

# 2017-2018 BIENNIAL BUDGET



Experience Marysville-Live, Work, Play

Prepared by:

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

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**Mayor's 2017-2018 Preliminary Budget Message**

To: Citizens of Marysville and City Councilmembers  
From: Mayor Jon Nehring  
Date: October 24, 2016

**Introduction**

As both your mayor and a Marysville resident raising a family here, I am honored to have a unique opportunity to view our city's growth and progress. I appreciate the services the city provides that contribute to our enviable quality of life – one that is attracting new businesses and residents while retaining Marysville's community charm and character.

Because the city has been fiscally prudent in these past several post-recession years, we have a solid financial foundation from which to work. An improving economy provides its own set of challenges: investing in economic development, diversifying our employment base and providing the infrastructure to meet the needs of businesses coming our way. This high-growth phase coupled with the fiscal discipline of the last several years provides the opportunity to move forward on long-term projects that the city has planned for quite some time. This is an exciting opportunity for all of us to enhance the quality of life with new community amenities for all residents.

My proposed budget also adds seven FTEs, most within the Police Department to create a new Community Services Unit described later and to increase patrol presence.

When it comes down to it, people rely on cities for core services like public safety, streets, utilities and parks. In Marysville, this second balanced biennial budget will continue to deliver and improve upon those services as we envision and work toward an even brighter future.

**2017-2018 Preliminary Budget**

Fund Type	Description	Amended 2016 Budget	Preliminary 2017 Budget	Preliminary 2018 Budget	Preliminary 2017-2018 Biennial Budget	2017 Prior Year % Change	2018 Prior Year % Change
General	General	46,524,201	47,966,273	49,206,390	97,172,663	3.1%	2.6%
	General Reserves	-	3,600,000	4,100,000	7,700,000		13.9%
Special Revenue	Streets	4,362,965	4,447,670	4,467,947	8,915,617	1.9%	0.5%
	Arterial Streets	1,600,000	1,175,000	2,025,000	3,200,000	-26.6%	72.3%
	Other Special Revenue	3,837,748	4,371,668	3,908,303	8,279,971	13.9%	-10.6%
Debt Service	LTGO	3,296,889	2,608,010	3,497,910	6,105,920	-20.9%	34.1%
Capital Projects	Streets Construction	2,810,768	12,730,900	11,900,600	24,631,500	352.9%	-6.5%
	Parks Construction	764,275	433,405	158,334	591,739	-43.3%	-63.5%
Enterprise	Water/Sewer Operating	26,123,929	28,537,449	29,325,195	57,862,644	9.2%	2.8%
	Utility Construction	8,301,436	8,715,250	9,905,000	18,620,250	5.0%	13.7%
	Solid Waste Management	8,433,122	7,244,860	7,277,270	14,522,130	-14.1%	0.4%
	Golf Course Operating	1,278,551	1,364,646	1,328,302	2,692,948	6.7%	-2.7%
	Water/Sewer Debt Svc.	5,319,188	5,248,061	5,237,783	10,485,844	-1.3%	-0.2%
Internal Service	Fleet Services	4,418,559	3,038,680	2,523,189	5,561,869	-31.2%	-17.0%
	Facilities Maintenance	333,873	639,284	653,472	1,292,756	91.5%	2.2%
	Information Services	1,036,398	1,178,531	1,280,843	2,459,374	13.7%	8.7%
<b>Total Operating Budget</b>		<b>118,441,902</b>	<b>133,299,687</b>	<b>136,795,538</b>	<b>270,095,225</b>	<b>12.5%</b>	<b>2.6%</b>

**Highlights**Downtown Revitalization

- Construct a First Street Bypass (in conjunction with planned SR 529 interchange)
- Develop Waterfront Park and new trail system with amenities
- Continue to provide local cultural opportunities through events at newly renovated Opera House
- Improve and beautify streetscapes for 1st and 3rd Streets with Local Improvement Districts

North End Economic Development

- Diversify economy, attract new businesses
- Build needed transportation and utility infrastructure
  - 156th/160th/51st St. loop (Smokey Point Industrial Center)
  - 23rd/169th extension (Lakewood neighborhood)

Public Safety*Police*

- Increase patrol presence in Marysville neighborhoods
- Transition successful Regional Property Crimes Unit from pilot project to regular staffing unit with partner agencies
- Increase community outreach and engagement, building on 2015 addition of new School Resource Officers
- Create new Community Services Unit incorporating Code Enforcement, Community Service Officer and Parks security efforts
- Provide additional support services to the Department in Records

*Fire*

- Continue discussions to create a Regional Fire Authority with City of Arlington and Fire District #12

*Administration*

- Evaluate options to fund public safety building and other facility needs
- Expand emergency, safety & risk management programs

Core Services*Transportation*

- Create new & improved arterials
  - Widen State Avenue (100th to 116th)
  - 88th Street NE corridor
- Complete voter-approved Transportation Benefit District projects
  - Overlays: Grove Street, 67th Avenue NE, 51st Avenue NE (2017); Sunnyside Blvd. (2018)
  - ADA ramp upgrades
  - Sidewalks: Marshall Elementary Safe Routes to School; 80th Street NE
- Continue work with WSDOT & Tulalip Tribes on Interstate 5 interchanges at SR 529 & 116th Street
- Increase pedestrian safety and walkability through crossing improvements and lighting

