



**2009 BUDGET
CITY OF MARYSVILLE,
WASHINGTON**

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Picture on front cover: Marysville Waterfront

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WASHINGTON FINANCE
OFFICERS ASSOCIATION

PRESENTS THIS

DISTINGUISHED
BUDGET PRESENTATION AWARD
FOR THE BUDGET YEAR 2008

TO THE

City of Marysville





President





Budget Award Chairperson

OFFICE OF THE MAYOR*Dennis L. Kendall*

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Marysville, Washington 98270
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November 27, 2008

Citizens of Marysville and City Council:

It is my pleasure to submit to you the 2009 Budget for the City of Marysville, a financial tool and detailed action plan that sets reasonable priorities, based on management objectives and citizens' needs, for meeting increasing demands for resources.

Marysville city government is not immune to the financial stresses of the wrenching, national economy. Declines in development-related sales tax and fee revenues and falling interest rates, coupled with high inflation and increases in fuel and commodities prices are signs that uncharted waters may await us in 2009.

Despite the bleak financial times, Marysville's conservative approach has positioned us to weather stormy economic conditions ahead, but a watchful eye on revenues and expenses is necessary for 2009. We face challenges in the coming year, but under the leadership of this Administration and City Council, we will maintain our track record of making fiscally responsible choices, and turn adversity into opportunity.

Working together with the City Council, department directors and staff, we have put forth a balanced, conservative budget that keeps expenditures in check with key community priorities, while delivering a broad range of core public services efficiently and cost-effectively. Public safety, municipal court services, parks and recreation, community development, engineering and other basic services are what Marysville residents expect from their city government.

The 2009 Preliminary Budget is \$140.8 million, with a General Fund of \$33.6 million, which represents a 6.7% increase above 2008 spending levels. This spending plan reflects a disciplined operating philosophy and responsible maintenance of our current and growing infrastructure.

The proposed budget anticipates hiring only one additional employee, a second prosecutor in the municipal court that will help manage the system's growing caseload. Community Development is holding open five positions, with funds allocated to hire contract employees as needed to fill gaps in workload.

Marysville is committed to economic development as the means to build a strong, diverse tax base, a healthy local economy, and a vibrant center attractive for business, employment and tourism. The goal of the City's citizen and business-led economic development committees is to increase total revenues generated from sales and property taxes at a minimum of 8% per year by attracting new commercial and industrial business ventures to the City.

Here are other considerations and fiscal challenges factored into this budget:

- Replacing the Jail Bus at a cost of \$90,000
- The Fleet is replacing four equipment items, including replacement of a backhoe, totaling \$188,500
- An approved 2% rate adjustment for water, sewer and surface water services in 2009.
- Consideration of salaries based on the Seattle/Tacoma/Bremerton CPI-W of 6.2% for June 2008; Teamsters contractual obligations applying to non-represented employees as well are capped at 5%, while the Marysville Police Officers Association contract remains under negotiations.

- Benefits:
 - Pension rate changes are minimal in all categories
 - Employee premium health benefits rates are expected to show a 10% increase.
- Increase in gas and electricity costs of 10-15%.
- Capital Outlay of \$26.9 million
- Maintaining an 8% General Fund Reserve

The 2009 spending plan estimates a 0.8% rise in retail sales and use tax. The economic downturn leaves us struggling to maintain 2008 levels. The minor increase estimated is based primarily on major retail stores that have already opened their doors for business, residential and commercial construction activity, and gains from the streamlined sales tax that went into effect in July 2008, which converted the state's origin-based system to a destination-based system. The City will continue to see more retail, restaurant, warehouse and other construction activity in 2009. We will monitor this activity and keep the City Council and public informed of its ramifications to the budget.

Marysville has the best people and economic development resources working together to promote an "economy of opportunity." Our investment in economic development is continuing to pay off. The proposed budget remains conservative and cautionary; consideration of proposed sales tax revenue before permits are approved and construction begins would be getting ahead of our self, and not in the best interest of our citizens.

In the midst of the challenges ahead, the City continues to explore a number of initiatives in 2009:

- Central Marysville Annexation - the City will jump start the process to annex our entire Urban Growth Area, adding approximately 20,000 residents to the existing 37,060 population. The City looks to negotiate an inter-local agreement with Snohomish County as allowed under annexation methods. It makes financial sense for us to do this annexation now. A 2006 state law allows cities to keep one-tenth of 1% of sales tax for each 10,000 additional people (money that would otherwise go to the state) to help offset municipal service costs to these mostly residential areas not covered by traditional area revenues. After a public input process, we hope to complete the annexation by the end of 2009.
- Smokey Point Master Plan - This Master Plan is a policy document we are using to guide overall development of a light commercial/industrial park in the northeast portion of the City. The plan will provide guidelines that focus on development layout, building orientation, architectural elements and relationships to parking, open space, landscaping, and signage. Also, the plan incorporates restoration and enhancement alternatives for Edgecomb Creek, a street network plan, and a conceptual storm water system. Master planning for this entire area is the right way to go if we want to attract new businesses to this job center that will one day provide 30,000 family-supporting jobs. This area plays a key role in meeting economic development goals for Marysville and all of Snohomish County.
- UW North Branch Campus – The City and a collaboration of agencies throughout Snohomish, Island and Skagit Counties remain committed to the 369-acre Marysville/Smokey Point site for the proposed UW North Sound Branch Campus. It is the best location to meet the needs of our tri-county students. Our site offers the shortest commute time-wise and distance-wise on average for these underserved students, the two key criteria in the study. It also offers the best housing options, space for recreational fields, and by far the most room to expand. In the 2008 session, the Legislature again mandated that the Higher Education Coordinating Board spearhead a community-based effort to come to a consensus on a new regional university. We are eager to participate in that process.
- Downtown and Waterfront Redevelopment - Downtown and Waterfront Redevelopment – What some have taken to calling a "Marysville Makeover," we will begin the process of a master plan redevelopment that will infuse new life into our downtown and the waterfront. The City Council last November approved the hiring of an urban design consultant Makers Inc. to guide the process.

City leaders are working diligently to entice public and private sector investment. This public process will rely on citizen and business input. Redevelopment could transform Marysville cityscape with a more park-like, pedestrian-friendly setting, blending high-rise housing with new retail and office space.

•
Marysville Civic Center - Marysville is moving forward to build a city administrative center that would consolidate the various city departments onto a single location. In July 2008, the City hired a consultant team to take the lead in evaluating and selecting a qualified developer for the projects, as well as site selection and financing alternatives. Sites under consideration include the Comeford Park area and downtown property owned by the city along Ebey Waterfront, just east of State Avenue. We want to create a center with a park-like plaza setting that would better serve citizens and staff, while spurring other economic development downtown.

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

All Marysville residents should be confident that we will watch the City's economy and budget closely over the coming months, and take whatever actions are necessary to ensure the fiscal integrity that has enabled us to keep our annual budgets balanced. We have emphasized responsible fiscal management, and we have worked hard to address long-term budget balance through our actions. Our prudence has helped during the boom years, and it will help us weather the bad times, should things worsen.

Developing a budget is a collaborative effort that involves dozens of people throughout the City organization. I commend the City Council, department heads and staff for the hours of hard work, thought and commitment they have invested during the budgeting process.

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

Respectfully Submitted:



Dennis L. Kendall
Mayor

CITY OFFICIALS

ELECTED OFFICIALS

Dennis Kendall	Mayor	12/31/11
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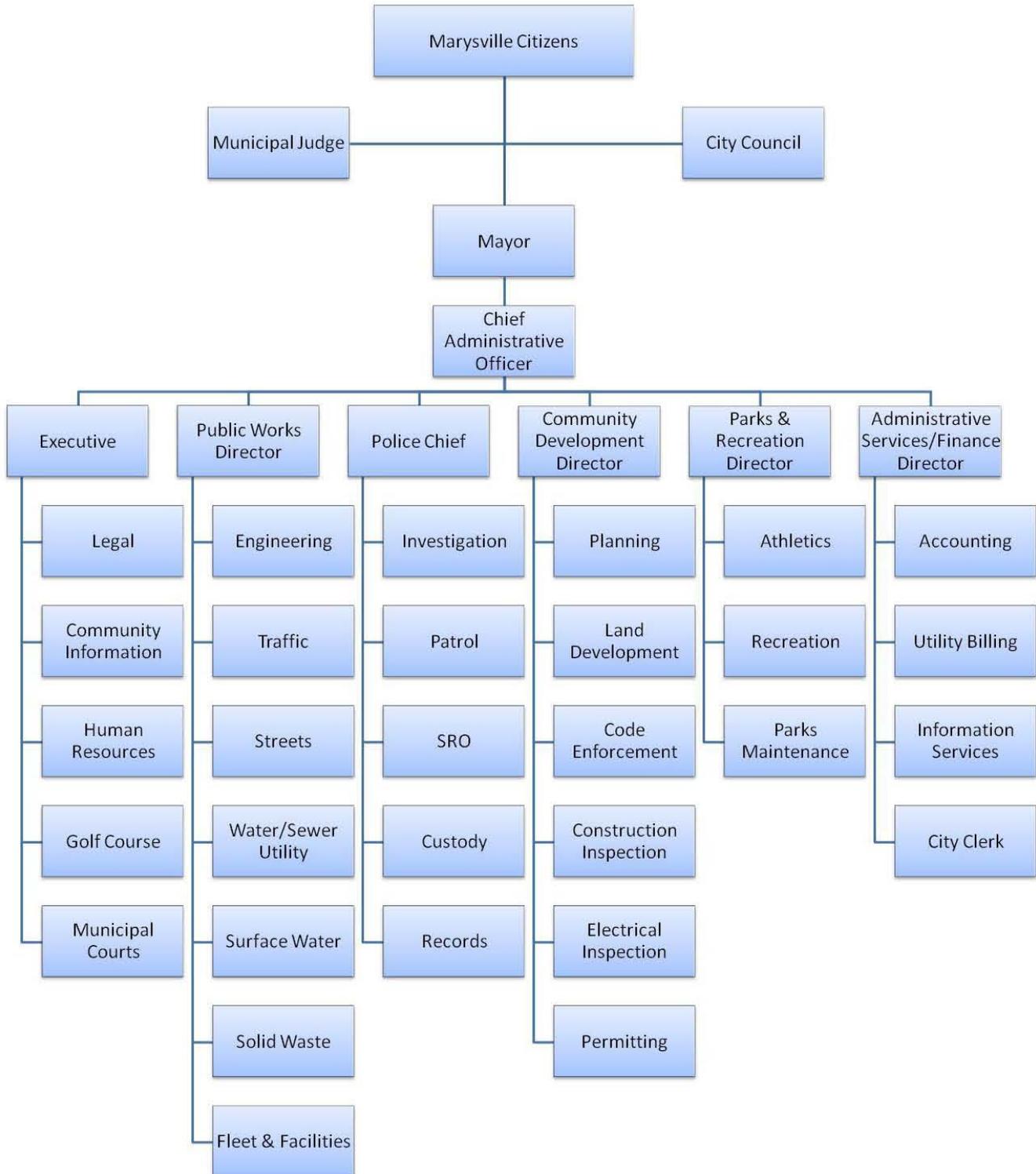
CITY COUNCIL

Jeff Vaughan	Position 1	12/31/08
Donna Wright	Position 2	12/31/08
Jeff Seibert	Position 3	12/31/08
Jon Nehring	Position 4	12/31/08
John Soriano	Position 5	12/31/11
Lee Phillips	Position 6	12/31/11
Carmen Rasmussen	Position 7	12/31/11

ADMINISTRATIVE STAFF

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

CITY OF MARYSVILLE ORGANIZATIONAL CHART



THE HISTORY OF MARYSVILLE

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

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

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

MISSION STATEMENT

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

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

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

BUDGETS & BUDGETARY ACCOUNTING

The budget document sets forth the City's financial plan for the 2009 fiscal year.

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

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

The budgeted appropriations (expenditures) must, by law, be balanced with either revenues and/or unreserved fund balances. The budget document not only addresses operating expenditures for 2009 but also incorporates major capital outlays to be undertaken during the year. These major capital outlays, in many respects, set the course of the City for many years to come.

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

BUDGET PROCESS

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

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

As was in recent years, the Directors were asked to prepare a "no growth" operating budget, which meant initial budgets were intended to sustain current levels of operations within the City. Any new programs, increasing services or capital purchases had to be supported by a budget request. On the budget request, the Director's are asked to define and justify the program and provide the total cost impact to the City. The budget requests are then reviewed and prioritized in a joint meeting between the Directors, Mayor and Chief Administrative Officer. The prioritized list is brought forward to Council for review and approval as part of the budget package.

The City of Marysville budget is adopted by ordinance in accordance with the requirements and time limitations as mandated in state law Revised Code of Washington (RCW 35A.33). The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The calendar for the City of Marysville 2009 Budget was as follows:

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

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 another fund. This fund accounts for expenditures incurred by the council, the municipal court, the executive department, the finance department, the legal department, the community development department, police, fire, parks and recreation, library, engineering and the public safety building. Its primary revenues are taxes and other charges including charges for services provided by individual departments to other funds. In a separate **Cumulative Reserve Fund 005**, money is reserved for general fund vehicle and computer replacements. Its revenues are budgeted transfers from the General Fund.

Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the City. The **Street Fund 101** provides for road maintenance and its revenues are shared sales tax with the General Fund and shared gas tax from the State of Washington. The **Arterial Street Fund 102** provides for arterial street improvements which are funded from state shared gas tax. The **Drug Enforcement Fund 103** accounts for money and assets seized in illegal drug trafficking. These resources are to be spent on enhancing drug enforcement. The **Tribal Gaming Fund 104** accounts for funds provided by the Tulalip Tribes to the City for the impacts of gambling activities on local law enforcement. The **Hotel/Motel Tax Fund 105** accounts for tourism promotion funds collected by the Hotel/Motel tax. The **Marysville Technology Infrastructure Fund 108** was established in 2004 to account for the fees collected in association with the cable franchise agreement. The **Ken Baxter Senior Community Center Appreciation Fund 106** accounts for private donations to support the Baxter Center. The **REET Funds 110 and 111** are reserved for the receipt and transfer of real estate excise taxes to the appropriate capital project funds.

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on certain general long-term debt. The 2009 debt service funds include the **1996 Refunded ULTGO Fund 202** for the public safety building, the **Public Works Trust Fund Loan Fund 203** for street improvements, the **1998 Library Refunded LTGO Fund 204** which pays debt on the new Library, **LTGO Bond 2003 Fund 206** which pays debt on the purchase and remodel of the new City Hall, Public Safety Building remodel, State Avenue renovation project, the Waterfront Park project, and a new \$8M bond issue providing funding for a number of street construction projections. **LIDs 64 & 65 Bond Funds 264** for street improvements funded by property assessments, and **LIDs 66, 67 and 69 Bond Fund 267** for improvements of sewer mains funded by property assessments. In 2008, the remaining bonds for LID 66, 67 and 69 were defeased. The **LID Guaranty Fund 299** carries reserves funded by assessments and would be used only in the case of a LID assessment default. During the 2009 budget year, the City plans to use some of the funds in the LID Guaranty fund to defease the remaining bonds associated with LID 64 & 65. Due to that, the City did adopt a budget for Fund 299, but normally, the City does not budget for this fund.

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

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

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges (or where the governing body has decided that periodic determination of net income is needed). **Fund 401 Water/Sewer/Surface Water Operations** accounts for billed water, sewer services and surface water. Its revenues pay for maintenance and operation of the water and sewer system. Fund 402 accounts for major water/sewer system capital improvements and capital improvements for surface

water drainage. The revenue for this fund comes from water and sewer capital improvement charges. The **Solid Waste Fund 410** provides solid waste collection services and is funded by user fees. **Fund 420, Cedarcrest Golf Course** provides golf recreation and is funded by user fees. **Fund 408 - 1997 Drought Relief** and **Fund 450 Water/Sewer Debt Service** accounts for water/sewer debt service. Both funds are 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. **Fund 502, Facilities Maintenance** is funded by interfund charges for building maintenance. **Fund 503, Information Services** is funded by an interfund charge to all using departments for computer support and equipment replacement. The charge also includes the cost of cell phone monthly service and equipment replacement.

FIDUCIARY FUND TYPES:

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

Expendable Trust Funds

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

Non-expendable Trust Funds

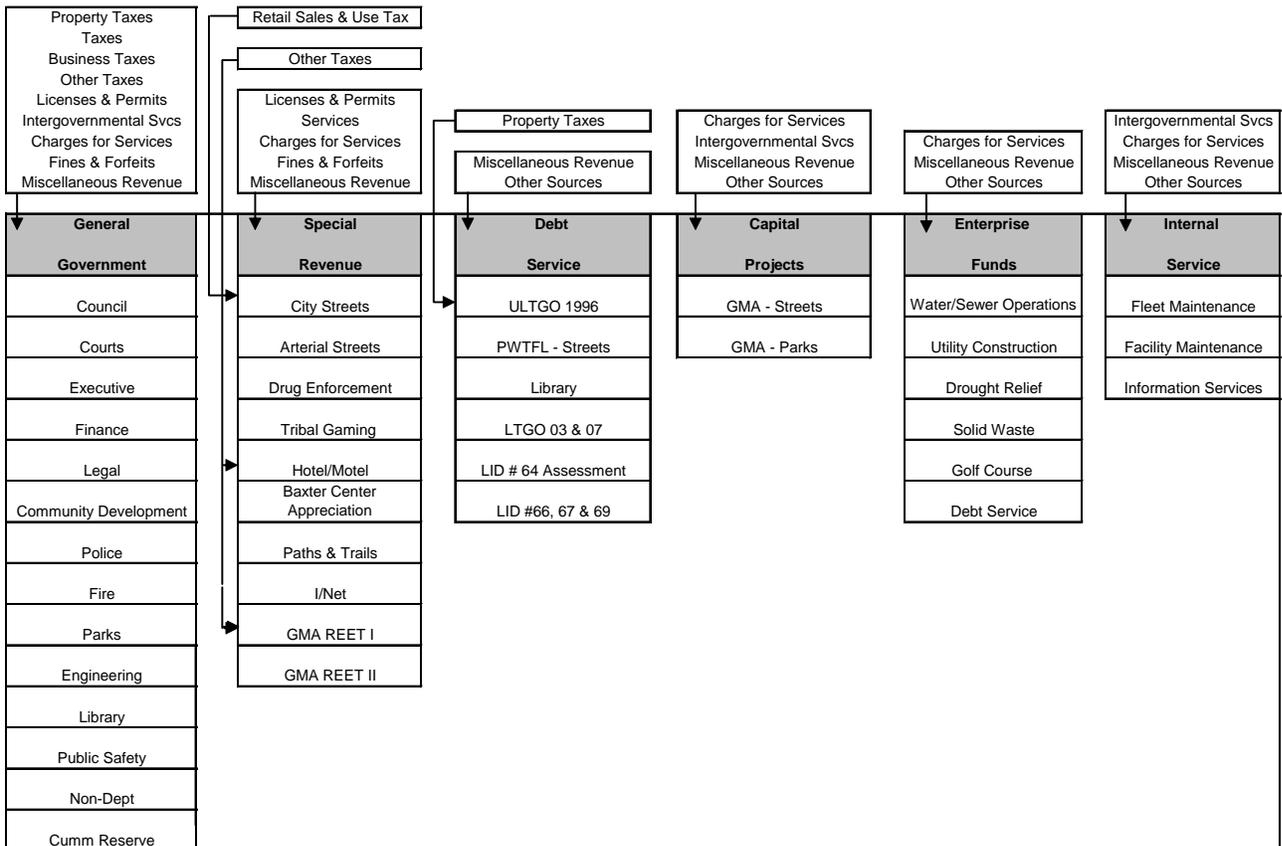
These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city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

Agency Funds

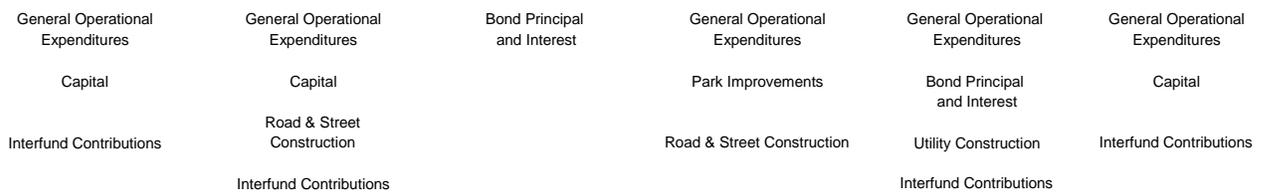
These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

FLOW OF FUNDS STRUCTURE

Revenue Sources:



Uses of Funds:



BUDGET VS. ACCOUNTING BASIS

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

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

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

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

DEPARTMENT BUDGET NARRATIVES

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

FUND	FUND NAME	DEPARTMENT HEAD
001.01	Council	Chief Administrative Officer
001.02	Municipal Courts	Court Administrator
001.03	Executive	Chief Administrative Officer
001.04	Finance	Finance Director
001.05	Legal	Chief Administrative Officer
001.07	Community Development	Community Development Director
001.08	Police	Police Chief
001.09	Fire	Finance Director
001.10	Parks	Parks Director
001.11	Engineering	City Engineer
001.12	Library	Public Works Director
001.13	Public Safety	Police Chief
001.99	Non-Departmental	Finance Director
005	General Cumulative Reserve	Finance Director
101	Streets	Public Works Director
102	Arterial Streets	Public Works Director
103	Drug Enforcement	Police Chief
104	Tribal Gaming	Police Chief
105	Hotel/Motel Tax	Finance Director
106	Baxter Center Appreciation	Parks Director
107	Paths & Trails	Parks Director
108	I/Net	Communications Officer
110	GMA REET I	Finance Director
111	GMA REET II	Finance Director
202-267	Debt Service	Finance Director
305	GMA-Streets	City Engineer
310	GMA-Parks	Parks Director
401	Water/Sewer Operations	Public Works Director
402	Utility Construction	Public Works Director
408	Drought Bond Debt Service	Finance Director
410	Solid Waste	Public Works Director
420	Golf Course Operations	Golf Superintendent
450	Utility Debt Service	Finance Director
501	Fleet Services	Public Works Director
502	Facilities Maintenance	Public Works Director
503	Information Services	Finance Director

BUDGET POLICIES

Strategic Planning

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

The Strategic outlook identifies fund balances, revenue patterns, and expense trends which are subject to constant change. The Strategic Outlook does not illustrate future budgets, services, or programs in any detail. The dynamic nature of local government, as well as historical precedent suggest that even the 2009 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 resources that remains part of the General Government budget. The City desires to maintain a prudent level of financial resources to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The Fund Balance has been accumulated to meet this purpose, to provide stability and flexibility to respond to unexpected adversity and/or opportunities.

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

To allow for the transition to the General Fund Balance Reserve of ten percent (10%) level, an eight percent (8%) reserve was established in 2009.

Balancing the Operating Budget

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

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

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

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

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

ASSET POLICIES

Cash Management

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

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

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

REVENUE POLICIES

General Revenue Policies

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

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

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

Operating/Capital Expenditure Accountability

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

Capital Improvements

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

The following is a list of capital improvement that have been authorized in 2009 budget.

CAPITAL IMPROVEMENT BY FUND

2009 Capital Improvement Program	Special Revenue	Construction Funds	Enterprise Funds	Internal Service	Total
<u>Paths & Trails</u>					
Bayview Trail Design (additional funding in Parks Construction)	12,000	-	-	-	12,000
Total Paths & Trails	12,000	-	-	-	12,000
<u>Street Construction</u>					
SR528 - 47th to 67th Ave NE	-	120,000	-	-	120,000
State Avenue 136th to 152nd	-	3,900,000	-	-	3,900,000
3rd Street/47th Ave Intersection	-	80,000	-	-	80,000
Ingraham Blvd	-	2,000,000	-	-	2,000,000
Sunnyside Blvd	-	250,000	-	-	250,000
I-5 Downtown Access Study	-	80,000	-	-	80,000
Lakewood Triangle Access	-	600,000	-	-	600,000
47th Avenue Sidewalk	-	1,000,000	-	-	1,000,000
67th Avenue/Grove Street Signal	-	50,000	-	-	50,000
Grove Street/Alder Avenue Signal	-	100,000	-	-	100,000
First Street Bypass	-	200,000	-	-	200,000
SR 528/53rd Street Signal	-	275,000	-	-	275,000
Total Street Construction	-	8,655,000	-	-	8,655,000
<u>Park Construction</u>					
Ebey Waterfront Park Repairs	-	155,000	-	-	155,000
Skate Park Camera System Upgrade	-	2,500	-	-	2,500
Northpointe Park Equipment Replacement	-	18,000	-	-	18,000
Ebey Park Irrigation Upgrades	-	10,000	-	-	10,000
Video Security System Comeford Park	-	7,500	-	-	7,500
Electrical Service Strawberry Fields Shop	-	5,000	-	-	5,000
Hickok Park Equipment Replacement	-	18,000	-	-	18,000
Phase I Bayview Trail Construction	-	325,500	-	-	325,500
Total Park Construction	-	541,500	-	-	541,500
<u>Waterworks Utility</u>					
GPS for Mapping of Storm System Infrastructure	-	-	34,000	-	34,000
Water Capital Projects	-	-	5,680,000	-	5,680,000
Sewer Capital Projects	-	-	2,830,000	-	2,830,000
Surface Water Capital Projects	-	-	8,035,000	-	8,035,000
Total Waterworks Utility Funds	-	-	16,579,000	-	16,579,000
<u>Golf Course</u>					
Side Trim Mower	-	-	8,000	-	8,000
Total Golf Course	-	-	8,000	-	8,000
<u>Fleet</u>					
Mower Boom/Head - replacement	-	-	-	50,000	50,000
Dump Trailer - replacement	-	-	-	8,200	8,200
Chemical Sprayer - Replacement	-	-	-	10,300	10,300
Backhoe - Replacement	-	-	-	120,000	120,000
Police Transport Van - Replacement	-	-	-	90,000	90,000
Asphalt Concrete Saw - Streets	-	-	-	20,000	20,000
Total Fleet	-	-	-	298,500	298,500
Total CIP by Fund	12,000	9,196,500	16,587,000	298,500	26,094,000

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

**REVENUE BY FUND
2009 FINAL BUDGET**

DEPARTMENT	BEGINNING FUND BALANCE	GENERAL PROPERTY TAXES	OTHER TAXES	LICENSE & PERMITS	INTERGOV'T REVENUE	SERVICES	MISC REV INCLUDING FINES	TRANSFERS	TOTALS BY FUND
001 General Fund	3,874,492	11,286,572	11,705,563	1,336,363	1,940,636	4,987,736	1,231,935	486,000	36,849,297
005 General Cum. Reserve	1,872,999	-	-	-	-	-	-	-	1,872,999
101 City Street	662,749	-	1,337,828	65,000	563,923	-	25,300	200,000	2,854,800
102 Arterial Street	209,085	-	-	-	303,651	-	-	-	512,736
103 Drug Enforcement	45,794	-	-	-	-	-	2,500	-	48,294
104 Tribal Gaming Fund	165,385	-	-	-	-	-	2,500	-	167,885
105 Hotel/Motel Tax Fund	38,856	-	58,000	-	-	-	2,000	-	98,856
106 Baxter Center Apprec.	27,480	-	-	-	-	-	4,000	-	31,480
107 Paths & Trails	19,299	-	-	-	-	-	600	4,338	24,237
108 I/NET	65,954	-	-	-	-	-	77,500	-	143,454
110 GMA--REET I	70,786	-	650,000	-	-	-	8,000	-	728,786
111 GMA--REET II	610,827	-	650,000	-	-	-	15,000	-	1,275,827
202 ULTGO Bond Fd 87	78,651	226,673	-	-	-	-	2,000	-	307,324
203 Pub Works Trust Fd Loan	3,509	-	-	-	-	-	101	6,337	9,947
204 Library LTGO 93	25,213	-	-	-	-	-	4,000	494,440	523,653
206 LTGO 2003	11,974	-	-	-	-	-	6,000	884,265	902,239
264 LID 64 Debt Service	236	-	-	-	-	-	7,650	70,000	77,886
267 LID 66/67/69 Debt Service	10,342	-	-	-	-	-	-	-	10,342
299 LID Guaranty Fund	243,556	-	-	-	-	-	-	10,342	253,898
305 Street Capital Imprmnts	5,208,248	-	-	-	3,173,207	1,200,000	50,000	1,600,000	11,231,455
310 Parks Capital Imprmnts	448,692	-	-	-	-	150,000	10,000	-	608,692
401 Water/Sewer Operating	6,605,238	-	-	-	-	18,161,000	227,926	-	24,994,164
402 Utility Construction	7,143,358	-	-	-	-	4,710,000	24,923	11,000,000	22,878,281
408 Drought Relief Bond 1977	25,357	-	-	-	-	-	800	29,000	55,157
410 Garbage & Refuse	1,570,377	-	-	-	-	3,920,000	55,000	-	5,545,377
420 Golf Course Operating	-	-	-	-	-	900,000	294,500	254,993	1,449,493
450 Utility Debt Service Fund	17,834,141	-	-	-	-	-	505,000	6,059,676	24,398,817
501 Fleet Services	1,033,158	-	-	-	-	40,000	601,054	110,000	1,784,212
502 Facilities Maintenance	2,001	-	-	-	-	295,590	300	-	297,891
503 Information Services	70,483	-	-	-	5,000	747,447	1,500	5,700	830,130
TOTAL ALL FUNDS	47,978,240	11,513,245	14,401,391	1,401,363	5,986,417	35,111,773	3,160,089	21,215,091	140,767,609

**EXPENDITURES BY FUND
2009 FINAL BUDGET**

DEPARTMENT	SALARIES & BENEFITS	SUPPLIES	OTHER SVCS & CHARGES	INTERGV'T SERVICE	CAPITAL OUTLAYS	DEBT SERVICES	INTERFUND SERVICES	TRANSFER OUT	ENDING FUND BALANCE	TOTALS BY FUND
001 General Fund	17,872,681	982,820	3,258,568	9,704,106	-	-	887,478	933,214	3,210,430	36,849,297
005 General Cum. Reserve	-	-	-	-	-	-	-	336,000	1,536,999	1,872,999
101 City Street	1,406,746	362,665	556,300	-	-	-	289,065	30,675	209,349	2,854,800
102 Arterial Street	-	-	512,736	-	-	-	-	-	-	512,736
103 Drug Enforcement	-	30,774	-	-	-	-	-	-	17,520	48,294
104 Tribal Gaming Fund	-	5,000	62,130	-	-	-	-	100,000	755	167,885
105 Hotel/Motel Tax Fund	-	-	90,000	-	-	-	-	-	8,856	98,856
106 Baxter Center Apprec.	-	-	4,000	-	-	-	-	-	27,480	31,480
107 Paths & Trails	-	-	-	-	12,000	-	-	-	12,237	24,237
108 I/Net	-	-	7,260	-	-	-	-	-	136,194	143,454
110 GMA--REET I	-	-	-	-	-	98,475	-	500,000	130,311	728,786
111 GMA--REET II	-	-	-	-	-	-	-	1,100,000	175,827	1,275,827
202 ULTGO Bond Fd 87	-	-	-	-	-	227,673	-	-	79,651	307,324
203 Pub Works Trust Fd Loan	-	-	-	-	-	9,947	-	-	-	9,947
204 Library LTGO 93	-	-	-	-	-	495,440	-	-	28,213	523,653
206 LTGO 2003	-	-	-	-	-	885,265	-	-	16,974	902,239
264 LID 64 Assessment Bonds	-	-	-	-	-	74,794	-	-	3,092	77,886
267 LID 66/67/69 Debt Serv	-	-	-	-	-	-	-	10,342	-	10,342
299 LID Guaranty	-	-	-	-	-	-	-	220,000	33,898	253,898
305 Street Capital Imprvmnts	-	-	75,000	-	8,655,000	-	-	746,352	1,755,103	11,231,455
310 Parks Capital Imprvmnts	-	-	-	-	541,500	-	-	44,132	23,060	608,692
401 Water/Sewer Operating	4,828,209	1,742,490	3,010,893	2,439,245	34,000	-	1,285,350	6,294,377	5,359,600	24,994,164
402 Utility Construction	-	-	-	-	16,545,000	-	-	-	6,333,281	22,878,281
408 Drought Relief Bond	-	-	-	-	-	29,000	-	-	26,157	55,157
410 Garbage & Refuse	700,066	232,000	890,200	1,781,887	-	-	430,858	-	1,510,366	5,545,377
420 Golf Course Operating	636,400	124,500	179,129	4,500	8,000	436,369	60,595	-	-	1,449,493
450 Utility Debt Service Fund	-	-	3,800	-	-	6,061,176	-	11,000,000	7,333,841	24,398,817
501 Fleet Services	434,180	192,375	90,500	-	298,500	-	66,474	-	702,183	1,784,212
502 Facilities Maintenance	252,629	14,500	6,500	-	-	-	21,960	-	2,302	297,891
503 Information Services	397,056	173,349	184,194	-	-	-	-	-	75,531	830,130
TOTAL ALL FUNDS	26,527,967	3,860,473	8,931,210	13,929,738	26,094,000	8,318,139	3,041,780	21,315,092	28,749,210	140,767,609

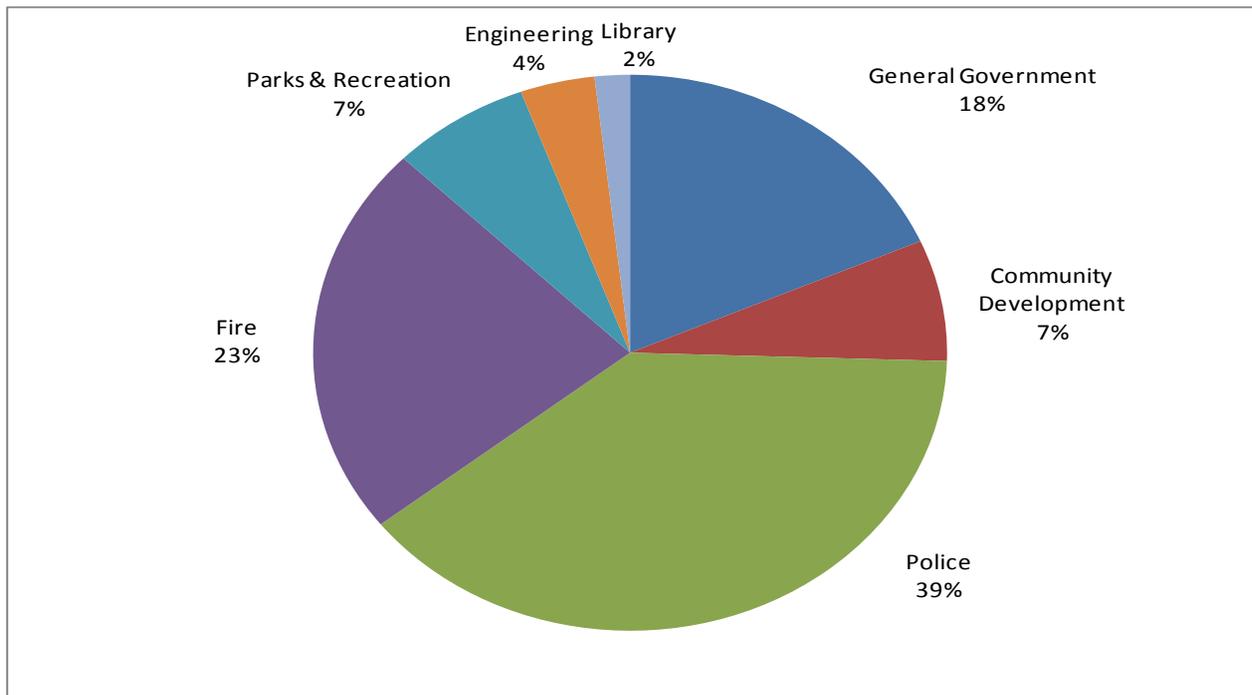
**GENERAL FUND REVENUE SUMMARY
2009 FINAL OPERATING BUDGET**

001 GENERAL FUND	2007	2008	2008	2009	2009	BUDGET
REVENUE SOURCES:	ACTUAL	BUDGET	AMENDED BUDGET	ESTIMATED	BUDGET	PERCENT CHANGE
311 General Property Taxes	8,823,529	10,599,760	10,599,760	10,213,465	11,286,572	6.5%
313 Retail Sales & Use Taxes	5,486,602	6,497,546	6,497,546	6,375,549	7,567,785	16.5%
314 Interfund Taxes	1,164,610	1,206,792	1,206,792	1,162,946	1,200,443	-0.5%
316 Business Taxes	2,226,616	2,330,432	2,330,432	2,494,051	2,806,514	20.4%
317 Other Taxes-Pull Tabs/Punch Boards	91,791	105,000	105,000	105,678	105,821	0.8%
319 Property Tax Interest	41,741	25,000	25,000	25,466	25,000	0.0%
310 TAXES	17,834,889	20,764,530	20,764,530	20,377,155	22,992,135	10.7%
321 Business Licenses & Permits	485,682	588,577	588,577	510,074	581,887	-1.1%
322 Non-Business Licenses & Permits	1,156,165	868,924	868,924	939,027	754,476	-13.2%
320 LICENSES AND PERMITS	1,641,847	1,457,501	1,457,501	1,449,101	1,336,363	-8.3%
331 Federal Grants - Direct	1,598	2,000	2,000	-	-	-100.0%
333 Federal Grants - Indirect	21,478	5,000	5,000	7,748	-	-100.0%
334 State Grants - Direct	75,491	107,000	107,000	83,026	57,393	-46.4%
335 State Shared Revenues	143,405	146,239	146,239	160,488	173,327	18.5%
336 State Entitlements	461,587	473,764	473,764	451,360	519,609	9.7%
337 Interlocal Grants	8,312	-	-	-	-	0.0%
338 Intergovernmental Revenues	959,088	869,900	869,900	1,072,881	1,190,307	36.8%
330 INTERGOV'T REVENUE	1,670,959	1,603,903	1,603,903	1,775,503	1,940,636	21.0%
341 Charges for Service - General Gov't	138,657	143,421	143,421	122,439	109,009	-24.0%
342 Charges for Service - Security	339,858	358,334	358,334	408,524	473,033	32.0%
343 Charges for Service - Environment	255	35,000	35,000	17,917	35,000	0.0%
345 Charges for Service - Economic	1,349,318	1,296,000	1,296,000	1,193,349	1,041,000	-19.7%
347 Charges for Service - Recreation	341,192	336,260	336,260	398,532	337,700	0.4%
349 Charges for Interfund Services	2,074,983	2,497,439	2,497,439	2,909,950	2,991,994	19.8%
340 CHARGES FOR SERVICES	4,244,263	4,666,454	4,666,454	5,050,711	4,987,736	6.9%
352 Mandatory Insurance Administration	5,642	4,000	4,000	5,000	5,000	25.0%
353 Non-Parking Infractions	359,589	375,000	375,000	359,152	370,000	-1.3%
354 Parking Infraction Penalties	11,207	10,000	10,000	30,000	35,000	250.0%
355 Criminal Traffic Misdemeanors	128,157	112,000	112,000	160,000	199,761	78.4%
356 Non-Traffic Misdemeanors	70,300	52,060	52,060	95,000	100,099	92.3%
357 Criminal Costs	63,358	85,070	85,070	67,750	89,305	5.0%
350 FINE & FORFEITS	638,253	638,130	638,130	716,902	799,165	25.2%
361 Interest Earnings	306,779	245,000	245,000	316,140	300,000	22.4%
362 Rents & Royalties	158,028	128,500	128,500	69,096	89,027	-30.7%
363 Insurance Recoveries	4,032	-	-	-	-	0.0%
366 Interfund Revenues	-	-	-	-	-	0.0%
367 Contributions from Private Sources	36,490	13,000	13,000	34,799	16,500	26.9%
369 Other Miscellaneous Revenue	21,068	53,800	53,800	58,480	22,243	-58.7%
360 MISCELLANEOUS REVENUE	526,397	440,300	440,300	478,515	427,770	-2.8%
391 Proceeds of Long-Term Debt	-	-	-	-	-	0.0%
395 Proceeds from Sale of Assets	3,017	-	-	-	5,000	100.0%
397 Operating Transfers	-	713,905	713,905	713,905	486,000	-31.9%
390 TRANSFERS-IN	3,017	713,905	713,905	713,905	491,000	-31.2%
TOTAL GENERAL FUND REVENUE	26,559,625	30,284,723	30,284,723	30,561,792	32,974,805	8.9%

**GENERAL FUND EXPENDITURE SUMMARY
2009 FINAL OPERATING BUDGET**

001 GENERAL FUND						
EXPENDITURES/USES:	2007 ACTUAL	2008 BUDGET	2008 AMENDED BUDGET	2008 ESTIMATED	2009 BUDGET	BUDGET PERCENT CHANGE
11 Regular Pay	9,452,724	11,685,535	11,685,535	11,285,581	12,421,618	6.3%
12 Overtime	903,467	781,000	781,000	777,300	877,328	12.3%
10 SALARIES	10,356,191	12,466,535	12,466,535	12,062,881	13,298,946	6.7%
21 Social Security	768,773	920,209	920,209	900,727	916,132	-0.4%
22 Retirement	551,634	796,103	796,103	769,763	835,060	4.9%
23 Group Health Insurance	1,730,461	2,300,980	2,300,980	2,205,321	2,494,070	8.4%
24 Workman's Compensation	101,736	105,624	105,624	136,481	177,263	67.8%
25 Unemployment Compensation	27,476	41,184	41,184	30,530	24,661	-40.1%
26 Uniforms and Clothing	116,534	121,250	120,600	152,590	126,550	4.9%
20 BENEFITS	3,296,614	4,285,350	4,284,700	4,195,412	4,573,736	6.7%
31 Office & Operating Supplies	636,251	730,690	729,691	672,777	726,755	-0.4%
32 Fuel Consumed	136,949	160,150	160,150	161,000	183,350	14.5%
35 Small Tools	107,055	77,287	78,937	90,467	72,715	-7.9%
30 SUPPLIES	880,255	968,127	968,778	924,244	982,820	1.4%
41 Professional Services	1,286,450	1,448,789	1,707,398	1,764,624	1,393,791	-18.4%
42 Communication	192,156	217,573	217,573	221,043	212,781	-2.2%
43 Travel	66,180	109,050	109,050	94,835	114,950	5.4%
44 Advertising	41,969	43,700	43,700	50,060	47,500	8.7%
45 Operating Rentals & Leases	295,751	448,250	448,250	458,466	465,100	3.8%
46 Insurance	156,376	171,572	171,572	171,727	172,597	0.6%
47 Public Utility Service	185,015	205,126	205,126	196,995	202,050	-1.5%
48 Repairs & Maintenance	81,560	241,071	241,071	197,093	136,400	-43.4%
49 Miscellaneous	649,836	462,092	462,092	556,645	513,399	11.1%
40 OTHER SERVICES & CHARGES	2,955,293	3,347,223	3,605,832	3,711,488	3,258,568	-9.6%
55 Inter-Governmental Service	6,677,961	8,211,155	8,211,155	8,483,438	9,704,106	18.2%
50 INTERGOVERNMENTAL SERVICES	6,677,961	8,211,155	8,211,155	8,483,438	9,704,106	18.2%
61 Land	-	-	-	-	-	0.0%
62 Building & Structures	239,683	8,200	8,200	8,200	-	-100.0%
63 Other Improvements	31,310	-	-	-	-	0.0%
64 Machinery & Equipment	101,121	125,145	-	-	-	0.0%
60 CAPITAL OUTLAYS	372,114	133,345	8,200	8,200	-	-100.0%
95 Interfund Rents	13,562	13,562	13,562	13,742	13,562	0.0%
98 Interfund Repairs & Maintenance	446,924	276,215	276,215	287,815	303,731	10.0%
99 Other Interfund Services	467,939	527,482	527,482	527,482	570,184	8.1%
90 INTERFUND	928,425	817,259	817,259	829,039	887,477	8.6%
0 Operating Transfers	1,720,584	627,214	1,168,359	1,111,780	933,214	-20.1%
TOTAL GENERAL FUND EXPENDITURES	27,187,437	30,856,208	31,530,818	31,326,482	33,638,867	6.7%

GENERAL FUND EXPENDITURES BY DEPARTMENT



**GENERAL FUND BY DEPARTMENT SUMMARY
2009 FINAL OPERATING BUDGET**

001 GENERAL FUND	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	Percent Change
EXPENDITURES/USES:						
01 Council	69,179	89,683	89,683	90,794	92,881	3.6%
02 Municipal Court	1,731,437	1,727,356	1,727,356	1,779,307	1,895,558	9.7%
03 Executive	817,097	1,504,471	1,519,972	1,767,750	1,666,741	9.7%
04 Finance	1,317,997	1,493,010	1,493,010	1,548,646	1,622,676	8.7%
05 Legal	404,056	287,005	545,615	545,615	664,132	21.7%
07 Community Development	1,869,323	2,708,344	2,708,344	2,331,685	2,330,127	-14.0%
08 Police	10,481,907	11,774,858	11,774,858	11,720,209	12,830,436	9.0%
09 Fire	5,082,445	6,577,950	6,577,950	6,577,950	7,572,038	15.1%
10 Parks & Recreation	1,986,405	2,188,432	2,188,432	2,228,122	2,331,120	6.5%
11 Engineering	1,131,502	1,360,548	1,360,548	1,212,901	1,250,213	-8.1%
12 Library	541,082	618,079	618,079	583,846	590,313	-4.5%
13 Public Safety Building	408,396	177,771	177,771	172,562	178,679	0.5%
99 Non-Departmental	1,346,611	348,701	749,200	767,095	613,953	-18.1%
TOTAL GENERAL FUND EXPENDITURES	\$ 27,187,437	\$ 30,856,208	\$ 31,530,818	\$ 31,326,482	\$ 33,638,867	6.7%

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

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**Fund 001
City Council**

Mission Statement

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

Purpose

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

Budget Narrative

Salaries in this department include 65% of the City Council member’s annual salary. The remaining 35% is charged out to the Utility Fund. Salaries for the City Council are based on the pay structure outlined in MMC 2.50.050.

