water Quality Specialist	4.00	4.00	3.00	Teamsters
	U45	Water Operations Tech II	8.00	8.00	8.00	Teamsters
	U45	Storm/Sewer Lead I	1.00	1.00	1.00	Teamsters
	U45	Cross Connection Control Specialist	1.00	1.00	1.00	Teamsters
	U45	Construction Tech II	6.00	6.00	6.00	Teamsters
U40	Administrative Specialist	1.00	1.00	1.00	Teamsters	
U40	WWTP Maintenance Tech I	3.00	3.00	3.00	Teamsters	
U35	Meter Technicians	4.00	4.00	4.00	Teamsters	
U35	Storm/Sewer Tech II	4.00	4.00	4.00	Teamsters	
U30	Purchasing/Inventory Specialist	1.00	1.00	1.00	Teamsters	
U30	Utility Locator	1.00	1.00	1.00	Teamsters	
U30	Storm/Sewer Tech I	4.00	4.00	4.00	Teamsters	
U30	Administrative Assistant	1.00	1.00	1.00	Teamsters	
		WATER/SEWER UTILITY	68.50	69.00	69.00	

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2024 - 2026 BUDGETED FTE

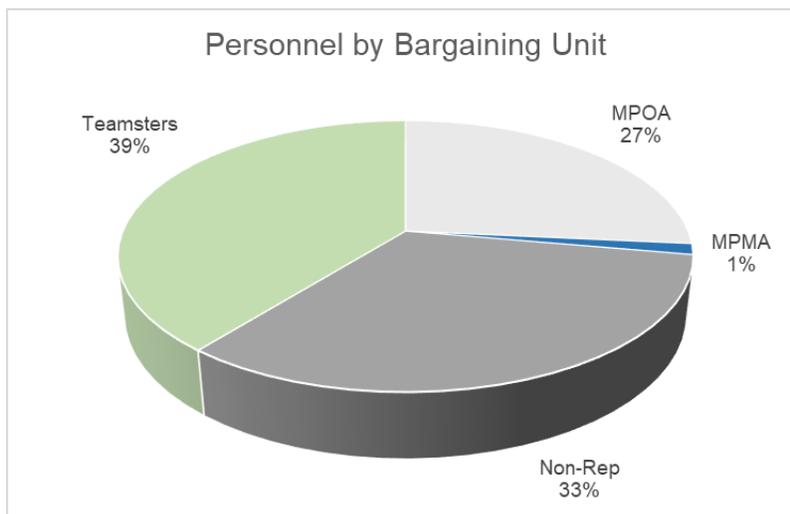
DEPARTMENT	PAY CODE	POSITION	2024 FTE	2025 FTE	2026 FTE	SCHEDULE
SOLID WASTE	M119	Maintenance Services & Solid Waste Manager	0.34	0.25	0.25	Management
	M116	Solid Waste Supervisor	1.00	1.00	1.00	Management
	U50	Solid Waste Lead II	1.00	1.00	1.00	Teamsters
	U35	Solid Waste Tech II	12.00	12.00	12.00	Teamsters
SOLID WASTE			14.34	14.25	14.25	
FLEET SERVICES	M119	Maintenance Services & Solid Waste Manager	0.33	0.25	0.25	Management
	M115	Fleet & Facilities Supervisor	0.50	0.50	0.50	Management
	U55	Mechanic Lead II	1.00	1.00	1.00	Teamsters
	U50	Mechanic	5.00	5.00	5.00	Teamsters
FLEET SERVICES			6.83	6.75	6.75	
FACILITY MAINTENANCE	M119	Maintenance Services & Solid Waste Manager	0.33	0.25	0.25	Management
	M115	Fleet & Facilities Supervisor	0.50	0.50	0.50	Management
	U50	Facilities Maintenance Journeyman	2.00	2.00	2.00	Teamsters
	U25	Custodian Lead	1.00	1.00	1.00	Teamsters
	U20	Custodian	3.00	3.00	3.00	Teamsters
FACILITY MAINTENANCE			6.83	6.75	6.75	
COMPUTER SERVICES	M121	IS Director	1.00	1.00	1.00	Management
	M117	IS Operations Supervisor	1.00	1.00	1.00	Management
	M116	GIS Manager	1.00	1.00	1.00	Management
	M116	IS Analyst Supervisor	1.00	1.00	1.00	Management
	M115	IS Services Supervisor	1.00	1.00	1.00	Management
	N116	IS System Administrator	1.00	1.00	1.00	Non-represented
	N114	GIS Systems & Data Base Administrator	-	-	-	Non-represented
	N113	IS Analyst	2.00	2.00	2.00	Non-represented
	N112	GIS Technician	1.00	1.00	1.00	Non-represented
	N110	Computer Technician	2.00	2.00	2.00	Non-represented
COMPUTER SERVICES			13.00	13.00	13.00	
TOTAL			387.00	389.00	389.00	