*Utilities*

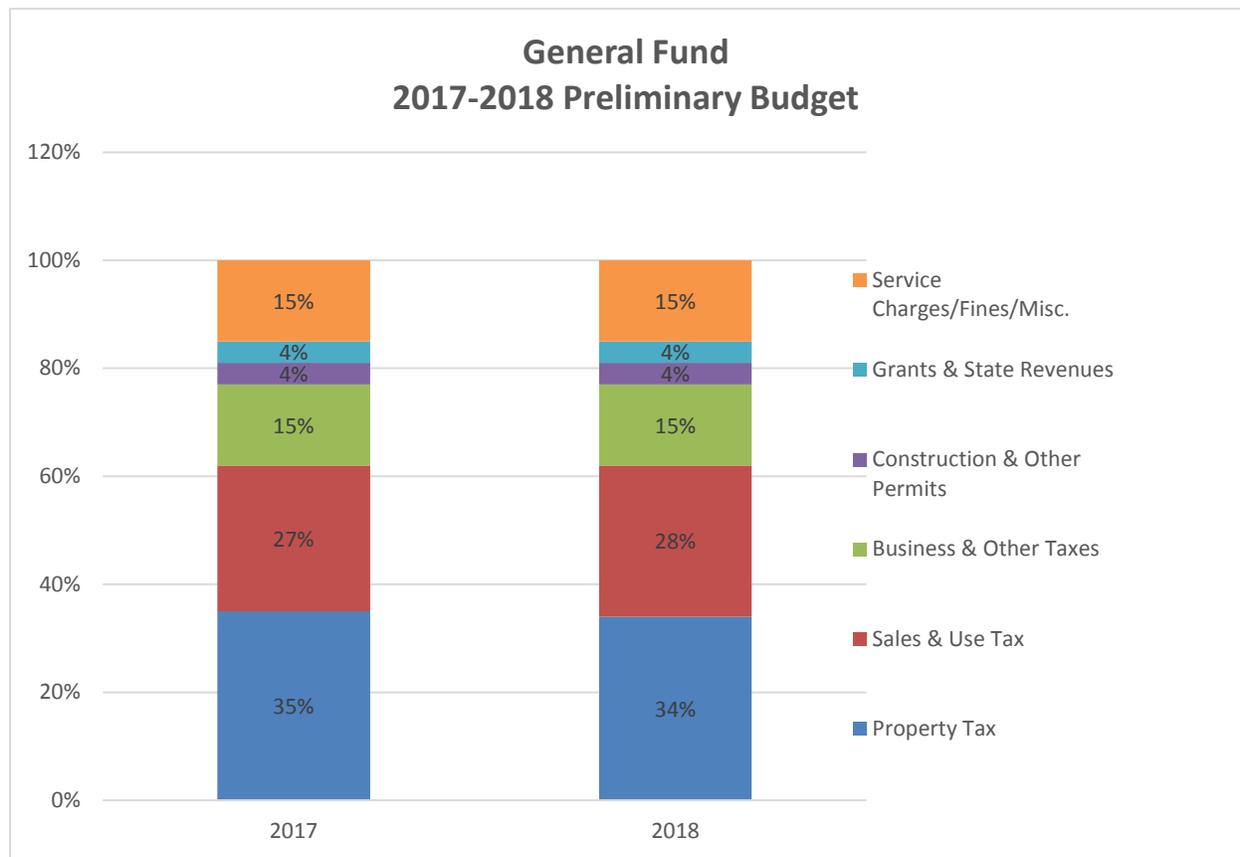
- Water: Booster pump station, water main, water system optimization
- Sewer: Sewer lift station, treatment plant head works rehabilitation

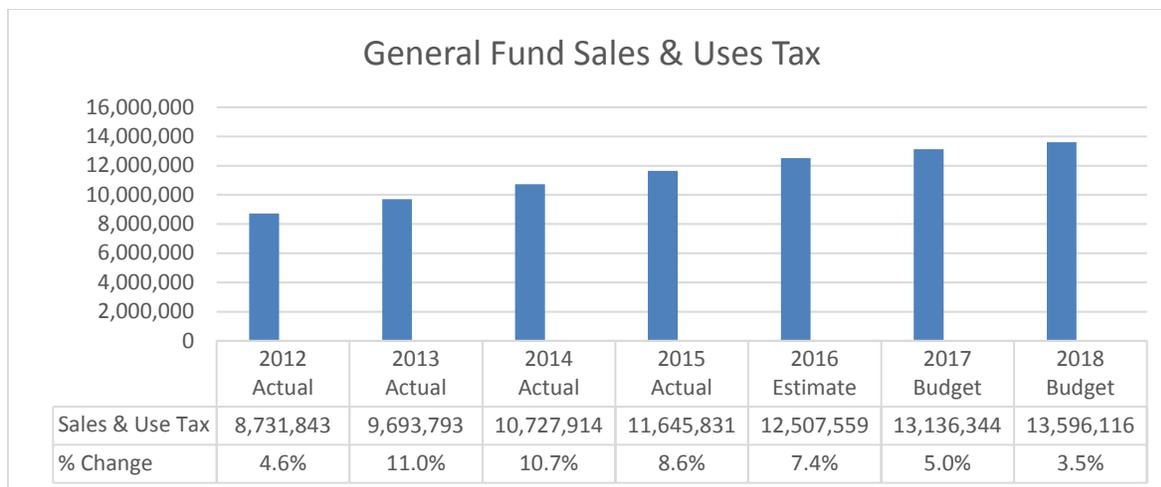
*Parks, Culture and Recreation*

- Build on the first-year successes of the Marysville Opera House with expanded programming and events.
- Begin to realize community vision for Mother Nature’s Window

**Assumptions**

Revenue assumptions for the 2017-2018 Biennial continue under the same guidelines that have been exercised over the past several years. This budget proposal does anticipate the state allowed increase of 1% for both regular and the Emergency Management Services (EMS) property tax levy. It includes a 2% increase for water/sewer/storm as allowed per city code to construct necessary capital improvements in the utility system while maintaining rate stability. The solid waste management rates remain at 2016 rates, which have not changed since 2012.





### Financial Stewardship

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

- The City refinanced debt to take advantage of lower interest rates, saving \$2.15 million over the remaining 10-year term and allowing us to build that reserve.
- I'm proud of our financial strategies, which have led to nine years of clean financial audits and a bond rating upgrade in 2016 by Moody's from A1 to Aa3.

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

### Conclusion

I want to thank the City Council for its continued commitment to financial stewardship and pursuing our common goals of enhancing opportunities for all of our residents and businesses. I look forward to discussion of these proposals and our mutual priorities.

We also want to invite public comment. A public hearing on the proposed budget is scheduled for 7 p.m. Monday, Nov. 14, in the Council Chambers at City Hall, 1049 State Ave. I encourage Marysville residents to share your priorities and suggestions as we work together to move this strong city forward.

Respectfully,



Jon Nehring

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## CITY OFFICIALS

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### ELECTED OFFICIALS

Jon Nehring	Mayor	12/31/18
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### CITY COUNCIL

Jeff Vaughan	Position 1	12/31/17
Donna Wright	Position 2	12/31/17
Jeff Seibert	Position 3	12/31/17
Michael Stevens	Position 4	12/31/17
Rob Toyer	Position 5	12/31/18
Stephen Muller	Position 6	12/31/18
Kamille Norton (Council President)	Position 7	12/31/18