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

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

Approved Budget Requests

None

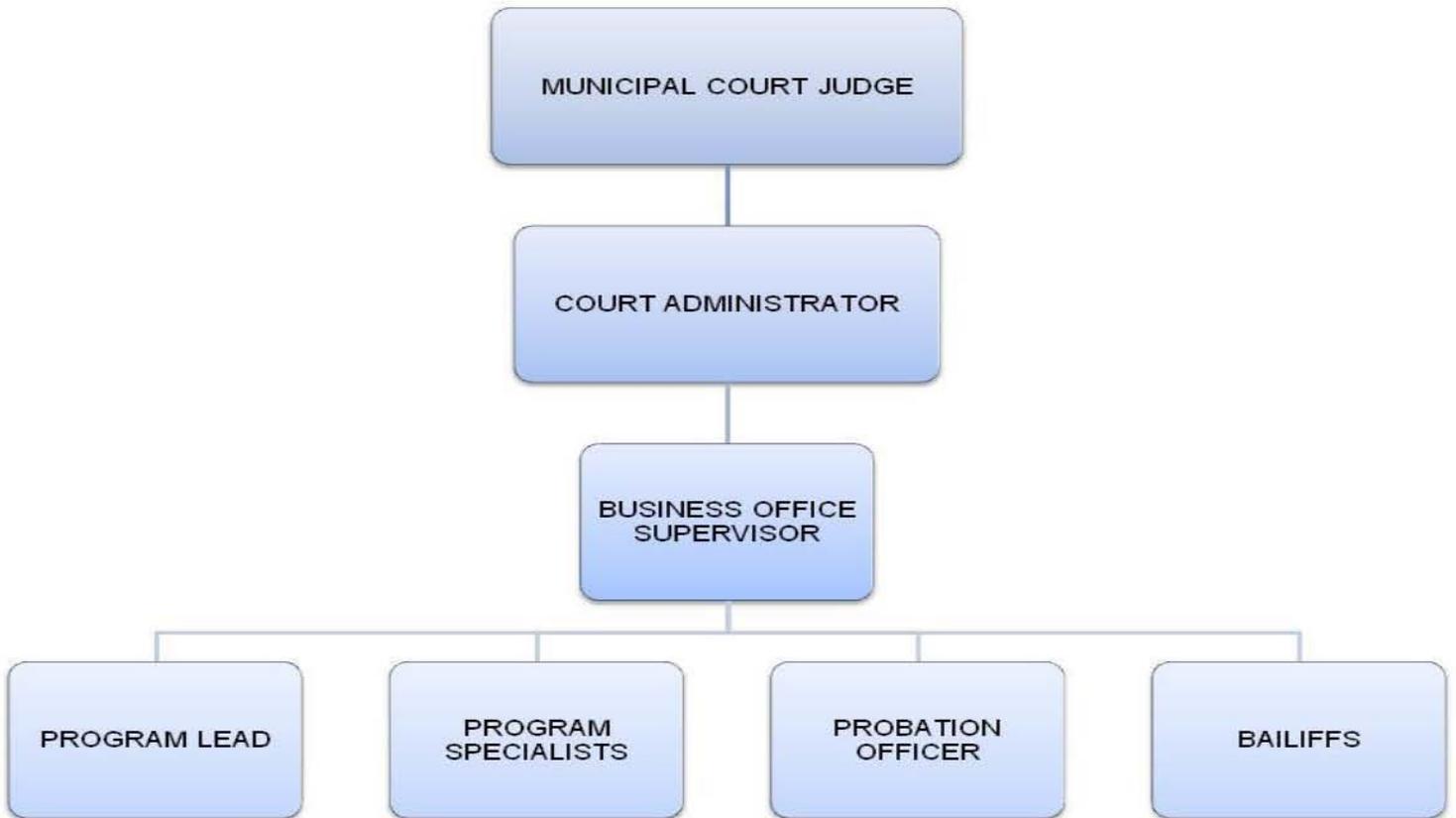
Item(s) Requested But Not Approved

Description	Amount	On-Going
Projectors for Council Chambers	13,150	N
Laptops for Council Members (option 1)	18,550	N
Wireless Tablets for Council Members (option 2)	27,825	N
Total	59,525	

**Fund 001
City Council**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 50,668	\$ 66,672	\$ 66,672	\$ 54,470	\$ 61,425	-7.9%
21 SOCIAL SECURITY	3,876	5,005	5,005	4,167	3,136	-37.3%
24 WORKMAN'S COMPENSATION	827	756	756	1,157	1,120	48.1%
31 OFFICE & OPERATING SUPPLIES	2,984	2,000	2,000	2,000	1,000	-50.0%
41 PROFESSIONAL SERVICES	40	3,000	3,000	3,000	-	-100.0%
42 COMMUNICATION	40	50	50	-	-	-100.0%
43 TRAVEL	3,972	7,000	7,000	12,000	12,000	71.4%
44 ADVERTISING	-	200	200	-	200	0.0%
48 REPAIRS & MAINTENANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	6,772	5,000	5,000	14,000	14,000	180.0%
TOTAL CITY COUNCIL	\$ 69,179	\$ 89,683	\$ 89,683	\$ 90,794	\$ 92,881	3.6%

MUNICIPAL COURT



Fund 001 Municipal Court

Mission

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

Function

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Judge	1	1	1
Court Administrator	1	1	1
Business Office Supervisor	0	1	1
Program Lead	1	1	1
Program Specialist	5	7	8
Bailiff (2 part time)	1	1	1
Probation Officer	1	1	1
TOTAL - COURTS	10	13	14

Changes

In July 2008, the City Council approved the addition of one Program Specialist position. Starting in 2009, the costs associated with public defense were moved from the Court budget into the Legal Department budget.

Narrative

The supplies budget includes general office supplies, form printing and copy machine supplies.

Other services include travel, postage, juror fees, interpreter, expert witness fees, and annual dues to various state and national organizations.

Intergovernmental services are fees collected by the Court and then passed on to the County for Crime Victim/Witness Services.

Other interfund services include Information Services cost allocation for the maintenance and support of existing computers and networks throughout the City as well as a monthly charge associated with computer replacements.

Operating rents include the monthly rent for the court house.

Approved Budget Requests

None

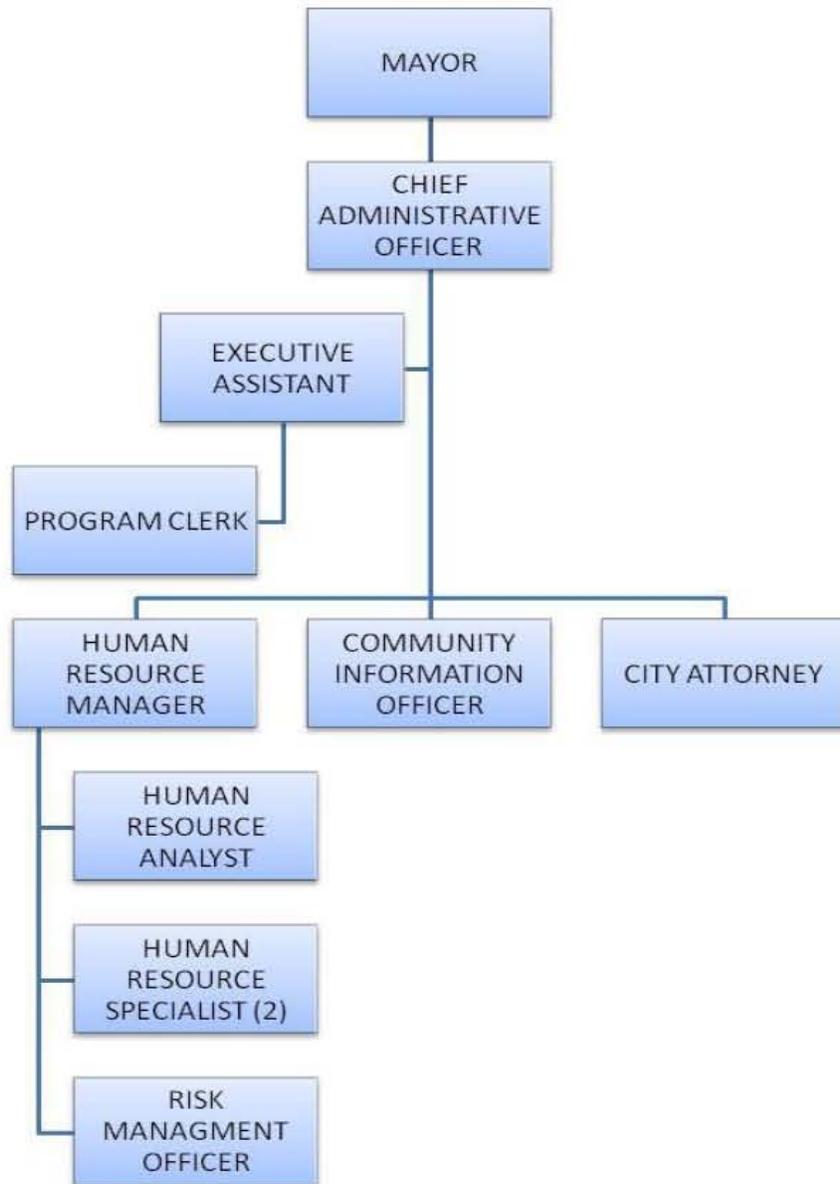
Item(s) Requested But Not Approved

Description	Amount	On-Going
Additional Probation Officer	86,292	Y
Convert Commissioner to Full Time Judge	171,056	Y
Video Hearing Equipment	25,000	N
Total	282,348	

**Fund 001
Municipal Court**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 580,416	\$ 667,373	\$ 667,373	\$ 746,570	\$ 834,214	25.0%
12 OVERTIME	2,910	3,500	3,500	3,500	3,500	0.0%
21 SOCIAL SECURITY	44,081	54,562	54,562	55,686	61,597	12.9%
22 PENSION	32,791	47,830	47,830	53,277	65,868	37.7%
23 HEALTH INSURANCE	147,490	176,969	176,969	187,829	214,318	21.1%
24 WORKMAN'S COMPENSATION	3,004	4,240	4,240	4,240	8,078	90.5%
25 UNEMPLOYMENT COMPENSATION	1,598	1,995	1,995	1,995	1,681	-15.7%
31 OFFICE & OPERATING SUPPLIES	30,187	27,700	27,700	28,100	27,700	0.0%
35 SMALL TOOLS	38,363	1,250	1,250	1,250	1,250	0.0%
41 PROFESSIONAL SERVICES	260,901	225,000	225,000	164,263	142,500	-36.7%
42 COMMUNICATION	19,560	16,900	16,900	21,900	16,000	-5.3%
43 TRAVEL	2,701	10,000	10,000	5,800	10,000	0.0%
44 ADVERTISING	1,611	1,200	1,200	380	1,200	0.0%
45 OPERATING RENTALS & LEASES	196,561	336,000	336,000	342,000	342,000	1.8%
46 INSURANCE	934	1,019	1,019	1,027	1,019	0.0%
47 PUBLIC UTILITIES	9,327	9,200	9,200	21,000	19,500	112.0%
48 REPAIRS & MAINTENANCE	4,911	14,000	14,000	10,660	14,000	0.0%
49 MISCELLANEOUS	196,762	55,200	55,200	54,412	55,562	0.7%
51 INTER-GOVERNMENTAL SERVICES	10,943	10,200	10,200	10,200	10,200	0.0%
64 MACHINERY & EQUIPMENT	101,121	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	21,450	20,417	20,417	22,417	20,417	0.0%
99 OTHER INTERFUND SERVICES	23,815	42,801	42,801	42,801	44,954	5.0%
TOTAL COURTS	\$ 1,731,437	\$ 1,727,356	\$ 1,727,356	\$ 1,779,307	\$ 1,895,558	9.7%

EXECUTIVE DEPARTMENT



**Fund 001
Executive Department
Administration**

Mission

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

Function

Executive Administration includes the Mayor, Chief Administrative Officer (CAO), Executive Assistant to the Mayor and CAO and a Program Clerk. The City of Marysville is a Council Mayor form of Government. The Mayor who serves full time, presides over all meetings of the Council and is recognized as the head of the City for ceremonial purposes. The City Council appoints the CAO, who is responsible for the efficient, ongoing day-to-day operations of all City services set forth by the Council. The CAO also works closely with the Mayor and Council to assist them in formulating policies and programs.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Mayor	1	1	1
Chief Administrative Officer	1	1	1
Assistant City Attorney	1	0	0
Executive Assistant	1	1	1
Program Clerk	0	0	1
TOTAL	4	3	4

Budget Narrative

Supplies include general office and copier supplies.

Professional services includes: Consulting fees for Paul Roberts - \$72,000, \$85,000 for City Campus consultant, and \$60,000 carry over for the UW campus consultant.

Other services include travel and mileage reimbursement, communication, advertising, miscellaneous dues and memberships. Also included in this budget is \$40,000 to be used with Council approval for economic development.

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

Description	Amount	On-Going
Marysville Parks & Recreation Activities Guide	15,630	N
Gateway Welcome Signage	63,000	N
GovDelivery Email Digital Subscription Mgmt	6,300	N
Total	84,930	

**Fund 001
Executive Department
Administration**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	176,344	352,531	352,531	371,806	374,952	6.4%
21 SOCIAL SECURITY	11,990	19,206	19,206	28,077	24,635	28.3%
22 PENSION	10,002	20,801	20,801	27,186	28,571	37.4%
23 HEALTH INSURANCE	21,436	36,340	36,340	43,098	58,330	60.5%
24 WORKMAN'S COMPENSATION	369	498	498	498	984	97.6%
25 UNEMPLOYMENT COMPENSATION	331	592	592	592	512	-13.5%
31 OFFICE & OPERATING SUPPLIES	3,355	2,500	2,500	4,500	2,500	0.0%
41 PROFESSIONAL SERVICES	55,264	162,500	162,500	255,000	219,500	35.1%
42 COMMUNICATION	2,401	10,758	10,758	2,500	2,500	-76.8%
43 TRAVEL	5,099	8,000	8,000	8,000	8,000	0.0%
44 ADVERTISING	28	700	700	4,000	700	0.0%
45 OPERATING RENTS	234	-	-	6,700	-	0.0%
46 INSURANCE	8,869	9,677	9,677	9,677	9,677	0.0%
48 REPAIRS & MAINTENANCE	2,123	1,000	1,000	2,100	1,000	0.0%
49 MISCELLANEOUS	96,851	42,000	42,000	140,000	42,000	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	8,750	-	0.0%
99 OTHER INTERFUND SERVICES/CHGS	30,005	18,916	18,916	18,916	21,570	14.0%
00 TRANSFER OUT	-	12,800	12,800	12,800	-	-100.0%
TOTAL EXECUTIVE ADMINISTRATION	\$ 424,701	\$ 698,819	\$ 698,819	\$ 944,200	\$ 795,431	13.8%

**Fund 001
Executive Department
Personnel**

Function

Provide human resource services to all city departments, including recruitment, testing, job classification, salary and benefit administration, training, employee relations and policy development.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Human Resources Assistant Director	1	1	1
Human Resources Specialist	1	1	2
Human Resources Analyst	1	1	1
Risk Management Officer	0	1	1
TOTAL	3	4	5

Changes

During calendar year 2008, council approved the addition of one HR Specialist.

Narrative

Supplies include general office supplies and \$29.8K for supplies to support the City's safety program. The Safety program costs are allocated 50% to General Fund and 50% to Utilities.

Other services include professional services, communication, travel, employee appreciation, and employee wellness programs. Also included are fees associated with the civil service testing.

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Executive Department
Personnel**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	101,830	291,441	291,441	280,996	387,172	32.8%
12 OVERTIME	-	-	-	500	500	100.0%
21 SOCIAL SECURITY	7,465	21,680	21,680	21,680	28,916	33.4%
22 PENSION	5,803	19,987	19,987	19,988	29,962	49.9%
23 HEALTH INSURANCE	10,605	40,807	40,807	40,807	52,426	28.5%
24 WORKMAN'S COMPENSATION	215	1,443	1,443	1,443	1,230	-14.8%
25 UNEMPLOYMENT COMPENSATION	279	860	860	860	763	-11.3%
31 OFFICE & OPERATING SUPPLIES	20,638	63,984	63,984	35,225	37,259	-41.8%
35 SMALL TOOLS	-	5,672	5,672	5,672	-	-100.0%
41 PROFESSIONAL SERVICES	28,037	74,200	74,200	62,200	52,400	-29.4%
42 COMMUNICATION	1,958	2,286	2,286	2,286	2,086	-8.7%
43 TRAVEL	771	250	250	750	1,250	400.0%
44 ADVERTISING	83	250	250	780	250	0.0%
45 RENTS	234	500	500	5,000	5,000	900.0%
46 INSURANCE	3,734	4,075	4,075	4,109	4,109	0.8%
49 MISCELLANEOUS	19,952	24,110	24,110	32,250	20,110	-16.6%
99 OTHER INTERFUND SERVICES/CHGS	414	10,061	10,061	10,061	15,172	50.8%
TOTAL PERSONNEL	\$ 202,018	\$ 561,606	\$ 561,606	\$ 524,607	\$ 638,605	13.7%

Fund 001
Executive Department
Communication Information Officer

Function

The Community Information Officer serves as the in-house expert in public communications and is responsible for helping citizens understand City government and how they can influence its decisions.

Primary duties include establishing and administering a citywide public information program; producing newsletters, visitor guides, brochures and other handouts; producing press releases and serving as a liaison to the print, television and radio media; coordinate Marysville Television Channel 21 and city web site; and responding to citizen inquiries.

In addition, the CIO oversees the direction of City telecommunication policy-making and economic development marketing.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Community Information Officer	1	1	1
TOTAL	1	1	1

Budget Narrative

Supplies include general office supplies.

Other services include costs for printing and postage of the City's newsletter which is published three times a year. This category also includes training costs and travel reimbursement.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Executive Department
Communication Information Officer

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	30,256	77,183	77,183	78,183	76,696	-0.6%
21 SOCIAL SECURITY	2,299	5,485	5,485	5,485	5,824	6.2%
22 PENSION	1,537	5,212	5,212	5,212	6,013	15.4%
23 HEALTH INSURANCE	4,333	12,114	12,114	12,114	13,242	9.3%
24 WORKMAN'S COMPENSATION	94	166	166	166	246	48.2%
25 UNEMPLOYMENT COMPENSATION	80	217	217	217	153	-29.5%
31 OFFICE & OPERATING SUPPLIES	2,061	2,000	2,000	4,500	2,000	0.0%
41 PROFESSIONAL SERVICES	18,423	20,000	20,000	50,000	20,000	0.0%
42 COMMUNICATION	10,878	2,086	2,086	10,822	11,038	429.1%
43 TRAVEL	2,906	1,000	1,000	1,000	1,000	0.0%
45 RENTS	-	-	-	2,100	2,100	100.0%
49 MISCELLANEOUS	11,030	2,000	2,000	3,500	2,000	0.0%
99 OTHER INTERFUND SERVICES/CHGS	414	4,354	4,354	4,354	6,372	46.3%
TOTAL COMMUNITY INFO OFFICER	\$ 84,311	\$ 131,817	\$ 131,817	\$ 177,653	\$ 146,684	11.3%

Fund 001
Executive Department
Administration Facilities (City Hall)

Purpose

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

Narrative

Supplies include janitorial supplies, light bulbs and other miscellaneous supplies.

Other services include janitorial services, utility costs and materials for repairs and maintenance of the building.

Other interfund services include labor costs for in-house repairs and maintenance performed by the Facilities department.

Approved Budget Requests

None

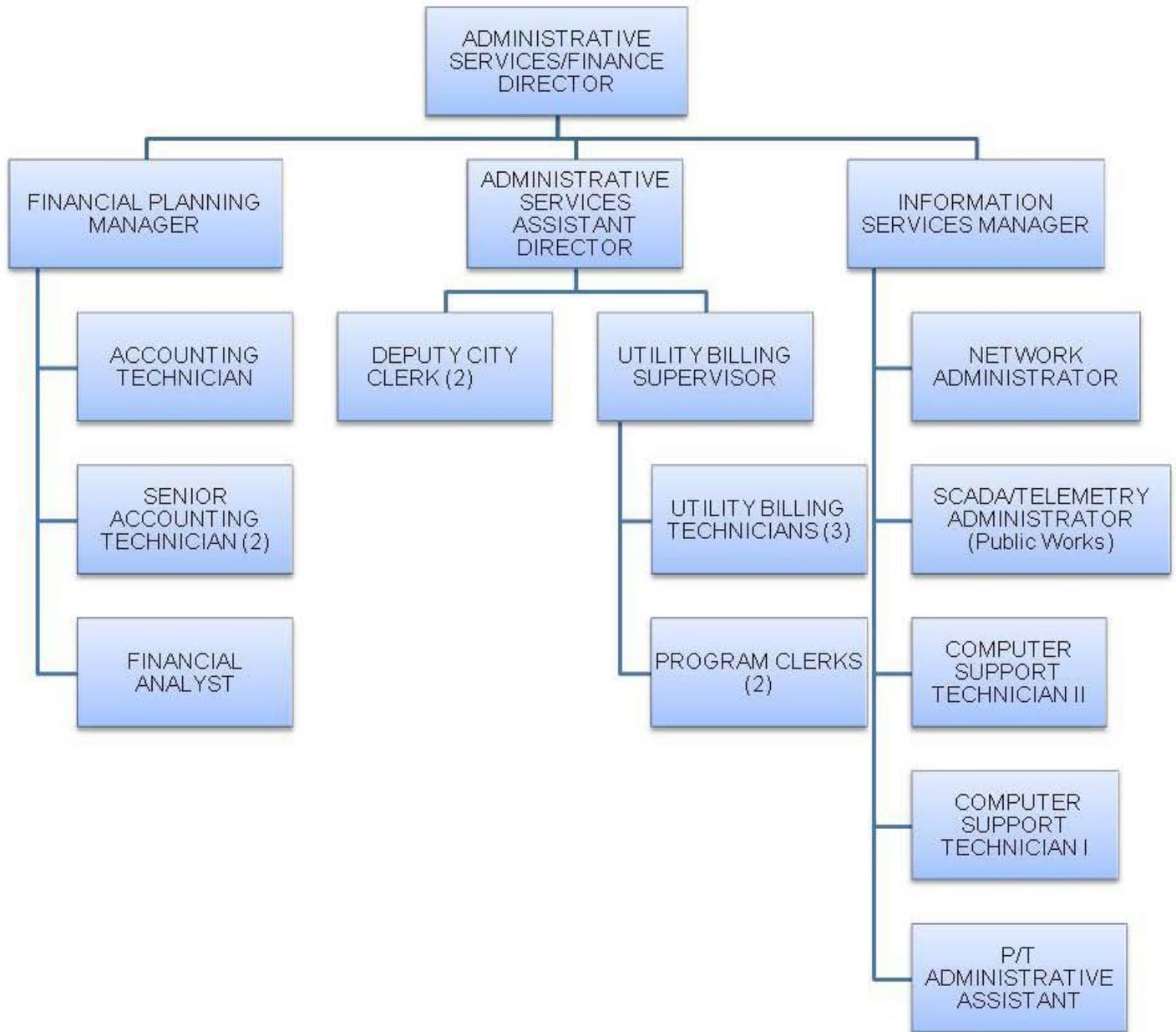
Item(s) Requested But Not Approved

None

Fund 001
Executive Department
Administration Facilities (City Hall)

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
31 OFFICE & OPERATING SUPPLIES	6,797	5,100	5,100	6,960	7,200	41.2%
41 PROFESSIONAL SERVICES	15,616	17,900	17,900	17,591	18,117	1.2%
42 COMMUNICATION	3,036	4,800	4,800	2,600	2,600	-45.8%
47 PUBLIC UTILITY SERVICE	6,095	8,625	24,126	25,000	23,000	-4.7%
48 REPAIRS & MAINTENANCE	8,186	38,000	38,000	38,000	8,000	-78.9%
49 MISCELLANEOUS	842	11,200	11,200	3,685	500	-95.5%
63 OTHER IMPROVEMENTS	31,307	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	34,186	26,604	26,604	27,454	26,604	0.0%
TOTAL ADMINISTRATION FACILITIES	\$ 106,065	\$ 112,229	\$ 127,730	\$ 121,290	\$ 86,021	-32.7%

FINANCE DEPARTMENT



Information Services 2009 budget reported in the Internal Service funds – Fund 503.

**Fund 001
Finance Department
*Finance***

Mission

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

Function

The Finance department coordinates and prepares the City's annual budget. In addition, this department is responsible for annual financial reporting and audit support, cash management, accounts payable, payroll and general invoicing. Forty percent of the department's budget is allocated out to benefiting departments based on percent of total city budget. The allocation breakdown for 2009 is: Streets 9.1%, Utilities 69.5%, Solid Waste 13.4%, Golf 4.9%, Fleet Maintenance 2.3% and Facilities Maintenance .9%.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Finance Director	1	1	1
Financial Planning Manager	1	1	1
Accountant	1	1	0
Sr Accounting Technician	1	1	2
Accounting Technician (Accounts Payable)	1	1	1
Financial Analyst	0	1	1
TOTAL - FINANCE/ACCOUNTING	5	6	6

Budget Narrative

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

Other services include phones, postage, training, travel reimbursement and membership fees for Washington Finance Association, Washington Municipal Treasurer's Association and Snohomish County Clerks and Finance Officers Association.

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Finance Department
Finance

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 345,948	\$ 428,967	\$ 428,967	\$ 397,921	\$ 466,289	8.7%
12 OVERTIME	-	100	100	100	100	0.0%
21 SOCIAL SECURITY	24,780	30,798	30,798	31,415	33,017	7.2%
22 PENSION	20,470	30,975	30,975	29,507	36,558	18.0%
23 HEALTH INSURANCE	56,444	80,800	80,800	68,804	87,788	8.6%
24 WORKMAN'S COMPENSATION	874	996	996	996	1,476	48.2%
25 UNEMPLOYMENT COMPENSATION	934	1,290	1,290	1,290	933	-27.7%
31 OFFICE & OPERATING SUPPLIES	7,001	7,500	7,500	7,500	7,500	0.0%
35 SMALL TOOLS	1,621	1,800	1,800	1,800	1,800	0.0%
41 PROFESSIONAL SERVICES	3,504	8,000	8,000	22,000	8,000	0.0%
42 COMMUNICATION	6,576	7,769	7,769	7,769	7,769	0.0%
43 TRAVEL	3,408	4,000	4,000	4,000	4,000	0.0%
44 ADVERTISING	59	600	600	600	600	0.0%
45 OPERATING RENTALS & LEASES	3,036	3,000	3,000	3,000	3,000	0.0%
46 INSURANCE	12,137	14,261	14,261	14,261	14,261	0.0%
48 REPAIRS & MAINTENANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	25,560	4,000	4,000	5,000	5,000	25.0%
99 OTHER INTERFUND SERVICES/CHGS	16,535	15,716	15,716	15,716	17,028	8.3%
00 OPERATING TRANSFERS	-	-	-	-	-	0.0%
TOTAL FINANCE	\$ 528,887	\$ 640,572	\$ 640,572	\$ 611,679	\$ 695,119	8.5%

**Fund 001
Finance Department
City Clerk**

Function

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

Twenty-Five percent of the department's budget is allocated out as follows: Streets 14%, Utilities 69%, Solid Waste 3%, Golf 2%, and Fleet Maintenance 12%.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Assistant Director Administrative Services	1	0.5	0.5
Deputy City Clerk	1	2	2
Program Clerk	1	1	0
TOTAL - CITY CLERK	3	3.5	2.5

Budget Narrative

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

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

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Finance Department
City Clerk**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	144,214	183,398	183,398	183,398	158,397	-13.6%
12 OVERTIME	1,193	3,000	3,000	-	3,000	0.0%
21 SOCIAL SECURITY	10,997	13,516	13,516	13,516	11,537	-14.6%
22 PENSION	7,139	12,882	12,882	12,882	12,027	-6.6%
23 HEALTH INSURANCE	23,547	40,015	40,015	40,015	29,704	-25.8%
24 WORKMAN'S COMPENSATION	566	581	581	581	615	5.9%
25 UNEMPLOYMENT COMPENSATION	387	537	537	537	307	-42.8%
31 OFFICE & OPERATING SUPPLIES	5,854	3,800	3,800	3,800	3,800	0.0%
41 PROFESSIONAL SERVICES	25,642	6,500	6,500	11,820	6,500	0.0%
42 COMMUNICATION	506	386	386	680	700	81.3%
43 TRAVEL	834	2,500	2,500	2,500	2,500	0.0%
44 ADVERTISING	1,274	1,000	1,000	1,000	2,000	100.0%
45 RENTS	328	-	-	3,000	4,800	100.0%
46 INSURANCE	933	950	950	-	950	0.0%
48 REPAIRS & MAINTENANCE	2,474	3,000	3,000	500	500	-83.3%
49 MISCELLANEOUS	15,202	7,500	7,500	7,500	1,000	-86.7%
99 OTHER INTERFUND SERVICES/CHGS	6,863	12,339	12,339	12,339	11,639	-5.7%
TOTAL CITY CLERK	\$ 247,953	\$ 291,904	\$ 291,904	\$ 294,068	\$ 249,976	-14.4%

**Fund 001
Finance Department
Utility Billing**

Function

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

One hundred percent of the department's budget is allocated out as follows: Utilities 65% and Solid Waste 35%.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Assistant Director Administrative Services	0	0.5	0.5
Financial Operations Manager	1	0	0
Utility Billing Supervisor	0	1	1
Accounting Technician (Utility Billing)	3	3	3
Program Clerk	2	2	2
TOTAL - UTILITY BILLING	6	6.5	6.5

Budget Narrative

Supplies include general office supplies, forms and envelopes.

Other services includes fees for lockbox processing, site hosting fees for on-line bill pay, postage, mailing services used to stuff and fold the utility invoices, training, and travel reimbursement.

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Finance Department
Utility Billing

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	254,910	292,487	292,487	309,966	336,802	15.2%
12 OVERTIME	4,697	-	-	-	-	0.0%
21 SOCIAL SECURITY	19,469	22,050	22,050	23,125	25,114	13.9%
22 PENSION	14,723	21,121	21,121	22,421	26,405	25.0%
23 HEALTH INSURANCE	62,210	62,630	62,630	82,038	87,731	40.1%
24 WORKMAN'S COMPENSATION	1,043	747	747	1,500	1,599	114.1%
25 UNEMPLOYMENT COMPENSATION	643	880	880	880	674	-23.4%
31 OFFICE & OPERATING SUPPLIES	21,523	17,000	17,000	14,200	4,000	-76.5%
35 SMALL TOOLS	887	5,000	5,000	-	2,000	-60.0%
41 PROFESSIONAL SERVICES	61,565	20,000	20,000	80,300	91,900	359.5%
42 COMMUNICATION	72,848	78,000	78,000	80,350	73,450	-5.8%
43 TRAVEL	-	2,000	2,000	2,000	2,500	25.0%
44 ADVERTISING	-	250	250	-	250	0.0%
45 RENTS	10,607	13,000	13,000	3,000	4,500	-65.4%
48 REPAIRS & MAINTENANCE	-	250	250	-	250	0.0%
49 MISCELLANEOUS	570	3,000	3,000	1,000	1,000	-66.7%
99 OTHER INTERFUND SERVICES/CHGS	15,462	22,119	22,119	22,119	19,406	-12.3%
TOTAL UTILITY BILLING	\$ 541,157	\$ 560,534	\$ 560,534	\$ 642,899	\$ 677,581	20.9%

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LEGAL DEPARTMENT



**Fund 001
Legal Services**

Purpose

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

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

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

Changes

The 2009 budget includes the addition of two prosecutors and a confidential administrative assistant which was approved by the City Council at the July 28, 2008 meeting. Previously, prosecutor services were provided through the law firm of Weed, Graafstra and Benson. With the addition of the two prosecutor positions, the City anticipates a corresponding reduction in billings from the Weed, Graafstra and Benson law firm.

Headcount

Position Classification	2007	2008	2009
Prosecuting Attorney	0	0	2
Administrative Assistant	0	0	1
TOTAL	0	0	2

Budget Narrative

Other services covers legal fees charged by the City Attorney for work associated with General Fund activities. It also includes the fees paid to the public defenders.

Approved Budget Requests

None

Item(s) Requested But Not Approved

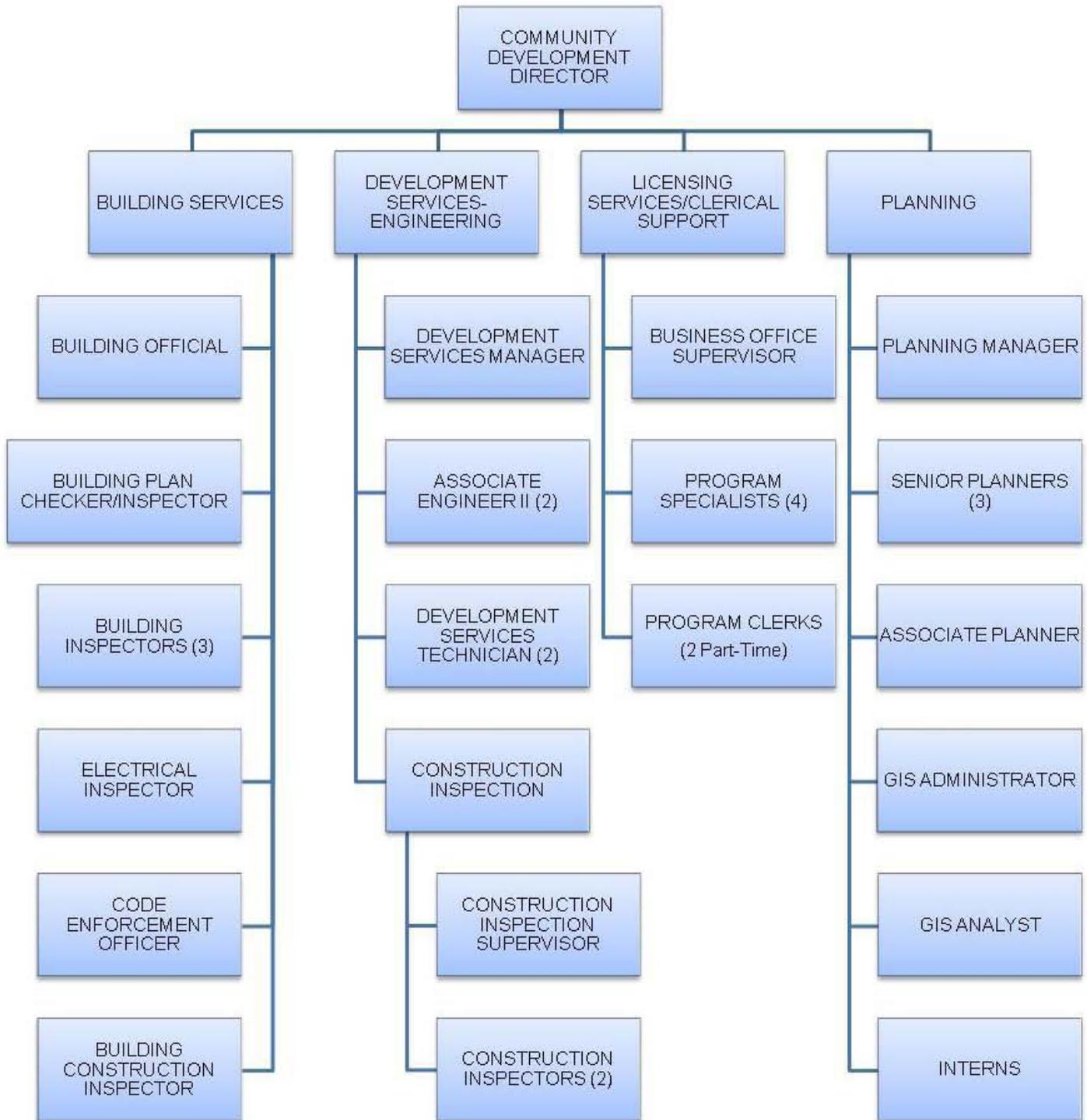
None

**Fund 001
Legal Services**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ -	\$ -	\$ -	\$ 22,910	\$ 190,325	100.0%
12 OVERTIME	-	-	-	-	14,560	100.0%
21 SOCIAL SECURITY	-	-	-	-	14,921	100.0%
22 PENSION	-	-	-	-	55,986	100.0%
23 HEALTH INSURANCE	-	-	-	10,000	738	100.0%
24 WORKMAN'S COMPENSATION	-	-	-	-	381	100.0%
25 UNEMPLOYMENT COMPENSATION	-	-	-	-	-	0.0%
41 PROFESSIONAL SERVICES	393,303	274,300	532,910	500,000	374,516	-29.7%
42 COMMUNICATION	-	-	-	-	-	0.0%
46 INSURANCE	10,269	11,205	11,205	11,205	11,205	0.0%
49 MISCELLANEOUS	484	1,500	1,500	1,500	1,500	0.0%
TOTAL LEGAL	\$ 404,056	\$ 287,005	\$ 545,615	\$ 545,615	\$ 664,132	21.7%

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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, business licenses and development of the City's geographic information system (GIS) program.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Community Development Director	1	1	1
Engineering Services Manager	0	1	1
Development Services Technician	1	2	1
Senior Development Engineer	1	0	0
Planning Manager	0	1	1
Senior Planner	3	3	1
Associate Planner	1	2	2
Building Official	1	1	1
Plans Examiner	1	1	1
Building Inspector	2	2	2
Code Enforcement Officer	1	1	1
GIS Coordinator	1	1	1
GIS/CAD Technician	1	1	1
Permit Coordinator	0	0	0
Program Specialist	4	4	4
Program Clerks (2 P/T Receptionists)	0	0	1
Associate Engineer II	2	0	0
Associate Engineer III	0	2	1
Construction Inspector Supervisor	1	1	1
Construction Inspector	2	2	1
Business Office Manager	1	1	1
Bldg/Construction Inspector	1	1	1
Electrical Inspector	1	1	1
TOTAL	26	29	25
Total Funded By Community Development	20.8	23.5	18.7
Total Funded by Street Dept	0.5	0.2	0.2
Total Funded by Utility Dept	4.7	5.2	6.0
Total Funded by Solid Waste	0.1	0.1	0.1

Changes

The headcount approve represents funded positions. To help balance the General Fund the following five positions were not funded in the 2009 budget: 2 – Senior Planners, 1 – Development Services Technician, 1 – Associate Engineer III, and 1 – Electrical Inspector.