LABOR RELATIONS

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

- Teamsters Local Union No. 763 represents about 42 clerical and 110 non-clerical employees. The Teamsters contract expires on December 31, 2025.
- Marysville Police Officers Association (MPOA) represents about 14 sergeants, 60 commissioned law enforcement officers, 4 custody corporals and 24 custody officers/community service officer. The MPOA contract expires December 31, 2025.
- Marysville Police Management Association (MPMA) represents 5 Police Commanders. The MPMA contract expires on December 31, 2027.

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



Labor Agreement Expiration

Union	2025	2026	2027
Teamsters Local Union No. 763 In Negotiations	X		
Marysville Police Officers Association (MPOA)	X		
Marysville Police Management Association (MPMA)			X

2025/26 Salary/Wage Increases:

MPOA - Police & Sergeants	3.0% 2025 / 2026 Under review
MPOA – Custody	3.0% 2025 / 2026 Under review
MPMA – Police Commanders	5.0% 2025 / 2026 to follow MPOA
Teamsters	3.5% 2025 / 2026 Under review
Non-Represented	3.5% 2025 / 2026 Under review
Management/Directors	3.5% 2025 / 2026 Under review

CITY OF MARYSVILLE
MANAGEMENT PAY GRID 2025 DRAFT

3.5% Increase

PAY CODE	TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	
M112	No Position	\$ 87,268	\$ 89,893	\$ 92,565	\$ 95,337	\$ 98,234	\$ 101,154	\$ 104,199	\$ 106,822	\$ 109,470	Annual
		\$ 41.96	\$ 43.22	\$ 44.51	\$ 45.84	\$ 47.23	\$ 48.63	\$ 50.09	\$ 51.36	\$ 52.63	Hourly
M113	Athletic Supervisor	\$ 95,115	\$ 97,961	\$ 100,932	\$ 103,926	\$ 107,069	\$ 110,288	\$ 113,580	\$ 116,425	\$ 119,322	Annual
	Cultural Arts Supervisor	\$ 45.73	\$ 47.09	\$ 48.52	\$ 49.96	\$ 51.47	\$ 53.02	\$ 54.61	\$ 55.97	\$ 57.37	Hourly
	Recreation Supervisor										
	Utility Billing Supervisor										
	Police Records Supervisor										
M114	HR Business Partner	\$ 102,119	\$ 105,189	\$ 108,356	\$ 111,573	\$ 114,941	\$ 118,381	\$ 121,970	\$ 124,990	\$ 128,107	Annual
	Senior Financial Analyst	\$ 49.10	\$ 50.57	\$ 52.09	\$ 53.64	\$ 55.26	\$ 56.91	\$ 58.64	\$ 60.09	\$ 61.59	Hourly
	Management Analyst Prosecutor I										
M115	Administrative Services Supervisor	\$ 109,297	\$ 112,541	\$ 115,930	\$ 119,419	\$ 123,010	\$ 126,697	\$ 130,509	\$ 133,726	\$ 137,066	Annual
	Fleet and Facilities Supervisor	\$ 52.55	\$ 54.11	\$ 55.73	\$ 57.41	\$ 59.14	\$ 60.91	\$ 62.74	\$ 64.29	\$ 65.90	Hourly
	IT Services Supervisor										
	Assistant Court Administrator										
M116	Parks Maintenance Supervisor	\$ 116,946	\$ 120,435	\$ 124,048	\$ 127,761	\$ 131,598	\$ 135,557	\$ 139,617	\$ 143,105	\$ 146,670	Annual
	Prosecutor II	\$ 56.22	\$ 57.90	\$ 59.64	\$ 61.43	\$ 63.27	\$ 65.17	\$ 67.12	\$ 68.80	\$ 70.51	Hourly
	Solid Waste Supervisor										
	Storm/Sewer Supervisor										
	Street Supervisor										
	Civil Attorney										
	Water Utility Supervisor										
	Water Quality Supervisor										
	Water Resource Supervisor										
	Safety Manager										
	Legal Services Manager										
	Emergency Preparedness Manager										
	GIS Manager										
	Principal Planner										
IT Analyst Supervisor											