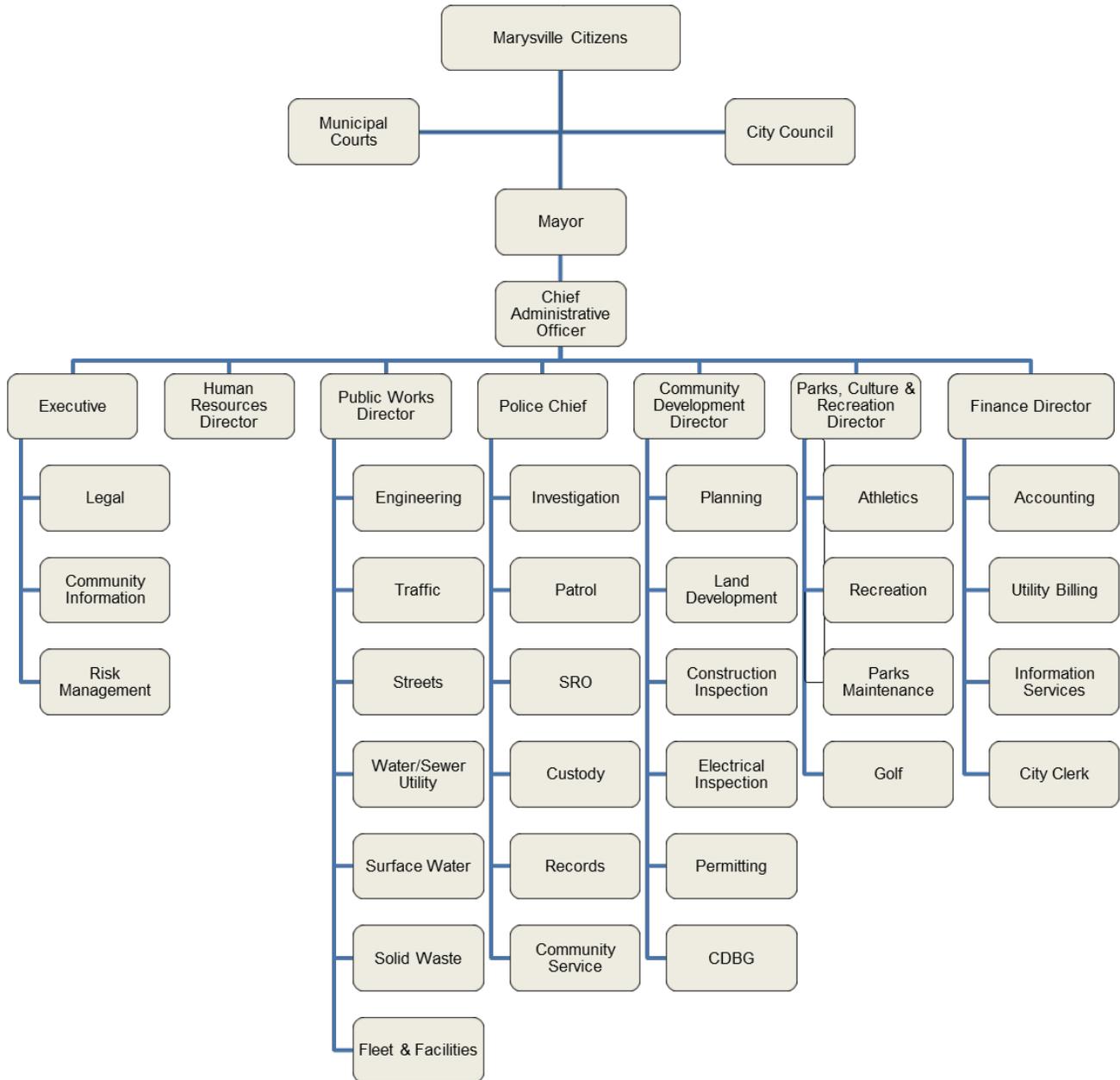
### JUDGE

Fred Gillings		12/31/17
Lori Towers		12/31/17

### ADMINISTRATIVE STAFF

Gloria Hirashima	Chief Administrative Officer
Sandy Langdon	Administrative Services
Jon Walker	City Attorney
Rick Smith	Police Chief
Jim Ballew	Parks and Recreation Director
Kevin Nielsen	Public Works Director
Suzanne Elsner	Court Administrator
Kristie Guy	Human Resources Director
Dave Koenig	Community Development Director

# CITY OF MARYSVILLE ORGANIZATIONAL CHART



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## THE HISTORY OF MARYSVILLE

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To trace the origins of Marysville, today a prosperous, diversified north Snohomish County city of 62,000, 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 into an ideally located economic center in north Snohomish County, one that offers residents and businesses a way of life that provides opportunities to prosper, while preserving the unhurried qualities we have all come to treasure in this fast-growing region. Led by a government that continues to demonstrate its commitment to customer service and to building a healthy infrastructure through major public improvements, Marysville is poised for a strong and sound future.

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## VISION STATEMENT

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*Experience Marysville – Live, Work, Play*

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## MISSION STATEMENT

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

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## CORE VALUES

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### **Integrity**

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

### **Trust**

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

### **Teamwork**

We nurture successful working relationships with all our partners.

### **Accountability:**

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

### **Innovation**

We encourage and support new ideas and creative approaches.

### **Commitment**

We provide quality services with a continuing focus on excellence.

### **Diversity**

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

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## BUDGETS & BUDGETARY ACCOUNTING

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The budget document sets forth the City's financial plan for the 2017-2018 Biennial.

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

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

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

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

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## BUDGET PROCESS

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

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

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

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

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## FINANCIAL STRUCTURE

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

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

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

**GOVERNMENTAL FUND TYPES:**

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

**General & Cumulative Reserve Funds**

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

**Special Revenue Funds**

These funds account for revenues derived from specific taxes, grants, or other sources which are designated to finance particular activities of the City. The **Street Fund 101** provides for road maintenance and its revenues are shared sales tax with the General Fund and shared gas tax from the State of Washington. The **Arterial Street Fund 102** provides for all of the street overlay projects. The **Drug Enforcement Fund 103** accounts for money and assets seized in illegal drug trafficking. These resources are to be spent on enhancing drug enforcement. The **Tribal Gaming Fund 104** accounts for funds provided by the Tulalip Tribes to the City for the impacts of gambling activities on local law enforcement. The **Hotel/Motel Tax Fund 105** accounts for tourism promotion funds collected by the Hotel/Motel tax. The **Marysville Technology Infrastructure Fund 108** was established in 2004 to account for the fees collected in association with the cable franchise agreement. The **Community Development Block Grant (CDBG) Fund 109** was established to receive and administer federal grant funds associated with the CDBG program. The **Ken Baxter Community Center Appreciation Fund 106** accounts for private donations to support the Community Center. The **REET Funds 110 and 111** are reserved for the receipt and transfer of real estate excise taxes to the appropriate capital project funds. The **Transportation Benefit District Fund 114** was established to collect the .2% voted increase in sales tax which is used to fund ongoing street preservation projects

**Debt Service Funds**

These funds account for the accumulation of resources to pay principal, interest and related costs on certain general long-term debt. The debt service funds include the **LTGO Bonds and PWTFLL Debt 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, the Courthouse and other City properties as well as debt service on bond issues providing funding for a number of street construction projects. The **LID 71 Fund 271** was established to collect the payments assessed on the properties within the boundaries of the LID and to make the annual debt service payment. The **LID Guaranty Fund 299** carries reserves funded by assessments and would be used only in the case of a LID assessment default. **The City does not budget for this fund.**

**Capital Projects Funds**

These funds account for financial resources which are designated for the acquisition or construction of general government capital improvements. **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 450 Waterworks Debt Service** accounts for water/sewer debt service and is funded through transfers from Fund 401.