Budget Narrative

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

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

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

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

Approved Budget Requests

Description	Amount	On-Going
Downtown Plan Carryover	25,200	N
Downtown Master Plan Planned Action EIS	50,000	N
Total Approved	75,200	

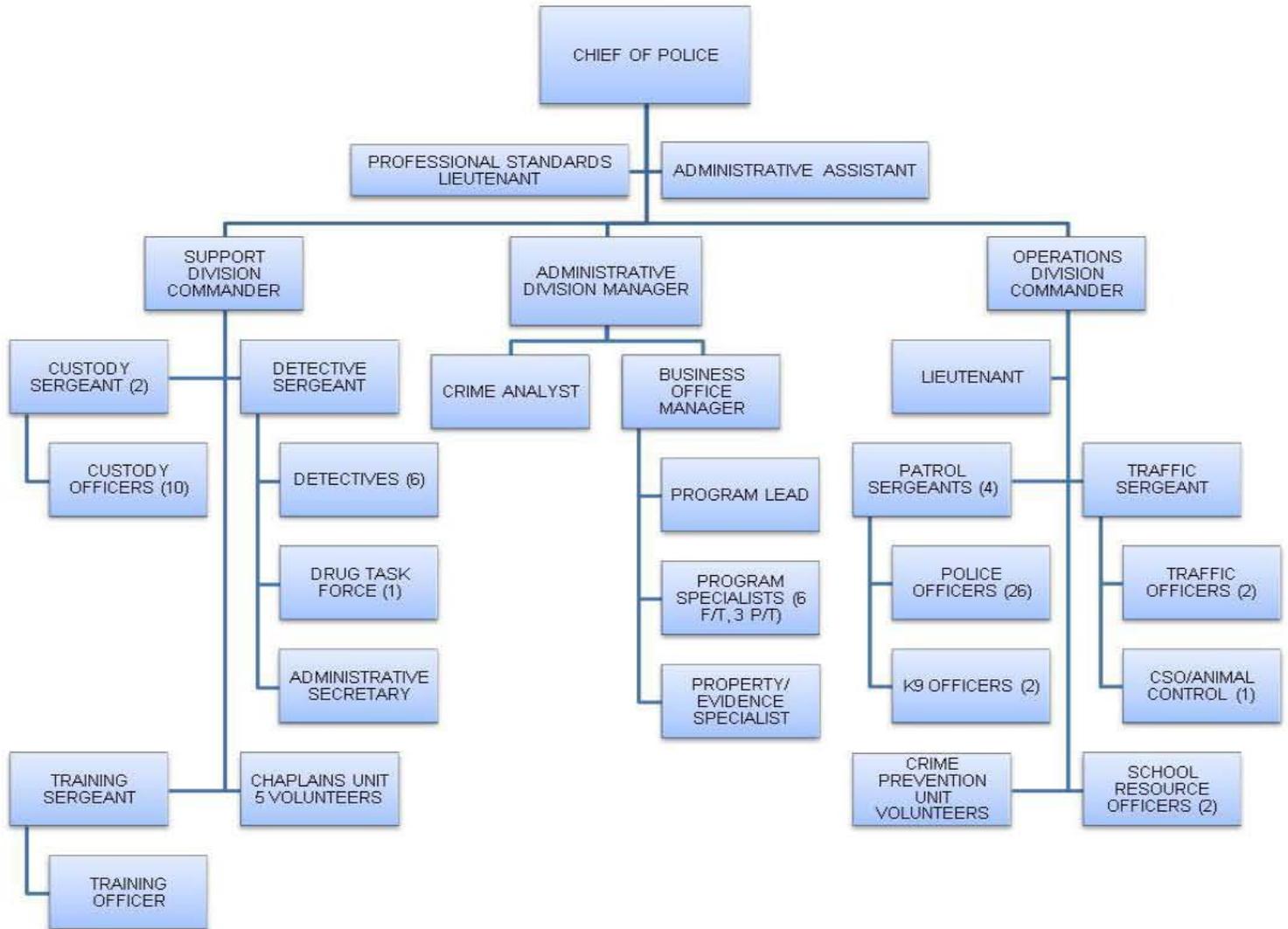
Item(s) Requested But Not Approved

Description	Amount	On-Going
Accela GIS Software	33,405	N
Total	33,405	

**Fund 001
Community Development**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	1,156,960	1,552,147	1,552,147	1,373,497	1,426,239	-8.1%
12 OVERTIME	7,257	8,400	8,400	8,400	8,400	0.0%
21 SOCIAL SECURITY	87,551	112,810	112,810	104,700	101,018	-10.5%
22 PENSION	66,392	106,904	106,904	100,351	105,546	-1.3%
23 HEALTH INSURANCE	167,926	273,990	273,990	223,707	222,233	-18.9%
24 WORKMAN'S COMPENSATION	9,146	10,533	10,533	12,379	11,577	9.9%
25 UNEMPLOYMENT COMPENSATION	3,094	4,582	4,582	3,435	2,690	-41.3%
26 UNIFORMS	1,236	1,800	1,800	1,800	1,800	0.0%
31 OFFICE & OPERATING SUPPLIES	23,147	23,300	23,300	16,000	22,500	-3.4%
32 FUEL	9,904	10,000	10,000	12,000	12,200	22.0%
35 SMALL TOOLS	10,846	13,000	13,000	12,000	11,000	-15.4%
41 PROFESSIONAL SERVICES	84,267	371,500	371,500	236,000	175,200	-52.8%
42 COMMUNICATION	16,365	17,446	17,446	15,000	17,446	0.0%
43 TRAVEL	4,608	6,000	6,000	6,000	8,000	33.3%
44 ADVERTISING	14,726	12,000	12,000	18,000	15,000	25.0%
45 OPERATING RENTALS & LEASES	7,167	9,800	9,800	12,800	13,000	32.7%
46 INSURANCE	19,139	20,882	20,882	21,056	20,882	0.0%
48 REPAIRS & MAINTENANCE	265	2,000	2,000	6,000	2,000	0.0%
49 MISCELLANEOUS	57,800	63,590	63,590	60,900	65,590	3.1%
95 INTERFUND RENTS	8,316	8,316	8,316	8,316	8,316	0.0%
98 INTERFUND REPAIRS & MAINT.	15,616	5,955	5,955	5,955	10,282	72.7%
99 OTHER INTERFUND SERVICES/CHGS	65,561	73,389	73,389	73,389	69,208	-5.7%
00 OPERATING TRANSFERS	32,034	-	-	-	-	0.0%
TOTAL COMMUNITY DEVELOPMENT	\$ 1,869,323	\$ 2,708,344	\$ 2,708,344	\$ 2,331,685	\$ 2,330,127	-14.0%

POLICE DEPARTMENT



**Fund 001
Police Department**

Police Department Mission

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

Headcount – Total Department

POSITION CLASSIFICATION	2007	2008	2009
Chief of Police	1	1	1
Commander	3	2	2
Lieutenant	0	2	2
Administrative Manager	0	1	1
Sergeants (Detective/Patrol)	6	7	7
Patrol Officers & Detectives	38.5	41	41
Custody Sergeant	2	2	2
Custody Officers	9	9	10
Communication Supervisor	0	0	0
Communication Officers	0	0	0
Community Service Officer (CSO)	2	2	1
Crime Analyst	0	1	1
Business Office Manager	1	1	1
Confidential Secretary	1	0	0
Executive Secretary	0	1	1
Administrative Secretary	1	1	1
Program Lead	0	1	1
Program Specialist	9.5	8.5	7.5
Property/Evidence Specialist	1	1	1
TOTAL POLICE DEPARTMENT	75	81.5	80.5

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

**Fund 001
Police Department
Police Administration**

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Chief of Police	1	1	1
Commander	3	2	2
Lieutenant	0	2	2
Administrative Manager	0	1	1
Crime Analyst	0	1	1
Business Office Manager	1	1	1
Confidential Secretary	1	0	0
Executive Secretary	0	1	1
TOTAL - ADMINISTRATION	6	9	9

Budget Narrative

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

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

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

Miscellaneous expenses include training and meeting expenses.

Intergovernmental services increased to cover the Snohomish County Air Support fees.

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

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Police Administration

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 648,586	\$ 874,964	\$ 874,964	\$ 825,152	\$ 922,460	5.4%
12 OVERTIME	75	1,000	1,000	1,000	11,000	1000.0%
21 SOCIAL SECURITY	44,044	61,114	61,114	61,114	64,333	5.3%
22 PENSION	23,632	60,193	60,193	47,806	54,964	-8.7%
23 HEALTH INSURANCE	160,774	246,573	246,573	265,883	279,852	13.5%
24 WORKMAN'S COMPENSATION	2,624	5,389	5,389	5,389	8,137	51.0%
25 UNEMPLOYMENT COMPENSATION	1,734	2,622	2,622	2,622	1,839	-29.9%
26 UNIFORMS	6,004	10,150	10,150	10,150	10,150	0.0%
31 OFFICE & OPERATING SUPPLIES	54,845	7,400	7,400	7,800	7,400	0.0%
35 SMALL TOOLS	-	4,400	4,400	4,400	4,800	9.1%
41 PROFESSIONAL SERVICES	68,019	53,000	53,000	90,024	54,800	3.4%
42 COMMUNICATION	10,815	17,000	17,000	17,000	17,000	0.0%
43 TRAVEL	9,603	21,000	21,000	15,000	17,500	-16.7%
44 ADVERTISING	393	2,000	2,000	1,000	2,000	0.0%
45 OPERATING RENTALS & LEASES	2,635	2,500	2,500	2,500	2,500	0.0%
46 INSURANCE	6,535	7,130	7,130	7,190	7,190	0.8%
48 REPAIRS & MAINTENANCE	214	1,000	1,000	1,000	1,000	0.0%
49 MISCELLANEOUS	6,618	22,814	22,814	27,414	17,000	-25.5%
55 INTERGOVERNMENTAL	1,694	6,000	6,000	1,000	6,000	0.0%
64 CAPITAL OUTLAY	-	125,145	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	4,649	1,853	1,853	1,853	5,183	179.7%
99 OTHER INTERFUND SERVICES/CHGS	23,734	27,384	27,384	27,384	29,051	6.1%
00 TRANSFER OUT	162,404	-	125,145	125,145	90,000	-28.1%
TOTAL POLICE ADMINISTRATION	\$ 1,239,631	\$ 1,560,631	\$ 1,560,631	\$ 1,547,826	\$ 1,614,159	3.4%

Fund 001
Police Department
Police Investigation

Function

Investigation Division is staffed by one Sergeant, six Detectives and an Administrative Assistant. Detectives handle high-profile investigation, felony crime investigations requiring follow-up investigation and narcotics investigations. One Detective is assigned to the Snohomish County Regional Narcotics Task Force and is included in the Drug Task Force area of the budget.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Sergeant (Detective)	1	1	1
Detectives (Commissioned Officers)	6	6	6
Administrative Secretary	1	1	1
TOTAL - DETECTIVES	8	8	8

Budget Narrative

Office and operating supplies include general office supplies.

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

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

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

Operating Rental includes copy machine lease payments.

Miscellaneous expenses include costs incurred during criminal investigations.

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

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Police Department
Police Investigation**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 607,012	\$ 634,917	\$ 634,917	\$ 569,019	\$ 669,072	5.4%
12 OVERTIME	101,184	105,000	105,000	105,000	112,000	6.7%
21 SOCIAL SECURITY	52,344	56,133	56,133	48,704	50,670	-9.7%
22 PENSION	35,661	40,825	40,825	35,463	35,453	-13.2%
23 HEALTH INSURANCE	99,766	108,904	108,904	98,793	127,048	16.7%
24 WORKMAN'S COMPENSATION	8,032	6,781	6,781	8,871	12,713	87.5%
25 UNEMPLOYMENT COMPENSATION	1,950	2,908	2,908	1,286	1,337	-54.0%
26 UNIFORMS	8,057	8,300	8,300	9,500	10,000	20.5%
31 OFFICE & OPERATING SUPPLIES	2,598	8,300	8,300	4,600	8,300	0.0%
35 SMALL TOOLS	1,284	1,665	1,665	1,665	1,665	0.0%
41 PROFESSIONAL SERVICES	4,377	6,000	6,000	1,500	6,000	0.0%
42 COMMUNICATION	3,084	5,000	5,000	5,000	5,000	0.0%
43 TRAVEL	7,403	8,000	8,000	8,000	9,000	12.5%
45 OPERATING RENTALS & LEASES	8,028	6,200	6,200	6,200	6,200	0.0%
46 INSURANCE	4,668	5,093	5,093	5,136	5,136	0.8%
48 REPAIRS & MAINTENANCE	361	1,500	1,500	1,500	1,500	0.0%
49 MISCELLANEOUS	18,177	33,000	33,000	7,742	32,000	-3.0%
95 INTERFUND RENTS	-	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	23,854	1,169	1,169	1,169	5,724	389.6%
99 OTHER INTERFUND SERVICES/CHGS	20,095	28,635	28,635	28,635	23,895	-16.6%
TOTAL POLICE INVESTIGATION	\$ 1,007,935	\$ 1,068,330	\$ 1,068,330	\$ 947,783	\$ 1,122,713	5.1%

**Fund 001
Police Department
Police Patrol**

Function

The Operations Division provides police services 24 hours a day, seven days a week. Patrol is staffed by seven sergeants and 31 officers, which are divided into four squads. Marysville city limits are currently divided into four beats. Officers are assigned to one of four beats daily. The Patrol Division responds to crimes in progress, calls for service and proactive law enforcement.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Sergeant (5 -Patrol, 1 - Training)	5	6	6
Patrol Officers	29.5	32	32
TOTAL - PATROL	34.5	38	38

Narrative

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

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

Communication includes the land lines and long distance charges

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

Operating rental includes copy machine and motorcycle lease payments.

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

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

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

Description	Amount	On-Going
Dodge Avenger (2) – Pool Vehicles	50,000	N
Patrol Vehicle – Chevrolet (3)	118,500	N
Total	168,500	

**Fund 001
Police Department
Police Patrol**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 2,287,254	\$ 2,872,122	\$ 2,872,122	\$ 2,891,131	\$ 3,171,474	10.4%
12 OVERTIME	570,910	490,000	490,000	490,000	519,000	5.9%
21 SOCIAL SECURITY	210,963	254,168	254,168	254,168	238,805	-6.0%
22 PENSION	145,253	181,237	181,237	181,237	160,790	-11.3%
23 HEALTH INSURANCE	394,210	549,689	549,689	534,093	614,233	11.7%
24 WORKMAN'S COMPENSATION	37,424	34,965	34,965	54,709	71,240	103.7%
25 UNEMPLOYMENT COMPENSATION	7,702	13,287	13,287	6,717	6,343	-52.3%
26 UNIFORMS	61,643	72,000	72,000	100,000	72,000	0.0%
31 OFFICE & OPERATING SUPPLIES	23,250	28,000	28,000	53,535	30,000	7.1%
32 FUEL	105,841	120,000	120,000	120,000	140,000	16.7%
35 SMALL TOOLS	30,165	24,000	24,000	24,000	24,000	0.0%
41 PROFESSIONAL SERVICES	12,492	13,000	13,000	13,000	13,000	0.0%
42 COMMUNICATION	8,777	18,000	18,000	18,000	18,000	0.0%
43 TRAVEL	16,274	18,000	18,000	18,000	21,000	16.7%
45 OPERATING RENTALS & LEASES	10,298	12,000	12,000	12,000	12,000	0.0%
46 INSURANCE	36,877	40,236	40,236	40,572	40,572	0.8%
48 REPAIRS & MAINTENANCE	15,070	22,000	22,000	22,000	22,000	0.0%
49 MISCELLANEOUS	13,219	17,000	17,000	17,000	18,500	8.8%
98 INTERFUND REPAIRS & MAINT.	217,095	134,008	134,008	134,008	147,604	10.1%
99 OTHER INTERFUND SERVICES/CHGS	146,279	152,785	152,785	152,785	198,664	30.0%
TOTAL POLICE PATROL	\$ 4,350,996	\$ 5,066,497	\$ 5,066,497	\$ 5,136,955	\$ 5,539,225	9.3%

**Fund 001
Police Department
Drug Enforcement**

Purpose

One detective is assigned to the Snohomish County Regional Narcotics Task Force. The Drug Enforcement budget is set up to track the salary and other expenses associated with the detective assigned to the task force. The City is able to recoup overtime pay from the County for this position.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Detective	1	1	1
TOTAL - DRUG ENFORCEMENT	1	1	1

Budget Narrative

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

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
Drug Enforcement

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 81,200	\$ 84,842	\$ 84,842	\$ -	\$ 84,842	0.0%
12 OVERTIME	14,296	19,000	19,000	-	19,000	0.0%
21 SOCIAL SECURITY	7,258	7,833	7,833	-	7,833	0.0%
22 PENSION	4,904	5,597	5,597	-	5,597	0.0%
23 HEALTH INSURANCE	14,158	15,741	15,741	-	15,741	0.0%
24 WORKMAN'S COMPENSATION	1,146	945	945	-	945	0.0%
25 UNEMPLOYMENT COMPENSATION	250	436	436	-	436	0.0%
26 UNIFORMS	850	1,000	1,000	-	1,000	0.0%
46 INSURANCE	1,867	2,037	2,037	2,054	2,054	0.8%
49 MISCELLANEOUS	-	2,000	2,000	-	2,000	0.0%
51 INTERGOVERNMENTAL	7,391	8,200	8,200	8,393	8,200	0.0%
99 OTHER INTERFUND SERVICES/CHGS	3,224	-	-	-	-	0.0%
TOTAL DRUG ENFORCEMENT	\$ 136,544	\$ 147,631	\$ 147,631	\$ 10,447	\$ 147,648	0.0%

**Fund 001
Police Department
School Resource Officer**

Function

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

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

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

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

For the 2008-2009 school year, the Marysville School District has agreed to fund half of one full time officer.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
School Resource Officers	2	2	2
TOTAL - SRO	2	2	2

Narrative

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

Fund 001
Police Department
School Resource Officer

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 152,163	\$ 160,376	\$ 160,376	\$ 80,188	\$ 83,616	-47.9%
12 OVERTIME	19,136	8,000	8,000	700	4,000	-50.0%
21 SOCIAL SECURITY	13,088	12,730	12,730	6,365	6,335	-50.2%
22 PENSION	6,791	9,077	9,077	4,538	4,239	-53.3%
23 HEALTH INSURANCE	24,584	28,384	28,384	14,192	10,894	-61.6%
24 WORKMAN'S COMPENSATION	1,804	1,890	1,890	945	1,781	-5.8%
25 UNEMPLOYMENT COMPENSATION	465	558	558	279	167	-70.1%
26 UNIFORMS	2,071	2,000	2,000	1,000	2,000	0.0%
31 OFFICE & OPERATING SUPPLIES	-	750	750	375	750	0.0%
35 SMALL TOOLS	-	500	500	250	500	0.0%
42 COMMUNICATION	268	-	-	173	-	0.0%
43 TRAVEL	2,222	4,000	4,000	2,000	3,000	-25.0%
46 INSURANCE	1,867	2,037	2,037	2,055	2,037	0.0%
49 MISCELLANEOUS	558	1,700	1,700	850	1,700	0.0%
98 INTERFUND REPAIRS & MAINT.	3,492	-	-	-	-	0.0%
99 OTHER INTERFUND SERVICES/CHGS	11,574	8,063	8,063	8,063	3,820	-52.6%
TOTAL SCHOOL RESOURCE OFFICER	\$ 240,083	\$ 240,065	\$ 240,065	\$ 121,973	\$ 124,839	-48.0%

**Fund 001
Police Department
Crime Prevention**

Purpose

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

Narratives

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

Description	Amount	On-Going
Crime Prevention Coordinator	102,138	Y
Total	102,138	

Fund 001
Police Department
Crime Prevention

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
26 UNIFORMS	51	2,200	2,200	3,753	2,200	0.0%
31 OFFICE & OPERATING SUPPLIES	3,514	18,000	18,000	18,000	18,000	0.0%
35 SMALL TOOLS	-	500	500	500	500	0.0%
41 PROFESSIONAL SERVICES	12,000	6,200	6,200	6,200	6,200	0.0%
42 COMMUNICATION	132	-	-	130	-	0.0%
48 REPAIRS/MAINTENANCE	70	750	750	750	750	0.0%
98 INTERFUND REPAIRS & MAINT.	875	61	61	61	-	-100.0%
99 OTHER INTERFUND SERVICES/CHGS	414	828	828	828	828	0.0%
TOTAL CRIME PREVENTION	\$ 17,056	\$ 28,539	\$ 28,539	\$ 30,222	\$ 28,478	-0.2%

Fund 001
Police Department
Police Training-Firearms

Purpose

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

Narrative

Operating supplies includes the cost of ammunition for firearm training.

Operating rentals include rental of the firing range.

Approved Budget Requests

None

Item(s) Requested But Not Approved

Description	Amount	On-Going
Zebra Mats for Defensive Tactics Training	17,513	N
Gun Range Time Rental	1,000	N
Total	18,513	

Fund 001
Police Department
Police Training-Firearms

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
31 OFFICE & OPERATING SUPPLIES	14,357	24,000	24,000	15,000	26,400	10.0%
35 SMALL TOOLS	10,552	1,600	1,600	1,600	1,600	0.0%
42 COMMUNICATION	-	-	-	-	-	0.0%
43 TRAVEL	-	1,600	1,600	1,600	2,500	56.3%
45 RENTAL/LEASE	6,224	5,300	5,300	6,000	10,000	88.7%
49 MISCELLANEOUS	-	2,400	2,400	2,400	2,400	0.0%
TOTAL POLICE TRAINING-FIREARMS	\$ 31,133	\$ 34,900	\$ 34,900	\$ 26,600	\$ 42,900	22.9%

**Fund 001
Police Department
Detention & Correction**

Function

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Custody Sergeant	2	2	2
Custody Officers	9	9	10
TOTAL - CUSTODY	11	11	12

Narratives

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

Professional services include prisoner medical and dental care costs.

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

Intergovernmental services include payments made to the county for prisoner housing.

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

Approved Budget Requests

Description	Amount	On-Going
Prisoner Transport Vehicle	90,000	N
Total Approved	90,000	

Item(s) Requested But Not Approved

Description	Amount	On-Going
Custody Officer Alternative to Sentencing Coordinator	92,251	Y
Total	92,251	

Fund 001
Police Department
Detention & Correction

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 558,772	\$ 598,736	\$ 598,736	\$ 598,736	\$ 661,811	10.5%
12 OVERTIME	112,696	95,000	95,000	95,000	115,000	21.1%
21 SOCIAL SECURITY	51,175	52,552	52,552	52,553	50,018	-4.8%
22 PENSION	46,456	56,963	56,963	56,964	61,580	8.1%
23 HEALTH INSURANCE	127,634	134,769	134,769	134,769	164,758	22.3%
24 WORKMAN'S COMPENSATION	12,183	9,450	9,450	9,450	20,333	115.2%
25 UNEMPLOYMENT COMPENSATION	1,792	2,705	2,705	2,703	1,324	-51.1%
26 UNIFORMS	18,237	7,200	7,200	9,600	8,600	19.4%
31 OFFICE & OPERATING SUPPLIES	112,925	139,000	139,000	114,000	139,000	0.0%
35 SMALL TOOLS	-	1,800	1,800	1,800	1,800	0.0%
41 PROFESSIONAL SERVICES	16,486	21,000	21,000	41,000	30,000	42.9%
42 COMMUNICATION	2,509	4,000	4,000	4,000	4,000	0.0%
43 TRAVEL	462	5,000	5,000	1,000	3,000	-40.0%
45 RENTAL/LEASE	10,616	14,000	14,000	14,000	14,000	0.0%
46 INSURANCE	5,602	6,112	6,112	6,163	6,163	0.8%
48 REPAIRS/MAINTENANCE	1,110	4,500	4,500	1,500	4,500	0.0%
49 MISCELLANEOUS	354	4,400	4,400	1,900	4,400	0.0%
55 INTERGOVERNMENTAL	818,003	699,000	699,000	915,000	1,006,500	44.0%
98 INTERFUND REPAIRS	-	1,663	1,663	1,663	-	-100.0%
99 OTHER INTERFUND SERVICES/CHGS	8,105	8,891	8,891	8,891	11,152	25.4%
TOTAL DETENTION & CORRECTIONS	\$ 1,905,117	\$ 1,866,741	\$ 1,866,741	\$ 2,070,692	\$ 2,307,939	23.6%

**Fund 001
Police Department
Communications**

Function

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

Changes

At the end of 2006, the Marysville Dispatch center was dissolved and rolled into SnoPac.

Narrative

Intergovernmental services are the fees paid to SnoPac for dispatching services.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Police Department
Communications**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 24,443	\$ -	\$ -	\$ -	\$ -	0.0%
12 OVERTIME	5,032	-	-	-	-	0.0%
21 SOCIAL SECURITY	2,110	-	-	-	-	0.0%
22 PENSION	1,601	-	-	-	-	0.0%
23 HEALTH INSURANCE	7,988	-	-	-	-	0.0%
24 WORKMAN'S COMPENSATION	82	-	-	-	-	0.0%
25 UNEMPLOYMENT COMPENSATION	(62)	-	-	-	-	0.0%
26 UNIFORMS	(480)	-	-	-	-	0.0%
31 OFFICE & OPERATING SUPPLIES	22	-	-	-	-	0.0%
42 COMMUNICATION	9,987	6,000	6,000	9,000	6,000	0.0%
43 TRAVEL	-	-	-	-	-	0.0%
45 RENTAL/LEASE	432	-	-	-	-	0.0%
46 INSURANCE	10,269	-	-	-	-	0.0%
48 REPAIRS/MAINTENANCE	-	-	-	-	-	0.0%
49 MISCELLANEOUS	(480)	-	-	-	-	0.0%
55 INTERGOVERNMENTAL	613,424	724,000	724,000	800,000	896,863	23.9%
99 OTHER INTERFUND SERVICES/CHGS	-	-	-	-	-	0.0%
TOTAL COMMUNICATIONS	\$ 674,368	\$ 730,000	\$ 730,000	\$ 809,000	\$ 902,863	23.7%

**Fund 001
Police Department
Office Operations**

Function

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Program Lead	0	1	1
Program Specialist	9.5	8.5	7.5
Property/Evidence Specialist	1	1	1
TOTAL - RECORDS	10.5	10.5	9.5

Budget Narrative

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

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

Intergovernmental services include RMS assessment fees paid to the county.

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Police Department
Office Operations**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 380,791	\$ 439,912	\$ 439,912	\$ 455,597	\$ 452,419	2.8%
12 OVERTIME	47,339	36,000	36,000	55,000	64,000	77.8%
21 SOCIAL SECURITY	32,284	35,448	35,448	39,448	33,920	-4.3%
22 PENSION	24,687	33,878	33,878	37,381	35,471	4.7%
23 HEALTH INSURANCE	99,287	128,411	128,411	99,008	112,749	-12.2%
24 WORKMAN'S COMPENSATION	1,771	1,494	1,494	2,359	2,337	56.4%
25 UNEMPLOYMENT COMPENSATION	1,193	1,648	1,648	1,047	905	-45.1%
26 UNIFORMS	7,431	4,000	4,000	4,000	6,000	50.0%
31 OFFICE & OPERATING SUPPLIES	7,913	8,900	8,900	8,900	8,900	0.0%
35 SMALL TOOLS	2,613	4,500	4,500	4,500	4,500	0.0%
42 COMMUNICATION	3,970	4,500	4,500	4,500	4,500	0.0%
43 TRAVEL	21	5,000	5,000	1,500	3,000	-40.0%
45 OPERATING RENTAL	14,530	16,000	16,000	16,000	20,900	30.6%
46 INSURANCE	1,867	13,242	13,242	13,353	13,353	0.8%
48 REPAIRS/MAINTENANCE	-	2,000	2,000	1,000	2,000	0.0%
49 MISCELLANEOUS	1,068	3,200	3,200	3,200	4,200	31.3%
55 INTERGOVERNMENTAL	4,624	20,000	20,000	20,000	35,000	75.0%
99 OTHER INTERFUND SERVICES/CHGS	37,510	20,536	20,536	20,535	19,406	-5.5%
TOTAL OFFICE OPERATIONS	\$ 668,899	\$ 778,669	\$ 778,669	\$ 787,328	\$ 823,560	5.8%

**Fund 001
Police Department
*Animal Control***

Function

The Community Service Officer is a non-commissioned officer whose primary duties include animal control, parking infractions, and a support officer to police staff.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Community Service Officer (CSO)	2	2	1
TOTAL - COMMUNITY SERVICE OFFICER	2	2	1

There are two positions authorized but only one is being funded in 2009.

Narrative

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Police Department
Animal Control**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 103,594	\$ 116,750	\$ 116,750	\$ 116,750	\$ 59,535	-49.0%
12 OVERTIME	6,473	4,000	4,000	10,000	9,728	143.2%
21 SOCIAL SECURITY	8,322	9,079	9,079	9,079	4,494	-50.5%
22 PENSION	6,422	8,718	8,718	8,718	4,668	-46.5%
23 HEALTH INSURANCE	23,466	29,295	29,295	29,295	13,242	-54.8%
24 WORKMAN'S COMPENSATION	1,170	1,111	1,111	1,111	1,781	60.3%
25 UNEMPLOYMENT COMPENSATION	310	389	389	389	119	-69.4%
26 UNIFORMS	3,821	1,700	1,700	1,700	1,700	0.0%
31 OFFICE & OPERATING SUPPLIES	1,339	1,000	1,000	1,000	1,000	0.0%
41 PROFESSIONAL SERVICES	402	1,500	1,500	500	1,500	0.0%
42 COMMUNICATION	234	500	500	500	500	0.0%
43 TRAVEL	1,546	1,000	1,000	500	1,000	0.0%
46 INSURANCE	1,867	2,037	2,037	2,055	2,054	0.8%
48 REPAIRS/MAINTENANCE	180	400	400	400	400	0.0%
49 MISCELLANEOUS	569	750	750	760	750	0.0%
55 INTERGOVERNMENTAL	50,014	66,000	66,000	40,000	66,000	0.0%
98 INTERFUND REPAIRS	-	563	563	563	-	-100.0%
99 OTHER INTERFUND SERVICES/CHGS	414	8,063	8,063	8,063	7,640	-5.2%
TOTAL ANIMAL CONTROL	\$ 210,143	\$ 252,855	\$ 252,855	\$ 231,383	\$ 176,111	-30.4%

**Fund 001
Fire Services**

Purpose

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

Narrative

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

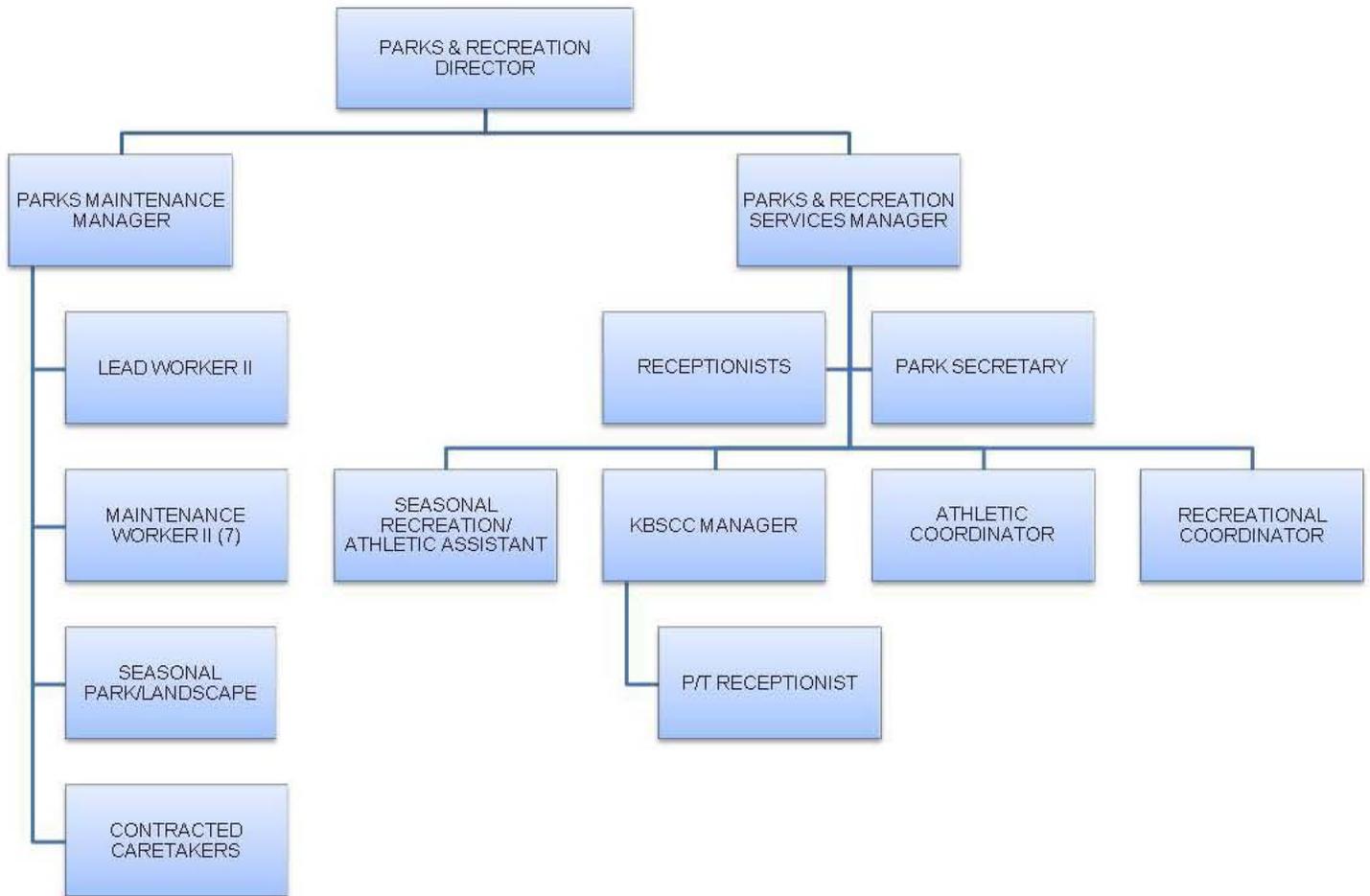
None

**Fund 001
Fire Services**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
55 INTERGOVERNMENTAL	5,082,445	6,577,950	6,577,950	6,577,950	7,572,038	15.1%
TOTAL FIRE	\$5,082,445	\$6,577,950	\$6,577,950	\$6,577,950	\$7,572,038	15.1%

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PARKS AND RECREATION



**Fund 001
Parks & Recreation Department
Recreation**

Mission

The mission of the Parks & Recreation department is to enhance the quality of life by providing beautiful parks, open space and exceptional recreational and athletic programs.

The Parks and Recreation department provides stewardship and oversee the operation and maintenance of 389 acres of publicly owned land, parks, trails, facilities and 135.6 acres of undeveloped land. Additionally, the department is charged with developing new park sites as well as maintaining all public building utility sites landscapes and several miles of right-of-way and habitat conservation areas.

Function

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Parks and Recreation Services Manager	1	1	1
Recreation Coordinator	1	1	1
Athletics Coordinator	1	1	1
Administrative Secretary	1	1	1
Program Clerk	0.5	0.5	0.5
TOTAL - PARKS & RECREATION	4.5	4.5	4.5

Budget Narrative

Salaries include \$ 88,975 for seasonal help.

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 soccer league, youth basketball league, summer concerts in the park, trips/tours, Easter Egg Hunt, Valentine's Dance, tiny tots program, sports camps, after school programs and day camp programs.

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

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

Approved Budget Requests

Description	Amount	On-Going
On-Line Registration (Carry Over)	23,060	N
Kidz Love Soccer	16,500	Y
School Rental Fees	18,500	Y
Total	58,060	

Item Requested But Not Approved

Description	Amount	On-Going
Healthy Communities	5,000	Y
Program Clerk Adjustment/Parks Admin	11,876	Y
Program Clerk Adjustment/KBSCC	11,145	Y
Get Movin'	2,500	Y
Recreation Services Seasonal Pay	25,288	Y
Passenger Bus	50,000	N
Total	105,809	

**Fund 001
Parks & Recreation Department
Recreation**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 317,998	\$ 364,554	\$ 364,554	\$ 364,554	\$ 373,801	2.5%
12 OVERTIME	41	-	-	-	-	0.0%
21 SOCIAL SECURITY	25,592	27,460	27,460	27,460	28,135	2.5%
22 PENSION	14,945	19,899	19,899	19,899	22,330	12.2%
23 HEALTH INSURANCE	52,756	59,777	59,777	59,777	58,012	-3.0%
24 WORKMAN'S COMPENSATION	4,835	9,076	9,076	9,076	8,314	-8.4%
25 UNEMPLOYMENT COMPENSATION	855	829	829	829	748	-9.8%
26 UNIFORMS	900	500	500	700	700	40.0%
31 OFFICE & OPERATING SUPPLIES	108,502	143,249	143,249	153,582	195,490	36.5%
41 PROFESSIONAL SERVICES	85,096	68,840	68,840	62,500	68,000	-1.2%
43 TRAVEL	575	1,000	1,000	1,500	2,000	100.0%
44 ADVERTISE	15,007	16,000	16,000	16,000	16,000	0.0%
46 INSURANCE	2,801	3,056	3,056	3,056	3,056	0.0%
49 MISCELLANEOUS	1,069	500	500	450	500	0.0%
99 OTHER INTERFUND SERVICES/CHGS	23,646	26,529	26,529	26,529	26,111	-1.6%
00 INTERFUND TRANSFERS	-	-	-	-	-	0.0%
TOTAL RECREATION SERVICES	\$ 654,618	\$ 741,269	\$ 741,269	\$ 745,912	\$ 803,197	8.4%

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
31 OFFICE & OPERATING SUPPLIES	2,920	13,000	13,000	13,000	13,000	0.0%
35 SMALL TOOLS	-	-	-	11,830	3,500	0.0%
47 PUBLIC UTILITY	315	300	300	200	300	0.0%
49 MISCELLANEOUS	-	100	100	100	100	0.0%
TOTAL COMMUNITY EVENT	\$ 3,235	\$ 13,400	\$ 13,400	\$ 25,130	\$ 16,900	26.1%

Fund 001
Parks & Recreation Department
Senior/Community Center

Function

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Senior Center Manager	1	1	1
Program Clerk	0.5	0.5	0.5
TOTAL - SENIOR CENTER	1.5	1.5	1.5

Budget Narrative

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

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

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

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

**Fund 001
Parks & Recreation Department
Senior/Community Center**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 77,086	\$ 82,990	\$ 82,990	\$ 82,990	\$ 92,893	11.9%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	5,823	6,277	6,277	6,277	7,057	12.4%
22 PENSION	4,428	5,992	5,992	5,992	7,282	21.5%
23 HEALTH INSURANCE	11,368	13,020	13,020	13,020	14,028	7.7%
24 WORKMAN'S COMPENSATION	1,210	1,321	1,321	1,321	492	-62.8%
25 UNEMPLOYMENT COMPENSATION	210	249	249	249	185	-25.7%
26 UNIFORMS	83	150	150	136	150	0.0%
31 OFFICE & OPERATING SUPPLIES	13,793	27,100	27,100	24,600	25,300	-6.6%
32 FUEL	-	2,000	2,000	-	-	0.0%
35 SMALL TOOLS	-	-	-	200	200	0.0%
41 PROFESSIONAL SERVICES	22,125	26,500	26,500	25,000	25,500	-3.8%
42 COMMUNICATION	2,027	1,000	1,000	1,800	1,800	0.0%
43 TRAVEL	-	300	300	285	300	0.0%
44 ADVERTISE	4,560	5,000	5,000	4,800	4,800	-4.0%
45 RENTAL/LEASE	1,237	1,850	1,850	1,250	1,500	0.0%
47 PUBLIC UTILITIES	6,803	10,000	10,000	8,200	9,000	-10.0%
48 REPAIRS & MAINTENANCE	1,305	3,500	3,500	1,500	2,000	0.0%
49 MISCELLANEOUS	470	1,600	1,600	1,500	1,600	0.0%
98 INTERFUND REPAIRS & MAINT.	721	1,488	1,488	1,488	1,488	0.0%
TOTAL SENIOR CENTER	\$ 153,249	\$ 190,337	\$ 190,337	\$ 180,608	\$ 195,575	2.8%

Fund 001
Parks & Recreation Department
Park & Recreation Facilities

Function

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Director	1	1	1
Parks Maintenance Manager	1	1	1
Maintenance Worker II	6	7	7
Maintenance Lead Worker II	1	1	1
TOTAL - PARKS MAINTENANCE	9	10	10
Total Funded by Utilities	0.8	0.8	0.8

Narrative

Salaries include \$35,200 for seasonal help.

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

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

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

Approved Budget Requests

None

Item Requested But Not Approved

Description	Amount	On-Going
Office and Operating Supplies	10,000	Y
Professional Services	10,000	Y
Right Hand Drive Truck	51,800	N
Parks Facilities Seasonal Pay	10,440	Y
Replacement Windows for Jennings Barn	1,000	N
Hanging Basket Brackets/Arms	5,000	N
Total	88,240	

Fund 001
Parks & Recreation Department
Park & Recreation Facilities

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 572,333	\$ 642,681	\$ 642,681	\$ 659,480	\$ 700,089	8.9%
12 OVERTIME	9,632	8,000	8,000	8,000	8,000	0.0%
21 SOCIAL SECURITY	43,539	45,207	45,207	45,207	51,872	14.7%
22 PENSION	31,957	43,863	43,863	43,863	52,125	18.8%
23 HEALTH INSURANCE	110,735	137,123	137,123	137,123	146,484	6.8%
24 WORKMAN'S COMPENSATION	9,801	9,485	9,485	16,524	16,485	73.8%
25 UNEMPLOYMENT COMPENSATION	1,552	1,824	1,824	1,824	1,399	-23.3%
26 UNIFORMS	5,867	9,600	9,600	9,600	9,600	0.0%
31 OFFICE & OPERATING SUPPLIES	105,253	85,500	85,500	89,500	89,500	4.7%
32 FUEL	19,703	26,000	26,000	26,000	29,000	0.0%
35 SMALL TOOLS	10,662	9,000	9,000	9,000	11,000	0.0%
41 PROFESSIONAL SERVICES	60,087	30,000	30,000	40,000	30,000	0.0%
42 COMMUNICATION	9,031	9,032	9,032	9,032	9,032	0.0%
43 TRAVEL	2,126	2,400	2,400	2,400	2,400	0.0%
44 ADVERTISE	2,902	3,000	3,000	3,000	3,000	0.0%
45 RENTAL/LEASE	14,708	17,100	17,100	11,600	12,600	0.0%
46 INSURANCE	13,537	14,770	14,770	14,894	14,894	0.0%
47 PUBLIC UTILITIES	52,879	42,500	42,500	42,500	42,500	0.0%
48 REPAIRS & MAINTENANCE	13,611	36,060	36,060	36,060	14,200	0.0%
49 MISCELLANEOUS	25,987	37,350	37,350	39,234	32,500	-13.0%
98 INTERFUND REPAIRS & MAINT.	41,623	12,631	12,631	12,631	17,267	36.7%
99 OTHER INTERFUND SERVICES/CHGS	4,968	4,968	4,968	4,968	4,968	0.0%
TOTAL PARKS & REC FACILITIES	\$1,162,493	\$1,228,094	\$1,228,094	\$1,262,440	\$1,298,915	5.8%

Fund 001
Parks & Recreation Department
Rotary Ranch

Function

The Rotary Ranch is part of the Parks and Recreation Department

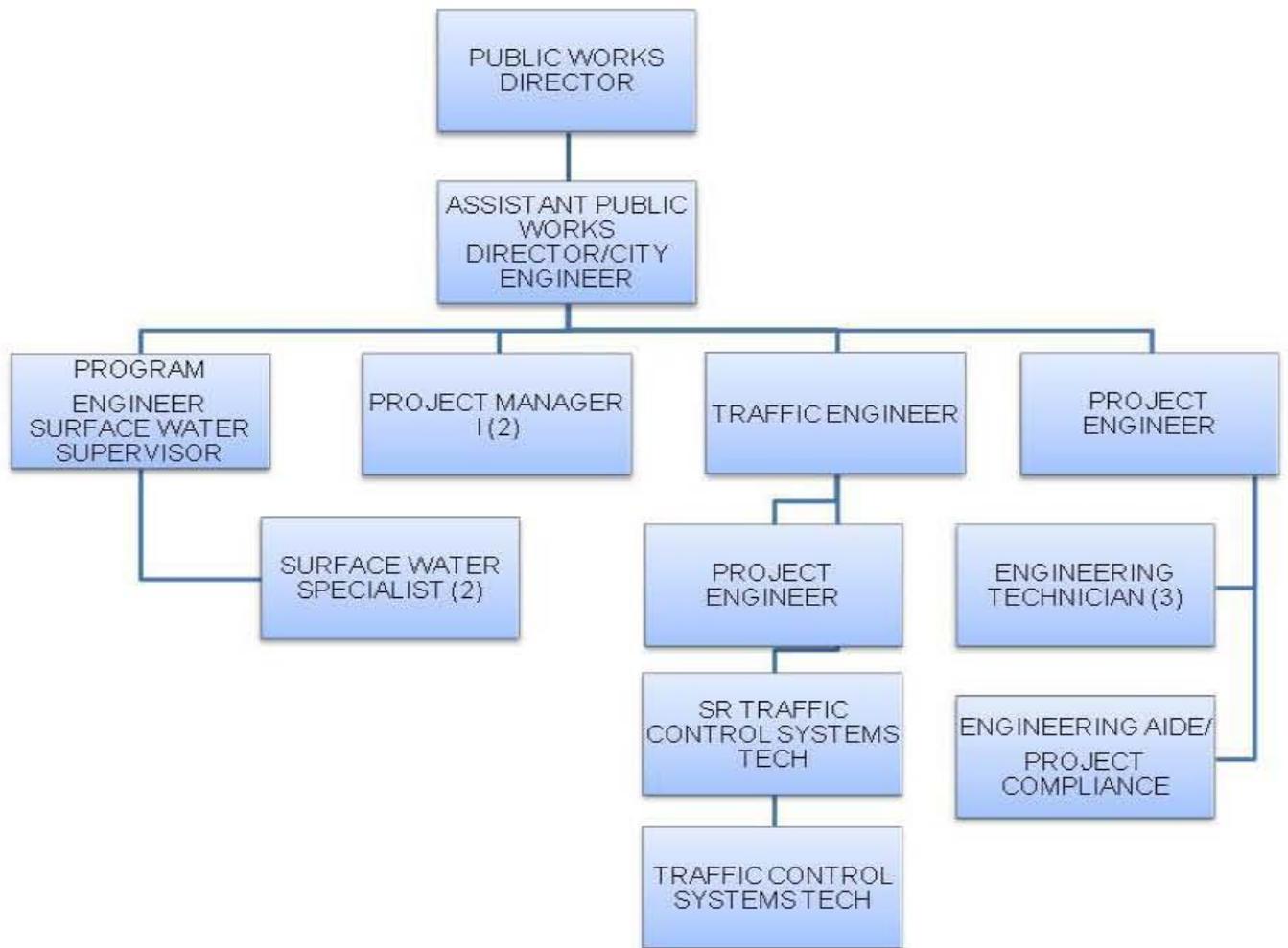
Narrative

This budget includes funds for the seasonal help and ranch improvements. This facility was formerly utilized as a seasonal petting zoo. The Rotary Ranch is scheduled for various programs and is also available for seasonal rentals.