M117	Building Official	\$ 122,760	\$ 126,450	\$ 130,236	\$ 134,146	\$ 138,207	\$ 142,315	\$ 146,595	\$ 150,259	\$ 154,021	Annual
	Financial Operations Manager	\$ 59.02	\$ 60.80	\$ 62.62	\$ 64.49	\$ 66.45	\$ 68.42	\$ 70.48	\$ 72.24	\$ 74.04	Hourly
	Financial Planning Manager										
	Planning Manager										
	Senior Project Engineer IT Operations Supervisor Human Resources Program Manager Communications Manager										
M118	Senior Project Manager	\$ 128,925	\$ 132,760	\$ 136,746	\$ 140,854	\$ 145,111	\$ 149,443	\$ 153,922	\$ 157,783	\$ 161,720	Annual
	Traffic Engineering Manager	\$ 61.99	\$ 63.83	\$ 65.74	\$ 67.72	\$ 69.77	\$ 71.85	\$ 74.00	\$ 75.86	\$ 77.75	Hourly
M119	Assistant Parks Director	\$ 135,359	\$ 139,418	\$ 143,602	\$ 147,908	\$ 152,338	\$ 156,918	\$ 161,619	\$ 165,655	\$ 169,811	Annual
	Storm and Wastewater Utility Manager	\$ 65.08	\$ 67.03	\$ 69.03	\$ 71.10	\$ 73.24	\$ 75.44	\$ 77.70	\$ 79.64	\$ 81.64	Hourly
	Water Utility Manager										
	Transportation Services Manager										
	Court Administrator										
	Lead Prosecutor										
	Development Services Manager Capital Engineering Manager Maintenance Services & Solid Waste Manager										
M120	Economic Development Manager	\$ 142,116	\$ 146,373	\$ 150,754	\$ 155,308	\$ 159,962	\$ 164,764	\$ 169,712	\$ 173,945	\$ 178,299	Annual
		\$ 68.32	\$ 70.37	\$ 72.48	\$ 74.66	\$ 76.90	\$ 79.21	\$ 81.59	\$ 83.63	\$ 85.72	Hourly
M121	No Position	\$ 149,244	\$ 153,724	\$ 158,302	\$ 163,055	\$ 167,955	\$ 173,004	\$ 178,203	\$ 182,632	\$ 187,186	Annual
		\$ 71.76	\$ 73.91	\$ 76.10	\$ 78.39	\$ 80.75	\$ 83.17	\$ 85.68	\$ 87.80	\$ 89.99	Hourly
M122	Deputy City Attorney	\$ 156,694	\$ 161,372	\$ 166,223	\$ 171,248	\$ 176,371	\$ 181,643	\$ 187,089	\$ 191,790	\$ 196,567	Annual
		\$ 75.34	\$ 77.58	\$ 79.91	\$ 82.33	\$ 84.80	\$ 87.33	\$ 89.94	\$ 92.21	\$ 94.51	Hourly
M123	Assistant Police Chief	\$ 172,361	\$ 177,533	\$ 182,856	\$ 188,349	\$ 193,967	\$ 199,809	\$ 205,799	\$ 210,946	\$ 216,219	Annual
		\$ 82.86	\$ 85.36	\$ 87.91	\$ 90.55	\$ 93.25	\$ 96.06	\$ 98.95	\$ 101.42	\$ 103.96	Hourly
M124	Community Development Director	\$ 184,645	\$ 190,184	\$ 195,890	\$ 201,767	\$ 207,820	\$ 214,054	\$ 220,476	\$ 225,988	\$ 231,637	Annual
	Parks Director	\$ 88.77	\$ 91.43	\$ 94.18	\$ 97.00	\$ 99.91	\$ 102.91	\$ 106.00	\$ 108.65	\$ 111.37	Hourly
	IS Director										
	HR Director										
M125	Finance Director	\$ 193,879	\$ 199,696	\$ 205,687	\$ 211,857	\$ 218,213	\$ 224,759	\$ 231,502	\$ 237,290	\$ 243,222	Annual
		\$ 93.21	\$ 96.01	\$ 98.89	\$ 101.85	\$ 104.91	\$ 108.06	\$ 111.30	\$ 114.08	\$ 116.93	Hourly
M126	Police Chief	\$ 203,586	\$ 209,693	\$ 215,984	\$ 222,463	\$ 229,137	\$ 236,011	\$ 243,092	\$ 249,169	\$ 255,399	Annual
	City Attorney	\$ 97.88	\$ 100.81	\$ 103.84	\$ 106.95	\$ 110.16	\$ 113.47	\$ 116.87	\$ 119.79	\$ 122.79	Hourly
	Engineering Services Director										
	Utilities and Maintenance Services Director										
M130	City Administrator	\$ 220,033	\$ 226,634	\$ 233,433	\$ 240,436	\$ 247,649	\$ 255,078	\$ 262,731	\$ 269,299	\$ 276,031	Annual
		\$ 105.78	\$ 108.96	\$ 112.23	\$ 115.59	\$ 119.06	\$ 122.63	\$ 126.31	\$ 129.47	\$ 132.71	Hourly