**Internal Service Funds**

These funds account for operations that provide goods or services to other departments or funds of the city or to other governmental units on a cost-reimbursement basis. **Fund 501, Fleet Services** is funded by interfund service charges for maintenance and replacement of the City's vehicles. **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.

**FIDUCIARY FUND TYPES:**

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

**Expendable Trust Funds**

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

**Non-expendable Trust Funds**

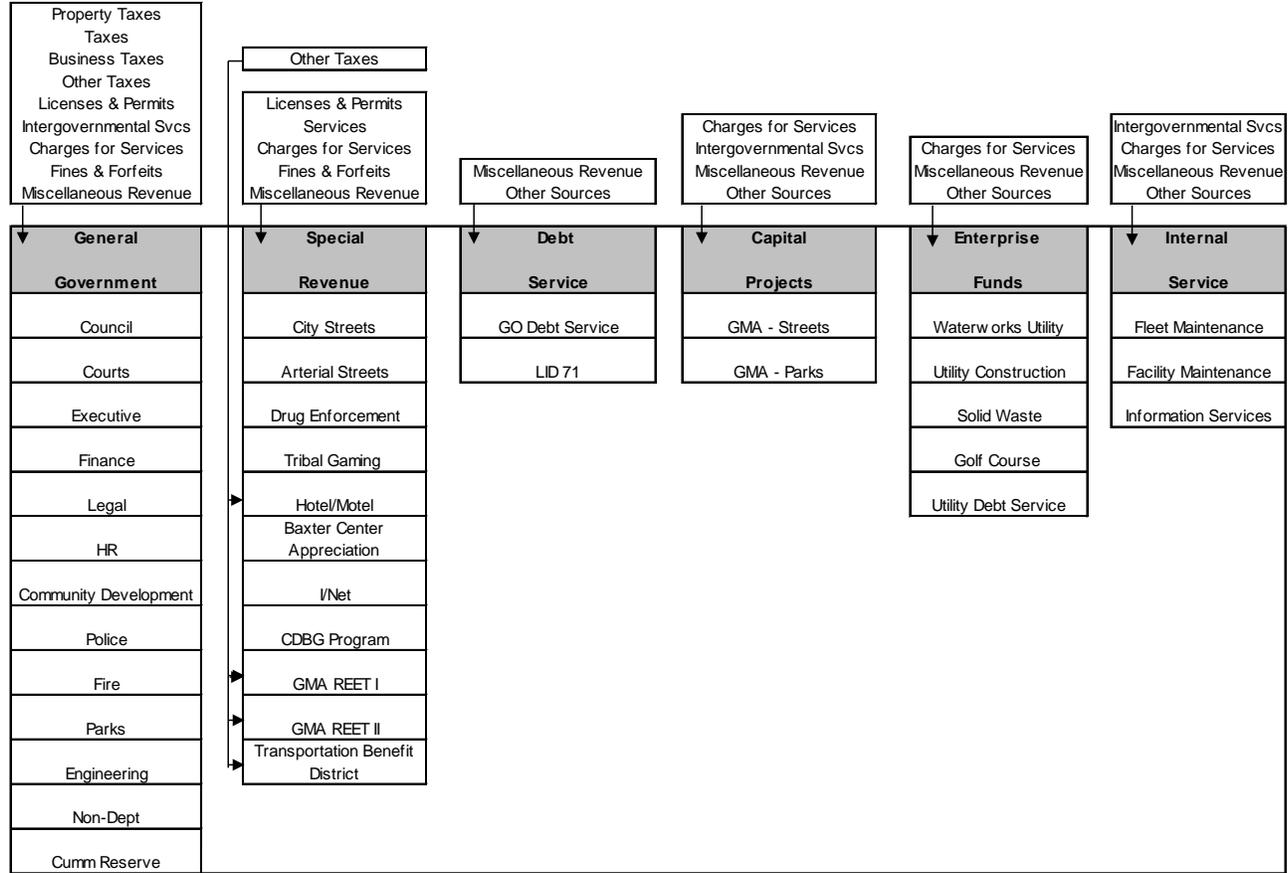
These funds earn revenue on behalf of the parties for which the trust was established, but the principal of the trust must remain intact. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds, since capital maintenance is a primary consideration. **The city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

**Agency Funds**

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

FLOW OF FUNDS STRUCTURE

Revenue Sources:



Uses of Funds:

General Operational Expenditures	General Operational Expenditures	Bond Principal and Interest	General Operational Expenditures	General Operational Expenditures	General Operational Expenditures
Capital	Capital		Park Improvements	Bond Principal and Interest	Capital
Interfund Contributions	Road & Street Construction		Road & Street Construction	Utility Construction	Interfund Contributions
	Interfund Contributions			Interfund Contributions	

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## BUDGET VS. ACCOUNTING BASIS

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

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

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

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

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**DEPARTMENT BUDGET NARRATIVES**


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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
001.06	Human Resources	HR Director
001.07	Community Development	Community Development Director
001.08	Police	Police Chief
001.09	Fire	Finance Director
001.10	Parks	Parks Director
001.11	Engineering	Public Works Director
001.99	Non-Departmental	Finance Director
005	General Cumulative Reserve	Finance Director
101	Streets	Public Works Director
102	Arterial Streets	Public Works Director
103	Drug Enforcement	Police Chief
104	Tribal Gaming	Police Chief
105	Hotel/Motel Tax	Finance Director
106	Baxter Center Appreciation	Parks Director
108	I/Net	Communications Officer
109	Community Development Block Grant	Chief Administrative Officer
110	GMA REET I	Finance Director
111	GMA REET II	Finance Director
114	Transportation Benefit District	Finance Director
206	Debt Service	Finance Director
271	LID 71 Debt Service	Finance Director
305	GMA-Streets	Public Works Director
310	GMA-Parks	Parks Director
401	Waterworks Utilities	Public Works Director
402	Utility Construction	Public Works Director
410	Solid Waste	Public Works Director
420	Golf Course Operations	Parks Director
450	Utility Debt Service	Finance Director
501	Fleet Services	Public Works Director
502	Facilities Maintenance	Public Works Director
503	Information Services	Finance Director