Fund 001
Parks & Recreation Department
Rotary Ranch

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	\$ 10,967	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.0%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	839	918	918	918	918	0.0%
22 PENSION	-	-	-	-	-	0.0%
23 HEALTH INSURANCE	-	-	-	-	-	0.0%
24 WORKMAN'S COMPENSATION	719	1,000	1,000	1,000	1,000	0.0%
25 UNEMPLOYMENT COMPENSATION	32	114	114	114	114	0.0%
26 UNIFORMS	53	-	-	-	-	0.0%
31 OFFICE & OPERATING SUPPLIES	702	1,000	1,000	-	1,000	0.0%
48 REPAIRS & MAINTENANCE	-	300	300	-	1,500	400.0%
TOTAL PETTING ZOO	\$ 13,312	\$ 15,332	\$ 15,332	\$ 14,032	\$ 16,532	7.8%

ENGINEERING DEPARTMENT



**Fund 001
Engineering Department**

Mission

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

Function

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Public Works Director	1	1	1
City Engineer/Assistant PW Director	1	1	1
Assistant City Engineer	1	1	0
Project Manager	2	2	2
Project Engineer Surface Water	1	1	1
Associate Engineers II	1	1	1
Engineering Technician	1	1	1
Engineering Aide	2	2	2
Engineering Project Aide	1	1	1
Business Office Supervisor	1	1	1
Surface Water Technicians	1	2	2
Traffic Engineer	1	1	1
Associate Traffic Engineer	1	1	1
Sr Traffic Control Systems Tech	0	0	1
Traffic Control Systems Tech	0	0	1
TOTAL	15	16	17

Total Funded By Engineering	12.4	11.4	10.4
Total Funded by Streets	0	0.3	2.3
Total Funded by Utilities	2.5	4.1	4.1
Total Funded by Solid Waste	0.1	0.2	0.2

Narratives

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

Professional services include \$20,848 for the AutoCAD subscription and license renewal.

Miscellaneous expenses include the cost of training classes and seminars for the Engineering staff.

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

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

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

Approved Budget Requests

None

**Fund 001
Engineering Department**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	788,032	888,492	888,492	809,896	825,094	-7.1%
12 OVERTIME	595	-	-	100	100	100.0%
21 SOCIAL SECURITY	58,810	66,178	66,178	61,555	62,387	-5.7%
22 PENSION	45,988	64,148	64,148	57,055	64,690	0.8%
23 HEALTH INSURANCE	109,522	125,628	125,628	110,878	115,271	-8.2%
24 WORKMAN'S COMPENSATION	2,775	2,757	2,757	2,757	4,042	46.6%
25 UNEMPLOYMENT COMPENSATION	2,144	2,665	2,665	2,665	1,651	-38.0%
26 UNIFORMS	710	650	650	650	650	0.0%
31 OFFICE & OPERATING SUPPLIES	29,102	52,507	52,507	30,000	30,000	-42.9%
32 FUEL	1,501	2,150	2,150	3,000	2,150	0.0%
35 SMALL TOOLS	63	2,600	2,600	10,000	2,600	0.0%
41 PROFESSIONAL SERVICES	17,686	35,848	35,848	35,000	35,000	-2.4%
42 COMMUNICATION	4,917	9,860	9,860	5,000	9,860	0.0%
43 TRAVEL	1,651	1,000	1,000	1,000	1,000	0.0%
44 ADVERTISING	1,328	1,500	1,500	500	1,500	0.0%
45 OPERATING RENTALS & LEASES	8,877	11,000	11,000	11,000	11,000	0.0%
46 INSURANCE	9,803	10,696	10,696	10,785	10,785	0.8%
48 REPAIRS & MAINTENANCE	-	9,711	9,711	1,000	2,000	-79.4%
49 MISCELLANEOUS	8,181	25,278	25,278	12,000	25,000	-1.1%
95 INTERFUND RENTS	5,246	5,246	5,246	5,426	5,246	0.0%
98 INTERFUND REPAIRS & MAINT.	5,665	1,528	1,528	1,528	887	0.0%
99 OTHER INTERFUND SERVICES/CHGS	28,906	41,106	41,106	41,106	39,300	-4.4%
TOTAL ENGINEERING	\$1,131,502	\$1,360,548	\$1,360,548	\$1,212,901	\$1,250,213	-8.1%

**Fund 001
Library Department**

Purpose

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

Narrative

Office and operating supplies include routine supplies used in the daily operation of the building.

This budget also includes costs for janitorial supplies and services, as well as all of the utility costs to run the building.

Operating transfers account for the transfer to fund 204 for the debt service payments on the 1993 LTGO bond issue. The proceeds from the bond were used in the construction of the existing library facility.

Approved Budget Requests

None

Item(s) Requested But Not Approved

Description	Amount	On-Going
Replace Meeting Room Chairs and Table	20,000	N
Clean and Seal Masonry Exterior	35,000	N
Total	55,000	

**Fund 001
Library Department**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	207	-	-	300	-	0.0%
21 SOCIAL SECURITY	16	-	-	25	-	0.0%
22 PENSION	10	-	-	20	-	0.0%
23 HEALTH INSURANCE	50	-	-	62	-	0.0%
24 WORKMAN'S COMPENSATION	6	-	-	6	-	0.0%
25 UNEMPLOYMENT COMPENSATION	1	-	-	-	-	0.0%
31 OFFICE & OPERATING SUPPLIES	17,971	4,900	4,900	2,900	3,900	-20.4%
41 PROFESSIONAL SERVICES	4,970	-	-	500	500	100.0%
42 COMMUNICATION	1,921	2,200	2,200	1,800	1,800	-18.2%
47 UTILITIES	41,467	51,000	51,000	45,000	49,500	-2.9%
48 REPAIRS & MAINTENANCE	11,010	56,300	56,300	30,800	15,000	-73.4%
49 MISCELLANEOUS	920	6,400	6,400	5,154	500	-92.2%
62 OTHER IMPROVEMENTS	10,468	8,200	8,200	8,200	-	-100.0%
98 INTERFUND REPAIRS & MAINT.	19,670	24,673	24,673	24,673	24,673	0.0%
00 INTERFUND TRANSFERS	432,365	464,406	464,406	464,406	494,440	6.5%
TOTAL LIBRARY	\$ 541,052	\$ 618,079	\$ 618,079	\$ 583,846	\$ 590,313	-4.5%

**Fund 001
Public Safety Building Department**

Purpose

This appropriation accounts for the costs associated with the maintenance and operation of the Public Safety Building.

Narrative

Office and operating supplies includes operating and janitorial supplies.

Professional services include janitorial services, window cleaning and alarm services.

This budget also includes utility costs and labor costs for in-house repairs and maintenance.

Approved Budget Requests

None

Item(s) Requested But Not Approved

Description	Amount	On-Going
Replace Gutters	82,000	No
Replacing Lighting Fixtures in Jail	27,583	No
Evidence Weapons Rack	9,000	No
Total	118,583	

**Fund 001
Public Safety Building Department**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
11 REGULAR PAY	741	-	-	70	-	0.0%
12 OVERTIME	-	-	-	-	-	0.0%
21 SOCIAL SECURITY	56	-	-	5	-	0.0%
22 PENSION	43	-	-	4	-	0.0%
23 HEALTH INSURANCE	171	-	-	15	-	0.0%
24 WORKMAN'S COMPENSATION	15	-	-	2	-	0.0%
25 UNEMPLOYMENT COMPENSATION	2	-	-	-	-	0.0%
31 OFFICE & OPERATING SUPPLIES	13,695	12,200	12,200	12,200	13,356	9.5%
41 PROFESSIONAL SERVICES	26,152	4,000	4,000	14,252	14,658	266.5%
42 COMMUNICATION	318	-	-	1,200	1,200	100.0%
46 INSURANCE	2,801	3,056	3,056	3,081	3,200	4.7%
47 PUBLIC UTILITIES	54,923	68,000	68,000	55,095	57,750	-15.1%
48 REPAIRS & MAINTENANCE	20,390	44,300	44,300	41,823	44,300	0.0%
49 MISCELLANEOUS	2,523	2,900	2,900	1,500	900	-69.0%
60 OTHER IMPROVEMENTS	229,217	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	57,349	43,315	43,315	43,315	43,315	0.0%
TOTAL PUBLIC SAFETY BUILDING	\$ 408,396	\$ 177,771	\$ 177,771	\$ 172,562	\$ 178,679	0.5%

**Fund 001
Non-Departmental**

Purpose

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

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 the annual transfer to fund 206 for the debt service payments on the 2003 LTGO bond issue used for the purchase and remodel of the new City Hall and the remodel of the Public Safety Building.

Approved Budget Requests

Description	Amount	On-Going
Adjustments to Golf Course Subsidy	(29,000)	Yes
Total	(29,000)	

Item(s) Requested But Not Approved

None

**Fund 001
Non-Departmental**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
31 OFFICE & OPERATING SUPPLIES	-	1,000	1,000	1,000	-	-100.0%
41 PROFESSIONAL SERVICES	10,498	-	-	-	-	0.0%
47 PUBLIC UTILITIES	13,207	15,501	-	32,974	-	0.0%
48 REPAIRS & MAINTENANCE	278	500	500	500	500	0.0%
49 MISCELLANEOUS	138,775	81,600	81,600	112,180	161,087	97.4%
55 INTERGOVERNMENTAL	89,423	99,805	99,805	110,725	103,305	3.5%
60 OTHER IMPROVEMENTS	-	-	-	-	-	0.0%
98 INTERFUND REPAIRS & MAINT.	649	287	287	287	287	0.0%
00 OPERATING TRANSFER	1,093,781	150,008	566,008	509,429	348,774	-38.4%
TOTAL NON-DEPARTMENTAL	\$1,346,611	\$ 348,701	\$ 749,200	\$ 767,095	\$ 613,953	-18.1%

Fund 005
General Fund Cumulative Reserve

Purpose

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

Narrative

In 2009, \$336,000 is being transferred back into the General Fund to fund the on-going lease of the court house.

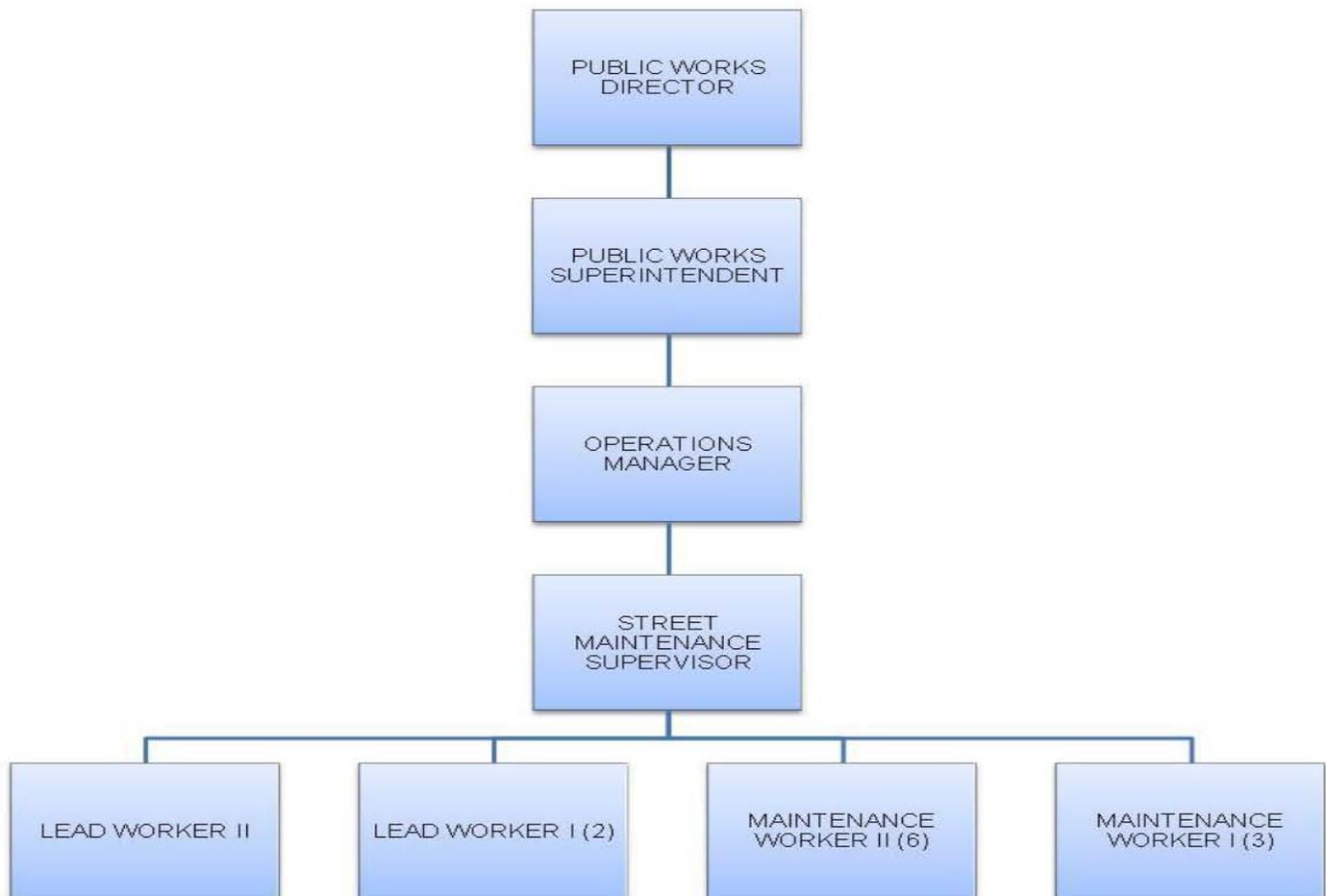
Approved Budget Requests

None

Fund 005
General Fund Cumulative Reserve

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 46,904	\$ 346,904	\$ 346,904	\$ 346,904	\$ 1,872,999	439.9%
<u>Revenue</u>						
Retail Sales & Use Tax	699,996	700,000	700,000	700,000	-	-100.0%
Interest & Other Earnings	-	-	-	-	-	0.0%
Sale of Fixed Assets	-	-	-	1,540,000	-	0.0%
Transfers In	-	-	-	-	-	0.0%
						0.0%
TOTAL REVENUE	699,996	700,000	700,000	2,240,000	-	-100.0%
<u>Expenditures</u>						
Small Tools	-	-	-	-	-	0.0%
Machinery & Equipment	-	-	-	-	-	0.0%
Interfund Repairs & Maintenance	-	-	-	-	-	0.0%
Other Interfund Services	-	-	-	-	-	0.0%
Transfer Out	399,996	713,905	713,905	713,905	336,000	-52.9%
TOTAL EXPENDITURE	399,996	713,905	713,905	713,905	336,000	-52.9%
Ending Cash	346,904	332,999	332,999	1,872,999	1,536,999	361.6%

STREET DEPARTMENT



**FUND 101
CITY STREETS
Street Division**

Mission

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

Function

Cost of providing maintenance on 281.97 lane miles throughout the city limits. Tasks include maintenance and installation of signs, signals, crosswalks, stop bars, sweeping, paving, pothole patching, stripping and crack sealing of roadways. Seasonal responsibilities include snow and ice removal, and vegetation control including, mowing, herbicides and weed eating. Other work performed by this division includes storm drain installation and sidewalk replacement.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Supervisor	1	1	1
Lead Worker II (Formerly Heavy Equipment Operator/Lead Worker II)	1	1	1
Lead Worker I (Formerly Heavy Equipment Operator)	1	2	2
Maintenance Worker II	6	6	6
Maintenance Worker I	2	2	2
Traffic Control/Electrician*	1	1	0
Traffic Signal Technician*	1	1	0
TOTAL - STREETS	13	14	12

*Positions moved to Engineering Department but continue to be funded by the Street Department.

Narratives

The operating supplies budget includes supplies required for performing annual roadway maintenance, crack sealing, snow and ice removal and other miscellaneous office and operating supplies.

Professional services include but are not limited to temporary labor fees, equipment rental fees, engineering services, and traffic safety projects.

Interfund repairs include the cost of equipment rental and replacement fees, and facilities maintenance.

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

Transfer out includes \$6,337 to fund 203 for the debt service payment on the Public Works Trust Fund Loan established to fund the 1991 widening of Grove Street, and the \$4,338 annual transfer of MV Tax revenue to fund 107 – Paths & Trails. The following items are being funded by the Street department, but purchased by the Fleet department: New Asphalt/Concrete Saw (\$20,000).

Approved Budget Requests

Description	Amount	On-Going
Seasonal Labor	18,427	No
Asphalt/Concrete Cut Saw	20,000	No
Work Station (Transportation Management)	6,365	No
Total	44,792	

Item(s) Requested But Not Approved

Description	Amount	On-Going
Flatbed w/Dump Body	45,000	No
3/4 Ton Extended Cab	35,000	No
Truck Mounted Message Board	18,000	No
Total	98,000	

**FUND 101
CITY STREETS
Street Division**

Description	2007 Actual	2008 Budget	2008		2009 Budget	% Change 2008:2009 Budget
			Amended Budget	2008 Estimated		
Beginning Cash	\$ 949,115	\$ 950,622	\$ 950,622	\$ 1,356,396	\$ 662,749	-30.3%
<u>Revenue</u>						
General Property Taxes	239,137	-	-	-	-	0.0%
Sales Tax	1,405,243	1,402,828	1,402,828	1,224,062	1,337,828	-4.6%
Franchise Fees	38,758	35,000	35,000	40,053	40,000	14.3%
Storm Drainage Permits	47,392	25,000	25,000	25,000	25,000	0.0%
Indirect Federal Grant	23,344	-	-	-	-	0.0%
MV Fuel Tax	568,766	590,531	590,531	524,799	563,923	-4.5%
Inspection Fees	295,689	-	-	225	-	0.0%
Intergovernmental Fees	8,133	-	-	15,925	-	0.0%
Interest	61,640	20,000	20,000	33,000	20,000	0.0%
Rents	300	300	300	300	300	0.0%
Insurance Recoveries	(25,452)	-	-	35,054	-	0.0%
Miscellaneous Revenue	62,330	5,000	5,000	5,000	5,000	0.0%
Disposition of Capital Assets	-	-	-	-	-	0.0%
Transfer In	109,606	200,000	200,000	200,000	200,000	0.0%
TOTAL REVENUE	2,834,887	2,278,659	2,278,659	2,103,418	2,192,051	-3.8%
<u>Expenditures</u>						
Salaries	764,079	907,929	907,929	875,667	1,000,367	10.2%
Overtime	26,447	9,250	9,250	11,560	12,300	33.0%
Social Security	60,800	67,692	67,692	68,855	73,468	8.5%
Retirement	47,045	65,553	65,553	59,619	76,986	17.4%
Medical Insurance	166,315	201,832	201,832	190,101	211,971	5.0%
Workmen's Compensation	14,258	16,860	16,860	20,872	24,092	42.9%
Unemployment	2,185	2,727	2,727	1,907	1,962	-28.1%
Uniforms	10,546	8,000	8,000	5,300	5,600	-30.0%
Office & Operating	282,655	291,500	291,500	299,000	287,365	-1.4%
Fuel	37,625	36,000	36,000	56,000	62,500	73.6%
Small Tools	9,250	18,600	18,600	15,900	12,800	-31.2%
Professional Services	80,112	16,300	16,300	67,900	16,500	1.2%
Communication	1,363	4,000	4,000	1,500	3,000	-25.0%
Travel	86	1,000	1,000	500	1,000	0.0%
Advertising	623	800	800	500	500	-37.5%
Rents	1,464	1,500	1,500	1,500	2,000	33.3%
Insurance	42,478	50,000	50,000	46,735	50,000	0.0%
Public Utilities	202,932	232,500	232,500	224,100	252,500	8.6%
Repairs & Maintenance	57,570	74,000	74,000	57,300	53,300	-28.0%
Miscellaneous	141,906	116,500	116,500	164,400	177,500	52.4%
Capital Outlay	(3,868)	15,000	15,000	12,000	-	-100.0%
Interfund Rents	25,531	25,531	25,531	25,531	25,531	0.0%
Interfund Repairs	226,070	84,181	84,181	85,063	129,961	54.4%
Other Interfund Services	33,941	113,644	113,644	113,644	133,574	17.5%
Transfer Out	278,296	396,632	396,632	391,610	30,675	-92.3%
TOTAL EXPENDITURE	2,509,710	2,757,531	2,757,531	2,797,065	2,645,452	-4.1%
Other adjustments	82,104					
Ending Cash	1,356,396	471,750	471,750	662,749	209,349	-55.6%

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

The Arterial Street Fund is for the purpose of construction, improvement or repair of arterial highways and city streets. In 2005, effective 2006 there was a change in the City Motor Vehicle Fuel Tax Distribution (SSB 5969, Ch 89, Laws of 2005). Cities had been receiving their gas tax in two separate distributions, "restricted" and "unrestricted". Cities with a population over 15,000 were required to deposit the restricted portion in an arterial city street fund to be used for capital purposes, while the unrestricted portion was deposited in the city street fund for maintenance. With the change in this law cities can now choose to deposit some of the receipts in an arterial street fund, but they are not required to do so. The City chooses to continue depositing 31% of the MV Fuel Tax into the arterial street fund for overlay projects.

Narrative

This budget includes \$512,736 for overlay projects to be completed during calendar year 2009.

Approved Budget Requests

None

**FUND 102
ARTERIAL STREETS**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 132,143	\$ 125,829	\$ 125,829	\$ 362,294	209,085	66.2%
<u>Revenue</u>						
MV Fuel Tax	267,655	317,978	317,978	282,583	303,651	-4.5%
Interlocal	-	-	-	-	-	0.0%
Interest	20,745	-	-	7,209	-	0.0%
Miscellaneous Revenue	-	-	-	-	-	0.0%
Transfer In	399,996	357,000	357,000	357,000	-	-100.0%
TOTAL REVENUE	688,396	674,978	674,978	646,792	303,651	-55.0%
<u>Expenditures</u>						
Professional Services	458,246	800,000	800,000	800,000	512,736	-35.9%
Repairs & Maintenance	-	-	-	-	-	0.0%
TOTAL EXPENDITURE	458,246	800,000	800,000	800,000	512,736	-35.9%
Ending Cash	362,294	807	807	209,085	0	100.0%

**FUND 103
DRUG ENFORCEMENT FUND
Police**

Purpose

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

Approved Budget Requests

Description	Amount	On-Going
Ballistic Tactical Vests Threat Level IIIA	2,048	No
Level 3A Ballistic Combat Helmets	3,369	No
CAT Tourniquest/Cravats/Tac Pouches	1,061	No
Ultralite Alternate Light Source for Trace Evidence	6,000	No
GPS Digital Cameras	8,000	No
Total Station	9,671	No
Crash Zone Software Program	625	No
Total	30,774	

Item(s) Requested But Not Approved

None

**FUND 103
DRUG ENFORCEMENT FUND
Police**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 42,879	\$ 14,636	\$ 14,636	\$ 43,794	\$ 45,794	212.9%
<u>Revenue</u>						
Forfeited Property	20,928	20,000	20,000	1,000	2,000	-90.0%
Interest	2,127	500	500	1,000	500	0.0%
Miscellaneous Revenue	-	-	-	-	-	0.0%
TOTAL REVENUE	23,055	20,500	20,500	2,000	2,500	-87.8%
<u>Expenditures</u>						
Small Tools	22,140	-	-	-	30,774	100.0%
Miscellaneous	-	-	-	-	-	0.0%
TOTAL EXPENDITURE	22,140	-	-	-	30,774	100.0%
Ending Cash	43,794	35,136	35,136	45,794	17,520	100.0%

**FUND 104
TRIBAL GAMING FUND
Police**

Purpose

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

Approved Budget Requests

Requests included in Miscellaneous Expense:

Description	Amount	On-Going
Aerial Pictometry Photo Mapping	5,000	No
Emergency Lights (Motor)	3,930	No
Technology Upgrades	38,000	No
Lateral Files	4,500	No
Holding Cell	6,800	No
Jail Cameras	8,900	No
Total	67,130	

Funding still needs to be identified for the purchase of jail locks.

Requests included in Transfers Out:

Description	Amount	On-Going
Expeditor Replacement	100,000	No
Total	100,000	

**FUND 104
TRIBAL GAMING FUND
Police**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 126,103	\$ 139,717	\$ 139,717	\$ 139,788	\$ 165,385	18.4%
<u>Revenue</u>						
Tribal Gaming	75,000	-	-	75,000	-	0.0%
Interest	6,956	6,000	6,000	2,500	2,500	-58.3%
TOTAL REVENUE	81,956	6,000	6,000	77,500	2,500	-58.3%
<u>Expenditures</u>						
Office and Operating	-	-	-	-	-	0.0%
Small Tools	35,952	-	-	-	5,000	100.0%
Miscellaneous	746	49,100	49,100	51,903	62,130	26.5%
Capital Outlay	32,992	-	-	-	-	0.0%
Transfer Out	-	75,000	75,000	-	100,000	33.3%
TOTAL EXPENDITURE	69,690	124,100	124,100	51,903	167,130	34.7%
Other adjustments	1,419	-	-	-	-	
Ending Cash	139,788	21,617	21,617	165,385	755	100.0%

FUND 105
TOURISM DEVELOPMENT
Hotel/Motel Tax

Purpose

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

Narrative

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

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

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 34,809	\$ 22,125	\$ 22,125	\$ 55,400	\$ 38,856	75.6%
<u>Revenue</u>						
Hotel/Motel Tax	31,783	48,000	48,000	58,000	58,000	20.8%
Interest	2,263	800	800	2,000	2,000	150.0%
TOTAL REVENUE	<u>34,046</u>	<u>48,800</u>	<u>48,800</u>	<u>60,000</u>	<u>60,000</u>	<u>23.0%</u>
<u>Expenditures</u>						
Miscellaneous	13,455	48,000	48,000	76,544	90,000	87.5%
TOTAL EXPENDITURE	<u>13,455</u>	<u>48,000</u>	<u>48,000</u>	<u>76,544</u>	<u>90,000</u>	<u>87.5%</u>
Ending Cash	55,400	22,925	22,925	38,856	8,856	100.0%

FUND 106
BAXTER CENTER APPRECIATION
Parks

Purpose

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

Narrative

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

Approved Budget Requests

None

**FUND 106
BAXTER CENTER APPRECIATION
Parks**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 22,339	\$ 24,339	\$ 24,339	\$ 25,705	\$ 27,480	12.9%
<u>Revenue</u>						
Contributions	5,348	3,000	12,000	13,325	3,000	-75.0%
Interest	1,221	-	-	1,000	1,000	100.0%
TOTAL REVENUE	<u>6,569</u>	<u>3,000</u>	<u>12,000</u>	<u>14,325</u>	<u>4,000</u>	<u>-66.7%</u>
<u>Expenditures</u>						
Miscellaneous	3,203	9,000	13,000	12,550	4,000	-69.2%
TOTAL EXPENDITURE	<u>3,203</u>	<u>9,000</u>	<u>13,000</u>	<u>12,550</u>	<u>4,000</u>	<u>-69.2%</u>
Ending Cash	25,705	18,339	23,339	27,480	27,480	100.0%

**FUND 107
PATHS AND TRAILS
Parks**

Purpose

This fund accounts for the .5% portion of the state distributed motor vehicle fuel tax. Expenditures against the fund shall be used to enhance or expand paths or trails.

Expenditures in this fund are for the planning and development of new trail systems.

**FUND 107
PATHS AND TRAILS
Parks**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 21,885	\$ 26,492	\$ 26,492	\$ 27,209	\$ 19,299	-27.2%
<u>Revenue</u>						
Transfer In	4,182	3,490	3,490	3,490	4,338	24.3%
Interest	1,142	1,100	1,100	600	600	-45.5%
TOTAL REVENUE	5,324	4,590	4,590	4,090	4,938	7.6%
<u>Expenditures</u>						
Capital Outlay	-	12,000	12,000	12,000	12,000	0.0%
TOTAL EXPENDITURE	-	12,000	12,000	12,000	12,000	0.0%
Ending Cash	27,209	19,082	19,082	19,299	12,237	100.0%

FUND 108
MARYSVILLE TECHNOLOGY INFRASTRUCTURE
I/Net

Purpose

This fund was created in 2004 by Ordinance 2541 for the purpose of accounting for the funds used to implement and maintain the city's technology infrastructure. At the March 26, 2007 Council meeting, Council voted to reduce the I/Net fee that is assessed on all Comcast cable TV subscribers from \$ 1.00 to \$.75.

Narrative

For 2009 this budget includes the annual maintenance fee paid to Comcast.

Approved Budget Requests

None

Item(s) Requested But Not Approved

None

FUND 108
MARYSVILLE TECHNOLOGY INFRASTRUCTURE
I/Net

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 8,791	\$ 43,783	\$ 43,783	\$ 56,615	\$ 65,954	50.6%
<u>Revenue</u>						
Peg Fee	104,956	75,000	75,000	75,000	75,000	0.0%
Interest	3,476	2,500	2,500	2,500	2,500	0.0%
TOTAL REVENUE	108,432	77,500	77,500	77,500	77,500	0.0%
<u>Expenditures</u>						
Small Tools	-	-	-	-	-	0.0%
Professional Services	66,963	6,600	6,600	6,600	7,260	10.0%
Miscellaneous	-	61,561	61,561	61,561	-	-100.0%
TOTAL EXPENDITURE	66,963	68,161	68,161	68,161	7,260	-89.3%
Other adjustments	6,355	-	-	-	-	
Ending Cash	56,615	53,122	53,122	65,954	136,194	100.0%

**FUND 110
GROWTH MANAGEMENT – REET 1**

Purpose

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

Narrative

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

Transfers includes a \$500,000 transfer to fund 305 for street construction projects.

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
				1,013,003.23
2005	49,192.60	22,873.76	72,066.36	963,810.63
2006	52,381.01	46,402.28	98,783.29	911,429.62
2007	54,658.45	43,874.34	98,532.79	856,771.17
2008	57,391.37	41,207.46	98,598.83	799,379.80
2009	60,124.29	38,349.74	98,474.03	739,255.51
2010	59,213.32	35,204.60	94,417.92	680,042.19
2011	62,401.73	32,243.92	94,645.65	617,640.46
2012	65,134.65	29,123.84	94,258.49	552,505.81
2013	68,323.06	25,867.12	94,190.18	484,182.75
2014	71,966.96	22,450.96	94,417.92	412,215.79
2015	75,155.37	18,852.60	94,007.97	337,060.42
2016	78,799.26	15,094.84	93,894.10	258,261.16
2017	82,443.16	11,154.88	93,598.04	175,818.00
2018	86,087.05	7,032.72	93,119.77	89,730.95
2019	89,730.95	3,589.24	93,320.19	-
TOTAL	\$ 1,013,003.23	\$ 393,322.30	\$ 1,406,325.53	

**FUND 110
GROWTH MANAGEMENT – REET 1**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 918,183	\$ 724,651	\$ 724,651	\$ 626,591	\$ 70,786	-90.2%
<u>Revenue</u>						
Real Estate Excise Taxes	846,512	750,000	750,000	630,294	650,000	-13.3%
Interest	36,011	15,000	15,000	12,500	8,000	-46.7%
TOTAL REVENUE	<u>882,523</u>	<u>765,000</u>	<u>765,000</u>	<u>642,794</u>	<u>658,000</u>	<u>-14.0%</u>
<u>Expenditures</u>						
Debt Service - Principal	54,658	57,391	57,391	57,391	60,125	4.8%
Professional Services	43,874	41,207	41,207	41,208	38,350	-6.9%
Transfer Out	1,000,000	1,000,000	1,100,000	1,100,000	500,000	-54.5%
TOTAL EXPENDITURE	<u>1,098,533</u>	<u>1,098,598</u>	<u>1,198,598</u>	<u>1,198,599</u>	<u>598,475</u>	<u>-50.1%</u>
Other Adjustments	(75,582)	-	-	-	-	
Ending Cash	626,591	391,053	291,053	70,786	130,311	100.0%

**FUND 111
GROWTH MANAGEMENT – REET 2**

Purpose

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

Narrative

Transfer out includes a \$1,100,000 transfer to fund 305 for street construction projects.

**FUND 111
GROWTH MANAGEMENT – REET 2**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 1,155,937	\$ 1,075,937	\$ 1,075,937	\$ 1,055,533	\$ 610,827	-43.2%
<u>Revenue</u>						
Real Estate Excise Taxes	846,512	750,000	750,000	630,294	650,000	-13.3%
Interest	53,084	25,000	25,000	25,000	15,000	-40.0%
TOTAL REVENUE	<u>899,596</u>	<u>775,000</u>	<u>775,000</u>	<u>655,294</u>	<u>665,000</u>	<u>-14.2%</u>
<u>Expenditures</u>						
Transfer Out	1,000,000	1,000,000	1,100,000	1,100,000	1,100,000	0.0%
TOTAL EXPENDITURE	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>0.0%</u>
Ending Cash	1,055,533	850,937	750,937	610,827	175,827	100.0%

FUND 202
ULTGO REFUNDED BOND FUND 1996
Public Safety

Purpose

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

Budget Narrative

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

FUND 202
ULTGO Refunded Bond 1996
Public Safety Building

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

FUND 202
ULTGO REFUNDED BOND FUND 1996
Public Safety

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 72,811	\$ 75,407	\$ 75,407	\$ 76,541	\$ 78,651	4.3%
<u>Revenue</u>						
General Property Taxes	226,328	231,458	231,458	231,458	226,673	-2.1%
Interest & Other Earnings	7,827	3,000	3,000	3,110	2,000	-33.3%
TOTAL REVENUE	234,155	234,458	234,458	234,568	228,673	-2.5%
<u>Expenditures</u>						
Debt Principal	180,000	190,000	190,000	190,000	195,000	2.6%
Debt Interest	50,424	42,458	42,458	42,458	32,673	-23.0%
TOTAL EXPENDITURE	230,424	232,458	232,458	232,458	227,673	-2.1%
Ending Cash	76,542	77,407	77,407	78,651	79,651	2.9%

**FUND 203
PUBLIC WORKS TRUST FUND LOAN
Grove Street**

Purpose

This fund is for recording and accounting for the debt service of a 20-year \$167,400 Washington State Public Works Trust Fund Loan used to finance the 1991-1992 widening of Grove Street. The annual principal payments are \$9,847 per year plus 1% interest.

The debt service fund receives contributions from the Street Fund (101). In 2009, the City will make the last payment on this loan.

**FUND 203
PUBLIC WORKS TRUST FUND LOAN
Grove Street Road Construction
PW-5-89-962-0031
Interest Rate: 1.0%**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
1993	\$ 9,847.06	\$ 1,608.90	\$ 11,455.96	\$ 157,552.94
1994	9,847.06	1,575.53	11,422.59	147,705.88
1995	9,847.06	1,477.06	11,324.12	137,858.82
1996	9,847.06	1,378.59	11,225.65	128,011.76
1997	9,847.06	1,280.12	11,127.18	118,164.70
1998	9,847.06	1,181.65	11,028.71	108,317.64
1999	9,847.06	1,083.18	10,930.24	98,470.58
2000	9,847.06	984.71	10,831.77	88,623.52
2001	9,847.06	886.24	10,733.30	78,776.46
2002	9,847.06	787.76	10,634.82	68,929.40
2003	9,847.06	689.29	10,536.35	59,082.34
2004	9,847.06	590.82	10,437.88	49,235.28
2005	9,847.06	492.35	10,339.41	39,388.22
2006	9,847.06	393.88	10,240.94	29,541.16
2007	9,847.06	295.41	10,142.47	19,694.10
2008	9,847.05	196.94	10,043.99	9,847.05
2009	9,847.05	98.47	9,945.52	0.00
Total	\$ 167,400.00	\$ 15,000.90	\$ 182,400.90	

FUND 203
PUBLIC WORKS TRUST FUND LOAN
Grove Street

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 2,836	\$ 3,035	\$ 3,035	\$ 3,037	\$ 3,509	15.6%
<u>Revenue</u>						
Interest & Other Earnings	201	200	200	374	101	-49.5%
Transfers In	10,142	10,143	10,143	10,143	6,337 *	-37.5%
TOTAL REVENUE	10,344	10,343	10,343	10,517	6,438	-37.8%
<u>Expenditures</u>						
Debt Principal	9,847	9,848	9,848	9,848	9,848	0.0%
Debt Interest	295	296	296	197	99	-66.6%
TOTAL EXPENDITURE	10,142	10,144	10,144	10,045	9,947	-1.9%
Ending Cash	3,037	3,234	3,234	3,509	-	-100.0%

* Transfer in is planned at a level which will result in the fund balance to be zero

**FUND 204
LTGO REFUNDED BOND 98
Library**

Purpose

This fund accounts for the non-voted bonds to finance the construction of a new library building for the City of Marysville. The bonds were issued in 1993 in the amount of \$3.7 million dollars. The bonds were refinanced by Ordinance number 2212 in 1998 with principal amounts due in December and the semi-annual interest paid in June and December each year.

The debt service fund receives contributions from the Library Department.

**BOND REDEMPTION
FUND 204
LIBRARY CONSTRUCTION
1998 Limited Tax General Obligation Refunding Bonds**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
1999	\$ 55,000.00	4.000%	\$ 156,790.00	\$ 211,790.00	\$ 3,880,000.00
2000	70,000.00	4.000%	166,540.00	\$ 236,540.00	3,810,000.00
2001	95,000.00	4.000%	163,180.00	\$ 258,180.00	3,715,000.00
2002	150,000.00	4.000%	158,430.00	\$ 308,430.00	3,565,000.00
2003	180,000.00	4.000%	151,050.00	\$ 331,050.00	3,385,000.00
2004	210,000.00	4.000%	141,965.00	\$ 351,965.00	3,175,000.00
2005	245,000.00	4.000%	133,565.00	\$ 378,565.00	2,930,000.00
2006	285,000.00	4.000%	123,765.00	\$ 408,765.00	2,645,000.00
2007	320,000.00	4.500%	112,365.00	\$ 432,365.00	2,325,000.00
2008	365,000.00	4.100%	99,405.00	\$ 464,405.00	1,960,000.00
2009	410,000.00	4.150%	84,440.00	\$ 494,440.00	1,550,000.00
2010	460,000.00	4.350%	67,425.00	\$ 527,425.00	1,090,000.00
2011	515,000.00	4.350%	67,425.00	\$ 582,425.00	575,000.00
2012	575,000.00	4.350%	67,425.00	\$ 642,425.00	-
TOTAL	<u>\$ 3,935,000.00</u>		<u>\$ 1,693,770.00</u>	<u>\$ 5,628,770.00</u>	

FUND 204
LTGO REFUNDED BOND 98
Library

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 12,658	\$ 15,550	\$ 15,550	\$ 22,112	\$ 25,213	62.1%
<u>Revenue</u>						
Interest & Other Earnings	9,454	4,000	4,000	4,100	4,000	0.0%
Transfers In	432,365	464,406	464,406	464,406	494,440	6.5%
TOTAL REVENUE	441,819	468,406	468,406	468,506	498,440	6.4%
<u>Expenditures</u>						
Debt Principal	320,000	365,000	365,000	365,000	410,000	12.3%
Debt Interest	112,365	100,405	100,405	100,405	85,440	-14.9%
TOTAL EXPENDITURE	432,365	465,405	465,405	465,405	495,440	6.5%
Ending Cash	22,112	18,551	18,551	25,213	28,213	52.1%

**FUND 206
LTGO BOND ISSUE 2003 & 2007
City Hall/State Avenue/Waterfront Park/Street Construction**

Purpose

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

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

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

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

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

Note: Funded by the General Fund

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

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

Note: Funded by the Parks Construction fund

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

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

Note: Funded by the Street Construction Fund

FUND 206
SERIES 2007A 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>
2007	\$ -		\$ 177,801.80	\$ 177,801.80	\$ 8,045,000.00
2008	255,000.00	4.00%	353,638.76	608,638.76	7,790,000.00
2009	265,000.00	4.00%	343,438.76	608,438.76	7,525,000.00
2010	280,000.00	4.00%	332,838.76	612,838.76	7,245,000.00
2011	290,000.00	4.00%	321,638.76	611,638.76	6,955,000.00
2012	300,000.00	5.50%	310,038.76	610,038.76	6,655,000.00
2013	315,000.00	5.50%	293,538.76	608,538.76	6,340,000.00
2014	335,000.00	5.50%	276,213.76	611,213.76	6,005,000.00
2015	355,000.00	5.50%	257,788.76	612,788.76	5,650,000.00
2016	375,000.00	4.00%	238,263.76	613,263.76	5,275,000.00
2017	390,000.00	4.00%	223,263.76	613,263.76	4,885,000.00
2018	405,000.00	4.00%	207,663.76	612,663.76	4,480,000.00
2019	420,000.00	4.00%	191,463.76	611,463.76	4,060,000.00
2020	435,000.00	4.00%	174,663.76	609,663.76	3,625,000.00
2021	455,000.00	4.00%	174,663.76	629,663.76	3,170,000.00
2022	475,000.00	4.30%	174,663.76	649,663.76	2,695,000.00
2023	495,000.00	4.25%	115,968.76	610,968.76	2,200,000.00
2024	515,000.00	4.25%	94,931.26	609,931.26	1,685,000.00
2025	540,000.00	4.25%	73,043.76	613,043.76	1,145,000.00
2026	560,000.00	4.25%	50,093.76	610,093.76	585,000.00
2027	585,000.00	4.38%	50,093.76	635,093.76	-
Total	\$ 8,045,000.00		\$ 4,435,714.50	\$ 12,480,714.50	

Note: Funded by the Street Construction Fund

FUND 206
LTGO BOND ISSUE 2003 & 2007
City Hall/State Avenue/Waterfront Park/Street Construction

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 3,977	\$ 4,710	\$ 4,710	\$ 6,974	\$ 11,974	154.2%
<u>Revenue</u>						
Interest & Other Earnings	3,150	2,000	2,000	6,000	6,000	200.0%
Transfers In	275,826	884,465	884,465	884,465	884,265	0.0%
TOTAL REVENUE	278,976	886,465	886,465	890,465	890,265	0.4%
<u>Expenditures</u>						
Debt Principal	-	255,000	255,000	255,000	265,000	3.9%
Debt Interest	275,978	630,464	630,464	630,465	620,265	-1.6%
TOTAL EXPENDITURE	275,978	885,464	885,464	885,465	885,265	0.0%
Ending Cash	6,974	5,711	5,711	11,974	16,974	197.2%

FUND 264
LID 64/65 ASSESSMENT BONDS

Purpose

This fund was established to service the debt for LID 64 and 65. The bonds to finance the projects were issued in May of 1998 established by ordinance 2016 and 2032. The debt service revenue is provided from special assessments levied against the properties that benefited from the improvements. The bonds are called in May of each year. In 2009, a transfer of funds from the LID Guaranty fund will be used to call the remaining bonds. Calling the bonds earlier will result in a savings of approximately \$165,000 in interest.