CITY OF MARYSVILLE
NON REPRESENTED PAY GRID 2025 DRAFT

3.5% Increase

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	\$ 76,948	\$ 79,250	\$ 81,627	\$ 84,076	\$ 86,601	\$ 89,200	\$ 91,873	\$ 94,176	\$ 96,527	Annual
	Planning Technician	\$ 36.99	\$ 38.10	\$ 39.25	\$ 40.42	\$ 41.64	\$ 42.88	\$ 44.17	\$ 45.28	\$ 46.41	Hourly
	Confidential Legal Assistant										
	Computer Technician										
	Victim/Witness Coordinator Community Support Aide										
N111	Deputy City Clerk	\$ 81,552	\$ 84,028	\$ 86,527	\$ 89,126	\$ 91,799	\$ 94,521	\$ 97,392	\$ 99,816	\$ 102,318	Annual
	Communications/Marketing Specialist	\$ 39.21	\$ 40.40	\$ 41.60	\$ 42.85	\$ 44.13	\$ 45.45	\$ 46.82	\$ 47.99	\$ 49.19	Hourly
	Confidential Admin Specialist										
N112	Code Enforcement Officer	\$ 87,268	\$ 89,893	\$ 92,565	\$ 95,337	\$ 98,234	\$ 101,154	\$ 104,199	\$ 106,822	\$ 109,470	Annual
	Confidential Admin Associate	41.96	43.22	44.51	45.84	47.23	48.63	50.09	51.36	52.63	Hourly
	Development Services Technician										
	Engineering Coordinator										
	GIS Technician										
	Inspector I - Building										
	Inspector I - Construction										
	Planning Assistant										
	Surface Water Specialist										
	Surface Water Inspector										
	Community Intervention Specialist I										
	Emergency Preparedness Specialist										
	Volunteer & Community Event Coordinator Probation Officer										
N113	Associate Planner	\$ 95,115	\$ 97,961	\$ 100,908	\$ 103,926	\$ 107,045	\$ 110,288	\$ 113,580	\$ 116,425	\$ 119,322	Annual
	I.S. Analyst	\$ 45.73	\$ 47.09	\$ 48.52	\$ 49.96	\$ 51.47	\$ 53.02	\$ 54.61	\$ 55.97	\$ 57.37	Hourly
	Engineering Technician										
	Financial Analyst										
	GIS Analyst										
	Human Resource Specialist										
	Inspector II - Building										
	Inspector II - Construction										
	Executive Services Coordinator										
	NPDES Coordinator Senior Communications Specialist/PIO Community Intervention Specialist II										