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## BUDGET POLICIES

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### Strategic Planning

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

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

### Fund Balance Policy

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

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

### Balancing the Operating Budget

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

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

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

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

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

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## **ASSET POLICIES**

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### **Cash Management**

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

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

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

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## **LIABILITY POLICIES**

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### **Debt Management Policy**

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

#### 1.0 Uses of Debt

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

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

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

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

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

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

#### 2.0 Debt Limits

##### 2.1 Legal Limits:

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

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

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

##### 2.2 Public Policy Limits:

2.2.1 The City will establish and implement a comprehensive multi-year Capital Improvement Program (CIP).

2.2.2 Financial analysis of funding sources will be conducted for all proposed capital improvement projects.

2.2.3 Debt will be issued in accordance with the CIP as necessary.

2.2.4 Where borrowing is recommended, the source of funds to cover debt service requirements must be identified.

### 2.3 Financial Limits:

2.3.1 The City's policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the Operating Budget.

2.3.2 The City will conduct a debt affordability analysis to evaluate the City's ability to support debt. The analysis will review available resources for the amount of debt the City can initiate each year, and project the effects of that financing through six years of the CIP.

### 3.0 Allowable Types of Debt

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

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

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

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

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

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

### 3.7 Other Loan Programs:

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

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

3.7.3 Other state funded programs.

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

#### 4.0 Debt Structuring Practices

4.1 Maximum term, Payback Period and Average maturity:

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

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

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

4.2 Debt Service Structure:

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

4.3 Criteria for issuance of advance refunding and current refunding bonds

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

4.4 Other structuring practices:

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

#### 5.0 Debt Issuance Practices

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

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

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

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

5.5 Selection and use of professional service providers:

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

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

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

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

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

5.6 Criteria for determining sales method and investment of proceeds:

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

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

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

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

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

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

6.0 Debt Management Practices

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

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

6.3 Arbitrage Rebate monitoring and filing: The City will, unless otherwise justified, use bond proceeds within the established time frame pursuant to the bond ordinance, contract or other documents to avoid arbitrage. Arbitrage is the interest earned on the investment of the bond proceeds above the interest paid on

the debt. If arbitrage occurs, the City will follow a policy of full compliance with all arbitrage rebate requirements of the federal tax code and Internal Revenue Service regulations, and will perform (internally or by contract consultants) arbitrage rebate calculations for each issue subject to rebate. All necessary rebates will be filed and paid when due in order to preserve the tax-exempt status of the outstanding debt.

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

6.5 Market and investor relations efforts: The City shall endeavor to maintain a positive relationship with the investment community. The City shall communicate through its published Budget, Capital Improvement Program and Comprehensive Annual Financial Statements the City's indebtedness as well as its future financial plans.

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

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## REVENUE POLICIES

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### General Revenue Policies

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

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

### Revenue Shortfall Policy

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

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

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

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

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

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

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

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

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

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

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

### **Fees and Charges**

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

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

### **One-Time Revenues**

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

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## **EXPENDITURE POLICIES**

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### **General Expenditure Policies**

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

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

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

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

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

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

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

### **Infrastructure**

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

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

### **Capital Improvements**

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

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

## CAPITAL IMPROVEMENT BY FUND

2017 Capital Improvement Program	General Government	Construction Funds	Enterprise Funds	Internal Service	Total
<b>General Fund</b>					
CNT Hailer, Wireless First Responder	5,500	-	-	-	5,500
CrossMatch Fingerprint Station/Jail/Records	13,000	-	-	-	13,000
	<b>18,500</b>	-	-	-	<b>18,500</b>
<b>Streets</b>					
Pedestrian Safety System	20,000	-	-	-	20,000
	<b>20,000</b>	-	-	-	<b>20,000</b>
<b>Street Construction</b>					
First Street Bypass	-	4,500,000	-	-	4,500,000
SR9/SR92 Break in Access	-	1,000	-	-	1,000
88th Street Improvements	-	300,000	-	-	300,000
State Avenue 1st-88th	-	1,000,000	-	-	1,000,000
88th /State - Cemetery Relocation	-	500,000	-	-	500,000
SR529/I-5 & 4th/I-5 IJR	-	50,000	-	-	50,000
SR528 Pedestrian Signal	-	275,000	-	-	275,000
Citywide Intersection Improvement Project	-	480,000	-	-	480,000
State Avenue 100th-116th	-	750,000	-	-	750,000
Marshall Elementary Safe Route	-	550,000	-	-	550,000
Sunnyside Safe Routes	-	150,000	-	-	150,000
Grove Street Overcrossing	-	100,000	-	-	100,000
156th, 160th 51st Interim Improvement	-	2,000,000	-	-	2,000,000
23rd/169th Extension	-	1,025,000	-	-	1,025,000
83rd/Soper Hill Rd Intersection Improvements	-	250,000	-	-	250,000
<b>Total Street Construction</b>	-	<b>11,931,000</b>	-	-	<b>11,931,000</b>
<b>Park Construction</b>					
Qwuloolt Trail System - Phase 2	-	245,000	-	-	245,000
Cornford Park Pavilion	-	66,000	-	-	66,000
Jennings Park Restrooms	-	25,220	-	-	25,220
Waterfront Park	-	3,000,000	-	-	3,000,000
<b>Total Park Construction</b>	-	<b>3,336,220</b>	-	-	<b>3,336,220</b>
<b>Waterworks Utility</b>					
Water Capital Projects	-	-	5,065,000	-	5,065,000
Sewer Capital Projects	-	-	1,425,000	-	1,425,000
Surface Water Capital Projects	-	-	2,225,250	-	2,225,250
<b>Total Waterworks Utility Funds</b>	-	-	<b>8,715,250</b>	-	<b>8,715,250</b>
<b>Fleet</b>					
Overhead Oil Dispensing Control System With 8 Heads	-	-	-	5,000	5,000
Replace Engineering Vehicle #435	-	-	-	55,000	55,000
Replace Facilities Vehicle #107	-	-	-	60,000	60,000
Replace Sanitation Asset #CC05	-	-	-	40,000	40,000
Replace Sanitation Asset #CC06	-	-	-	40,000	40,000
Replace Sanitation Asset #CC07	-	-	-	40,000	40,000
Replace Sanitation Asset #CC08	-	-	-	40,000	40,000
Replace Streets Vehicle #251	-	-	-	60,000	60,000
Replace Streets Vehicle #252	-	-	-	225,000	225,000
Replace Operations Vehicle #537	-	-	-	40,000	40,000
Replace Operations Vehicle #V007	-	-	-	50,000	50,000
Replace Parks Vehicle #814	-	-	-	30,000	30,000
Replace Parks Vehicle #104	-	-	-	32,000	32,000
Replace Detective Vehicle #910	-	-	-	45,000	45,000
Replace Detective Vehicle #921	-	-	-	45,000	45,000
Replace Detective Vehicle #950	-	-	-	45,000	45,000
Replace Patrol Vehicle #P123	-	-	-	60,000	60,000
Replace Patrol Vehicle #P125	-	-	-	60,000	60,000
Replace Patrol Vehicle #P128	-	-	-	60,000	60,000
Replace Patrol Vehicle #P134	-	-	-	60,000	60,000
Replace Patrol Vehicle #P136	-	-	-	60,000	60,000
Replace Patrol Vehicle #P139	-	-	-	60,000	60,000
Replace Detective Vehicle #A004	-	-	-	45,000	45,000
New - Police - Detective Sergeant Vehicle	-	-	-	40,000	40,000
New - Police - 2 Patrol Cars for overlap shift	-	-	-	110,000	110,000
New - Police - BearCat Armored vehicle	-	-	-	240,000	240,000
New - Police - Community Services Sergeant Vehicle	-	-	-	40,000	40,000
New - Parks - Transit Van	-	-	-	15,000	15,000
New - Utilities - Vehicle for SCADA/Telemetry Admin	-	-	-	45,000	45,000
New - Utilities - 4 Wheel Drive Mule with Trailer for Water Maint	-	-	-	18,000	18,000
New - Utilities - Vehicle for Pretreatment Technician position	-	-	-	40,000	40,000
New - Utilities - Plow & Sander	-	-	-	68,000	68,000
<b>Total Fleet</b>	-	-	-	<b>1,873,000</b>	<b>1,873,000</b>
<b>Total CIP by Fund</b>	<b>38,500</b>	<b>15,267,220</b>	<b>8,715,250</b>	<b>1,873,000</b>	<b>25,893,970</b>