LID 64 was established to provide street improvements between 67th Ave NE and 88th Street NE.

LID 65 was established for the construction, installation and replacement of sewer mains and appurtenances along 84th Street at 45th Drive NE.

FUND 264
CLID 64 & 65

PLANNED DEBT REDEMPTION

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE	BOND #'s
1999	\$ 56,878.13	4.300%	\$ 41,540.76	\$ 98,418.89	\$ 750,000.00	1-11
2000	55,000.00	4.500%	39,095.00	94,095.00	695,000.00	12-22
2001	55,000.00	4.600%	36,620.00	91,620.00	640,000.00	23-33
2002	55,000.00	4.700%	34,090.00	89,090.00	585,000.00	34-44
2003	55,000.00	4.850%	31,505.00	86,505.00	530,000.00	45-55
2004	55,000.00	5.000%	28,837.50	83,837.50	475,000.00	56-66
2005	55,000.00	5.100%	26,087.50	81,087.50	420,000.00	67-77
2006	55,000.00	5.200%	23,282.50	78,282.50	365,000.00	78-88
2007	55,000.00	5.300%	20,422.50	75,422.50	310,000.00	89-99
2008	55,000.00	5.400%	17,507.50	72,507.50	255,000.00	100-110
2009	55,000.00	5.500%	14,537.50	69,537.50	200,000.00	111-121
2010	50,000.00	5.600%	11,512.50	61,512.50	150,000.00	121-131
2011	50,000.00	5.700%	8,712.50	58,712.50	100,000.00	132-141
2012	50,000.00	5.850%	5,862.50	55,862.50	50,000.00	142-151
2013	50,000.00	5.875%	2,937.50	52,937.50	-	152-161
TOTAL	\$ 806,878.13		\$ 342,550.76	\$ 1,149,428.89		

ACTUAL DEBT REDEMPTION

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE	BOND #'S CALLED
1999	\$ 221,878.13	4.300%-4.700%	\$ 41,540.76	\$ 263,418.89	\$ 585,000.00	1-44
2000	170,000.00	4.850%-5.200%	31,505.00	201,505.00	415,000.00	45-78
2001	55,000.00	5.200%-5.300%	23,022.50	78,022.50	360,000.00	79-89
2002	40,000.00	5.300%	20,157.50	60,157.50	320,000.00	90-97
2003	75,000.00	5.300%-5.500%	18,037.50	93,037.50	245,000.00	98-112
2004	95,000.00	5.500%-5.600%	14,203.82	109,203.82	150,000.00	113-131
2005	50,000.00	5.700%	8,712.50	58,712.50	100,000.00	132-141
2006	15,000.00	5.850%	5,862.50	20,862.50	85,000.00	142-144
2007	5,000.00	5.850%	4,985.00	9,985.00	80,000.00	145
2008	10,000.00	5.850%	5,092.00	15,092.00	70,000.00	146-147
2009						
2010						
2011						
2012						
2013						
TOTAL	\$ 736,878.13		\$ 173,119.08	\$ 909,997.21		

FUND 264
LID 64/65 ASSESSMENT BONDS

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 5,299	\$ 9,536	\$ 9,536	\$ 7,415	\$ 236	-97.5%
<u>Revenue</u>						
Interest & Other Earnings	3,223	5,000	5,000	1,719	1,650	-67.0%
Special Assessment Principal	9,261	6,139	6,139	6,194	6,000	-2.3%
Transfers - In	-	-	-	-	70,000	100.0%
TOTAL REVENUE	12,484	11,139	11,139	7,913	77,650	597.1%
<u>Expenditures</u>						
Debt Principal	5,000	10,000	10,000	10,000	70,000	600.0%
Debt Interest	5,368	5,100	5,100	5,092	4,794	-6.0%
TOTAL EXPENDITURE	10,368	15,100	15,100	15,092	74,794	395.3%
Ending Cash	7,415	5,575	5,575	236	3,092	-44.5%

FUND 267
LID 66/67/69 ASSESSMENT BONDS

Purpose

This fund was established to service the debt for Local Improvement Districts 66, 67 and 69. The bonds to finance the projects were issued in March of 2000 by Ordinance 2311, with the first payment scheduled for March 1, 2001.

The LID's were for the construction, installation and improvements of sewer mains.

The debt service revenue is provided from special assessments levied against the properties that benefited from the improvements. In March 2008 the remaining bonds were called. Transfers are planned in 2009 to close out this fund.

FUND 267
CLID 66, 67 & 69

PLANNED DEBT REDEMPTION

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>	<u>BOND #'s</u>
2001	\$ 41,069.07	5.00%	\$ 23,080.95	\$ 64,150.02	\$ 370,000.00	1-8
2002	45,000.00	5.15%	21,027.50	66,027.50	325,000.00	9-17
2003	40,000.00	5.30%	18,710.00	58,710.00	285,000.00	18-25
2004	45,000.00	5.40%	16,590.00	61,590.00	240,000.00	26-34
2005	40,000.00	5.55%	14,160.00	54,160.00	200,000.00	35-42
2006	45,000.00	5.70%	11,940.00	56,940.00	155,000.00	43-51
2007	40,000.00	5.85%	9,375.00	49,375.00	115,000.00	52-59
2008	45,000.00	6.00%	7,035.00	52,035.00	70,000.00	60-68
2009	40,000.00	6.15%	4,335.00	44,335.00	30,000.00	69-76
2010	30,000.00	6.25%	1,875.00	31,875.00	-	77-82
TOTAL	<u>\$ 411,069.07</u>		<u>\$ 128,128.45</u>	<u>\$ 539,197.52</u>		

ACTUAL DEBT REDEMPTION

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>	<u>BOND #'s CALLED</u>
2001	\$ -		\$ 23,080.95	\$ 23,080.95	\$ 411,069.07	
2002	86,069.07	5.00%-5.15%	23,080.95	109,150.02	325,000.00	1-17
2003	115,000.00	5.15%-5.55%	18,710.00	133,710.00	210,000.00	18-40
2004	105,000.00	5.55%-6.00%	12,750.13	117,750.13	105,000.00	41-61
2005	35,000.00	6.00%	6,435.00	41,435.00	70,000.00	62-68
2006	30,000.00	6.15%	4,335.00	34,335.00	40,000.00	69-74
2007	10,000.00	6.15%	2,490.00	12,490.00	30,000.00	75-76
2008	30,000.00	6.00%	2,275.00	32,275.00	-	
2009				-	-	
2010				-	-	
TOTAL	<u>\$ 411,069.07</u>		<u>\$ 93,157.03</u>	<u>\$ 504,226.10</u>		

FUND 267
LID 66/67/69 ASSESSMENT BONDS

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 27,086	\$ 36,264	\$ 36,264	\$ 38,231	\$ 10,342	-71.5%
<u>Revenue</u>						
Interest & Other Earnings	4,282	5,866	5,866	1,186	-	-100.0%
Special Assessment Principal	19,353	14,965	14,965	3,200	-	-100.0%
TOTAL REVENUE	23,635	20,831	20,831	4,386	-	-100.0%
<u>Expenditures</u>						
Debt Principal	10,000	35,000	35,000	30,000	-	-100.0%
Debt Interest	2,490	2,275	2,275	2,275	-	-100.0%
Transfers - Out	-	-	-	-	10,342	100.0%
TOTAL EXPENDITURE	12,490	37,275	37,275	32,275	10,342	-72.3%
Ending Cash	38,231	19,820	19,820	10,342	-	-100.0%

**FUND 299
LID GUARANTY****Purpose**

This LID Guaranty fund was created in 1990 through ordinance 1756 in accordance with RCW 35.54. The purpose of the fund is for guaranteeing, to the extent of such fund, and in the manner hereinafter provided for, the payment of its local improvement bonds and warrants issued to pay for any local improvement orders. This is the first year that the City included the LID Guaranty fund in the budget process. Two transfers are being planned for 2009. The first is to transfer \$70,000 to fund 264 to call the remaining outstanding bonds. The second transfer of \$150,000 is to the General Fund to provide additional revenue to balance the budget.

The transfer of funds is in compliance with RCW 35.54.095 which states that the net cash of the local improvement guaranty fund may be reduced by such transfer to an amount not less than ten percent of the net outstanding obligations guaranteed by such fund. As of the end of 2009, the City will no longer have an outstanding obligation against this fund.

**FUND 299
LID GUARANTY**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ 243,556	100.0%
<u>Revenue</u>						
Transfers - In					10,342	100.0%
TOTAL REVENUE	-	-	-	-	10,342	100.0%
<u>Expenditures</u>						
Transfers - Out	-	-	-	-	220,000	100.0%
TOTAL EXPENDITURE	-	-	-	-	220,000	100.0%
Ending Cash	-	-	-	-	33,898	100.0%

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**FUND 305
STREETS CAPITAL IMPROVEMENTS**

Purpose

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

Budget Narrative

A budget of \$75,000 has been planned in professional services to update the City's Comprehensive Transportation plan.

Capital projects for 2009 include:

T0102	SR 528, 47 th to 67 th Ave NE	120,000
R0301	State Avenue – 136 th to 152 nd	3,900,000
R0501	3 rd Street/47 th Avenue Intersection	80,000
R0502	Ingraham Blvd	2,000,000
R0602	Sunnyside Blvd	250,000
R0603	I-5 Downtown Access Study	80,000
R0604	Lakewood Triangle Access	600,000
R0701	47 th Avenue Sidewalk	1,000,000
R0801	67 th Avenue/Grove Street Signal	50,000
R0804	Grove Street/Alder Avenue Signal	100,000
R0901	First Street Bypass	200,000
R0902	SR 528/53 rd Street Signal	275,000
	TOTAL	<u>8,655,000</u>

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

**FUND 305
STREETS CAPITAL IMPROVEMENTS**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ -	\$ 9,713,935	\$ 9,713,935	\$ 8,495,483	\$ 5,208,248	-46.4%
<u>Revenue</u>						
Indirect Federal Grants	739,369	1,267,000	1,267,000	-	22,206	-98.2%
State Grants	848,488	1,717,000	1,717,000	719,242	3,151,001	83.5%
Transportation Mitigation Fees	1,405,197	1,755,000	1,755,000	631,862	1,200,000	-31.6%
Investment Interest	324,834	7,000	7,000	208,502	50,000	614.3%
Other Miscellaneous	920	-	-	211	-	0.0%
Bond Proceeds	8,054,211	-	-	750,000	-	0.0%
Transfers In - REET	2,000,000	2,000,000	2,000,000	2,000,000	1,600,000	-20.0%
TOTAL REVENUE	13,373,019	6,746,000	6,746,000	4,309,817	6,023,207	-10.7%
<u>Expenditures</u>						
Professional Services	111,087	230,000	230,000	230,000	75,000	-67.4%
Capital Outlay	3,540,418	12,462,000	12,642,000	6,620,500	8,655,000	-31.5%
Debt Service Interest	213,471	-	-	-	-	0.0%
Transfer Out - Debt Service	137,913	746,552	746,552	746,552	746,552	0.0%
TOTAL EXPENDITURE	4,002,889	13,438,552	13,618,552	7,597,052	9,476,552	-30.4%
Interfund loan	(874,647)					
Ending Cash	8,495,483	3,021,383	2,841,383	5,208,248	1,754,903	-38.2%

**FUND 310
PARKS CAPITAL IMPROVEMENT**

Purpose

This fund is used for the design and construction of City parks and recreational facilities. Revenues are generated through grants, loans, donations, collection of real estate excise taxes (REET) and park mitigation fees. The REET funds are receipted into funds 110 and 111 and then transferred into the 310 fund. A transfer of REET funds is not scheduled in 2009.

Budget Narrative

Capital projects for 2009 include:

Ebey Waterfront Park Repairs	155,000
Skate Park Camera System Upgrade	2,500
Northpointe Park Equipment Replacement	18,000
Ebey Park Irrigation Upgrades	10,000
Video Security System Comeford Park	7,500
Electrical Service Strawberry Fields Shop	5,000
Hickok Park Equipment Replacement	18,000
Phase I Bayview Trail Construction	325,500
 TOTAL	 541,500

Project(s) Requested But Not Approved

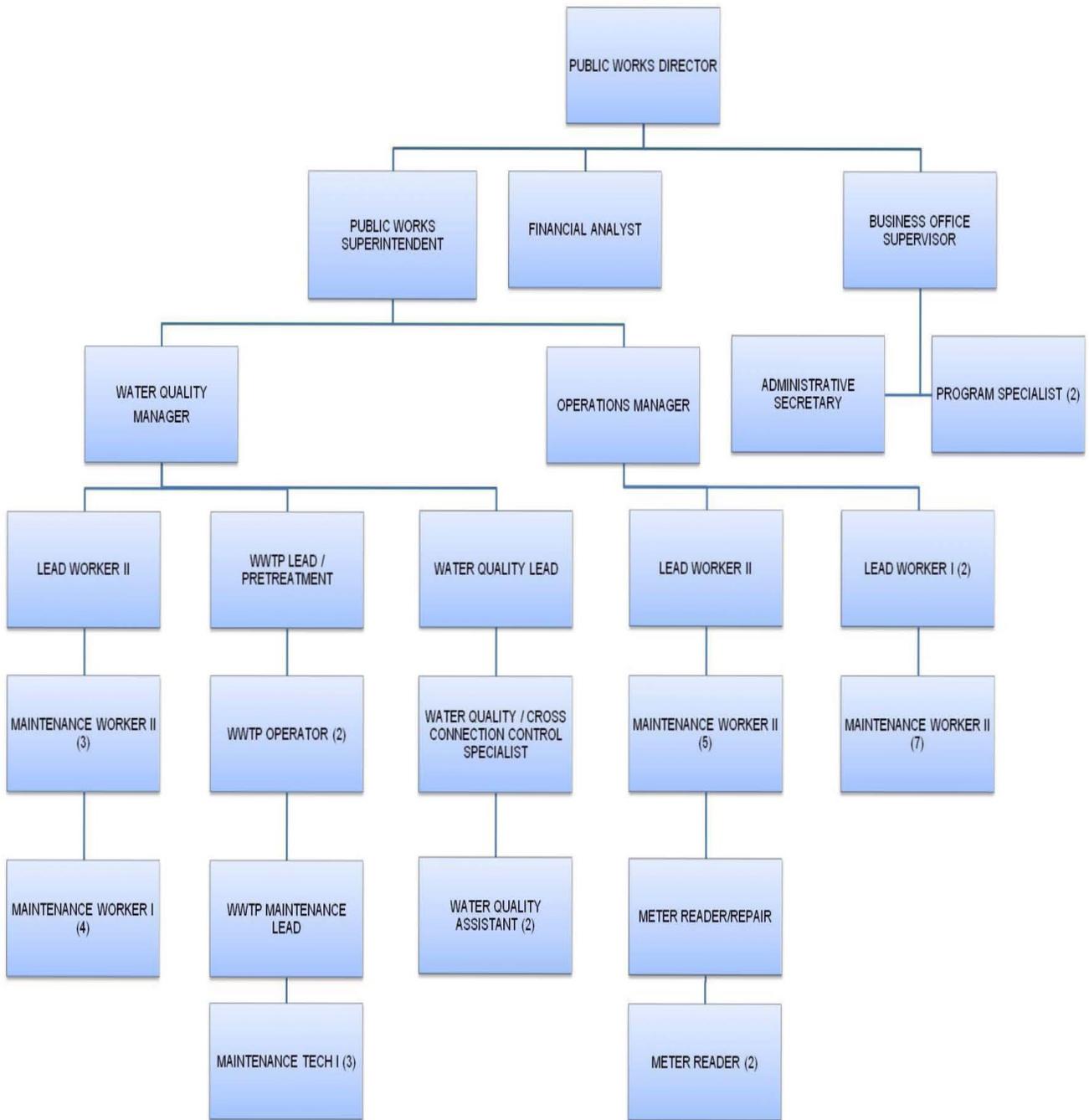
Description	Amount	On-Going
Jennings Park Ball Field Parking Lot Paving	50,000	No
Total	50,000	

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

**FUND 310
PARKS CAPITAL IMPROVEMENT**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 325,030	\$ 541,538	\$ 541,538	\$ 608,789	\$ 448,692	-17.1%
<u>Revenue</u>						
Interlocal	22,568	-	1,067,068	1,067,068	-	-100.0%
Park Mitigation Fees	515,173	150,000	150,000	169,000	150,000	0.0%
Investment Interest	29,490	10,000	10,000	10,000	10,000	0.0%
Contributions	3,593	2,500	2,500	3,000	-	-100.0%
Other Miscellaneous	8,000	-	-	449	-	0.0%
Transfers In - REET	-	-	400,000	400,000	-	-100.0%
TOTAL REVENUE	578,824	162,500	1,629,568	1,649,517	160,000	-90.2%
<u>Expenditures</u>						
Capital Outlay	250,934	373,580	1,823,580	1,765,482	541,500	-70.3%
Transfer Out - Debt Service	44,132	44,132	44,132	44,132	44,132	0.0%
TOTAL EXPENDITURE	295,066	417,712	1,867,712	1,809,614	585,632	-68.6%
Ending Cash	608,788	286,326	303,394	448,692	23,060	-92.4%

PUBLIC WORKS UTILITIES



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

Mission

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

Purpose

The City of Marysville provides water service 24 hours a day, currently supplying over 6.5 million gallons per day of quality drinking water to more than 16,400 connections inside the City limits (pop. 36,210) and within the Coordinated Water Study Plan Area (CWSP) (pop. 55,200), as well as providing necessary fire flows, at rates that are competitive in the Puget Sound region.

Through its City-operated sewer collection system, Marysville treats and safely discharges wastewater at a current rate of about 5 million gallons per day for more than 13,000 connections inside the City and within Rural Utilities Service Area (RUSA) boundaries.

There are four divisions within the Utility Operations budget:

The Utility Construction Division is responsible for construction and repair of water and sanitary sewer extensions, replacement, service lines and appurtenances, which include hydrants, pressure regulating, flow control and metering stations. This division also repairs/installs gate and specialty valves, air-vac and blow off assemblies.

The Utility Maintenance Division is responsible for maintenance of 250 miles of water main, 7 reservoirs, 5 deep wells, Ranney Well and Edward Springs collectors. Valve exercising, directional flushing, cross connection and sampling programs assure the City that 5.4 million gallons of quality drinking water is provided to our customers on a daily average.

The Wastewater Treatment Plant Division (WWTP) is responsible for the proper collection of wastewater, which must be safely transported from nearly 13,500 homes and businesses throughout our service area to our treatment facility. This is done through our sanitary sewer collection system, which consists of approximately 140 miles of mainline sewer with pipe diameters ranging from 6" laterals to 48" interceptors. These lines are flushed/cleaned every three years (approximately 45 miles per year) by our vacor crew. The WWTP and 14 lift stations are operated and maintained by this division. Operators perform the sampling and test of over 4.5 million gallons a day of effluent assuring compliance with the cities discharges permit issued by the Department of Ecology.

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Public Works Superintendent	1	1	1
Operations Manager	1	1	1
Financial Analyst	1	1	1
Lead Worker II	4	4	3
Lead Worker I (Formerly Heavy Equipment Operator)	3	3	2
Maintenance Worker II	12	12	15
Maintenance Worker I	2	3	3
Meter Repair	1	1	1
Meter Reader	2	2	2
Water Quality/Cross Connection Specialist	1	1	1
Water Quality Assistant	1	2	2
Utility Locator (Reclassified to Maint II)	1	0	0
Water Quality Manager	1	1	1
WWTP Lead	2	2	2
WWTP Tech I	1	1	1
WWTP Tech II	2	2	2
WWTP Operator	2	3	3
Surface Water Technician	1	0	0
Program Clerk	1	1	0
Program Specialist	2	2	2
Receptionist (2 Part Time Positions)	1	1	0
Administrative Secretary	2	1	1
TOTAL - UTILITIES	45	45	44

Changes to Headcount

The 2 part-time receptionists (now classified as program clerks) were moved to Community Development during fiscal year 2008. The Waterworks Utility continues to provide 50% of the funding for the positions.

One FTE was reclassified from program clerk to program specialist.

One vacant program specialist position was eliminated to allow for the addition of a maintenance I position on the vector crew.

Narrative

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

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

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

Miscellaneous expenses include fees for training classes, seminar, conferences, and membership fees.

State taxes are state excise taxes assessed on the Water/Sewer customer fees. City taxes are the taxes accessed by the City and credited to the General Fund.

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

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

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

Transfer to fund 101 for Surface Water Maintenance	200,000
VPN & Remote Laptop Wireless	5,700
Total	205,700

Approved Budget Requests

Description	Amount	On-Going
Reclassification of WWTP Manager to Water Quality Manager	6,704	Yes
WWTP Roof	14,000	No
Watershed Management Upgrades	30,000	No
Seasonal Labor	18,427	No
GPS – Surface Water	34,000	No
Toughbook Laptop & Arcview	12,035	No
Emergency Projects	25,000	No
Flood Protection – Ranney Vaults	20,000	No
Wade Road Reservoir Mural	30,000	No
2008 Budget Carry Over – Downtown Master Plan	14,800	No
VPN & Remote Laptop Wireless	5,700	Yes
Total	210,666	

Item(s) Requested But Not Approved

Description	Amount	On-Going
New Ford Ranger for Storm/Sewer Crew	23,500	No
New Ford Ranger for Maintenance Crew	23,500	No
New Ford Escape for PW IS Tech	28,400	No
Maintenance Worker I – Construction	67,530	Yes
New Ford Ranger for Water Quality	23,500	No
Wastewater Maintenance Technician I	77,395	Yes
New Ford Ranger – Wastewater Crew	23,500	No
2008 Budget Carryover – Work Order Database	59,000	No
Total	326,325	

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

Description	2007 Actual	2008 Budget	2008		2009 Budget	% Change 2008:2009 Budget
			Amended Budget	2008 Estimated		
Beginning Cash	\$ 4,023,444	\$ 2,429,989	\$ 2,429,989	\$ 5,276,786	\$ 6,605,238	171.8%
<u>Revenue</u>						
Surface Water Fees	-	-	-	-	-	0.0%
Interlocal Grant	-	-	-	75,000	-	0.0%
Intergovernmental Revenue	7,959	-	-	8,287	-	0.0%
Water Service Fees	6,702,097	7,308,000	7,308,000	6,670,417	7,108,000	-2.7%
Water Capital Improvements	-	-	-	-	-	0.0%
Water Recovery Fees	-	-	-	-	-	0.0%
Storm Drainage Charges	2,649,916	2,500,000	2,500,000	1,943,511	2,500,000	0.0%
Pond Recovery	614,547	200,000	200,000	668,248	200,000	0.0%
Sewer Service Fees	8,181,019	8,378,000	8,378,000	8,687,931	8,353,000	-0.3%
Sewer Capital Improvements	-	-	-	-	-	0.0%
Sewer Recovery	-	-	-	-	-	0.0%
Interest	231,791	119,956	119,956	166,327	120,000	0.0%
Rents (Tower Leases)	14,950	18,000	18,000	18,000	18,000	0.0%
Insurance Recovery	-	-	-	9,816	-	0.0%
Interfund Rents	100,596	64,926	64,926	64,926	64,926	0.0%
Miscellaneous Revenue	6,353	25,000	25,000	50,000	25,000	0.0%
Sale of Assets	-	-	-	479,511	-	0.0%
Transfer In	-	2,000,000	2,000,000	1,000,000	-	-100.0%
TOTAL REVENUE	18,509,228	20,613,882	20,613,882	19,841,974	18,388,926	-10.8%
<u>Expenditures</u>						
Salaries	2,998,577	3,139,983	3,139,983	3,057,203	3,457,861	10.1%
Overtime	86,647	45,734	45,734	83,887	69,950	52.9%
Social Security	240,036	234,579	234,579	237,189	256,509	9.3%
Retirement	172,550	221,614	221,614	197,610	266,531	20.3%
Medical Insurance	530,943	622,002	622,002	585,363	687,520	10.5%
Workmen's Compensation	44,668	46,634	46,634	61,223	67,639	45.0%
Unemployment	7,150	9,309	9,309	6,394	6,799	-27.0%
Uniforms	17,402	17,500	17,500	7,020	15,400	-12.0%
Office & Operating	732,923	681,936	681,936	476,100	612,990	-10.1%
Fuel	88,648	82,500	82,500	125,594	82,500	0.0%
Purchased Water	896,364	930,000	930,000	946,000	990,000	6.5%
Inventory Supplies	3,288	5,000	5,000	6,500	5,000	0.0%
Small Tools	52,101	63,500	63,500	81,500	52,000	-18.1%
Professional Services	799,995	1,468,472	1,468,472	1,091,900	935,965	-36.3%
Communication	35,244	61,450	61,450	28,600	58,800	-4.3%
Travel	5,792	8,600	8,600	9,600	11,000	27.9%
Advertising	5,004	5,500	5,500	2,500	3,500	-36.4%
Rents	11,079	15,500	15,500	20,500	15,500	0.0%
Insurance	210,057	229,694	229,694	231,608	231,608	0.8%
Public Utilities	494,122	608,300	608,300	565,773	630,300	3.6%
Repairs & Maintenance	789,200	617,300	617,300	678,153	656,000	6.3%
Miscellaneous Expenses	140,362	93,195	93,195	67,500	468,220	402.4%
State Taxes	648,687	545,000	545,000	543,137	545,000	0.0%
Operating Permits	73,441	150,000	150,000	59,000	165,000	10.0%
City Taxes	1,498,040	1,390,566	1,390,566	1,700,022	1,729,245	24.4%
Capital Outlay	166,007	-	-	1,000	34,000	100.0%
Interfund Repairs	307,031	194,916	194,916	206,579	238,064	22.1%
Other Interfund Services	630,108	982,976	982,976	982,976	1,047,286	6.5%
Transfer Out	6,597,531	6,603,232	6,603,232	6,453,091	6,294,377	-4.7%
TOTAL EXPENDITURE	18,282,997	19,074,992	19,074,992	18,513,522	19,634,564	2.9%
Other Adjustments	1,027,111					
Ending Cash	5,276,786	3,968,879	3,968,879	6,605,238	5,359,600	35.0%

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

Purpose

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

2009 CAPITAL PROJECTS

W R&R Renewals & Replacements	900,000
W0000 Water Main Over-sizing	30,000
W0007 State Ave 136 th – 152 nd	845,000
W0014 SR9 Reservoir Demolition	10,000
W0402 67 th Ave NE: 100 th – 132 nd	60,000
W0602 Edward Springs Baffles	200,000
W0603 PRV Rate of Flow	20,000
W0604 Spring/Collector Improvements	50,000
W0605 Lake Goodwin Well Development	20,000
W0607 AMR Infrastructure	1,000,000
W0705 Sunnyside Well #1 & 2 Improvements	300,000
W0802 SR 528 I-5 to State	150,000
W0803 51 st 122 nd PI Vicinity	200,000
W0804 Ebey Slough Water Main Extension	10,000
W0807 Fiber Optic Cable Installation	35,000
W0808 Lakewood Road	100,000
W0901 Whiskey Ridge Property Acquisition	1,300,000
W0902 Edward Springs Booster Pump Building	200,000
W0903 SR9 Reservoir	250,000
Subtotal Water	<u>5,680,000</u>
S R&R Renewals & Replacements	400,000
S0000 Sewer Main Over-sizing	30,000
S0701 Smokey Point Blvd Extension	1,650,000
S0802 Carroll's Creek Generator	75,000
S0803 Cedarcrest Generator	75,000
S0901 WWTP Generator	200,000
S0902 Trunk A Survey	400,000
Subtotal Sewer	<u>2,830,000</u>
D R&R Renewals & Replacements	35,000
D0401 Regional Detention Pond	7,250,000
D0501 152 nd St NE Lift Station	750,000
Subtotal Surface Water	<u>8,035,000</u>
Total Program Requests	<u><u>\$16,545,000</u></u>

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

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ -	\$ 2,398,014	\$ 2,398,014	\$ 1,273,303	\$ 7,143,358	197.9%
<u>Revenue</u>						
Water Capital Improvements	4,948,251	3,000,000	3,000,000	1,135,559	2,000,000	-33.3%
Water Recovery Fees	27,372	10,000	10,000	16,416	10,000	0.0%
Sewer Capital Improvements	4,704,968	3,400,000	3,400,000	1,232,159	2,400,000	-29.4%
Sewer Recovery	260,691	300,000	300,000	70,351	300,000	0.0%
Interlocal	103,240	-	-	-	-	0.0%
Interest	229,061	32,799	32,799	116,070	24,923	-24.0%
Other Miscellaneous	29,391	-	-	-	-	0.0%
Transfer In	-	14,000,000	14,000,000	10,000,000	11,000,000	-21.4%
TOTAL REVENUE	10,302,974	20,742,799	20,742,799	12,570,555	15,734,923	-24.1%
<u>Expenditures</u>						
Capital Outlay	21,307	17,040,000	17,040,000	5,700,500	16,545,000	-2.9%
Transfer Out	7,236,010	2,000,000	2,000,000	1,000,000	-	-100.0%
TOTAL EXPENDITURE	7,257,317	19,040,000	19,040,000	6,700,500	16,545,000	-13.1%
Other Adjustments	250,683					
Ending Cash	3,296,340	4,100,813	4,100,813	7,143,358	6,333,281	100.0%

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

Purpose

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

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

Narrative

This budget includes the annual principal and interest payments.

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

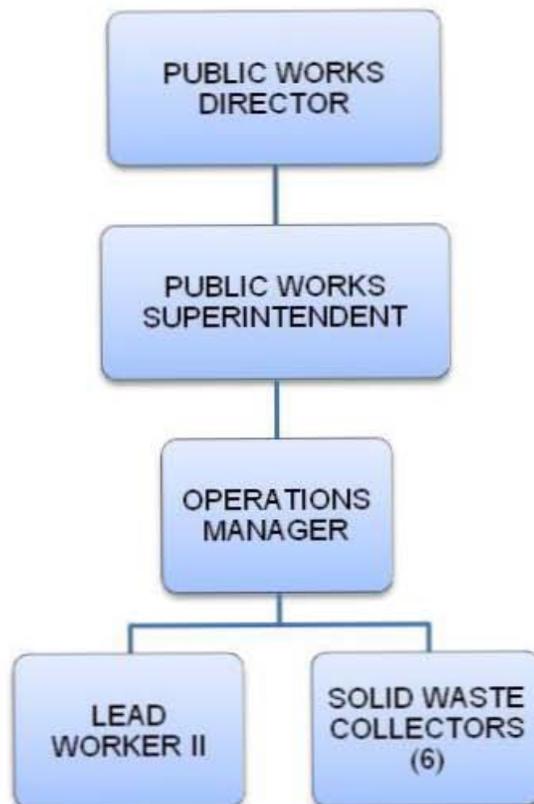
YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
1978	\$ 20,000.00	\$ 36,888.88	\$ 56,888.88	\$ 780,000.00
1979	20,000.00	39,000.00	59,000.00	760,000.00
1980	20,000.00	38,000.00	58,000.00	740,000.00
1981	20,000.00	37,000.00	57,000.00	720,000.00
1982	20,000.00	36,000.00	56,000.00	700,000.00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

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

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 22,955	\$ 23,955	\$ 23,955	\$ 24,557	\$ 25,357	5.9%
<u>Revenue</u>						
Interest	1,602	800	800	800	800	0.0%
Transfer In	31,000	30,000	30,000	30,000	29,000	-3.3%
TOTAL REVENUE	<u>32,602</u>	<u>30,800</u>	<u>30,800</u>	<u>30,800</u>	<u>29,800</u>	-3.2%
<u>Expenditures</u>						
Debt Service - Principal	20,000	20,000	20,000	20,000	20,000	0.0%
Debt Service - Interest	11,000	10,000	10,000	10,000	9,000	-10.0%
TOTAL EXPENDITURE	<u>31,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>29,000</u>	-3.3%
Ending Cash	24,557	24,755	24,755	25,357	26,157	5.7%

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SOLID WASTE



**FUND 410
SOLID WASTE**

Mission/Function

Cost of collection and disposal of commercial and residential solid waste from 7,500 homes and businesses as well as curbside recycling program within City limits.

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Solid Waste Collector Lead	1	1	1
Solid Waste Collectors	6	6	6
TOTAL - SOLID WASTE	7	7	7

Narrative

Salaries in this fund include wages for Public Works staff.

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

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

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

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

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

Approved Budget Requests

None

**FUND 410
SOLID WASTE**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 1,039,594	\$ 1,380,181	\$ 1,380,181	\$ 1,273,303	\$ 1,570,377	13.8%
<u>Revenue</u>						
DOE Grant	9,068	10,000	10,000	20,000	-	-100.0%
Garbage Collection Service	4,081,069	3,800,000	3,800,000	3,997,244	3,900,000	2.6%
Garbage Tags	15,539	20,000	20,000	14,179	20,000	0.0%
Interest	64,268	35,000	35,000	44,166	35,000	0.0%
Interest on Interfund Loans	43,592	20,000	20,000	25,671	20,000	0.0%
Miscellaneous Revenue	-	-	-	-	-	0.0%
TOTAL REVENUE	4,213,536	3,885,000	3,885,000	4,101,260	3,975,000	2.3%
<u>Expenditures</u>						
Salaries	448,801	447,687	447,687	458,148	480,604	7.4%
Overtime	10,330	8,300	8,300	8,502	8,300	0.0%
Social Security	35,753	33,654	33,654	35,014	35,974	6.9%
Retirement	25,328	32,331	32,331	30,149	37,679	16.5%
Medical Insurance	100,816	108,887	108,887	115,056	121,636	11.7%
Workmen's Compensation	8,519	8,317	8,317	10,721	11,812	42.0%
Unemployment	1,024	1,349	1,349	934	961	-28.8%
Uniforms	3,493	3,100	3,100	3,100	3,100	0.0%
Office & Operating	84,149	151,000	151,000	42,200	121,500	-19.5%
Fuel	77,165	65,000	65,000	101,933	110,000	69.2%
Small Tools	314	500	500	500	500	0.0%
Professional Services	904,094	825,000	825,000	886,540	825,000	0.0%
Communication	252	2,086	2,086	500	500	-76.0%
Travel	-	200	200	200	200	0.0%
Advertising	-	800	800	300	800	0.0%
Rents	-	200	200	200	200	0.0%
Insurance	34,076	40,000	40,000	37,491	40,000	0.0%
Repairs & Maintenance	68,036	10,000	10,000	6,500	20,000	100.0%
Miscellaneous Expenses	443	3,200	3,200	3,500	3,500	9.4%
Tipping Fees	1,276,376	1,350,000	1,350,000	1,265,000	1,400,000	3.7%
State Taxes	166,634	150,000	150,000	186,195	160,000	6.7%
City Taxes	230,099	216,226	216,226	202,011	221,887	2.6%
Capital Outlay	-	-	-	-	-	0.0%
Interfund Rents	10,159	10,159	10,159	10,159	10,159	0.0%
Interfund Repairs & Maintenance	308,303	132,959	132,959	125,214	121,428	-8.7%
Other Interfund Services	196,200	274,119	274,119	274,119	299,271	9.2%
Transfer Out	-	-	20,000	-	-	-100.0%
TOTAL EXPENDITURE	3,990,364	3,875,074	3,895,074	3,804,186	4,035,011	3.6%
Interfund Loan & Other Adjustments	10,537					
Ending Cash	1,273,303	1,390,107	1,370,107	1,570,377	1,510,366	10.2%

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GOLF COURSE



**FUND 420
GOLF COURSE OPERATIONS**

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

The 2009 budget reflects three distinctive areas of operations including Administration, Pro-Shop Services and Maintenance. The golf course is open to the public year round.

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Golf Pro	1	1	1
Golf Course Superintendent	0	1	1
Lead Worker II	1	0	1
Maintenance Worker II	3	3	2
Equipment Mechanic (Formerly Sr. Mechanic)	1	1	1
TOTAL - GOLF COURSE	6	6	6

Narrative

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

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

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

Debt service principal and interest include the payment on the 2007T LTGO Refunded bond issue for golf course renovations, the 2003 Private Placement bond issued for construction of the restaurant and the remodel of the pro-shop and the annual payment on LID 12.

Approved Budget Requests

Description	Amount	On-Going
Pave Cart Wash and Return Area	2,000	No
Greens Reels for Triplex	2,500	No
Sidewinder Trim Mower	8,000	No
Golf Cart Purchase (10) (see note 1)	18,500	No
Total	31,000	

Note 1: An increase in cart fees has been included in the revenue which will offset the purchase of the new golf carts.

Item(s) Requested But Not Approved

Description	Amount	On-Going
Pave Area Next to Sand Bins & Fuel Tank	8,000	No
Total	8,000	

FUND 420
BOND REDEMPTION
2003 LTGO Taxable Private Placement Bond
Restaurant & Pro-Shop Remodel
Interest Rate: 5.250%

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

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

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

**FUND 420
GOLF COURSE OPERATIONS**

Description	2007 Actual	2008 Budget	2008		2009 Budget	% Change 2008:2009 Budget
			Amended Budget	2008 Estimated		
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<u>Revenue</u>						
Merchandise Sales	87,974	79,676	99,676	100,000	105,000	5.3%
Tournament Fees	54,472	38,000	38,000	50,000	55,000	44.7%
Green Fees	633,378	697,427	697,427	640,000	650,000	-6.8%
Lessons	1,852	-	-	-	-	0.0%
Membership Fees	86,838	90,000	90,000	90,000	90,000	0.0%
Interest	2,722	100	100	500	500	400.0%
Golf Cart Lease	170,305	159,000	175,000	170,000	230,000	31.4%
Pull Cart Lease	12,354	7,000	7,000	10,000	10,000	42.9%
Long Term Lease	50,706	46,725	46,725	52,000	52,000	11.3%
Insurance Recoveries	1,416	-	-	2,781	-	0.0%
Over/Short	580	-	-	500	-	0.0%
Miscellaneous Revenue	14,187	-	-	-	-	0.0%
Restaurant Reimbursement	1,637	2,000	2,000	2,000	2,000	0.0%
Interfund Loan Receipts	21,758	175,820	-	-	-	0.0%
Sale of Capital Assets	226	-	-	-	-	0.0%
Transfer In	1,000,000	-	233,520	215,648	254,993	9.2%
TOTAL REVENUE	2,140,405	1,295,748	1,389,448	1,333,429	1,449,493	4.3%
<u>Expenditures</u>						
Salaries	416,359	422,753	467,753	432,753	487,712	4.3%
Overtime	511	1,500	1,500	1,500	2,500	66.7%
Social Security	32,937	26,465	26,465	26,465	36,519	38.0%
Retirement	19,943	25,147	25,147	25,147	29,815	18.6%
Medical Insurance	59,050	77,096	77,096	77,096	59,118	-23.3%
Workmen's Compensation	9,597	8,311	8,311	8,311	14,325	72.4%
Unemployment	976	1,048	1,048	993	1,211	15.6%
Uniforms	4,370	5,200	5,200	5,200	5,200	0.0%
Office & Operating	52,570	58,000	58,000	61,512	64,000	10.3%
Fuel	18,646	16,400	16,400	23,000	25,000	52.4%
Inventory Supplies	69,409	30,000	60,000	42,000	32,000	-46.7%
Small Tools	5,514	-	6,200	3,268	3,500	-43.5%
Professional Services	3,621	6,500	6,500	6,500	6,500	0.0%
Communication	3,956	4,150	4,150	4,150	4,150	0.0%
Travel	315	650	650	650	650	0.0%
Advertising	11,580	12,500	12,500	12,500	14,500	16.0%
Operating Rents	35,833	35,982	35,982	39,982	36,982	2.8%
Insurance	20,539	20,511	20,511	22,597	22,597	10.2%
Public Utilities	31,805	30,500	40,500	32,500	33,500	-17.3%
Repairs & Maintenance	23,718	33,500	36,000	29,930	31,500	-12.5%
Miscellaneous Expenses	258,703	14,660	14,660	12,500	28,750	96.1%
State Taxes	2,934	4,500	4,500	4,500	4,500	0.0%
Capital Outlay	15,542	-	-	-	8,000	100.0%
Debt Service - Principal	1,239,593	192,909	192,909	192,909	203,456	5.5%
Debt Service - Interest	94,140	212,957	212,957	212,957	232,413	9.1%
Debt Issue Cost	1,832	500	500	500	500	0.0%
Interfund Repairs & Maintenance	4,041	3,577	3,577	3,577	3,577	0.0%
Other Interfund Services	13,486	50,432	50,432	50,432	57,018	13.1%
TOTAL EXPENDITURE	2,451,520	1,295,748	1,389,448	1,333,429	1,449,493	4.3%
Interfund Loan and Adjustments	311,115	-	-	-	-	
Ending Cash	-	-	-	-	-	0.0%

FUND 450
UTILITY REVENUE & ULID DEBT SERVICE
Debt Service

Purpose

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

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

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

**FUND 450
WATER/SEWER REVENUE BOND
1998 REFUNDED**

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST RATE</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
1999	\$ 40,000.00	3.250%	\$ 212,115.00	\$ 252,115.00	\$ 4,860,000.00
2000	40,000.00	3.500%	210,815.00	250,815.00	4,820,000.00
2001	40,000.00	3.700%	209,415.00	249,415.00	4,780,000.00
2002	40,000.00	3.800%	207,935.00	247,935.00	4,740,000.00
2003	45,000.00	3.900%	206,415.00	251,415.00	4,695,000.00
2004	45,000.00	4.000%	204,660.00	249,660.00	4,650,000.00
2005	200,000.00	4.050%	202,860.00	402,860.00	4,450,000.00
2006	200,000.00	4.100%	194,760.00	394,760.00	4,250,000.00
2007	430,000.00	4.200%	186,560.00	616,560.00	3,820,000.00
2008	480,000.00	4.250%	168,500.00	648,500.00	3,340,000.00
2009	540,000.00	4.300%	148,100.00	688,100.00	2,800,000.00
2010	610,000.00	4.375%	124,880.00	734,880.00	2,190,000.00
2011	715,000.00	4.450%	98,192.50	813,192.50	1,475,000.00
2012	1,475,000.00	4.500%	66,375.00	1,541,375.00	-
TOTAL	<u>\$ 4,900,000.00</u>		<u>\$ 2,441,582.50</u>	<u>\$ 7,341,582.50</u>	

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

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

FUND 450
SEWER COMP PLAN
PUBLIC WORKS TRUST FUND LOAN
PW-03-691-PWW-208
Interest Rate: 0.0%

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2004	\$ -	\$ -	\$ -	\$ 100,000.00
2005	18,000.00	-	18,000.00	82,000.00
2006	20,500.00	-	20,500.00	61,500.00
2007	20,500.00	-	20,500.00	41,000.00
2008	20,500.00	-	20,500.00	20,500.00
2009	20,500.00	-	20,500.00	-
TOTAL	<u>\$ 100,000.00</u>	<u>\$ -</u>	<u>\$ 100,000.00</u>	