N114	Crime & Intelligence Analyst	\$ 102,119	\$ 105,189	\$ 108,356	\$ 111,573	\$ 114,941	\$ 118,381	\$ 121,970	\$ 124,990	\$ 128,107	Annual
	Electronic Control Systems Administrator	\$ 49.10	\$ 50.57	\$ 52.09	\$ 53.64	\$ 55.26	\$ 56.91	\$ 58.64	\$ 60.09	\$ 61.59	Hourly
	Inspector III - Combo Inspector III - Electrical Planner										
N115	Assistant Building Official	\$ 109,297	\$ 112,541	\$ 115,930	\$ 119,419	\$ 123,010	\$ 126,697	\$ 130,509	\$ 133,726	\$ 137,066	Annual
	Civil Plan Review	\$ 52.55	\$ 54.11	\$ 55.73	\$ 57.41	\$ 59.14	\$ 60.91	\$ 62.74	\$ 64.29	\$ 65.90	Hourly
	Project Engineer										
	Senior Planner										
	Associate Traffic Engineer City Clerk										
N116	IS System Administrator	\$ 116,946	\$ 120,435	\$ 124,048	\$ 127,761	\$ 131,598	\$ 135,557	\$ 139,617	\$ 143,105	\$ 146,670	Annual
	Risk and Program Manager	\$ 56.22	\$ 57.90	\$ 59.64	\$ 61.43	\$ 63.27	\$ 65.17	\$ 67.12	\$ 68.80	\$ 70.51	Hourly

**CITY OF MARYSVILLE
MPMA - COMMANDER PAY GRID 2025**

5.0% Increase

TITLE	Step 1	Step 2	Step 3	Step 4	Step 5	
Police Commander	\$ 168,141	\$ 175,287	\$ 182,736	\$ 190,503	\$ 198,818	Annual
	\$ 80.84	\$ 84.27	\$ 87.85	\$ 91.59	\$ 95.59	Hourly
	\$ 14,012	\$ 14,607	\$ 15,228	\$ 15,875	\$ 16,568	Monthly
	\$ 7,005.86	\$ 7,303.61	\$ 7,614.02	\$ 7,937.61	\$ 8,284.06	Pay Period

**MPOA - (OFFICERS & SERGEANTS)
January 1, 2025 Through December 31, 2025**

3% increase Monthly

PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
Entry Police	7,089					
Police Officers	7,878	8,178	8,472	8,934	9,448	9,823
Police Corporal		10,707				
Police Sergeant	11,108	11,591				

**MPOA - (CUSTODY OFFICER, CORPORAL & COMMUNITY SERVICE OFFICER)
January 1, 2025 - December 31, 2025**

3% increase Monthly

PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	0-12 mo	13-24 m	25-36 m	37-48 m	49-60 m	61+ m	73+ m
Community Service Officer	5,754	5,988	6,234	6,489	6,756	7,033	7,306
Custody Sergeant	8,597	8,803					
Custody Corporal	7,676	7,860					
Custody Officer	5,897	6,149	6,365	6,588	6,847	7,134	7,346