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

## CAPITAL IMPROVEMENT BY FUND

2018 Capital Improvement Program	General Government	Construction Funds	Enterprise Funds	Internal Service	Total
<b>Streets</b>					
Pedestrian Safety System	20,000	-	-	-	20,000
	<b>20,000</b>	-	-	-	<b>20,000</b>
<b>Street Construction</b>					
First Street Bypass	-	2,000,000	-	-	2,000,000
SR9/SR92 Break In Access	-	1,000	-	-	1,000
88th Street	-	300,000	-	-	300,000
State Ave 1st-88th	-	1,000,000	-	-	1,000,000
88th/State-Cemetery relocation	-	500,000	-	-	500,000
SR529/Interstate 5 IJR (through final design)	-	25,000	-	-	25,000
State Avenue 100th-116th	-	1,500,000	-	-	1,500,000
156th, 160th, 51st Interim Improvement	-	3,500,000	-	-	3,500,000
23rd/169th Extension	-	1,500,000	-	-	1,500,000
83rd/Soper Hill Rd Intersection Improvements	-	400,000	-	-	400,000
80th St NE Non-motorized	-	150,000	-	-	150,000
<b>Total Street Construction</b>	-	<b>10,876,000</b>	-	-	<b>10,876,000</b>
<b>Waterworks Utility</b>					
Water Capital Projects	-	-	2,110,000	-	2,110,000
Sewer Capital Projects	-	-	6,780,000	-	6,780,000
Surface Water Capital Projects	-	-	1,015,000	-	1,015,000
<b>Total Waterworks Utility Funds</b>	-	-	<b>9,905,000</b>	-	<b>9,905,000</b>
<b>Fleet</b>					
Replace Community Development Vehicle #332	-	-	-	30,000	30,000
Replace Community Development Vehicle #334	-	-	-	30,000	30,000
Replace Sewer & Storm Vehicle #433	-	-	-	40,000	40,000
Replace Sewer & Storm Division Trommel Screen #570	-	-	-	185,000	185,000
Replace Water Resources Vehicle #530	-	-	-	50,000	50,000
Replace Streets Vehicle #227	-	-	-	90,000	90,000
Replace Street Divison Pro-Paver #H001	-	-	-	200,000	200,000
Replace Water Resources Vehicle #V012	-	-	-	37,000	37,000
Replace Parks Vehicle #808	-	-	-	45,000	45,000
Replace Parks Vehicle #803	-	-	-	45,000	45,000
Replace Parks Vehicle #V006	-	-	-	45,000	45,000
Replace Police Vehicle #962	-	-	-	45,000	45,000
Replace Custody Vehicle #A003	-	-	-	45,000	45,000
Replace Patrol Vehicle #P129	-	-	-	60,000	60,000
Replace Patrol Vehicle #P130	-	-	-	60,000	60,000
Replace Patrol Vehicle #P133	-	-	-	60,000	60,000
Replace Patrol Vehicle #P143	-	-	-	60,000	60,000
Replace Patrol Vehicle #P120	-	-	-	60,000	60,000
Replace Patrol Vehicle #P122	-	-	-	60,000	60,000
New - Utilities - Flatbed Truck with Dump Bed for Water Maint.	-	-	-	60,000	60,000
<b>Total Fleet</b>	-	-	-	<b>1,307,000</b>	<b>1,307,000</b>
<b>Total CIP by Fund</b>	<b>20,000</b>	<b>10,876,000</b>	<b>9,905,000</b>	<b>1,307,000</b>	<b>22,108,000</b>