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2002	\$ -	\$ 333.33	\$ 333.33	\$ 1,000,000.00
2003	52,631.57	4,857.64	57,489.21	947,368.43
2004	52,631.57	4,736.84	57,368.41	894,736.86
2005	52,631.57	4,473.68	57,105.25	842,105.29
2006	52,631.57	4,210.52	56,842.09	789,473.72
2007	52,631.57	3,947.37	56,578.94	736,842.15
2008	52,631.62	3,684.21	56,315.83	684,210.53
2009	52,631.58	3,421.05	56,052.63	631,578.95
2010	52,631.58	3,157.89	55,789.47	578,947.37
2011	52,631.58	2,894.73	55,526.31	526,315.79
2012	52,631.58	2,631.57	55,263.15	473,684.21
2013	52,631.58	2,368.43	55,000.01	421,052.63
2014	52,631.58	2,105.27	54,736.85	368,421.05
2015	52,631.58	1,842.11	54,473.69	315,789.47
2016	52,631.58	1,578.95	54,210.53	263,157.89
2017	52,631.57	1,315.79	53,947.36	210,526.32
2018	52,631.58	1,052.63	53,684.21	157,894.74
2019	52,631.58	789.48	53,421.06	105,263.16
2020	52,631.58	526.32	53,157.90	52,631.58
2021	52,631.58	263.16	52,894.74	(0.00)
TOTAL	\$ 1,000,000.00	\$ 50,190.97	\$ 1,050,190.97	

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2003	\$ -	\$ 24,868.05	\$ 24,868.05	\$ 9,500,000.00
2004	500,000.01	43,000.00	543,000.01	8,999,999.99
2005	500,000.01	45,000.00	545,000.01	8,999,999.98
2006	529,411.77	44,256.95	573,668.72	8,470,588.21
2007	529,411.77	42,352.95	571,764.72	7,941,176.44
2008	529,411.77	39,705.87	569,117.64	7,411,764.67
2009	529,411.77	37,058.82	566,470.59	6,882,352.90
2010	529,411.76	34,411.76	563,823.52	6,352,941.14
2011	529,411.77	31,764.71	561,176.48	5,823,529.37
2012	529,411.76	29,117.66	558,529.42	5,294,117.61
2013	529,411.77	26,470.60	555,882.37	4,764,705.84
2014	529,411.76	23,823.52	553,235.28	4,235,294.08
2015	529,411.77	21,176.46	550,588.23	3,705,882.31
2016	529,411.76	18,529.41	547,941.17	3,176,470.55
2017	529,411.77	15,882.35	545,294.12	2,647,058.78
2018	529,411.76	13,235.29	542,647.05	2,117,647.02
2019	529,411.77	10,588.25	540,000.02	1,588,235.25
2020	529,411.76	7,941.17	537,352.93	1,058,823.49
2021	529,411.77	5,294.11	534,705.88	529,411.72
2022	529,411.72	2,647.06	532,058.78	0.00
TOTAL	<u><u>\$ 10,000,000.00</u></u>	<u><u>\$ 517,124.99</u></u>	<u><u>\$ 10,517,124.99</u></u>	

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

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2004				\$ -
2005	-	45,979.17	45,979.17	10,000,000.00
2006	526,315.80	49,305.56	575,621.36	9,473,684.20
2007	526,315.80	47,368.43	573,684.23	8,947,368.40
2008	526,315.77	44,736.84	571,052.61	8,421,052.63
2009	526,315.79	42,105.27	568,421.06	7,894,736.84
2010	526,315.79	39,473.68	565,789.47	7,368,421.05
2011	526,315.79	36,842.12	563,157.91	6,842,105.26
2012	526,315.79	34,210.53	560,526.32	6,315,789.47
2013	526,315.79	31,578.96	557,894.75	5,789,473.68
2014	526,315.79	28,947.36	555,263.15	5,263,157.89
2015	526,315.78	26,315.80	552,631.58	4,736,842.11
2016	526,315.79	23,684.20	549,999.99	4,210,526.32
2017	526,315.79	21,052.64	547,368.43	3,684,210.53
2018	526,315.79	18,421.04	544,736.83	3,157,894.74
2019	526,315.79	15,789.47	542,105.26	2,631,578.95
2020	526,315.79	13,157.88	539,473.67	2,105,263.16
2021	526,315.79	10,526.32	536,842.11	1,578,947.37
2022	526,315.79	7,894.73	534,210.52	1,052,631.58
2023	526,315.79	5,263.16	531,578.95	526,315.79
2024	526,315.79	2,631.57	528,947.36	(0.00)
TOTAL	<u><u>\$ 10,000,000.00</u></u>	<u><u>\$ 545,284.73</u></u>	<u><u>\$ 10,545,284.73</u></u>	

FUND 450
STILLAGUAMISH WATER SYSTEM IMPROVEMENTS
DRINKING WATER REVOLVING FUND LOAN (FEDERAL)
Interest Rate: 1.50%

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
2004	\$ -	\$ 4,773.19	\$ 4,773.19	\$ 1,459,947.15
2005	76,839.34	15,726.61	92,565.95	1,383,107.81
2006	222,397.83	47,492.98	269,890.81	3,780,762.83
2007	222,397.78	56,711.45	279,109.23	3,558,365.05
2008	222,397.82	53,375.48	275,773.30	3,335,967.23
2009	222,397.82	50,039.49	272,437.31	3,113,569.41
2010	222,397.82	46,703.53	269,101.35	2,891,171.59
2011	222,397.81	43,367.57	265,765.38	2,668,773.78
2012	222,397.82	40,031.61	262,429.43	2,446,375.96
2013	222,397.81	36,695.64	259,093.45	2,223,978.15
2014	222,397.82	33,359.67	255,757.49	2,001,580.33
2015	222,397.81	30,023.70	252,421.51	1,779,182.52
2016	222,397.82	26,687.74	249,085.56	1,556,784.70
2017	222,397.81	23,351.78	245,749.59	1,334,386.89
2018	222,397.82	20,015.79	242,413.61	1,111,989.07
2019	222,397.81	16,679.84	239,077.65	889,591.26
2020	222,397.82	13,343.87	235,741.69	667,193.44
2021	222,397.81	10,007.89	232,405.70	444,795.63
2022	222,397.82	6,671.92	229,069.74	222,397.81
2023	222,397.81	3,335.98	225,733.79	0.00
TOTAL	<u>\$ 4,080,000.00</u>	<u>\$ 578,395.73</u>	<u>\$ 4,658,395.73</u>	

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

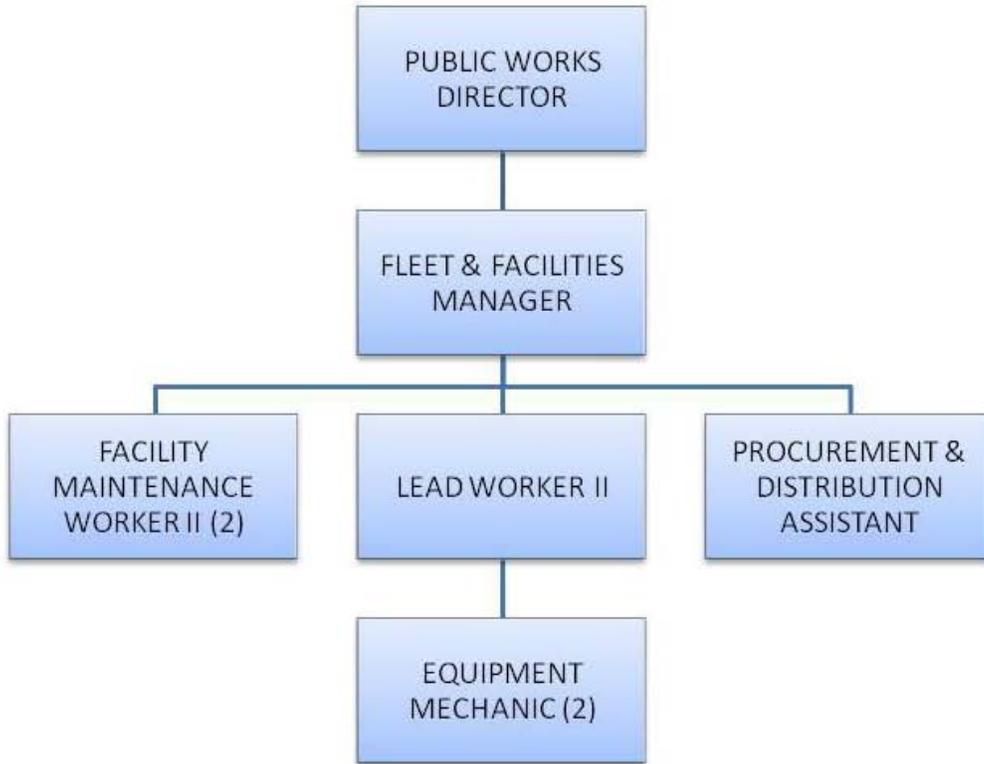
<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL REQUIREMENT</u>	<u>OUTSTANDING BALANCE</u>
1999	\$ -	\$ 11,489.63	\$ 11,489.63	\$ 442,481.26
2000	23,288.48	22,005.86	45,294.34	419,192.78
2001	23,288.48	20,959.64	44,248.12	395,904.30
2002	23,288.48	19,795.22	43,083.70	372,615.82
2003	23,288.48	18,630.79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

FUND 450
UTILITY REVENUE & ULID DEBT SERVICE
Debt Service

Description	2007 Actual	2008 Budget	2008		2009 Budget	% Change 2008:2009 Budget
			Amended Budget	2008 Estimated		
Beginning Cash	\$ 2,946,292	\$ 26,259,629	\$ 26,259,629	\$ 26,933,486	\$ 17,834,141	-32.1%
<u>Revenue</u>						
Investment Interest	1,683,058	500,000	500,000	900,954	500,000	0.0%
Interest & Penalties	-	-	-	-	-	0.0%
Principal Special Assessment	25,468	5,000	5,000	5,000	5,000	0.0%
Transfer In	6,079,470	6,066,669	6,066,669	6,066,669	6,059,677	-0.1%
TOTAL REVENUE	7,787,996	6,571,669	6,571,669	6,972,623	6,564,677	-0.1%
<u>Expenditures</u>						
Miscellaneous Expense	3,994	3,800	3,800	3,800	3,800	0.0%
Debt Service - Principal	3,129,795	3,184,545	3,184,545	3,184,545	3,254,546	2.2%
Debt Service - Interest	3,185,590	2,882,124	2,882,124	2,882,123	2,805,131	-2.7%
Debt Issue Cost	15,125	1,500	1,500	1,500	1,500	0.0%
Transfer Out	-	14,000,000	14,000,000	10,000,000	11,000,000	-21.4%
TOTAL EXPENDITURE	6,334,504	20,071,969	20,071,969	16,071,968	17,064,977	-15.0%
Other Adjustments	(968,623)					
Ending Cash	3,431,161	12,759,329	12,759,329	17,834,141	7,333,841	-42.5%

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FLEET & FACILITIES SERVICES



**FUND 501
FLEET SERVICES**

Mission/Function

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

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Fleet/Facilities Manager	0.5	0.5	0.5
Lead Worker II	1	1	1
Equipment Mechanic	2	2	2
Procurement Assistant	1	1	1
TOTAL - FLEET SERVICES	4.5	4.5	4.5

Narrative

The manager position is split 50/50 between Fleet and Facilities.

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

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

Capital Outlay includes the purchase of all vehicles and equipment requested by all of the departments during the budget process. These purchases are funded by operating transfers from each of the requesting departments. Items to be purchased are listed below under Approved Budget Requests.

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

Approved Budget Requests

Description	Amount
Mower Boom/Head #253	50,000
Dump Trailer #881	8,200
Chemical Sprayer #248	10,300
Backhoe #228	120,000
Police Transport Van	90,000
Streets – Asphalt Concrete Saw	20,000
Total	298,500

Item(s) Requested But Not Approved

Description	Amount
Street Sweeper #256	218,000
Total	218,000

**FUND 501
FLEET SERVICES**

Description	2007	2008	2008	2008	2009	% Change
	Actual	Budget	Amended Budget	Estimated	Budget	2008:2009 Budget
Beginning Cash	\$ 1,047,525	\$ 1,602,027	\$ 1,602,027	\$ 1,530,022	\$ 1,033,158	-35.5%
<u>Revenue</u>						
Investment Interest	60,796	30,000	30,000	36,110	30,000	0.0%
Insurance Recovery	52,031	5,000	5,000	29,421	5,000	0.0%
Sale of Fixed Assets	5,584	-	-	-	-	0.0%
Equipment Rental	593,961	-	-	-	-	0.0%
Equipment Replacement	482,875	432,515	432,515	432,515	566,054	30.9%
Sales - Central Stores	44,795	40,000	40,000	29,528	40,000	0.0%
Miscellaneous	-	-	-	4,070	-	0.0%
Transfer-In	835,864	262,000	407,000	387,000	110,000	-73.0%
TOTAL REVENUE	2,075,906	769,515	914,515	918,644	751,054	-17.9%
<u>Expenditures</u>						
Salaries	255,032	272,289	272,289	282,200	308,640	13.4%
Overtime	4,306	4,000	4,000	6,041	4,000	0.0%
Social Security	20,262	20,646	20,646	21,786	23,342	13.1%
Retirement	14,526	19,662	19,662	18,557	24,198	23.1%
Medical Insurance	48,718	56,508	56,508	54,799	61,310	8.5%
Workmen's Compensation	5,182	4,986	4,986	6,653	7,178	44.0%
Unemployment	605	819	819	656	617	-24.7%
Uniforms	4,896	4,895	4,895	4,895	4,895	0.0%
Office & Operating	9,293	9,375	9,375	10,200	10,375	10.7%
Fuel Consumed	1,590	2,000	2,000	1,300	2,000	0.0%
Inventory Supplies	160,998	133,000	213,000	183,000	160,000	-24.9%
Small Tools	21,857	20,000	20,000	15,000	20,000	0.0%
Professional Services	54	500	500	200	500	0.0%
Communication	663	782	782	770	1,000	27.9%
Travel	742	1,000	1,000	1,000	1,000	0.0%
Advertising	-	500	500	-	500	0.0%
Operating Rental	1,901	1,000	1,000	1,000	5,800	480.0%
Insurance	3,268	6,000	6,000	3,595	4,000	-33.3%
Public Utilities	2,900	3,500	3,500	3,200	3,200	-8.6%
Repairs & Maintenance	60,315	50,000	50,000	91,000	60,000	20.0%
Miscellaneous	1,828	7,393	7,393	14,600	14,500	96.1%
Capital Outlay	891,315	591,715	716,715	629,942	298,500	-58.4%
Interfund Rent	13,717	13,717	13,717	13,717	13,717	0.0%
Interfund Repairs & Maintenance	-	-	-	-	-	0.0%
Other Interfund	26,277	51,397	51,397	51,397	52,757	2.6%
TOTAL EXPENDITURE	1,550,245	1,275,684	1,480,684	1,415,508	1,082,029	-26.9%
Other Adjustments	(43,164)					
Ending Cash	1,530,022	1,095,858	1,035,858	1,033,158	702,183	-32.2%

**FUND 502
FACILITIES MAINTENANCE**

Mission/Function

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

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Fleet/Facilities Manager	0.5	0.5	0.5
Maintenance Worker II	2	2	2
TOTAL - FACILITY MAINTENANCE	2.5	2.5	2.5

Narrative

Department salaries include fifty percent of the Fleet/Facility Manager and two maintenance workers.

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

Approved Budget Requests

None

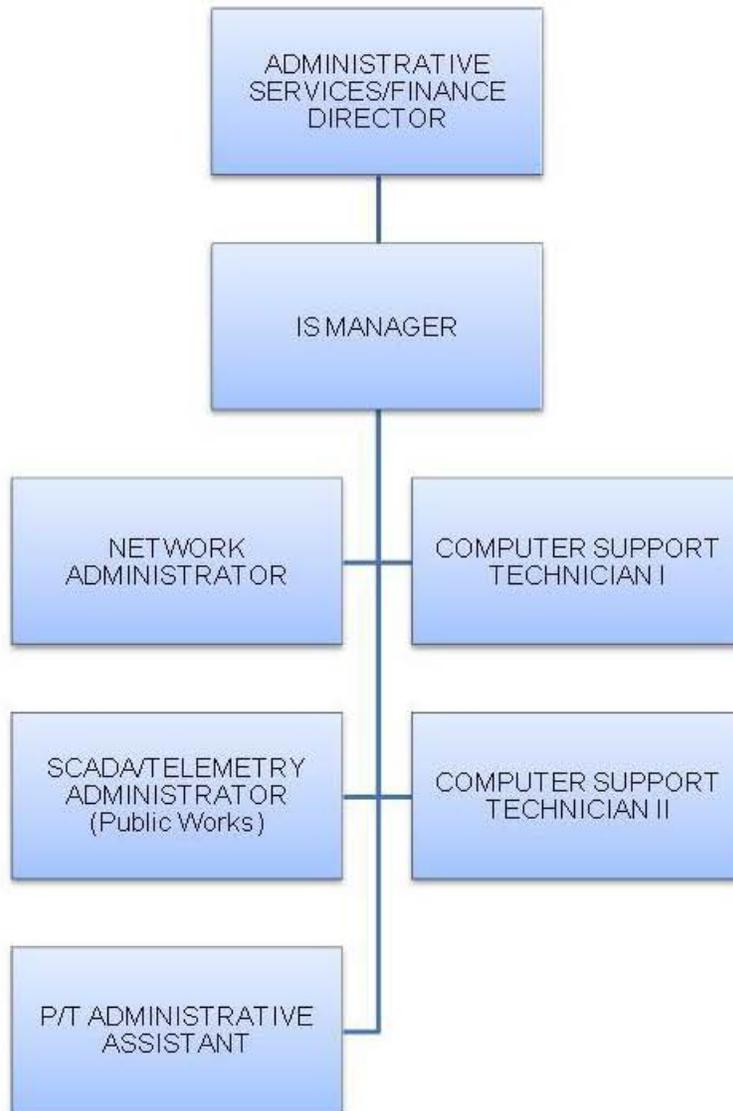
Item(s) Requested But Not Approved

None

**FUND 502
FACILITIES MAINTENANCE**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 9,130	\$ 10,312	\$ 10,312	\$ 3,091	\$ 2,001	-80.6%
<u>Revenue</u>						
Investment Interest	256	300	300	300	300	0.0%
Building Maintenance	225,789	257,847	269,847	270,117	295,590	9.5%
TOTAL REVENUE	226,045	258,147	270,147	270,417	295,890	9.5%
<u>Expenditures</u>						
Salaries	145,806	163,069	163,069	162,943	178,550	9.5%
Overtime	6,434	2,000	14,000	9,466	7,000	-50.0%
Social Security	11,761	12,395	12,395	13,163	13,517	9.1%
Retirement	8,193	11,776	11,776	11,195	13,998	18.9%
Medical Insurance	24,623	30,394	30,394	27,577	34,335	13.0%
Workmen's Compensation	2,690	2,751	2,751	3,390	3,972	44.4%
Unemployment	345	490	490	347	357	-27.1%
Uniforms	676	900	900	900	900	0.0%
Office & Operating	4,570	3,400	4,400	8,500	8,500	93.2%
Fuel Consumed	3,401	2,800	2,800	3,600	4,000	42.9%
Small Tools	-	2,000	2,000	1,000	2,000	0.0%
Professional Services	1,452	-	-	54	-	0.0%
Communication	268	400	400	300	400	0.0%
Travel	147	500	500	-	500	0.0%
Operating Rental	786	600	600	5,000	4,000	566.7%
Miscellaneous	5,614	1,300	1,300	1,000	1,600	23.1%
Capital Outlay	-	-	-	-	-	0.0%
Interfund Rent	1,957	1,957	1,957	1,957	1,957	0.0%
Interfund Repairs & Maintenance	10,255	5,901	5,901	5,901	2,439	-58.7%
Other Interfund	6,016	15,214	15,214	15,214	17,564	15.4%
TOTAL EXPENDITURE	234,994	257,847	270,847	271,507	295,589	9.1%
Other Adjustments	2,910					
Ending Cash	3,091	10,612	9,612	2,001	2,302	-76.1%

INFORMATION SERVICES



**FUND 503
INFORMATION SERVICES**

Mission/Function

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

Headcount

POSITION CLASSIFICATION	2007	2008	2009
Information Services Manager	1	1	1
Network Administrator	2	1	1
SCADA/Telemetry Administrator (Public Works)	0	1	1
Computer Support Tech II	0	1	1
Computer Support Tech I	0	1	1
Confidential Administrative Assistant	0	0.5	0.5
Computer Technician	1	0	0
TOTAL - INFORMATION SERVICES	4	5.5	5.5

Narrative

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

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

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

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

Approved Budget Request

Description	Amount	On-Going
VPN and Remote Laptop Wireless Access Upgrade (expense)	9,500	No
Transfer In from Utilities for Wireless Access	-5,700	No
Total	3,800	

Item(s) Requested For Mid Year Review

Description	Amount	On-Going
DBA/Application Specialist (mid-year hire)	58,653	Yes
Disaster Recovery Project Phase I	14,650	No
2008 Budget Carryover – Time Keeping/Work Order System	97,000	No
Miscrosoft ISA Server and Network DMZ Upgrade	12,000	No
Part/Time Weekend Computer Support Technician	21,331	Yes
Endpoint Encryption for Portable Devices	14,377	No
Technology Enterprise Equipment Replacement Fund	22,230	Yes
Email Retention and Archiving Services	14,000	No
Total	254,241	

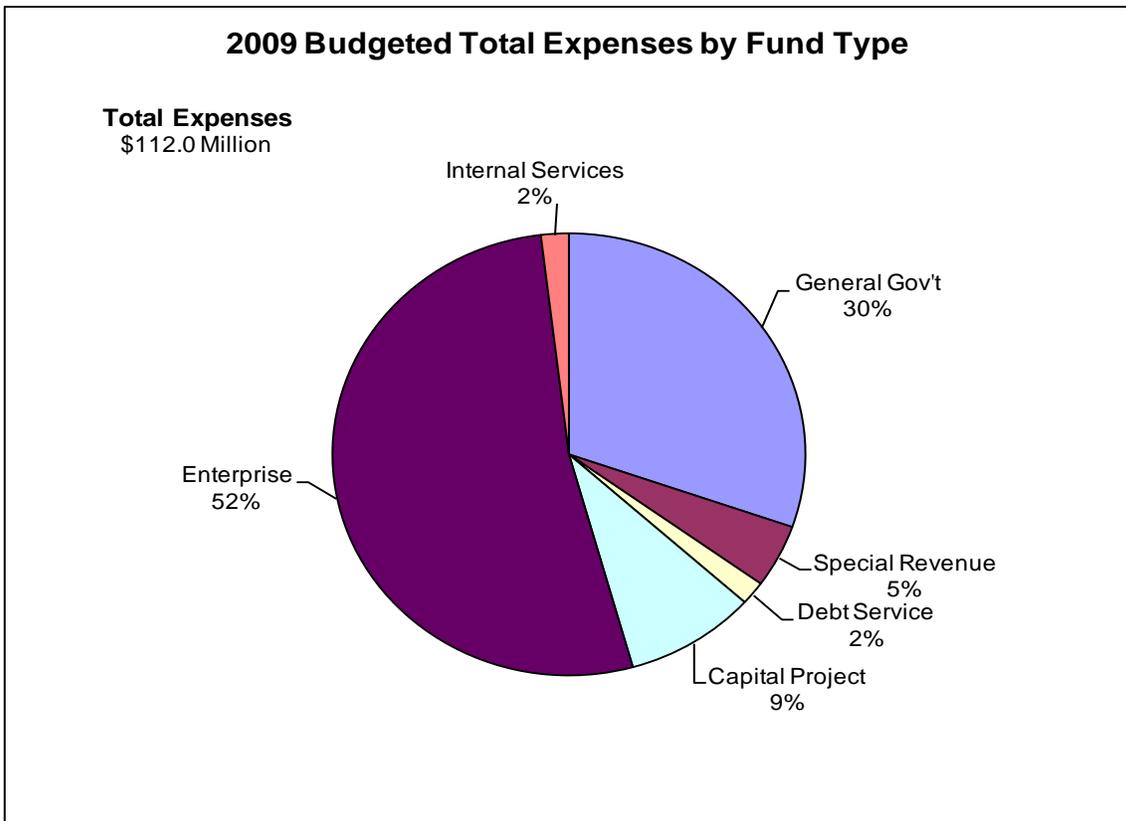
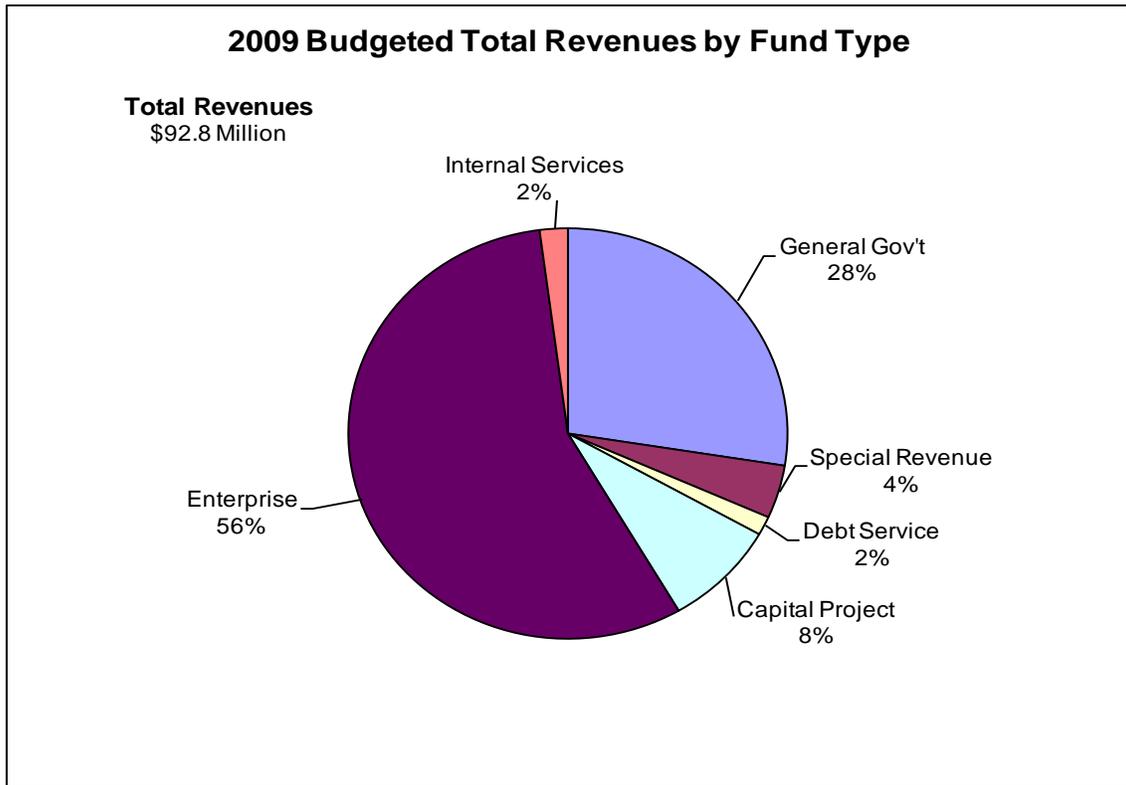
**FUND 503
INFORMATION SERVICES**

Description	2007 Actual	2008 Budget	2008 Amended Budget	2008 Estimated	2009 Budget	% Change 2008:2009 Budget
Beginning Cash	\$ 39,486	\$ 72,868	\$ 72,868	\$ 44,905	\$ 70,483	-3.3%
<u>Revenue</u>						
Investment Interest	2,250	-	-	1,800	1,500	100.0%
Intergovernmental Revenue	10,146	-	-	7,000	5,000	0.0%
Computer Services	443,600	520,775	520,775	520,775	558,634	7.3%
Computer Replacement	87,572	99,895	99,895	99,895	118,019	18.1%
Nextel Phone	59,616	59,616	59,616	59,616	70,794	18.8%
Miscellaneous Revenue	1,350	-	-	1,650	-	0.0%
Transfer In	-	186,223	186,223	14,223	5,700	-96.9%
TOTAL REVENUE	604,534	866,509	866,509	704,959	759,647	-12.3%
<u>Expenditures</u>						
Salaries	221,625	275,468	275,468	275,468	296,685	7.7%
Overtime	824	2,000	2,000	2,000	2,000	0.0%
Social Security	17,697	20,992	20,992	20,992	22,291	6.2%
Retirement	11,902	19,891	19,891	19,891	23,261	16.9%
Medical Insurance	31,111	54,990	54,990	54,990	51,118	-7.0%
Workmen's Compensation	627	830	830	830	1,107	33.4%
Unemployment	537	829	829	829	594	-28.3%
Office & Operating	26,991	52,000	52,000	27,000	27,000	-48.1%
Fuel Consumed	410	500	500	650	1,000	100.0%
Small Tools	102,128	30,745	30,745	105,000	145,349	372.8%
Professional Services	95,053	88,250	88,250	92,000	95,600	8.3%
Communication	56,224	66,384	66,384	54,508	74,094	11.6%
Travel	1,068	3,000	3,000	3,000	3,000	0.0%
Miscellaneous	38,557	259,703	259,703	22,223	11,500	-95.6%
TOTAL EXPENDITURE	604,754	875,582	875,582	679,381	754,599	-13.8%
Other Adjustments	220					
Ending Cash	39,486	63,795	63,795	70,483	75,531	18.4%

2009 BUDGET SUMMARY BY FUND TYPE ALL FUNDS

	General Fund 0xx	Special Revenue 1xx	Debt Service 2xx	Capital Project 3xx	Enterprise Fund 4xx	Internal Service 5xx	Total
Funding Sources							
Beginning Fund Balance	5,747,491	1,916,215	373,481	5,656,940	33,178,471	1,105,642	47,978,240
Taxes	22,992,135	2,695,828	226,673	-	-	-	25,914,636
Licenses & Permits	1,336,363	65,000	-	-	-	-	1,401,363
Intergovernmental Service Rev	1,940,636	867,575	-	3,173,207	-	5,000	5,986,418
Charges for Services	4,987,736	-	-	1,350,000	27,691,000	1,083,037	35,111,773
Fines & Forfeits	799,165	2,000	-	-	-	1,500	802,665
Miscellaneous Revenue	427,770	135,400	19,751	60,000	1,108,149	601,354	2,352,423
Other Financing Sources	491,000	204,338	1,465,384	1,600,000	17,343,670	115,700	21,220,092
Total Funding Sources	\$ 38,722,296	\$ 5,886,356	\$ 2,085,289	\$ 11,840,147	\$ 79,321,289	\$ 2,912,233	\$ 140,767,609
Uses of Funding Sources							
General Government Services	5,878,898	41,436	-	-	39,864	828,260	6,788,458
Security of Persons & Property	20,488,027	97,904	-	-	-	-	20,585,931
Utilities & Environment	1,426,324	-	-	-	15,867,516	295,589	17,589,429
Transportation	-	2,357,986	-	-	1,467,818	709,868	4,535,672
Economic Environment	2,476,811	90,000	-	-	-	-	2,566,811
Mental & Physical Health	8,500	-	-	-	-	-	8,500
Culture & Recreation	2,426,993	4,000	-	-	1,013,124	-	3,444,117
Debt Service	-	98,475	1,923,461	-	6,530,346	-	8,552,282
Capitalized Expenditures	100	-	-	541,500	16,545,000	298,500	17,385,100
Road & Street Construction	-	747,350	-	8,730,000	-	-	9,477,350
Other Financing Uses	1,269,214	1,730,676	-	790,484	17,294,377	-	21,084,750
Total Expenditures	\$ 33,974,867	\$ 5,167,827	\$ 1,923,461	\$ 10,061,984	\$ 58,758,045	\$ 2,132,217	\$ 112,018,401
Ending Fund Balance	\$ 4,747,429	\$ 718,529	\$ 161,828	\$ 1,778,163	\$ 20,563,245	\$ 780,016	\$ 28,749,209
Total Appropriation	\$ 38,722,296	\$ 5,886,356	\$ 2,085,289	\$ 11,840,147	\$ 79,321,290	\$ 2,912,233	\$ 140,767,610

2009 BUDGET SUMMARY BY FUND TYPE
ALL FUNDS



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

	GENERAL GOVERNMENT OPERATIONS			SPECIAL REVENUE FUNDS		
	2007 Actuals	2008 Amended Budget	2009 Adopted Budget	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Financial Sources						
Taxes	18,534,886	21,464,530	22,992,135	3,369,187	2,950,828	2,695,828
Licenses & Permits	1,641,847	1,457,501	1,336,363	86,150	60,000	65,000
Intergovernmental Service Rev	1,670,959	1,603,903	1,940,636	934,765	908,509	867,575
Charges for Services	4,244,261	4,666,454	4,987,736	303,822	-	-
Fines & Forfeits	638,254	638,130	799,165	20,929	20,000	2,000
Miscellaneous Revenue	526,398	440,300	427,770	336,147	163,200	135,400
Other Financing Sources	3,016	713,905	491,000	513,784	560,490	204,338
Total Financial Sources	\$ 27,259,621	\$ 30,984,723	\$ 32,974,805	\$ 5,564,784	\$ 4,663,027	\$ 3,970,141
Uses of Financial Sources						
General Government Services	4,399,172	5,248,302	5,878,898	123,884	126,344	41,436
Security of Persons & Property	15,370,983	18,312,888	20,488,027	58,838	49,100	97,904
Utilities & Environment	1,341,646	1,613,403	1,426,324	-	-	-
Transportation	-	-	-	2,076,052	2,251,130	2,357,986
Economic Environment	1,921,600	2,840,161	2,476,811	13,455	48,000	90,000
Mental & Physical Health	6,063	5,000	8,500	-	-	-
Culture & Recreation	2,084,654	2,333,905	2,426,993	3,203	13,000	4,000
Debt Service	-	-	-	98,533	98,599	98,475
Capitalized Expenditures	342,735	8,800	100	32,992	-	-
Road & Street Construction	-	-	-	556,688	903,586	747,350
Other Financing Uses	2,120,580	1,882,264	1,269,214	2,278,296	2,671,632	1,730,676
Total Uses of Financial Sources	\$ 27,587,433	\$ 32,244,723	\$ 33,974,867	\$ 5,241,941	\$ 6,161,391	\$ 5,167,827
Net Increase (Decrease) in fund balance	\$ (327,812)	\$ (1,260,000)	\$ (1,000,062)	\$ 322,843	\$ (1,498,364)	\$ (1,197,686)
Fund Balance January 1	\$ 5,344,295	\$ 3,520,107	\$ 5,747,491	3,412,184	3,148,131	1,916,215
Residual Equity Transfers and other adjustments	(30,397)	-	-	14,297	-	-
Fund Balance December 31	<u>\$ 4,986,086</u>	<u>\$ 2,260,107</u>	<u>\$ 4,747,429</u>	<u>\$ 3,749,324</u>	<u>\$ 1,649,767</u>	<u>\$ 718,529</u>

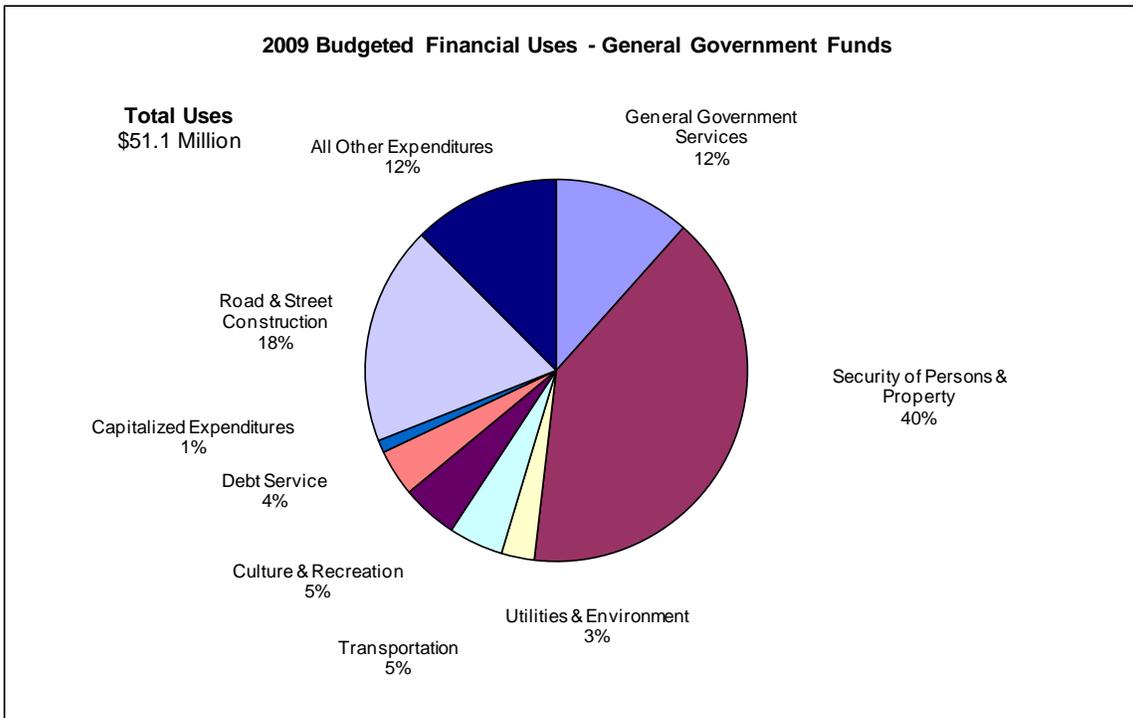
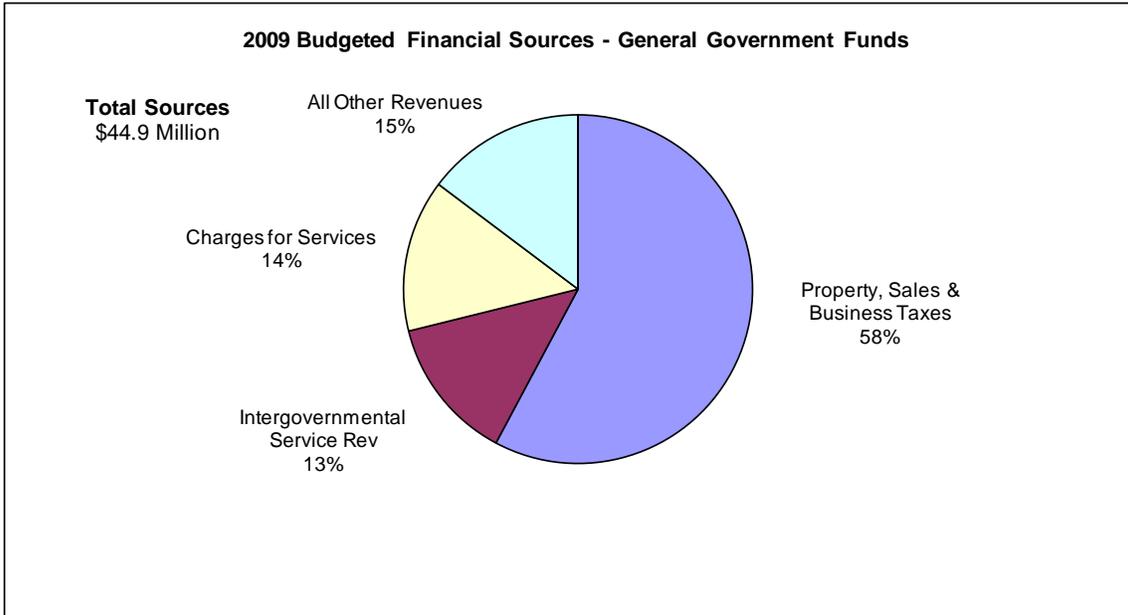
**SUMMARY OF FINANCIAL SOURCES AND USES
GENERAL GOVERNMENT FUNDS**

	DEBT SERVICE FUND			CAPITAL PROJECTS		
	2007 Actuals	2008 Amended Budget	2009 Adopted Budget	2007 Actuals	2008 Amended Budget	2009 Adopted Budget
Financial Sources						
Taxes	226,328	231,458	226,673	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	-	-	-	1,610,425	4,051,068	3,173,207
Charges for Services	-	-	-	1,920,371	1,905,000	1,350,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	68,521	41,170	19,751	366,836	19,500	60,000
Other Financing Sources	718,333	1,359,014	1,465,384	10,054,211	2,400,000	1,600,000
Total Financial Sources	\$ 1,013,182	\$ 1,631,642	\$ 1,711,808	\$ 13,951,843	\$ 8,375,568	\$ 6,183,207
Uses of Financial Sources						
General Government Services	-	-	-	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	971,767	1,645,846	1,923,461	213,472	-	-
Capitalized Expenditures	-	-	-	250,934	1,823,580	541,500
Road & Street Construction	-	-	-	3,651,505	12,692,000	8,730,000
Other Financing Uses	-	-	-	182,045	790,684	790,484
Total Uses of Financial Sources	\$ 971,767	\$ 1,645,846	\$ 1,923,461	\$ 4,297,956	\$ 15,306,264	\$ 10,061,984
Net Increase (Decrease) in fund balance	\$ 41,415	\$ (14,204)	\$ (211,653)	\$ 9,653,887	\$ (6,930,696)	\$ (3,878,777)
Fund Balance January 1	356,452	144,502	373,481	325,030	10,255,473	5,656,940
Residual Equity Transfers and other adjustments	180,000	-	-	(874,646)	-	-
Fund Balance December 31	\$ 577,867	\$ 130,298	\$ 161,828	\$ 9,104,271	\$ 3,324,777	\$ 1,778,163

SUMMARY OF FINANCIAL SOURCES AND USES GENERAL GOVERNMENT FUNDS

TOTAL GOVERNMENTAL FUNDS			
	2007	2008	2009
	Actuals	Amended Budget	Adopted Budget
Financial Sources			
Taxes	22,130,401	24,646,816	25,914,636
Licenses & Permits	1,727,997	1,517,501	1,401,363
Intergovernmental Service Rev	4,216,149	6,563,480	5,981,418
Charges for Services	6,468,454	6,571,454	6,337,736
Fines & Forfeits	659,183	658,130	801,165
Miscellaneous Revenue	1,297,902	664,170	642,921
Other Financing Sources	11,289,344	5,033,409	3,760,722
Total Financial Sources	\$ 47,789,430	\$ 45,654,960	\$ 44,839,961
Uses of Financial Sources			
General Government Services	4,523,056	5,374,646	5,920,334
Security of Persons & Property	15,429,821	18,361,988	20,585,931
Utilities & Environment	1,341,646	1,613,403	1,426,324
Transportation	2,076,052	2,251,130	2,357,986
Economic Environment	1,935,055	2,888,161	2,566,811
Mental & Physical Health	6,063	5,000	8,500
Culture & Recreation	2,087,857	2,346,905	2,430,993
Debt Service	1,283,772	1,744,445	2,021,936
Capitalized Expenditures	626,661	1,832,380	541,600
Road & Street Construction	4,208,193	13,595,586	9,477,350
Other Financing Uses	4,580,921	5,344,580	3,790,374
Total Uses of Financial Sources	38,099,097	55,358,224	51,128,139
Net Increase (Decrease) in fund balance	\$ 9,690,333	\$ (9,703,264)	\$ (6,288,178)
Fund Balance January 1	9,437,961	17,068,213	13,694,127
Residual Equity Transfers and other adjustments	(710,746)	-	-
Fund Balance December 31	\$ 18,417,548	\$ 7,364,949	\$ 7,405,949