Teamsters Pay Grid 2025

3.5% Increase

2024 Classifications	Pay Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	
Custodian	U20	\$52,666	\$54,246	\$55,873	\$57,550	\$59,277	\$61,055	\$62,580	\$64,145	Annual
Maintenance Assistant		\$25.32	\$26.08	\$26.86	\$27.67	\$28.49	\$29.35	\$30.09	\$30.84	Hourly
Customer Service Representative	U25	\$63,200	\$65,095	\$67,048	\$69,059	\$71,131	\$73,266	\$75,098	\$76,975	Annual
Parks Maintenance Tech I		\$30.39	\$31.30	\$32.23	\$33.20	\$34.20	\$35.22	\$36.10	\$37.01	Hourly
Streets Maintenance Tech I										
Custodian Lead										
Accounting Tech - AP	U30	\$66,991	\$69,001	\$71,071	\$73,203	\$75,400	\$77,661	\$79,603	\$81,593	Annual
Accounting Tech - Utility Billing		\$32.21	\$33.17	\$34.17	\$35.19	\$36.25	\$37.33	\$38.27	\$39.23	Hourly
CD Program Specialist										
Purchasing/Inventory Specialist										
PW Administrative Assistant										
Storm/Sewer Tech I										
Utility Locator										
Operator in Training										
Judicial Process Specialist	U35	\$72,351	\$74,522	\$76,758	\$79,060	\$81,432	\$83,874	\$85,971	\$88,120	Annual
Meter Technician		\$34.79	\$35.83	\$36.90	\$38.01	\$39.15	\$40.32	\$41.33	\$42.36	Hourly
Parks Administrative Associate										
Police Records Tech										
Police Public Disclosure Specialist										
Parks Maintenance Tech II										
Solid Waste Tech II										
Streets Maintenance Tech II										
Storm/Sewer Tech II										
Traffic Maintenance Worker II										
Traffic Control Systems Tech										
Evidence Specialist	U40	\$76,692	\$78,992	\$81,362	\$83,804	\$86,317	\$88,908	\$91,130	\$93,408	Annual
Parks Administrative Specialist		\$36.87	\$37.97	\$39.11	\$40.29	\$41.50	\$42.75	\$43.81	\$44.91	Hourly
Planning Administrative Specialist										
PW Administrative Specialist										
Police Administrative Specialist										
Senior Accounting Tech										
Senior Permit Tech										
WWTP Maintenance Tech I										
Cross Connection Control Specialist	U45	\$80,526	\$82,942	\$85,431	\$87,993	\$90,633	\$93,352	\$95,686	\$98,078	Annual
Parks Maintenance Lead I		\$38.72	\$39.88	\$41.07	\$42.30	\$43.57	\$44.88	\$46.01	\$47.15	Hourly
Police Records Tech Lead										
Streets Maintenance Lead I										
Storm/Sewer Lead I										
Water Operations Tech II										
Construction Tech II										
Water Quality Specialist										
WWTP Maintenance Tech II										
WWTP Operator I										
Facilities Maintenance Journeyman	U50	\$86,163	\$88,748	\$91,411	\$94,153	\$96,977	\$99,887	\$102,384	\$104,943	Annual
Industrial Waste/Pretreatment Technician		\$41.42	\$42.66	\$43.95	\$45.27	\$46.63	\$48.02	\$49.22	\$50.46	Hourly
Mechanic										
Streets Maintenance Tech Lead II										
Storm/Sewer Tech Lead II										
Solid Waste Lead II										
Parks Maintenance Lead II										
Construction Lead I										
Water Operator										
WWTP Operator II										
WWTP Maintenance Lead I										
Mechanic Lead II	U55	\$92,195	\$94,960	\$97,810	\$100,744	\$103,766	\$106,878	\$109,551	\$112,289	Annual
Senior Traffic Control Systems Tech		\$44.33	\$45.65	\$47.02	\$48.44	\$49.89	\$51.39	\$52.67	\$53.99	Hourly
Construction Lead II										
Water Operations Lead II										
Water Quality Lead										
Utility Electrician										
WWTP Operator III										
Senior Utility Electrician	U60	\$98,648	\$101,607	\$104,656	\$107,796	\$111,030	\$114,360	\$117,220	\$120,150	Annual
WWTP Maintenance Lead II		\$47.43	\$48.85	\$50.31	\$51.82	\$53.37	\$54.99	\$56.36	\$57.77	Hourly
WWTP Operations Lead										