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

# BUDGET SUMMARY



## 2017-2018 BIENNIAL BUDGET SUMMARY - ALL FUNDS

DEPARTMENT	BEGINNING FUND BALANCE	REVENUE BEFORE REQUESTS	2017 BUDGET REQUEST (REVENUE)	2017-2018 REVENUE	2017-2018 EXPENDITURES	ENDING FUND BALANCE
001 General Fund	6,703,205	97,699,732	-	97,699,732	97,475,334	6,927,603
005 General Cum. Reserve	7,913,897	-	-	-	3,700,000	4,213,897
101 City Street	-	8,915,617	-	8,915,617	8,915,617	-
102 Arterial Street	-	3,200,000	-	3,200,000	3,200,000	-
103 Drug Enforcement	238,555	20,300	-	20,300	240,000	18,855
104 Tribal Gaming Fund	29,406	225	-	225	21,853	7,778
105 Hotel/Motel Tax Fund	95,455	180,700	-	180,700	193,692	82,463
106 KBCC	6,394	2,550	-	2,550	5,344	3,600
108 I/NET	311,370	238,000	-	238,000	246,607	302,763
109 CDBG Program	-	700,000	-	700,000	700,000	-
110 GMA--REET I	319,271	1,601,000	-	1,601,000	1,875,475	44,796
111 GMA--REET II	289,634	1,602,500	-	1,602,500	1,850,000	42,134
114 TBD	1,169,744	3,986,000	-	3,986,000	3,147,000	2,008,744
206 LTGO Debt Service	30,786	5,286,550	-	5,286,550	5,282,250	35,086
271 LID 71 Debt Service	67,421	785,606	-	785,606	823,670	29,357
305 Street Capital Imprvmnts	3,312,769	21,318,731	-	21,318,731	24,631,500	(0)
310 Parks Capital Imprvmnts	267,723	3,569,220	-	3,569,220	3,591,739	245,204
401 Water/Sewer Operating	14,209,418	52,596,667	-	52,596,667	57,862,644	8,943,441
402 Utility Construction	1,389,921	17,230,329	-	17,230,329	18,620,250	-
410 Garbage & Refuse	3,318,005	14,535,576	-	14,535,576	14,522,130	3,331,451
420 Golf Course Operating	-	2,626,691	66,257	2,692,948	2,692,948	-
450 Utility Debt Service Fund	1,764,389	10,527,344	-	10,527,344	10,485,844	1,805,889
501 Fleet Services	269,360	5,629,483	-	5,629,483	5,601,869	296,974
502 Facilities Maintenance	153,410	1,199,640	-	1,199,640	1,292,756	60,294
503 Information Services	248,602	2,250,178	-	2,250,178	2,459,374	39,406
<b>TOTAL ALL FUNDS</b>	<b>42,108,734</b>	<b>255,702,639</b>	<b>66,257</b>	<b>255,768,896</b>	<b>269,437,896</b>	<b>28,439,734</b>
<b>TOTAL BUDGET</b>				<b>297,877,630</b>		<b>297,877,630</b>

# GENERAL FUND



## GENERAL FUND REVENUE SUMMARY 2017-2018 OPERATING BUDGET

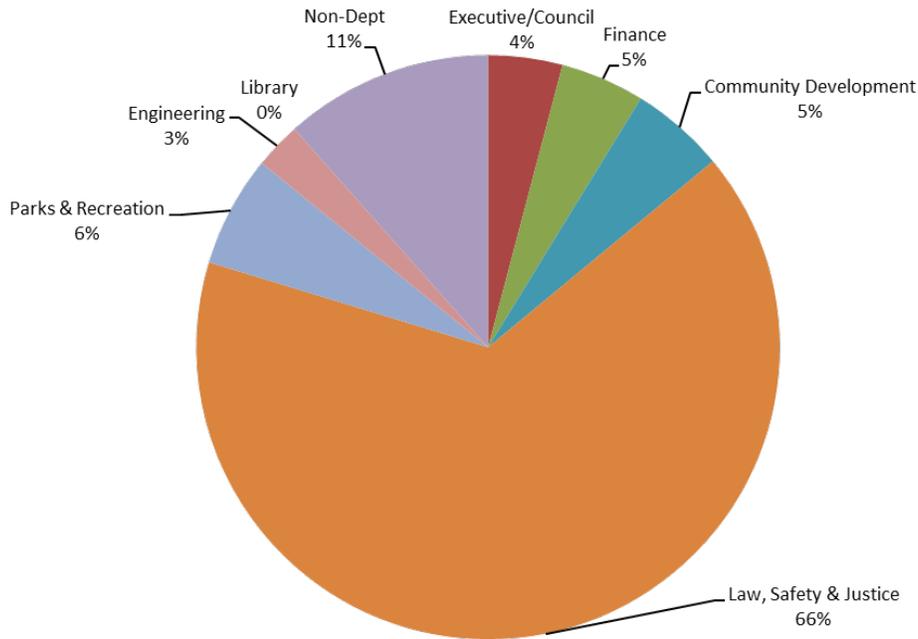
### GENERAL FUND REVENUE SUMMARY 2017 AND 2018 OPERATING BUDGET