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



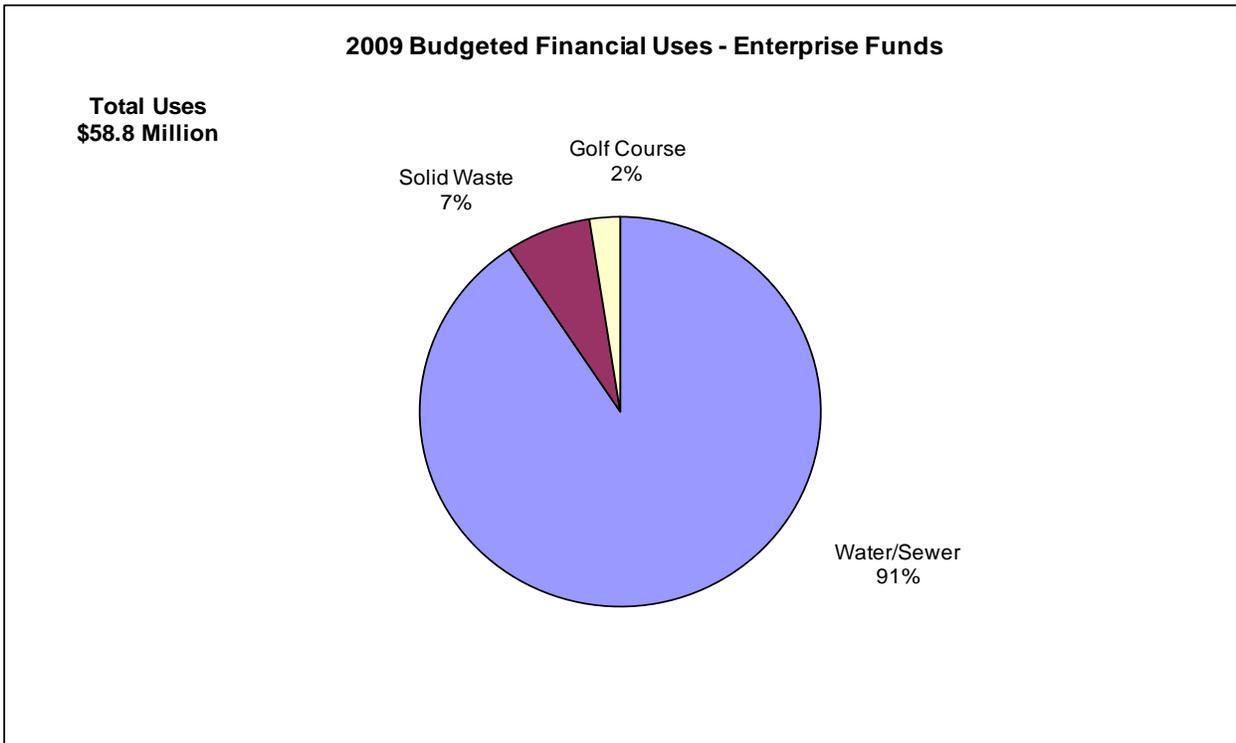
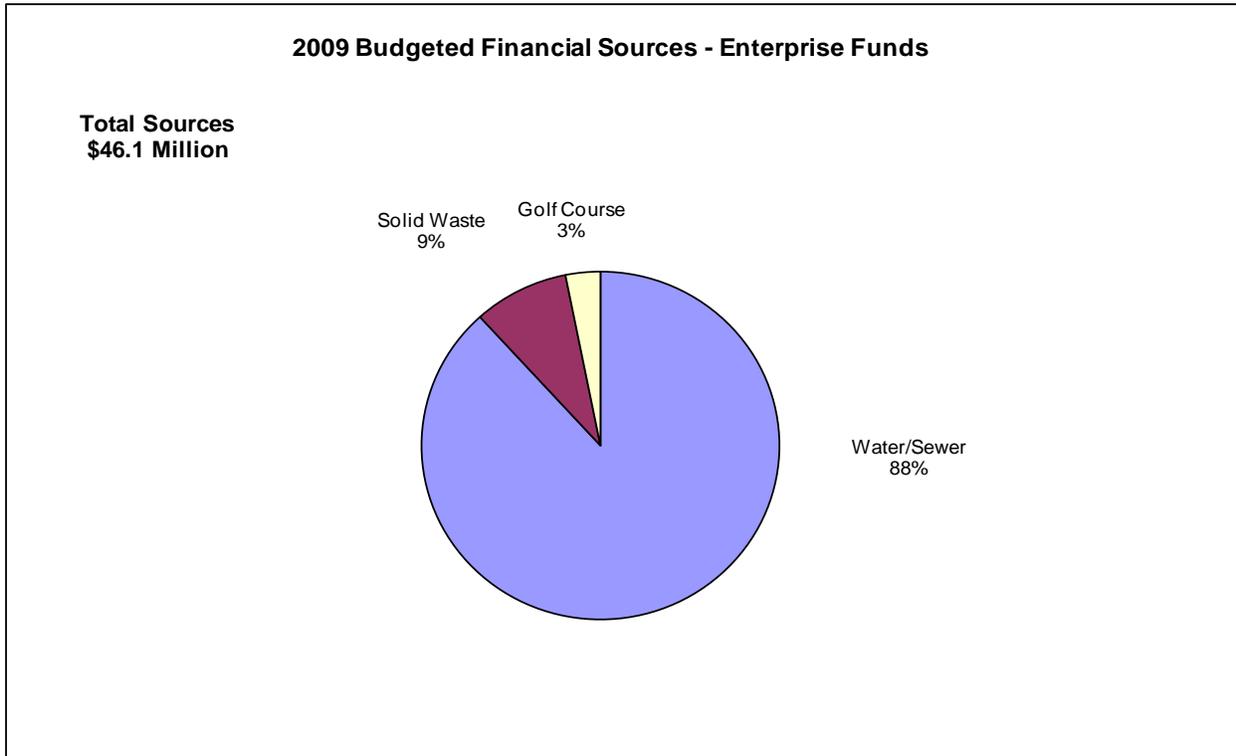
**SUMMARY OF FINANCIAL SOURCES AND USES
ENTERPRISE FUNDS**

	WATER/SEWER			SOLID WASTE		
	2007 Actuals	2008 Estimates	2009 Adopted Budget	2007 Actuals	2008 Estimates	2009 Adopted Budget
Financial Sources						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	7,959	83,287	-	9,068	20,000	-
Charges for Services	18,147,579	20,424,592	22,871,000	4,096,608	4,011,423	3,920,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	2,063,818	1,331,893	758,649	107,860	69,837	55,000
Other Financing Sources	6,110,470	17,576,180	17,088,677	-	-	-
Total Financial Sources	\$ 26,329,826	\$ 39,415,952	\$ 40,718,326	\$ 4,213,536	\$ 4,101,260	\$ 3,975,000
Uses of Financial Sources						
General Government Services	318,375	35,305	39,864	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	9,902,488	11,008,592	11,832,505	3,990,364	3,804,186	4,035,011
Transportation	1,210,923	966,534	1,467,818	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	6,365,504	6,101,969	6,093,977	-	-	-
Capitalized Expenditures	7,510,997	5,750,500	16,545,000	-	-	-
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	487,061	17,453,091	17,294,377	-	-	-
Total Uses of Financial Sources	\$ 25,795,348	\$ 41,315,991	\$ 53,273,541	\$ 3,990,364	\$ 3,804,186	\$ 4,035,011
Net Increase (Decrease) in fund balance	534,478	(1,900,039)	(12,555,215)	223,172	297,074	(60,011)
Fund Balance January 1	\$ 6,992,691	\$ 33,508,132	\$ 31,608,094	1,039,594	\$ 1,273,303	1,570,377
Residual Equity Transfers and other adjustments	4,501,674	-	-	10,537	-	-
Fund Balance December 31	\$ 12,028,843	\$ 31,608,093	\$ 19,052,879	\$ 1,273,303	\$ 1,570,377	\$ 1,510,366

**SUMMARY OF FINANCIAL SOURCES AND USES
ENTERPRISE FUNDS**

	GOLF COURSE			TOTAL ENTERPRISE FUNDS		
	2007 Actuals	2008 Estimates	2009 Adopted Budget	2007 Actuals	2008 Estimates	2009 Adopted Budget
Financial Sources						
Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	-	-	-	17,027	103,287	-
Charges for Services	864,514	900,000	900,000	23,108,701	25,336,015	27,691,000
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	253,907	294,500	294,500	2,425,585	1,696,230	1,108,149
Other Financing Sources	1,021,983	254,993	254,993	7,132,453	17,831,173	17,343,670
Total Financial Sources	\$ 2,140,404	\$ 1,449,493	\$ 1,449,493	\$ 32,683,766	\$ 44,966,705	\$ 46,142,818
Uses of Financial Sources						
General Government Services	-	-	-	318,375	35,305	39,864
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	13,892,852	14,812,778	15,867,516
Transportation	-	-	-	1,210,923	966,534	1,467,818
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	854,115	927,063	1,013,124	854,115	927,063	1,013,124
Debt Service	1,286,289	406,367	436,369	7,651,793	6,508,336	6,530,346
Capitalized Expenditures	-	-	-	7,510,997	5,750,500	16,545,000
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	-	-	-	487,061	17,453,091	17,294,377
Total Uses of Financial Sources	\$ 2,140,404	\$ 1,333,430	\$ 1,449,493	\$ 31,926,116	\$ 46,453,607	\$ 58,758,045
Net Increase (Decrease) in fund balance	-	116,063	-	757,650	(1,486,902)	(12,615,226)
Fund Balance January 1	\$ -	\$ -	-	\$ 8,032,285	\$ 34,781,435	\$ 33,178,471
Residual Equity Transfers and other adjustments	-	-	-	\$ 4,512,211	\$ -	-
Fund Balance December 31	\$ -	\$ 116,063	\$ -	\$ 13,302,146	\$ 33,294,533	\$ 20,563,245

SUMMARY OF FINANCIAL SOURCES AND USES ENTERPRISE FUNDS



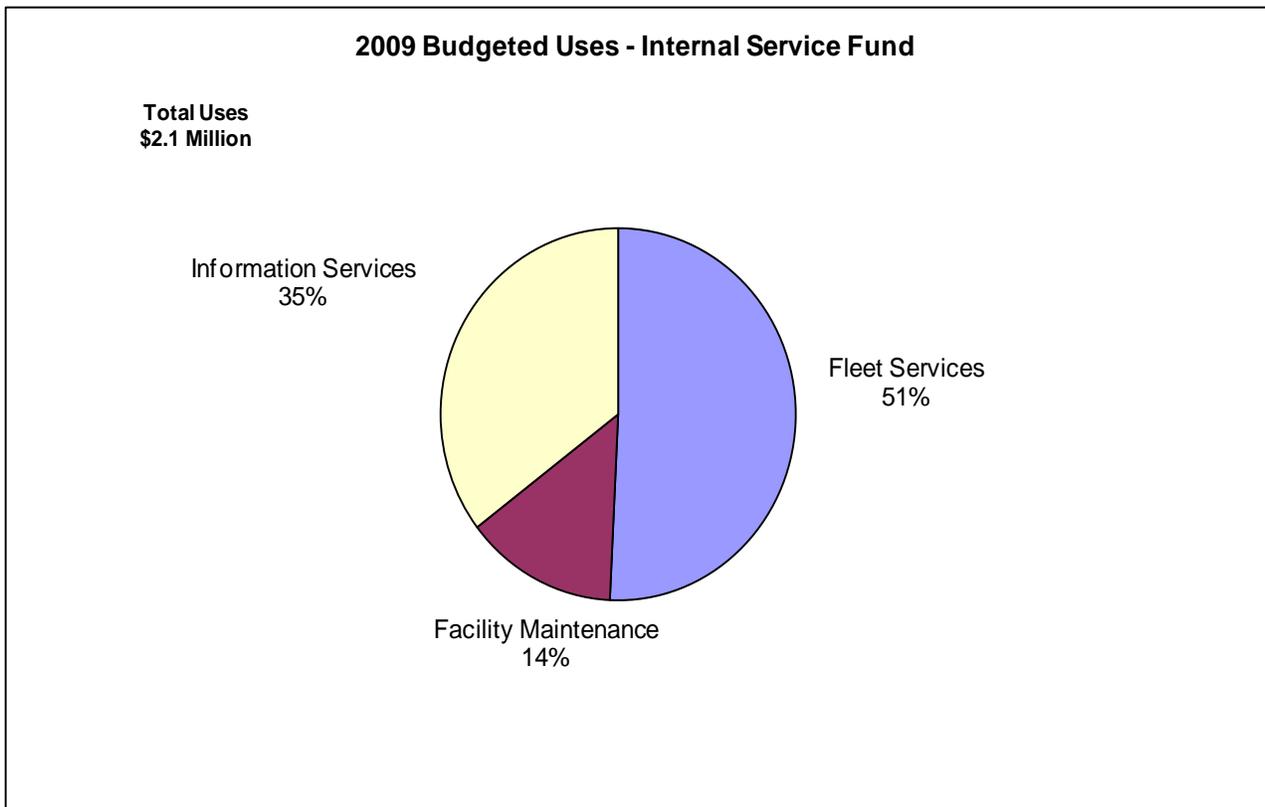
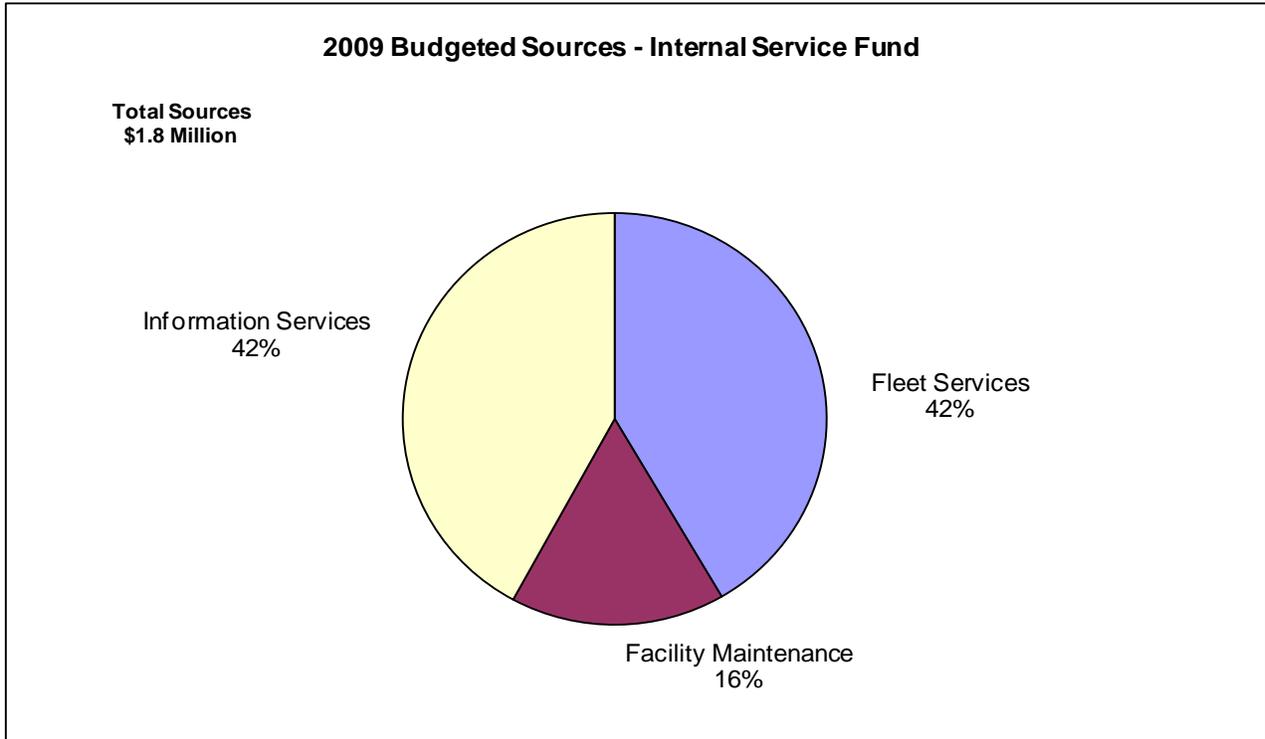
**SUMMARY OF FINANCIAL SOURCES AND USES
INTERNAL SERVICE FUND**

	FLEET SERVICES			FACILITIES MAINTENANCE		
	2007 Actuals	2008 Estimates	2009 Adopted Budget	2007 Actuals	2008 Estimates	2009 Adopted Budget
Financial Sources						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	-	-	-	-	-	-
Charges for Services	44,794	29,528	40,000	225,789	270,117	295,590
Fines & Forfeits	-	-	-	-	-	-
Miscellaneous Revenue	1,189,662	502,115	601,054	256	300	300
Other Financing Sources	829,848	387,000	110,000	-	-	-
Total Financial Sources	\$ 2,064,304	\$ 918,643	\$ 751,054	\$ 226,045	\$ 270,417	\$ 295,890
Uses of Financial Sources						
General Government Services	63,624	72,425	73,661	-	-	-
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	234,994	271,507	295,589
Transportation	597,546	713,141	709,868	-	-	-
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capitalized Expenditures	891,315	629,942	298,500	-	-	-
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses of Financial Sources	\$ 1,552,485	\$ 1,415,508	\$ 1,082,029	\$ 234,994	\$ 271,507	\$ 295,589
Net Increase (Decrease) in fund balance	511,819	(496,865)	(330,975)	(8,949)	(1,090)	301
Fund Balance January 1	\$ 1,047,526	\$ 1,530,023	\$ 1,033,158	\$ 9,130	\$ 3,091	\$ 2,001
Residual Equity Transfers and other adjustments	(29,322)	-	-	2,910	-	-
Fund Balance December 31	<u>\$ 1,530,023</u>	<u>\$ 1,033,158</u>	<u>\$ 702,183</u>	<u>\$ 3,091</u>	<u>\$ 2,001</u>	<u>\$ 2,302</u>

**SUMMARY OF FINANCIAL SOURCES AND USES
INTERNAL SERVICE FUND**

	INFORMATION SERVICES			TOTAL INTERNAL SERVICE FUND		
	2007 Actuals	2008 Estimates	2009 Adopted Budget	2007 Actuals	2008 Estimates	2009 Adopted Budget
Financial Sources						
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service Rev	10,146	7,000	5,000	10,146	7,000	5,000
Charges for Services	590,788	680,286	747,447	861,371	979,931	1,083,037
Fines & Forfeits	-	-	1,500	-	-	1,500
Miscellaneous Revenue	3,600	3,450	-	1,193,518	505,865	601,354
Other Financing Sources	-	14,223	5,700	829,848	401,223	115,700
Total Financial Sources	\$ 604,534	\$ 704,959	\$ 759,647	\$ 2,894,883	\$ 1,894,019	\$ 1,806,591
Uses of Financial Sources						
General Government Services	604,754	679,381	754,599	668,378	751,806	828,260
Security of Persons & Property	-	-	-	-	-	-
Utilities & Environment	-	-	-	234,994	271,507	295,589
Transportation	-	-	-	597,546	713,141	709,868
Economic Environment	-	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capitalized Expenditures	-	-	-	891,315	629,942	298,500
Road & Street Construction	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-
Total Uses of Financial Sources	\$ 604,754	\$ 679,381	\$ 754,599	\$ 2,392,233	\$ 2,366,396	\$ 2,132,217
Net Increase (Decrease) in fund balance	(220)	25,578	5,048	502,650	(472,377)	(325,626)
Fund Balance January 1	\$ 39,486	\$ 44,905	\$ 70,483	\$ 1,096,142	\$ 1,578,019	\$ 1,105,642
Residual Equity Transfers and other adjustments	5,639	-	-	(20,773)	-	-
Fund Balance December 31	\$ 44,905	\$ 70,483	\$ 75,531	\$ 1,578,019	\$ 1,105,642	\$ 780,016

SUMMARY OF FINANCIAL SOURCES AND USES INTERNAL SERVICE FUND



GENERAL TAXING AUTHORITY

Taxes make up approximately 58% of the General Government revenue budget. Most of the tax revenue is in the form of property, sales and utility taxes. Approximately \$1.3 million of the General Government tax revenue is allocated away in support of other governmental services such as Streets and general debt service.

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

Major Tax Source	2009 Rate	2009 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax - Regular (A)**	\$1.86	\$ 8,900,779	\$ 3.60	\$ 1.74	\$ 8,272,522
- Special	\$0.50	2,385,793	\$ 0.50	\$ -	-
Sales Tax - Regular	0.85%	8,315,613	0.85%	0.00%	-
- Criminal Justice (B)	0.10%	590,000	0.10%	0.00%	-
- Transit*			0.30%	0.30%	-
- Natural Gas	6.00%	-	6.00%	0.00%	-
Business & Occupation Tax* - Regular	0.00%	-	0.20%	0.20%	-
Utility Tax - Regular	5.00%	2,806,514	6.00%	1.00%	561,303
Leasehold Tax	4.00%		4.00%	0.00%	-
Gambling Tax - Bingo & Raffles*	7.50%		7.50%	0.00%	-
- Amusement Games*	2.00%		2.00%	0.00%	-
- Punch Brds/Pull Tabs	5.00%	100,000	5.00%	0.00%	-
- Card Rooms*	20.00%		20.00%	0.00%	-
PILOT - Utilities	6.00%	1,200,443	6.00%	0.00%	-
- Transit*					
Cable TV/Franchise Fee	5.00%	581,887	5.00%	0.00%	-
Admissions Tax - Golf*			5.00%	5.00%	40,000
- Other Amusement*			5.00%	5.00%	75,000
Hotel/Motel Tax	2.00%	58,000	2.00%	0.00%	-
Real Estate Excise Tax - 1st Quarter	0.25%	650,000	0.25%	0.00%	-
- 2nd Quarter	0.25%	650,000	0.25%	0.00%	-

* Authorized by state - some cities do not participate.

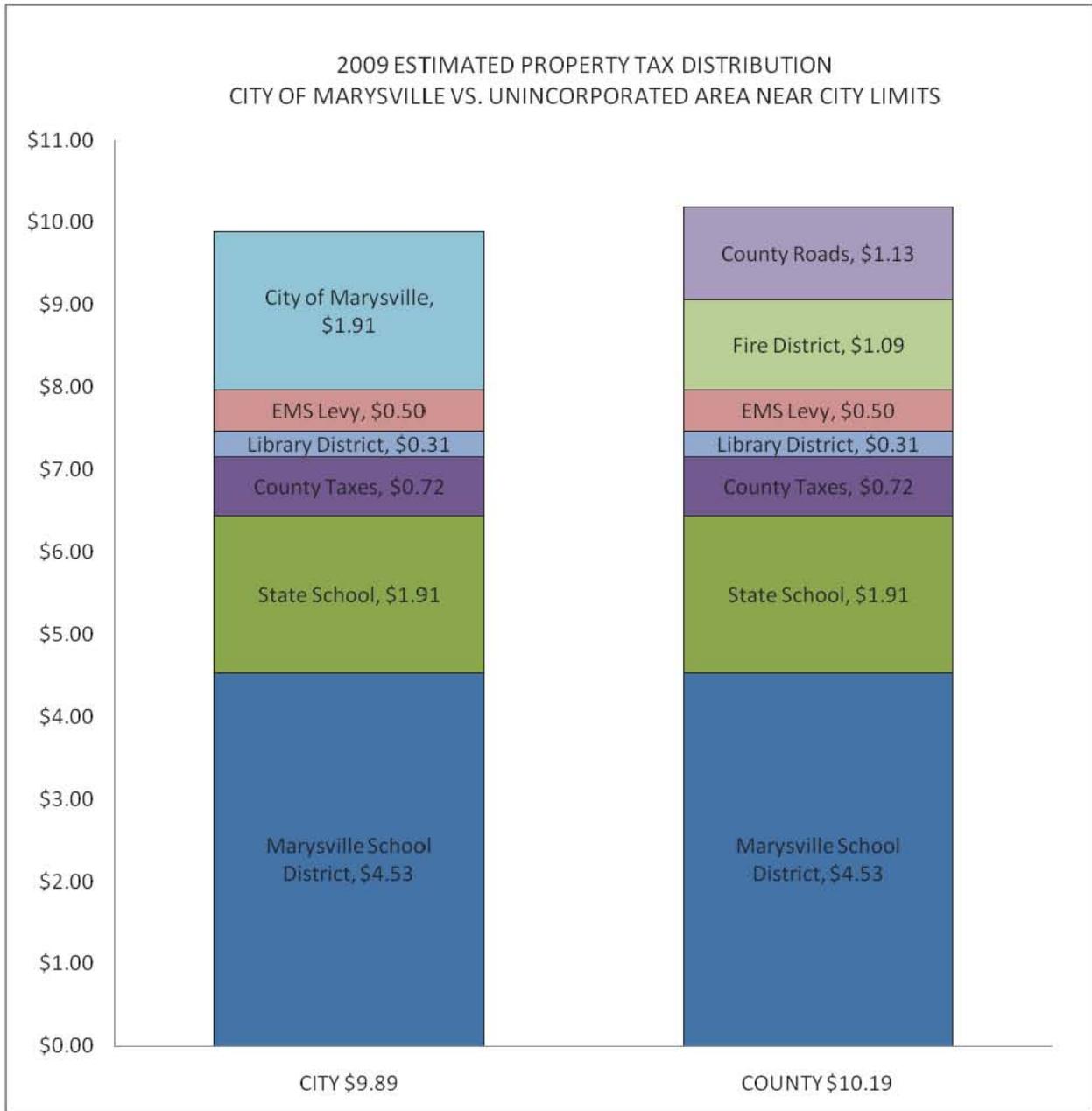
**Requires the vote of the people to reach full statutory maximum

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

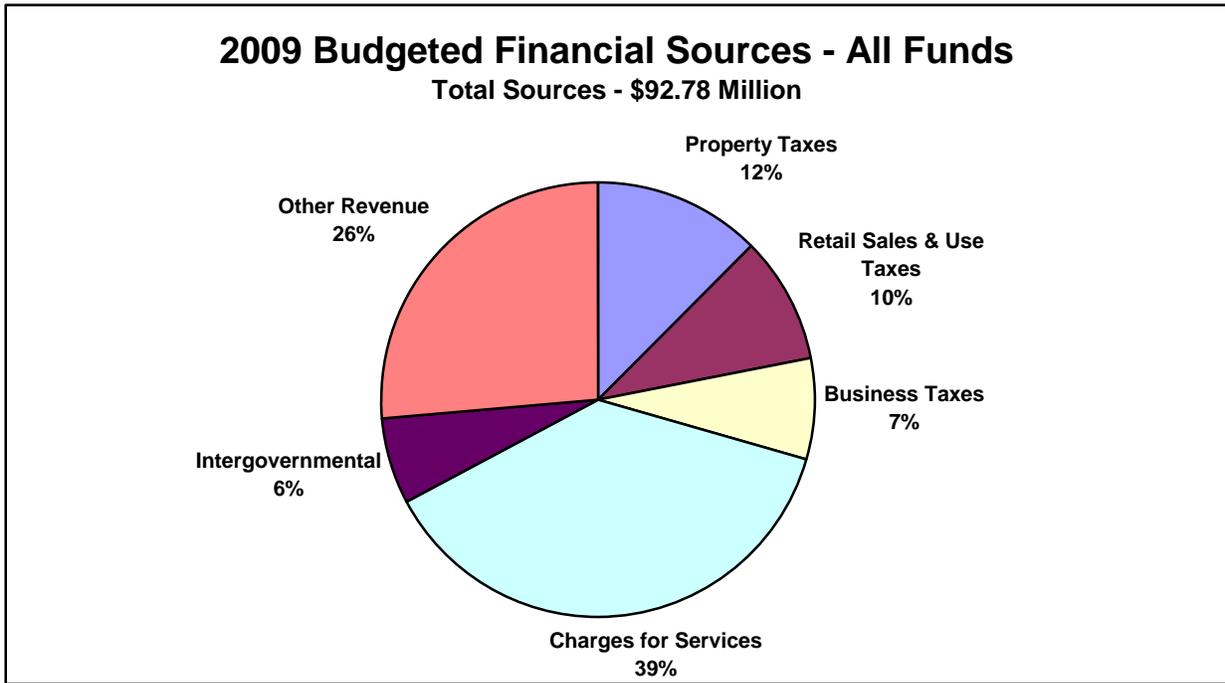
<u>TAXING DISTRICT</u>	<u>YEAR 2009</u>	
	<u>CITY</u>	<u>COUNTY</u>
City of Marysville		
General Levy	\$ 1.8640	\$ -
Fire Dist. 12		1.0908
EMS Levy	0.5000	0.5000
GO Bonds		
Public Safety Building	0.0497	
County Taxes	0.7165	0.7165
County Roads		1.1290
Marysville School District	4.5326	4.5326
State School	1.9094	1.9094
Library District	0.3135	0.3135
TOTAL PROPERTY		
TAX PER \$1,000		
ASSESSED VALUE	\$ 9.8857	\$ 10.1918
Tax on Avg.		
Residence Value of		
\$262,865	\$2,598.60	\$2,679.06
Lake Stevens School district 2009 levy rate \$ 4.01483		
Lakewood School district 2009 levy rate \$ 3.71646		

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

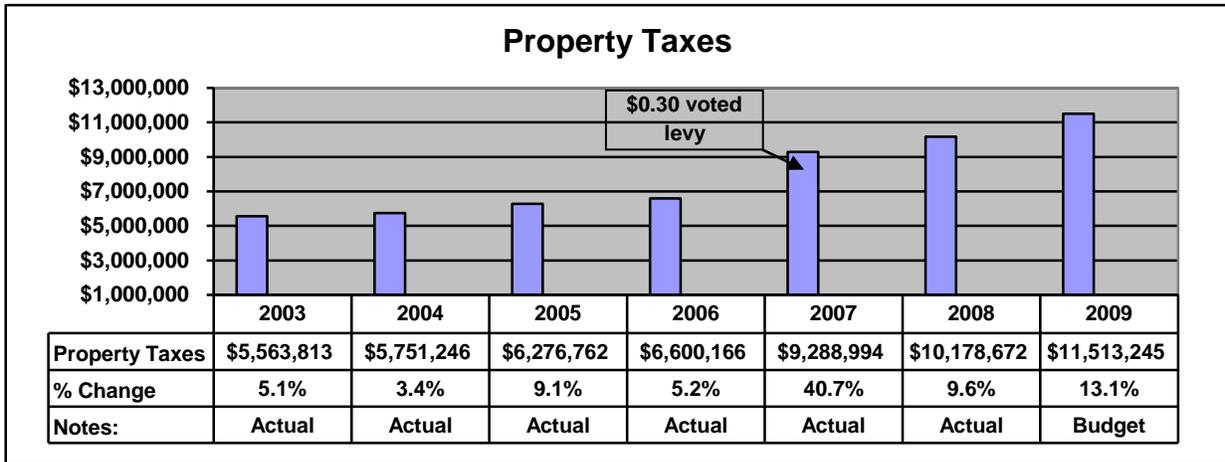
<u>TAXING DISTRICT</u>	<u>YEAR 2008</u>	
	<u>CITY</u>	<u>COUNTY</u>
City of Marysville		
General Levy	\$ 1.9183	\$ -
Fire Dist. 12		1.0613
EMS Levy	0.3398	0.3799
GO Bonds		
Public Safety Building	0.0514	
County Taxes	0.7233	0.7233
County Roads		1.1044
Marysville School District	4.2443	4.2443
State School	1.9056	1.9056
Library District	0.3128	0.3128
TOTAL PROPERTY		
TAX PER \$1,000		
ASSESSED VALUE	\$ 9.4956	\$ 9.7316
Tax on Avg.		
Residence Value of		
\$276,700	\$2,627.43	\$2,663.55
Lake Steven School district 2008 levy rate \$3.8809		
Lakewood School district 2008 levy rate \$3.18383		



ANALYSIS OF SOURCES



Property Taxes



Property tax receipts represent approximately 12% of the City's total income, up 1% from the prior year. This reflects a shift created by a decrease in the share of Business Taxes and Intergovernmental. The property tax table shown above includes regular, Emergency Medical Services (EMS), and public safety levy lid lift. The different changes from each year are a result of changing amount of new construction and annexations and also voted levy increases, such as 2007 \$0.30/\$1,000 AV for fire services and in 2009 a reset of the EMS levy to \$0.50/\$1,000 AV.

The Snohomish County Treasurer collects property taxes levied in the City of Marysville's five overlapping tax districts, which include state, local schools, Snohomish County, City of Marysville, and Sno-Isle Library. Property taxes are assessed to the citizens in March of each year for 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 no limited to an amount equal to the Implicit Price Deflator (IPD) percentage.
 - However, if the City Council finds a “substantial need” to increase property tax revenue by more than the IPD limit, they may do so, up to a maximum of 6% with a five of seven (a supermajority of City Council) affirmative votes.
- ❖ Initiative 747, voter approved in 2001, requires state and local governments to limit their property tax increases to 1% each year, or the IPD, whichever is less, unless an increase greater than this limit is approved by voters in an election.

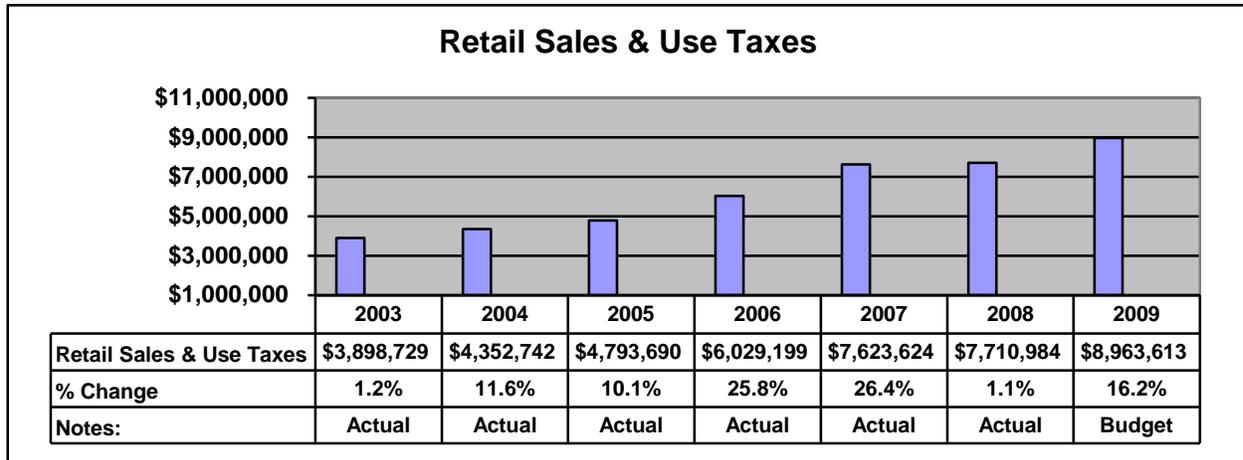
2009 Levy

The City of Marysville council voted to not increase the regular property tax levy rate for 2009. The levy rate for 2009 is \$1.864 per \$1,000 of assessed valuation, a decrease of 2.8% from the prior year of \$1.9183. In 2008 the voters elected to reset the EMS levy rate to \$0.50/\$1,000 AV. This resulted in an increase of The EMS levy rate is down \$0.16/\$1,000 from 2008 of \$0.3398.

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

Property Tax Levy	2001	2002	2003	2004	2005	2006	2007	2008	2009
Regular	\$2.8010	\$2.3626	\$2.3810	\$2.3800	\$2.1520	\$1.9215	\$2.2200	\$1.9183	\$1.8640
EMS	.5000	.4215	.4247	.4289	.5000	.4511	.3898	.3398	.5000
Public Safety	.1653	.1274	.1263	.1220	.1068	.0866	.0707	.0514	.0497
Total	\$3.4663	\$2.9115	\$2.9320	\$2.9309	\$2.7588	\$2.4592	\$2.6805	\$2.3095	\$2.4137

Retail Sales and Use Taxes



Retail sales and use tax receipts represent approximately 10% of the City's total income. Marysville's economic goal of an annual 8% growth in property and sales tax receipts has been achievable since its establishment in 2003. This goal hit a roadblock, with the economic down turn in 2008. An estimated growth for 2009 is 16.2% or \$1,252,629. The growth that is estimated is based upon new retail that opened in 2008 and the enactment of the Streamlined Sales Tax or Destination-based Sales Tax. The downturn in the economy is still a huge factor. Marysville's sales tax base is largely general sales such as Fred Meyer, Costco, Target, and Kohl's, items necessary for day to day living. Estimates were largely based upon this fact with the caveat that the first quarter receipts for 2009 will be an indicator that may need revision of the retail sales & use tax estimates.

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

The fluctuation in the 2006 and 2007 total revenues were the result of large construction projects within the city, such as the Lakewood Crossing retail center, Gateway retail center, and Harley-Davidson Motor Company and their associated anchor store's retail sales.

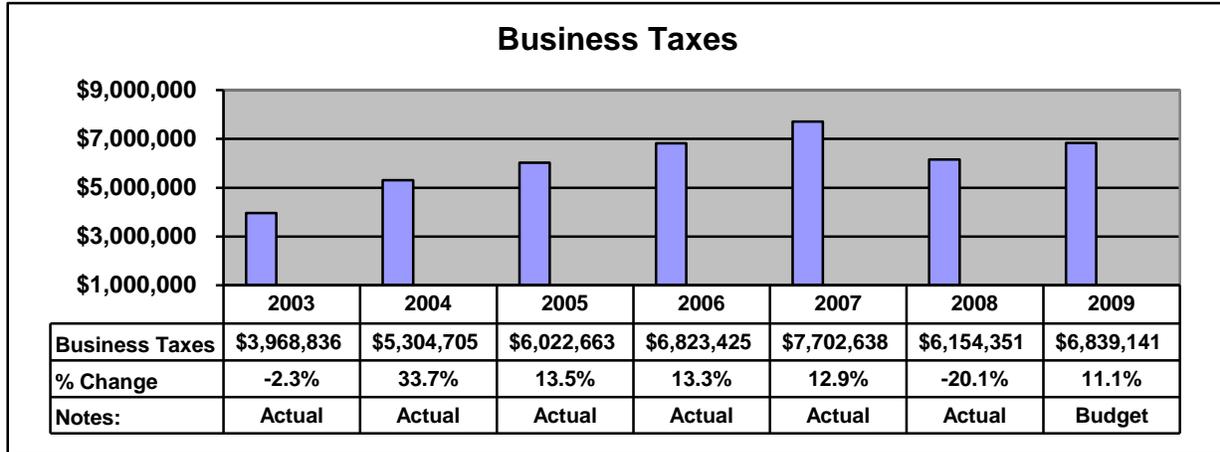
The City of Marysville's current sales tax rate is 8.5%. The following table breaks down the rate into individual benefactors. The bolded benefactors are those that the City of Marysville receives from sales within the city limits.

Sales Tax Rate Breakdown

State		6.500%
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%
Total		8.500%

Lodging tax is another part of this revenue category. The City of Marysville imposes a 2% state hotel/motel tax on lodging fees.

Business Taxes

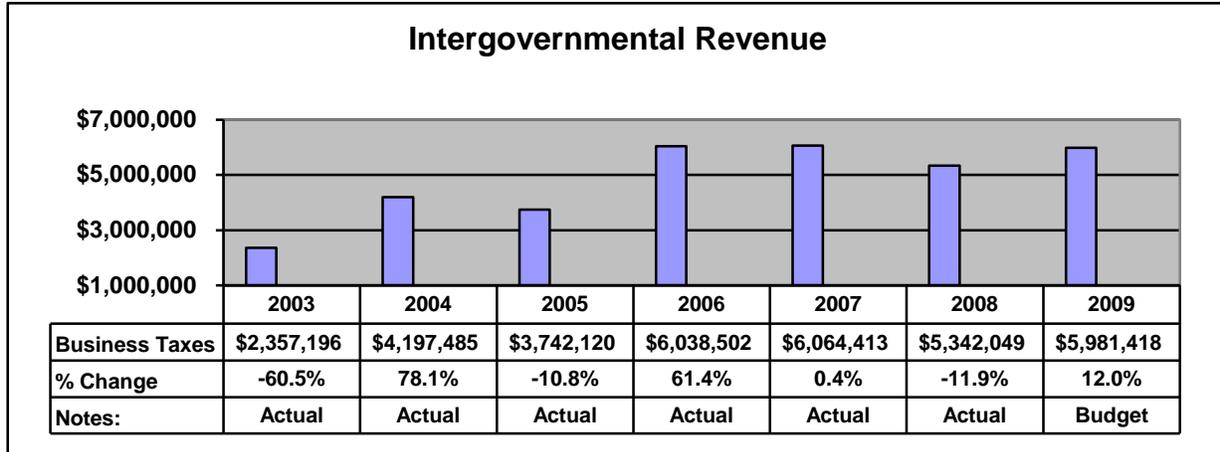


Business taxes represent approximately 7% of the City's total income. This category represents utility tax, both internal and external, real estate excise tax (REET), leasehold tax, gambling tax, and business licenses and permits such as franchise fees and building structure permits. The majority of the category is utility tax (58.5%) and REET (19%). The 2003 decrease of 2.3% is a result of a down turn in the economy. The 33.7% increase in 2004 is due to increases in surface water assessments to begin the establishment of this service with a multi-year rate increase (later being reclassified as charges for services). 2005 also reflects an increase in the surface water assessments as does 2006. The 20.1% decrease in 2008 is a direct result of the change in the economy. The City experienced many developers unable to finish or begin major housing projects, which reflects in the collection of real estate excise taxes and building permit fees.

Utility tax is a 5% tax assessed on utilities (such as telephone, electric, and natural gas) for services sold within the city limits. A 6% tax is assessed upon city utilities such as water, sewer, surface water, and solid waste.

REET revenue is a tax on the sale of real estate, this market can be difficult to predict and previous years estimates were based upon the average receipt over the last five years. In reviewing the last five years the area was experiencing high housing sales and refinancing, this began to slow in 2007, therefore our 2008 estimates reflect the beginning of the slowdown and 2009 estimates reflects a significant decrease in new housing.

Intergovernmental Revenue



Intergovernmental revenue receipts represent approximately 6% of the City’s total income. This revenue category consists mostly of grants, state shared revenue, and intergovernmental service fees. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 60%. The fluctuations visible in the table above are a reflection of this grant activity.

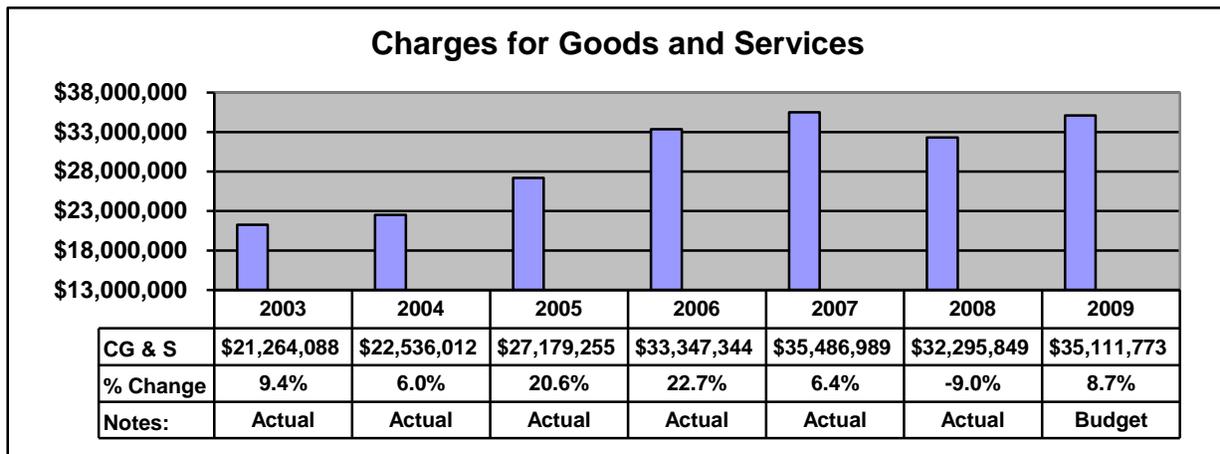
The City of Marysville regularly seeks state and federal grants to aid in funding various projects or services. Because of the unpredictability associated with grant availability year to year, the budget only reflect grant monies that are known, with some certainty, the City will receive in the coming year.