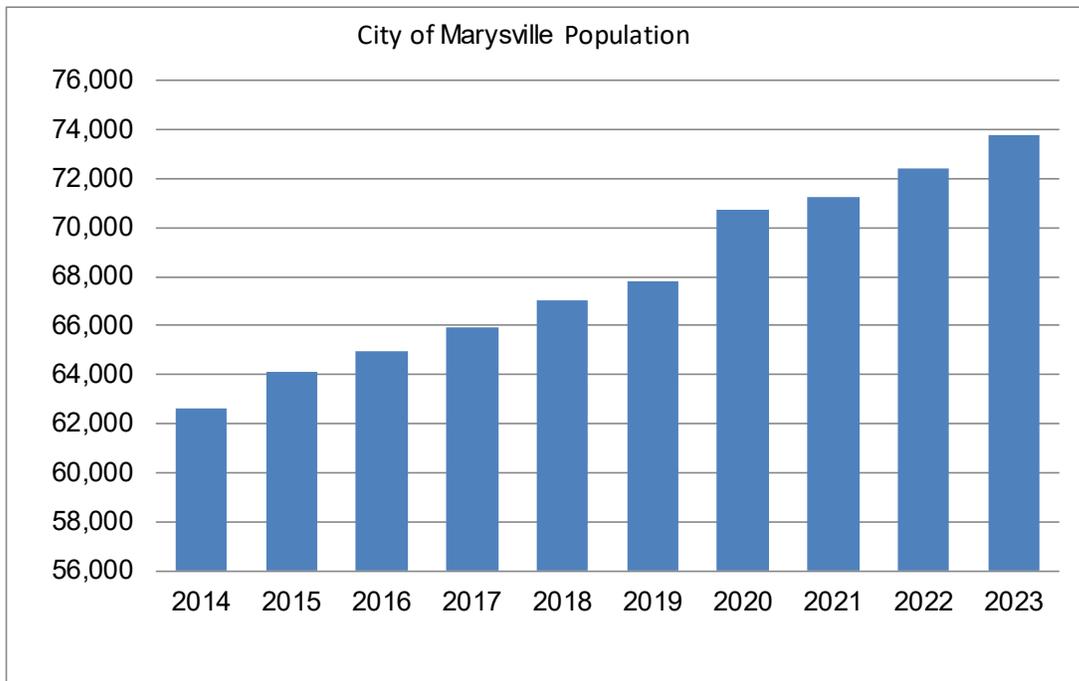


MARYSVILLE
WASHINGTON

Supplemental

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

Year	City of Marysville Population ⁽¹⁾	Personal Income ⁽²⁾ (millions of dollars)	Per Capita Personal Income ⁽²⁾	Unemployment Rate - % of Labor Force ⁽³⁾	Median Age ⁽⁴⁾	School Enrollment ⁽⁵⁾
2014	62,600	34,156	44,967	5.2%	38.34	11,347
2015	64,140	36,633	48,488	4.7%	38.57	11,227
2016	64,940	39,370	49,970	4.3%	38.87	11,085
2017	65,900	41,661	51,879	4.1%	39.08	11,180
2018	67,040	44,722	54,934	3.8%	39.22	11,092
2019	67,820	47,617	57,900	3.0%	39.39	11,000
2020	70,714	51,706	62,805	7.8%	39.39	10,340
2021	71,250	57,396	67,885	3.8%	38.20	10,270
2022	72,380	57,974	69,010	3.2%	38.72	10,132
2023	73,780	60,003 *	71,425 *	3.6%	38.97	10,058