State shared revenues consist of motor vehicle excise taxes, liquor excise taxes, liquor board profits, and unrestricted gas taxes. In 1999, voters approved I-695 which changed the collection of motor vehicle excise tax from a percent of value to a flat \$40 this resulted in an approximate annual loss of \$200,000.

The state imposes gas taxes on sales within the state and distributes the proceeds based upon population. For 2009 this source is estimated to decrease by 4.5%.

Intergovernmental service fees consist of court and jail services to neighboring cities. Revenue estimates for 2009 are approximately 9% higher than actual of 2008.

Charges for Goods and Services



Charges for goods and services represent 39% of the City’s total income. This revenue source is comprised of fees charged for providing services that are distinct from general services funded by general taxation.

Charges for goods and services include interdepartmental services; maps and publications; probation; permits; golf fees and other recreational programs; traffic mitigation; water, sewer, and surface water fees; and solid waste fees. The majority of this revenue category (98%) is attributable to water, sewer, surface water, and solid waste fees.

In 2005 and 2006 several major commercial businesses were built which added capital improvement fees greater than have normally been experienced, as a result 2007 and 2008 reflect the change in the economy which brings these revenues back to a normal keel. 2008 resulted in a decrease of 9.0% or \$3,190,140 as a response to the downturn in the economy. This represent a large portion of connection fees for the water and sewer utilities, the decrease is attributable to current housing market and new construction. Estimates for 2009 show an increase from 2008 of 8.7% or \$2,815,924, this increase is based upon the rate increases, as discussed below, and an optimistic view that housing construction may start back up after mid-year.

Revenue from city utilities is the largest portion of charges for services category. To meet state and federal regulations the Sewer Utility made approximately \$80 million in improvements, beginning in 2003 and completing in 2005. In order to fund these improvements the city contracted to have the rates reviewed to provide sufficient funding. This review, along with several other reviews for the utilities of water, and solid waste, resulted in the following rate increases:

Utility Rate Increases	2005	2006	2007	2008	2009
Water	17.0%	2.0%	2.0%	2.0%	2.0%
Sewer	8.0%	2.0%	2.0%	2.0%	2.0%
Surface Water	16.7%	14.3%	0.0%	0.0%	4.0%
Solid Waste	0.0%	7.0%	0.0%	0.0%	0.0%

Eighty Percent of the sewer increases are due to new state and federal regulations for clean water.

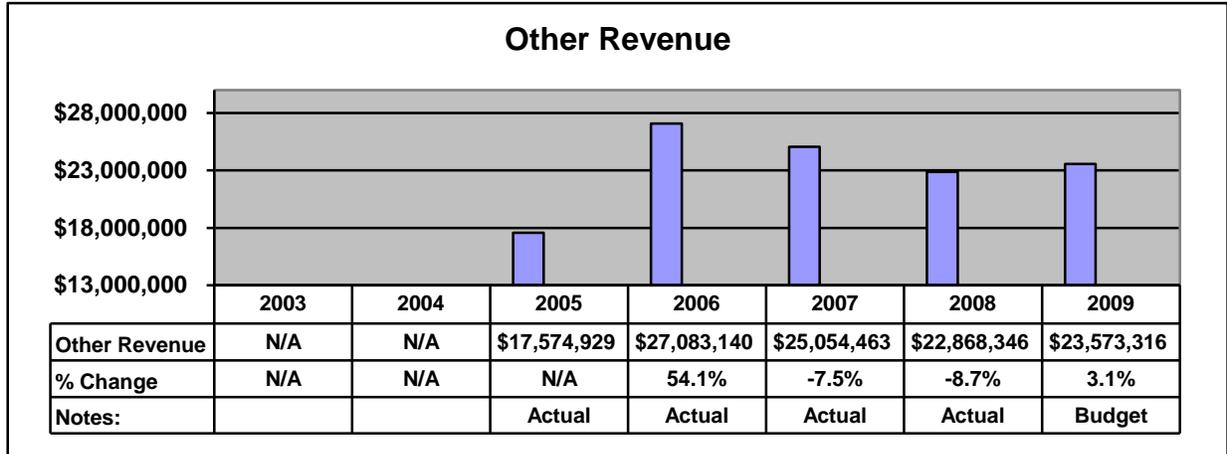
The studies were put in place to provide adequate funding for the improvements as well as initiating a moderate level of increase to keep pace with inflation and provide the ability to cash fund projects in the future and hence reducing the project cost due to borrowing as a burden users.

The 2004 rate study, effective for 2005, incorporated other significant changes in the water and sewer rates, such as a 30% low income senior and disability discount that was not previously available and surcharge rates were aligned. The study also recommended and later approved by City Council to establish an annual 2% increase in water, sewer, and surface water rates to meet bonding requirements.

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

Household Base Rates (bi-monthly)	2005	2006	2007	2008	2009
Water	\$22.30	\$22.70	\$23.20	\$23.70	\$24.17
Sewer	61.30	62.50	63.80	65.10	66.40
Surface Water	12.00	14.00	16.00	16.00	16.64
Solid Waste	33.83	33.83	36.20	36.20	36.20
Total	\$129.43	\$133.03	\$139.20	\$141.00	\$143.41

Other Revenue



The Other Revenue category represents 26% of total City revenues. This category’s significant revenues are classified as operating transfers, which represents transfer of funds from other Funds to use for debt service or capital expenditures. For 2009 this amount, is approximately \$21 million as compared to \$26 million in 2008. If operating transfers were not considered in this category Other Revenue would only represent 4% of the total revenues.

The 54.1% increase in Other Revenue in 2006 was attributed to bond proceeds from an issue in 2005 being transferred to cover capital expenditures for water and sewer projects. The 2005 bond was issued to finance approximately \$48 million of water, sewer, and surface water projects. The decrease in Other Revenues for 2007 and 2008 is a direct result of these projects completing and entering their completion stage. The 3.1% increase in 2009 reflects transfer of the remaining bond funds for surface water projects.

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 = \$4,757,617,413

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		\$ 71,364,262
Grove Street Road Construction	0.01%	9,847
Allstate Bldg Purchase & Remodel	3.44%	2,456,500
State Ave Improvements	5.06%	3,612,500
Waterfront Park	1.62%	1,156,000
Golf Course Renovation	2.63%	1,880,000
Pro Shop Remodel	1.78%	1,272,347
Street Construction	10.92%	7,790,000
800 MHZ Radio	1.12%	799,380
Lakewood Triangle Access	1.05%	750,000
		19,726,573
Debt Outstanding	27.64%	19,726,573
Available Capacity	72.36%	\$ 51,637,688

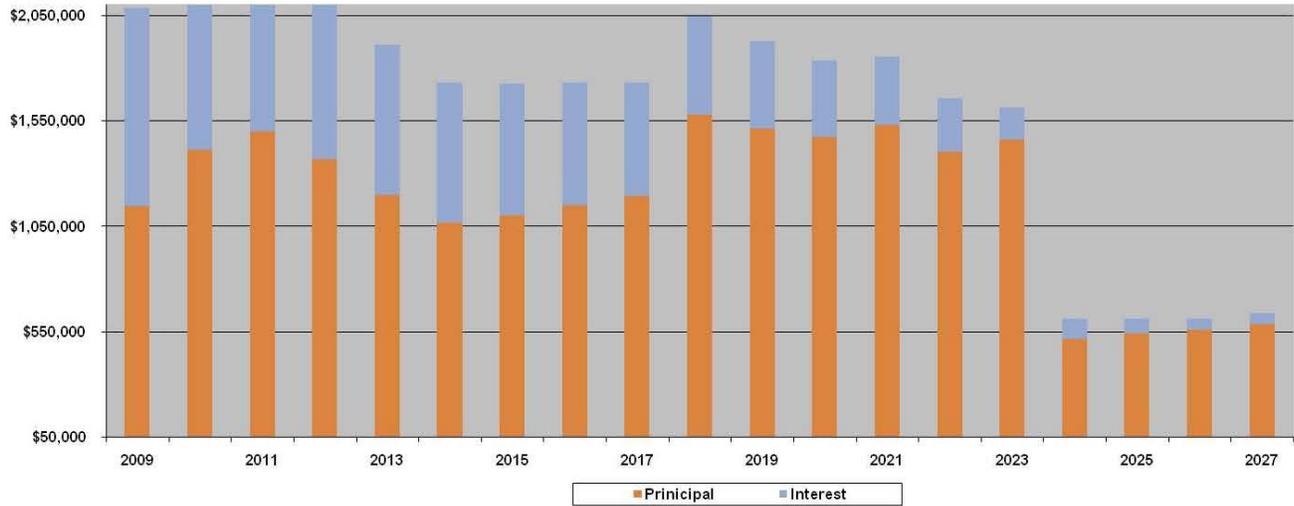
VOTED BONDS 1.00% OF ASSESSED VALUATION

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

Statutory Debt Limit		\$ 47,576,174
Public Safety Building	1.29%	615,000
Library Construction	4.12%	1,960,000
		2,575,000
Debt Outstanding	5.41%	2,575,000
Available Capacity	94.59%	\$ 45,001,174

**TOTAL DEBT SERVICE PAYMENTS
GENERAL OBLIGATION DEBT**

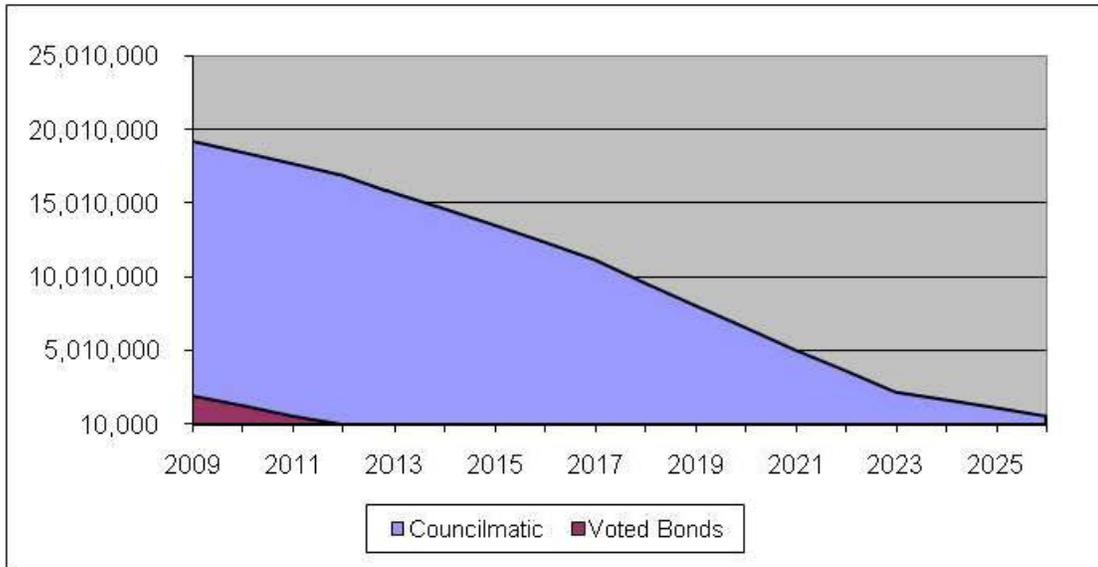
The chart below depicts the annual debt service requirements for the GO debt broken out by principal and interest. The table presents the annual debt service requirements for each individual GO debt. These are the payments that directly affect the general government's annual operations budget.



Fund Issue	202 1996 Public Safety Building	203 1992 Grove St Construction	204 1998 Library Construction	206 2003 Allstate Bldg	206 2003 Waterfront Park	206 2003 State Ave Imprvments	206 2007 Street Construction	110 1999 800 Mhz Radio	305 2008 PWTFL Lakewood	420 2007 Golf Course Refunding	420 2003 Golf Course Pro Shop	Total
**Debt Outstanding	\$ 615,000	\$ 9,847	\$ 1,960,000	\$ 2,456,500	\$ 1,156,000	\$ 3,612,500	\$ 7,790,000	\$ 799,380	\$ 750,000	\$ 1,880,000	\$ 1,272,347	\$ 22,301,573
2009	226,673	9,946	494,440	93,781	44,132	137,913	608,439	98,474	4,385	202,192	168,677	2,089,050
2010	226,630		527,425	93,781	44,132	137,913	612,839	94,418	191,250	207,032	168,677	2,304,096
2011	226,073		582,425	93,781	44,132	137,913	611,639	94,646	190,313	205,432	168,677	2,355,030
2012			642,425	93,781	44,132	137,913	610,039	94,258	189,375	203,532	168,677	2,184,132
2013				219,581	103,332	322,913	608,539	94,190	188,437	206,332	168,677	1,912,001
2014				219,207	103,156	322,363	611,214	94,418		215,839	168,677	1,734,873
2015				216,708	101,980	318,688	612,789	94,008		215,839	168,677	1,728,688
2016				217,390	102,301	319,691	613,264	93,894		215,839	168,677	1,731,055
2017				217,730	102,461	320,191	613,264	93,598		215,839	168,677	1,731,759
2018				343,515	161,654	505,169	612,664	93,120		217,800	112,451	2,046,372
2019				341,815	160,854	502,669	611,464	93,320		217,800		1,927,922
2020				342,845	161,339	504,184	609,664			217,800		1,835,832
2021				343,049	161,435	504,484	629,664			217,800		1,856,432
2022				342,777	161,307	504,084	649,664					1,657,832
2023				341,638	160,771	502,409	610,969					1,615,787
2024							609,931					609,931
2025							613,044					613,044
2026							610,094					610,094
2027							635,094					635,094
Total Prin/Int	\$ 679,375	\$ 9,946	\$ 2,246,715	\$ 3,521,379	\$ 1,657,118	\$ 5,178,497	\$ 11,694,274	\$ 1,038,344	\$ 763,760	\$ 2,759,076	\$ 1,630,540	\$ 31,179,024

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

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

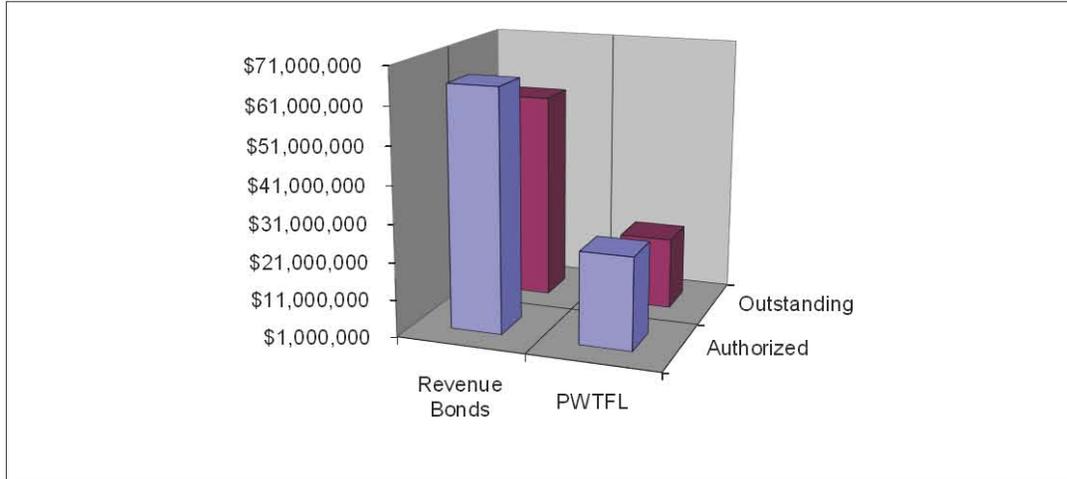


Schedule of Authorized General Obligation Debt Outstanding

	<u>Authorized</u>	<u>Outstanding</u>
Voted		
1998 Library Construction (Refunded)	3,450,000	1,960,000
1996 Public Safety Building	2,500,000	615,000
Councilmanic		
1992 Grove Street Construction (PWTFLL)	167,400	9,847
1999 800 Mhz Radio	1,197,020	799,380
2003 Allstate Bldg	2,456,500	2,456,500
2003 Waterfront Park	1,156,000	1,156,000
2003 State Avenue Improvements	3,612,500	3,612,500
2003 Golf Course - Pro Shop Model	1,740,982	1,272,347
2007 Street Construction	8,045,000	7,790,000
2007 Golf Course Refunding	2,120,000	1,880,000
2008 PWTFLL - Lakewood Triangle	1,000,000	750,000
Total Voted and Councilmanic	<u>\$ 27,445,402</u>	<u>\$ 22,301,573</u>

DEBT SECURED BY UTILITY REVENUES

Total "Revenue Debt" Authorized and Outstanding as of December 31, 2008



Schedule of Revenue Debt

	<u>Authorized</u>	<u>Issued</u>	<u>Retire</u>	<u>Outstanding</u>
Revenue Bonds				
1977 Water/Sewer Betterments	\$ 800,000	1977	2017	\$ 180,000
2004 Water/Sewer Refunding Bonds	11,500,000	2004	2012	4,605,000
1998 Water/Sewer Refunding Bonds	4,900,000	1998	2012	3,340,000
2005 Water/Sewer Bond Issue	48,355,000	2005	2028	48,355,000
Total	<u>\$ 65,555,000</u>			<u>\$ 56,480,000</u>
Public Works Trust Fund Loans				
Edward Springs Reservoir Cover & Liner	\$ 442,481	1999	2018	\$ 232,885
Sewer Comp Plan	100,000	2003	2009	20,500
Stilliquamish Filtration System	4,080,000	2004	2023	3,335,967
WWTP Pre-Construction	1,000,000	2002	2021	684,211
WWTP Construction Loan	10,000,000	2002	2022	7,411,765
WWTP Phase II Construction	10,000,000	2004	2024	8,421,053
Total	<u>\$ 25,622,481</u>			<u>\$ 20,106,381</u>

**2009 PERSONNEL SUMMARY
FULL TIME EQUIVALENTS EMPLOYEES**

Fund	2007	2008	2009
GENERAL FUND - 001			
02 Municipal Court	10.0	13.0	14.0
03 Executive	8.0	8.0	10.0
04 Finance	14.0	16.0	15.0
05 Legal	-	-	3.0
07 Community Development (1)	26.0	29.0	25.0
08 Police	75.0	81.5	80.5
10 Parks/Recreation	15.0	16.0	16.0
11 Engineering (2)	15.0	16.0	17.0
Total General Fund	163.0	179.5	180.5
Streets	13.0	14.0	12.0
Water/Sewer Utility	46.0	45.0	44.0
Solid Waste	7.0	7.0	7.0
Golf Course	6.0	6.0	6.0
Fleet Services	4.5	4.5	4.5
Facility Maintenance	2.5	2.5	2.5
Computer Services	4.0	5.5	5.5
CITY TOTAL	246.0	264.0	262.0

(1) 5 Vacant Positions in Community Development not funded in the 2009 budget.

2 P/T Program Clerks have been moved from Water/Sewer Utility. The utility fund continues to provide partial funding for the positions.

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

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2009 FINAL BUDGET

DEPARTMENT	POSITION	FTE	SCHEDULE
COUNCIL	Council Members - 7		
	COUNCIL	-	
MUNICIPAL COURT	Judge	1.00	Management
	Court Administrator	1.00	Management
	Business Officer Supervisor	1.00	Management
	Program Lead	1.00	Teamster
	Program Specialist	8.00	Teamster
	Probation Officer	1.00	Non-represented
	Bailiff (2 P/T employees)	1.00	Non-represented
	MUNICIPAL COURT	14.00	
EXECUTIVE	Mayor	1.00	Elected
	Chief Administrative Office	1.00	Management
	Executive Assistant	1.00	Non-represented
	Human Resources Assistant Director	1.00	Management
	Human Resources Analyst	1.00	Non-represented
	Human Resources Specialist	2.00	Non-represented
	Risk Management Officer	1.00	Non-represented
	Program Clerk	1.00	Teamsters
	Communication Information Officer	1.00	Non-represented
	EXECUTIVE	10.00	
FINANCE	Finance Director	1.00	Management
	Assistant Director Administrative Services	1.00	Management
	Financial Planning Manager	1.00	Management
	Utility Billing Supervisor	1.00	Management
	Financial Analyst	1.00	Non-represented
	Sr Accounting Technician	2.00	Teamsters
	Accounting Technician	1.00	Teamsters
	Accounting Technician (Utility)	3.00	Teamsters
	Program Clerk	2.00	Teamsters
	Deputy City Clerk	2.00	Non-represented
	FINANCE	15.00	
LEGAL	Prosecutor	2.00	Non-represented
	Administrative Assistant	1.00	Non-represented
	LEGAL	3.00	
COMMUNITY DEVELOPMENT	Community Development Director	1.00	Management
	Engineering Services Manager	1.00	Management
	Construction Inspector Supervisor	1.00	Management
	Business Office Supervisor	1.00	Management
	Development Services Tech	1.00	Non-represented
	Planning Manager	1.00	Management
	Senior Planner	1.00	Non-represented
	Associate Planner	2.00	Non-represented

CITY OF MARYSVILLE - PERSONNEL SUMMARY
2009 FINAL BUDGET

DEPARTMENT	POSITION	FTE	SCHEDULE
	Code Enforcement Officer	1.00	Non-represented
	Plans Examiner	1.00	Non-represented
	GIS Administrator	1.00	Non-represented
	GIS Analyst	1.00	Non-represented
	Building Official	1.00	Non-represented
	Building Inspector	2.00	Non-represented
	Associate Engineer III	1.00	Non-represented
	Construction Inspector	1.00	Non-represented
	Bldg/Construction Inspector	1.00	Non-represented
	Electrical Inspector	1.00	Non-represented
	Program Specialist	4.00	Teamsters
	Program Clerk (2 P/T Receptionists)	1.00	Teamsters
	COMMUNITY DEVELOPMENT	25.00	
POLICE	Police Chief	1.00	Management
	Commander	2.00	Management
	Lieutenant	2.00	Management
	Administrative Services Manager	1.00	Management
	Crime Analyst	1.00	Non-represented
	Business Office Manager	1.00	Management
	Executive Secretary	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	Program Lead	1.00	Teamsters
	Program Specialist	7.50	Teamsters
	Property/Evidence Specialist	1.00	Teamsters
	Community Service Officer	1.00	MPOA
	Sergeant (Detectives & Patrol)	7.00	MPOA
	Police Officer (Including Detectives)	41.00	MPOA
	Custody Sergeant	2.00	MPOA
	Custody Officer	10.00	MPOA
	POLICE	80.50	
PARKS	Parks & Recreation Director	1.00	Management
	Parks & Recreation Services Manager	1.00	Management
	Parks Maintenance Manager	1.00	Management
	Recreation Coordinator	1.00	Non-represented
	Athletic Coordinator	1.00	Non-represented
	Senior Center Manager	1.00	Non-represented
	Administrative Secretary	1.00	Teamsters
	P/T Parks Program Clerks (2 - PT)	1.00	Teamsters
	Maintenance Lead Worker II	1.00	Teamsters
	Maintenance Worker II	7.00	Teamsters
	PARKS	16.00	
ENGINEERING	Public Works Director	1.00	Management
	City Engineer/Assistant PW Director	1.00	Management
	Project Managers	2.00	Management
	Associate Engineer II	1.00	Non-represented
	Program Engineering-Surface Water	1.00	Management
	Surface Water Technician	2.00	Non-represented
	Engineering Aide	2.00	Non-represented

**CITY OF MARYSVILLE - PERSONNEL SUMMARY
2009 FINAL BUDGET**

DEPARTMENT	POSITION	FTE	SCHEDULE
	Engineering Project Aide	1.00	Non-represented
	Engineering Technician	1.00	Non-represented
	Traffic Engineer	1.00	Non-represented
	Associate Traffic Engineer	1.00	Non-represented
	Sr Traffic Control Systems Tech	1.00	Teamster
	Traffic Control Systems Tech	1.00	Teamster
	Business Office Supervisor	1.00	Management
	ENGINEERING	17.00	
STREET	Street Maintenance Supervisor	1.00	Management
	Lead Worker II	1.00	Teamsters
	Maintenance Worker II	6.00	Teamsters
	Maintenance Worker I	2.00	Teamsters
	Lead Worker I - formerly Heavy Equipment Operator	2.00	Teamsters
	STREET	12.00	
UTILITIES	Public Works Superintendant	1.00	Management
	Operations Manager	1.00	Management
	Financial Analyst	1.00	Non-represented
	Lead Worker II	4.00	Teamsters
	Lead Worker I (formerly Heavy Equipment Operators)	3.00	Teamsters
	Maintenance Worker II	12.00	Teamsters
	Maintenance Worker I	4.00	Teamsters
	Meter Repair	1.00	Teamsters
	Meter Reader	2.00	Teamsters
	Water Quality Assistant	1.00	Teamsters
	Wtr Qual/Cross Ctrl Spec	1.00	Teamsters
	Utility Locator	1.00	Teamsters
	Water Quality Manager	1.00	Management
	WWTP Lead	2.00	Teamsters
	WWTP Operator	3.00	Teamsters
	WWTP Tech I	1.00	Teamsters
	WWTP Tech II	2.00	Teamsters
	Administrative Secretary	1.00	Teamsters
	Program Specialist	2.00	Teamsters
	UTILITIES	44.00	
SOLID WASTE	Solid Waste Collector/Lead	1.00	Teamsters
	Solid Waste Collectors	6.00	Teamsters
	SOLID WASTE	7.00	
GOLF	Golf Pro/Manager	1.00	Management
	Golf Course Superintendent	1.00	Management
	Lead Worker II	1.00	Teamsters
	Equipment Mechanic	1.00	Teamsters
	Maintenance Worker II	2.00	Teamsters
	GOLF	6.00	

**CITY OF MARYSVILLE - PERSONNEL SUMMARY
2009 FINAL BUDGET**

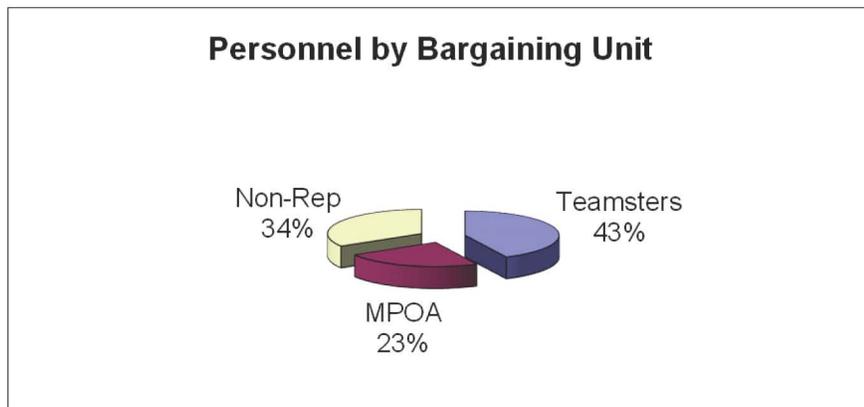
DEPARTMENT	POSITION	FTE	SCHEDULE
FLEET SERVICES	Fleet/Facilities Manager	0.50	Management
	Lead Worker II	1.00	Teamsters
	Procurement/Dist Assistant	1.00	Teamsters
	Equipment Mechanic	2.00	Teamsters
FLEET SERVICES		4.50	
FACILITY MAINTENANCE	Fleet/Facilities Manager	0.50	Management
	Maintenance Worker II	2.00	Teamsters
FACILITY MAINTENANCE		2.50	
COMPUTER SERVICES	IT Manager	1.00	Management
	Network Administrator	1.00	Non-represented
	SCADA/Telemetry Administor	1.00	Non-represented
	Computer Support Technician II	1.00	Non-represented
	Computer Support Technician I	1.00	Non-represented
	Confidential Administrative Assistant	0.50	Non-represented
COMPUTER SERVICES		5.50	
TOTAL		<u>262.00</u>	

LABOR RELATIONS

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

- Teamsters Local Union No. 763 represents about 38 clerical and 75 non-clerical employees. The Teamsters contract expires on December 31, 2012.
- Marysville Police Officers Association (MPOA) represents about 7 sergeants, 41 commissioned law enforcement officers and 15 custody officers/community service officer.

The City also employs approximately 99 non-represented employees; and up to 60 seasonal/day laborers at different peak seasons of the year.



Labor Agreement Expiration

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

Job Classification - Directors

2009

<u>Pay Code</u>	<u>Classifications</u>	<u>Pay Range</u>
CAI	Chief Administrative Officer	Separate Contract
PC/PWD	Police Chief & Public Works Director	\$108,838 to \$146,428
FD/CD	Finance Director & Community Development Director	\$103,125 to \$141,013
PRD	Park & Recreation Director	\$100,260 to \$135,573

Salary adjustments for Directors shall be determined by the Mayor and Chief Administrative Officer and shall range from 0% to 6% based on ability to meet projected goals/performance standards and overall department operations. Approval of such salary adjustments shall also be subject to available funding and incorporation of such funding in the budget by the City Council

*Job Classification - Management*January 1, 2009

<u>Pay Code</u>	<u>Classifications</u>
M-12	Assistant PW Director/City Engineer, Police Commander
M-11	Police Lieutenant
M-10	PW Superintendent, Assistant HR Director, Assistant Administrative Services Director
M-9	Engineering Services Manager - Land Development, Police Admin Division Manager
M-8	Assistant City Engineer, IS Manager, PW Operations Manager, Court Administrator, Financial Operations Manager, Financial Planning Manager Planning Manager - Land Use
M-7	Project Manager II, Fleet/Facility Maintenance Manager, Building Official, Traffic Engineer
M-6	Project Manager I, WWTP Manager, Parks & Recreation Services Manager, Operations Manager
M-5	Program Engineer-Surface Water Supervisor, City Clerk, Golf Course Superintendent, Park Maintenance Manager
M-4	Street Maintenance Supervisor, Construction Inspection Supervisor,
M-3	None
M-2	Senior Center Manager, Business Office Manager (Police)
M-1	Business Office Supervisor

MANAGEMENT PAY GRID
January 1, 2009

Pay Code	0	1	2	3	4	5
M12	7,785	8,213	8,665	9,141	9,643	10,175
M11	7,414	7,821	8,252	8,707	9,184	9,690
M10	7,061	7,450	7,859	8,291	8,748	9,228
M9	6,725	7,095	7,485	7,896	8,332	8,789
M8	6,405	6,758	7,128	7,521	7,934	8,371
M7	6,101	6,435	6,789	7,162	7,557	7,973
M6	5,810	6,129	6,466	6,822	7,197	7,593
M5	5,532	5,837	6,157	6,497	6,854	7,230
M4	5,269	5,559	5,864	6,187	6,528	6,887
M3	5,019	5,294	5,585	5,893	6,216	6,559
M2	4,779	5,042	5,319	5,612	5,921	6,246
M1	4,552	4,802	5,066	5,345	5,640	5,949

*Job Classification - Non-Represented*January 1, 2009

<u>Pay</u>	
<u>Code</u>	<u>Classifications</u>
N-11	Senior Development Review Engineer, Senior Planner, Prosecutor
N-10	Assistant City Attorney, Assoc Engineer III/CD, GIS Administrator, Risk Management Officer, SCADA/Telemetry Administrator
N-9	Associate Engineer II , Community Information Officer, Financial Analyst, HR Analyst, Computer Network Administrator, GIS Analyst, Plan Exam/Senior Bldg Inspector, Crime Analyst
N-8	Athletic Coordinator, Recreation Coordinator, Accountant, Electrical Inspector
N-7	Engineering Tech., Associate Planner, Development Services Tech., Code Enforcement Officer, Building Inspector, Construction Inspector HR Specialist II, Executive Assistant
N-6	HR Specialist I, Engineering Aid, Engineering Project Aid, Surface Water Tech, Probation Officer, GIS/CAD Tech, Computer Support Tech II, Police/ Legal Confidential Administrative Assistant
N-5	Procurement/Distribution Specialist, Deputy City Clerk
N-4	None
N-3	Computer Support Tech 1
N-2	Confidential Administrative Assistant
N-1	Assistant Golf Pro
S-1	Court Bailiff

NON-UNION PAY GRID							
January 1, 2009							
Pay Code	0	1	2	3	4	5	6
N11	5,258	5,522	5,797	6,088	6,391	6,712	7,047
N10	5,007	5,258	5,522	5,797	6,088	6,391	6,712
N9	4,770	5,007	5,258	5,522	5,797	6,088	6,391
N8	4,542	4,770	5,007	5,258	5,522	5,797	6,088
N7	4,327	4,542	4,770	5,007	5,258	5,522	5,797
N6	4,120	4,327	4,542	4,770	5,007	5,258	5,522
N5	3,924	4,120	4,327	4,542	4,770	5,007	5,258
N4	3,738	3,924	4,120	4,327	4,542	4,770	5,007
N3	3,560	3,738	3,924	4,120	4,327	4,542	4,770
N2	3,389	3,560	3,738	3,924	4,120	4,327	4,542
N1	3,228	3,389	3,560	3,738	3,924	4,120	4,327
S1	2,068	2,256	3,384	3,469	3,644	3,797	

*Job Classification - Teamster's Union*January 1, 2009

<u>Pay Code</u>	<u>Classifications</u>
26	Sr Traffic Control Systems Tech
25	WWTP Lead
24	Lead Worker II
23	WWTP Maint Technician II
22	WWTP Operator
21	Equipment Mechanic
20	Lead Worker I
18	Water Qual/Cross Connect Control Spec
17	WWTP Maint Technician I
16-1	Maintenance Worker II
16-1	Facilities Maintenance Worker II
14	Traffic Control Systems Tech
13-1	Solid Waste Collector
12	Water Quality Assistant
11	Program Lead
10	Senior Accounting Technician
9	Administrative Secretary
8	Meter Reader/Repair
7	Property/Evidence Specialist
6-1	Maintenance Worker I
6	Accounting Technician
5	Program Specialist
4	Meter Reader
3	Program Assistant
3	Program Assistant/Procurement & Distribution Asst
2	Program Clerk
2-1	Accounting Assistant
1	Receptionist

Teamster's Union Salary Grid
January 1, 2009

<i>Pay Code</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
26	4,790	4,988	5,191	5,404	5,626	5,858	6,083
25	4,694	4,886	5,086	5,293	5,510	5,737	5,960
24	4,538	4,725	4,918	5,120	5,330	5,549	5,766
23	4,368	4,547	4,732	4,927	5,129	5,338	5,546
22	4,348	4,527	4,712	4,906	5,107	5,316	5,522
21	4,176	4,344	4,521	4,708	4,901	5,100	5,298
20	4,194	4,369	4,547	4,732	4,928	5,129	5,329
18	4,135	4,304	4,481	4,664	4,855	5,056	5,251
17	3,980	4,146	4,313	4,490	4,675	4,866	5,054
16-1	3,925	4,085	4,250	4,428	4,607	4,797	4,983
14	4,079	4,247	4,422	4,602	4,790	4,988	5,182
13-1	3,616	3,762	3,921	4,080	4,246	4,419	4,593
12	3,766	3,921	4,080	4,246	4,423	4,602	4,782
11	3,686	3,839	3,994	4,158	4,328	4,506	4,679
10	3,636	3,785	3,941	4,100	4,267	4,445	4,617
9	3,510	3,655	3,804	3,961	4,122	4,292	4,458
8	3,530	3,674	3,826	3,985	4,146	4,317	4,484
7	3,505	3,648	3,798	3,952	4,114	4,284	4,450
6-1	3,371	3,510	3,654	3,804	3,962	4,123	4,281
6	3,386	3,527	3,671	3,821	3,981	4,142	4,301
5	3,362	3,501	3,645	3,794	3,950	4,111	4,269
4	3,210	3,341	3,477	3,620	3,768	3,922	4,074
3	3,159	3,288	3,426	3,566	3,712	3,863	4,014
2	2,959	3,081	3,207	3,337	3,477	3,618	3,759
2-1	2,945	3,066	3,192	3,322	3,461	3,602	3,741
1	2,785	2,899	3,019	3,143	3,271	3,404	3,536

MPOA - CUSTODY & COMMUNITY SERVICE OFFICERS*January 2009*

Classification	0	1	2	3	4	5	6
Community Service Officer	3,787	3,942	4,103	4,271	4,447	4,629	4,809
Custody Sergeants*	5,259	5,416	-	-	-	-	-
Custody Officer	3,882	4,048	4,190	4,337	4,507	4,696	4,835

MPOA - POLICE OFFICERS & SERGEANTS*January 2009*

Classification	0	1	2	3	4	5
Police Officers	4,763	4,944	5,122	5,401	5,712	5,939
Police Sergeants*	6,715	6,979				
Entry Level Police Officer	4,286					

POPULATION

Year	City of Marysville	Snohomish County
2008	37,060	696,600
2007	36,210	686,300
2006	32,150	671,800
2005	29,460	655,800
2004	28,800	644,800
2003	28,370	637,500
2002	27,580	628,000
2001	26,770	618,600
2000	25,315	606,024
1999	23,608	589,266
1998	22,223	570,896
1997	20,798	554,585
1996	19,850	542,738
1995	18,268	531,704
1994	16,666	519,960
1993	15,257	507,336

Source: Washington State Office of Financial Management
intercensal population estimates

ASSESSED PROPERTY VALUE

Year	City of Marysville	Snohomish County
2008	4,523,054,199	99,315,203,205
2007	3,556,972,155	84,124,564,644
2006	2,652,413,969	68,597,770,547
2005	2,179,343,938	56,801,066,003
2004	1,938,395,564	54,042,787,004
2003	1,885,030,271	49,262,949,977
2002	1,833,576,145	45,527,932,751
2001	1,428,346,755	42,501,694,594
2000	1,304,801,333	40,029,932,421
1999	1,244,257,590	37,034,818,768

Source: Snohomish County Assessor's Office

2007 LARGEST PRIVATE EMPLOYERS - SNOHOMISH COUNTY

Private Employers	Product Service	Employees ⁽¹⁾
Boeing ⁽²⁾	Aircraft Manufacturing	30,000
Premera	Health Insurer	3,310
Providence Everett Medical Center	Medical Services	3,250
Tulalip Tribes Enterprises	Real Estate Casino Operations	2,600
Rinker Materials Northwest	Sand/Gravel Mining Operations	1,800
Verizon Northwest	Communication	1,550
Philips Medical Systems	Ultrasound Technology	1,500
Aviation Technical Services (formerly Goodrich)	Aircraft Repair/Maintenance/Parts	1,420
Everett Clinic	Medical Services	1,400
Fluke Corporation (Danaher)	Electronic Test & Measurement	11,200
Meridian Yachts (US Marine/Bayliner)	Boat Manufacturing	1,060
Twin City Foods	Vegetable Processing	870
Kimberly Clark	Paper Products	860
Intermec	Wireless Data Collection RFID	780

⁽¹⁾ Full Time Equivalent

⁽²⁾ Number is an approximation

Source: Snohomish County Economic Development Council as of December 2007

2007 LARGEST PUBLIC EMPLOYERS - SNOHOMISH COUNTY

Public Employers	Employees ⁽¹⁾
Naval Station Everett	6,000
State of Washington	3,000
Snohomish County Government	2,700
Everett School District	1,770
Edmonds School District	1,400
Marysville School District	1,864
Monroe Correctional Complex	1,250
City of Everett	1,200
Stevens Healthcare	1,200
Snohomish County PUD	900
Community Transit	550

⁽¹⁾ Full Time Equivalent

⁽²⁾ Number is an approximation

Source: Snohomish County Economic Development Council as of December 2007

MAJOR EMPLOYERS WITHIN THE CITY OF MARYSVILLE

Private Employers	Product Service	Employees ⁽¹⁾
Marysville School District ⁽²⁾	Education	1,864
C&D Zodiac	Plastics/Honeycomb Tubing	380
City of Marysville	City Government	246
Costco	Retail-Warehouse Club	230
Fred Meyer	Retail - Variety	225
Gale Contractor Services	Contractor's Services and Produc	219
Albertson's (2 Locations)	Grocery/Pharmacy	160
Marysville Care Center	Health Care Center	140
Haggen Food & Pharmacy	Grocery/Pharmacy	135
Kohl's	Retail-Department Store	105
Madeline Villa Health Care	Health Care Center	100
Pacific Grinding Wheel	Grinding Wheel Manufacturer	87

⁽¹⁾ Full Time Equivalent

⁽²⁾ Includes all certified and classified employees

Source: *City of Marysville and Individual Employers*

TAXABLE RETAIL SALES (000s)

Year	City of Marysville	Snohomish County ⁽¹⁾
2008 ⁽²⁾	\$594,935	\$7,825,405
2007	805,287	11,209,499
2006	667,043	10,438,480
2005	502,340	9,292,805
2004	447,095	8,276,392
2003	404,622	7,763,786
2002	396,053	7,544,267
2001	394,207	7,561,539
2000	395,080	7,495,291

⁽¹⁾ Includes incorporated and unincorporated area

⁽²⁾ Through 3rd quarter

Source: Washington State Department of Revenue

MEDIAN HOUSEHOLD INCOME

Year	Snohomish County	State of Washington
2008 ⁽¹⁾	\$67,324	\$60,010
2007	64,582	58,462
2006	63,313	54,380
2005	60,926	53,226
2004	60,529	51,002
2003	58,796	50,009
2002	57,811	49,755
2001	56,265	49,301
2000	55,956	48,397

⁽¹⁾ Projection

Source: Washington State Office of Financial Management

COMPARATIVE PER CAPITA PERSONAL INCOME

Year	Seattle/Bellevue/Everett	Snohomish	Washington State		Nation	
	PMSA	County	Non-Metro	Metropolitan	Non-Metro	Metropolitan
2006	\$67,324	\$37,115	\$27,755	\$39,692	\$27,402	\$33,564
2005	64,582	33,999	26,123	36,817	26,161	36,140
2004	63,313	32,825	25,329	36,336	25,121	34,700
2003	60,926	31,718	24,657	34,311	23,875	33,010
2020	60,529	31,480	23,896	33,760	23,041	32,382

Source: US Department of Commerce Bureau of Economic Analysis in current dollars. Available data as of April 2007.

Resident Civilian Labor Force and Employment Data

	Average Annual					
	2008	2007	2006	2005	2004	2003
Snohomish County						
Civilian Labor Force	380,710	373,100	356,500	344,800	339,200	336,700
Employment	353,580	357,590	340,500	327,100	319,700	312,900
Unemployment	27,170	15,520	16,000	17,700	19,500	23,800
Seattle-Bellevue-Everett PMSA (King, Snohomish)						
Civilian Labor Force	1,478,100	1,461,880	1,408,600	1,362,100	1,337,800	1,329,100
Employment	1,388,410	1,407,030	1,348,800	1,295,400	1,266,100	1,243,400
Unemployment	89,700	54,860	59,800	66,700	71,700	85,700
Unemployment as a Percent of Labor Force						
Snohomish County	7.10%	4.20%	4.50%	5.10%	5.70%	7.10%
Seattle-Bellevue-Everett PMSA	6.10%	3.80%	4.20%	4.90%	5.40%	6.40%
Washington State	7.10%	4.80%	4.90%	5.50%	6.30%	7.40%
United States	7.20%	4.60%	5.10%	5.10%	5.50%	6.00%

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

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BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EMS: Emergency Medical Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

IAC: Inter-agency Committee for Outdoor Recreation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Preantepenultimate: Fourth from the last.

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

Proprietary Fund: See Enterprise Fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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