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

2023

Name of Employer	Service or Product	Percentage of Total City Employment ⁽¹⁾		
		Employees	Rank	Employment
Marysville School District	Education	1,071	1	10.34%
C&D Zodiac (f/k/a Northwest Composites)	Plastics/honeycomb tubing	540	2	5.22%
City of Marysville	City government	409	3	3.95%
Smokey Point Behavioral Hospital	Hospital	256	4	2.47%
Walmart	Retail - variety	238	5	2.30%
Fred Meyer, Inc.	Retail - variety	201	6	1.94%
The Everett Clinic	Medical	163	7	1.57%
Madeline Villa Health Care	Health care center	162	8	1.56%
Costco	Retail - Warehouse Club	156	9	1.51%
Marysville Care Center	Health care center	153	10	1.48%
Winco Foods	Grocery/pharmacy	151	11	1.46%
Soil Organics	Organic Herbs and Greens grower	147	12	1.42%
Marysville Toyota	Auto Dealership	106	13	1.02%
Marysville Ford	Auto Dealership	105	14	1.01%
Safeway	Grocery/pharmacy	102	15	0.99%
Marysville Honda	Auto Dealership	101	16	0.98%
Target	Retail - variety	100	17	0.97%
Albertson's	Grocery/pharmacy	99	18	0.96%
UPS Package	Package Delivery	77	19	0.74%
Evergreen Restaurant Group	Outback and Bonefish Grill	55	20	0.53%
Dicks Sporting Goods	Retail - Sporting Goods	54	21	0.52%
Hobby Lobby	Craft Supplies	46	22	0.44%
Haggens	Grocery/pharmacy	43	23	0.42%
Chick Fil A	Restaurant	41	24	0.40%
Burlington Coat Factory	Retail	41	24	0.40%
Walgreens	Retail - variety	40	26	0.39%
Evans Manufacturing	Metal Fabrication	40	26	0.39%
KR Cabinetry	Cabinet and Countertop	39	28	0.38%
Coastal	Retail	38	29	0.37%
Camping World	RV and Outdoor Retail	35	30	0.34%
Superior Rail & Awning	Rail and Balcony Manufacturing	31	31	0.30%
Gravitics	Space Modudule Manufacturing	31	31	0.30%
Red Robin	Restaurant	29	33	0.28%
Parr Lumber	Lumber and wood products	28	34	0.27%
Playa Bonita	Restaurant	27	35	0.26%
Petco	Pet Supplies	27	35	0.26%
Oreilys	Auto Parts	27	35	0.26%
PetSmart	Pet Supplies	26	38	0.25%
Harbor Freight	Retail Tools	24	39	0.23%
McDonalds	Restaurant	24	39	0.23%
Rock Solid Restaurants LLC	Hop N Drops	22	41	0.21%
Mutual Materials	Home Outdoor Supply	22	41	0.21%
Jimmy John's	Sandwich Shop	22	41	0.21%
Popeyes	Restaurant	22	41	0.21%
Bartell's	Retail	22	41	0.21%
Village Tap House and Grill	Restaurant	20	46	0.19%
Dickey's BBQ	Restaurant	19	47	0.18%
California Burrito	Restaurant	18	48	0.17%
Gale Contractors	Contractor service products	17	49	0.16%
Jersey Mike's	Sandwich Shop	16	50	0.15%
Largo Tents	Tent, Canopy Manufacturing	15	51	0.14%
Coconut Kenny's	Restaurant	14	52	0.14%
Sound Harley Davidson	Motorcycle Shop	14	52	0.14%
		<u>5,326</u>		<u>51.44%</u>

(1) Total City Employment Estimated by City Management

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

ASSESSED PROPERTY VALUE

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

Source: *Snohomish County Assessor's Office*



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 principles for government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

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

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

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

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

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

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

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

Proprietary Fund: See Enterprise Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WASPC: Washington Association of Sheriff and Police Chiefs.

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.