001 GENERAL FUND	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Budget	% Change 2017 Budget/ 2018 Budget
					2017 Budget	2018 Budget		
<b>REVENUE SOURCES:</b>								
311 General Property Taxes	15,717,859	15,848,063	15,940,063	15,950,083	16,532,225	16,823,182	3.7%	1.8%
313 Retail Sales & Use Taxes	11,645,831	12,166,475	12,166,475	12,322,388	13,039,844	13,497,916	7.2%	3.5%
316 Business Taxes	6,267,747	6,516,356	6,516,356	6,296,297	6,734,945	6,996,392	3.4%	3.9%
317 Excise Tax	8,490	8,500	8,500	7,209	8,500	8,500	0.0%	0.0%
318 Other Taxes	262,730	230,000	230,000	248,922	260,000	260,000	13.0%	0.0%
<b>310 TAXES</b>	<b>33,902,657</b>	<b>34,769,394</b>	<b>34,861,394</b>	<b>34,824,899</b>	<b>36,575,514</b>	<b>37,585,990</b>	<b>4.9%</b>	<b>2.8%</b>
321 Business Licenses & Permits	1,215,993	1,084,806	1,084,806	1,220,829	1,222,239	1,322,195	12.7%	8.2%
322 Non-Business Licenses & Permits	599,895	745,748	745,748	976,352	911,832	912,842	22.3%	0.1%
<b>320 LICENSES AND PERMITS</b>	<b>1,815,888</b>	<b>1,830,554</b>	<b>1,830,554</b>	<b>2,197,181</b>	<b>2,134,071</b>	<b>2,235,037</b>	<b>16.6%</b>	<b>4.7%</b>
331 Federal Grants - Direct	15,377	11,000	214,682	207,799	201,726	100,000	-6.0%	-50.4%
333 Federal Grants - Indirect	-	-	30,000	35,695	30,000	-	0.0%	-100.0%
334 State Grants - Direct	4,400	3,900	195,900	172,060	194,000	194,000	-1.0%	0.0%
335 State Shared Revenues	269,408	260,000	260,000	280,372	291,587	300,335	12.1%	3.0%
336 State Entitlements	850,194	794,186	970,814	990,992	998,219	1,028,764	2.8%	3.1%
337 Interlocal Grants	140,948	129,000	140,000	130,234	140,000	140,000	0.0%	0.0%
<b>330 INTERGOV'T REVENUE</b>	<b>1,280,327</b>	<b>1,198,086</b>	<b>1,811,396</b>	<b>1,817,152</b>	<b>1,855,532</b>	<b>1,763,099</b>	<b>2.4%</b>	<b>-5.0%</b>
341 Charges for Service - General Govt	988,119	1,120,302	1,120,302	1,037,371	1,236,584	1,245,301	10.4%	0.7%
342 Charges for Service - Public Safety	872,718	826,820	826,820	632,314	885,322	933,110	7.1%	5.4%
343 Charges for Service - Environment	2,500	500	500	1,500	500	500	0.0%	0.0%
345 Charges for Service - Economic	712,204	890,000	890,000	1,055,092	910,000	910,000	2.2%	0.0%
347 Charges for Service - Recreation	353,895	342,200	342,200	403,673	363,800	371,250	6.3%	2.0%
349 Charges for Interfund Services	2,869,340	3,026,710	3,026,710	2,919,278	3,108,927	3,199,835	2.7%	2.9%
<b>340 CHARGES FOR SERVICES</b>	<b>5,798,776</b>	<b>6,206,532</b>	<b>6,206,532</b>	<b>6,049,228</b>	<b>6,505,133</b>	<b>6,659,996</b>	<b>4.8%</b>	<b>2.4%</b>
352 Civil Penalties	4,840	4,000	4,000	4,149	4,324	4,673	8.1%	8.1%
353 Non-Parking Infractions	289,439	289,300	289,300	248,469	272,532	256,737	-5.8%	-5.8%
354 Parking Infraction Penalties	7,326	3,300	3,300	8,438	4,312	5,634	30.7%	30.7%
355 Criminal Traffic Misdemeanors	82,363	106,625	106,625	63,248	89,630	75,463	-15.9%	-15.8%
356 Non-Traffic Misdemeanors	77,346	84,000	84,000	61,433	76,045	68,946	-9.5%	-9.3%
357 Criminal Costs	72,640	37,612	37,612	49,823	41,615	57,143	10.6%	37.3%
<b>350 FINE &amp; FORFEITS</b>	<b>533,954</b>	<b>524,837</b>	<b>524,837</b>	<b>435,560</b>	<b>488,458</b>	<b>468,596</b>	<b>-6.9%</b>	<b>-4.1%</b>
361 Interest Earnings	150,056	189,596	189,596	224,348	202,500	202,500	6.8%	0.0%
362 Rents & Royalties	183,187	257,248	279,248	557,530	315,086	336,220	12.8%	6.7%
367 Contributions from Private Sources	23,818	6,500	6,500	51,200	41,500	31,500	538.5%	-24.1%
369 Other Miscellaneous Revenue	38,453	274,485	274,485	38,551	37,000	37,000	-86.5%	0.0%
<b>360 MISCELLANEOUS REVENUE</b>	<b>395,514</b>	<b>727,829</b>	<b>749,829</b>	<b>871,629</b>	<b>596,086</b>	<b>607,220</b>	<b>-20.5%</b>	<b>0.0%</b>
393 Insurance Recoveries	40,259	-	-	4,791	-	-	0.0%	0.0%
397 Operating Transfers	93,479	70,000	85,000	82,027	125,000	100,000	47.1%	-20.0%
<b>390 TRANSFERS-IN</b>	<b>133,738</b>	<b>70,000</b>	<b>85,000</b>	<b>86,818</b>	<b>125,000</b>	<b>100,000</b>	<b>47.1%</b>	<b>-20.0%</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>43,860,854</b>	<b>45,327,232</b>	<b>46,069,542</b>	<b>46,282,467</b>	<b>48,279,794</b>	<b>49,419,938</b>	<b>4.8%</b>	<b>2.3%</b>

## GENERAL FUND EXPENDITURE SUMMARY 2017-2018 OPERATING BUDGET

001 GENERAL FUND	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Budget	% Change 2017 Budget/ 2018 Budget
					2017 Budget	2018 Budget		
<b>EXPENDITURES/USES:</b>								
11 Regular Pay	14,065,393	14,896,968	15,250,588	15,250,588	16,511,924	17,042,883	8.3%	3.2%
111 Seasonal Pay	209,458	249,191	249,191	249,191	297,790	304,090	19.5%	2.1%
12 Overtime	1,087,907	594,025	609,025	609,025	804,525	805,275	32.1%	0.1%
<b>10 SALARIES</b>	<b>15,362,758</b>	<b>15,740,184</b>	<b>16,108,804</b>	<b>16,108,804</b>	<b>17,614,239</b>	<b>18,152,248</b>	<b>9.3%</b>	<b>3.1%</b>
21 Social Security	1,125,216	1,148,394	1,175,873	1,175,873	1,280,199	1,321,889	8.9%	3.3%
22 Retirement	1,192,789	1,308,707	1,331,304	1,331,304	1,509,180	1,642,784	13.4%	8.9%
23 Group Health Insurance	2,858,860	3,282,538	3,276,741	3,276,741	3,551,924	3,630,723	8.4%	2.2%
24 Workman's Compensation	233,917	355,253	329,207	329,207	455,588	530,431	38.4%	16.4%
25 Unemployment Compensation	29,920	61,059	62,014	62,014	34,935	37,692	-43.7%	7.9%
26 Uniforms and Clothing	130,786	130,780	144,280	144,280	145,030	134,080	0.5%	-7.6%
<b>20 BENEFITS</b>	<b>5,571,488</b>	<b>6,286,731</b>	<b>6,319,419</b>	<b>6,319,419</b>	<b>6,976,856</b>	<b>7,297,599</b>	<b>10.4%</b>	<b>4.6%</b>
31 Office & Operating Supplies	729,523	559,835	649,257	649,257	582,703	594,703	-10.3%	2.1%
32 Fuel Consumed	170,050	225,920	225,920	225,920	225,920	225,920	0.0%	0.0%
35 Small Tools	51,133	81,540	95,235	95,235	33,040	58,160	-65.3%	76.0%
<b>30 SUPPLIES</b>	<b>950,706</b>	<b>867,295</b>	<b>970,412</b>	<b>970,412</b>	<b>841,663</b>	<b>878,783</b>	<b>-13.3%</b>	<b>4.4%</b>
41 Professional Services	1,663,212	2,399,946	2,769,830	2,769,830	1,831,665	1,818,586	-33.9%	-0.7%
42 Communication	188,626	173,461	171,561	171,561	166,961	166,961	-2.7%	0.0%
43 Travel	56,167	72,110	72,110	72,110	75,610	73,910	4.9%	-2.2%
44 Advertising	28,839	27,050	27,050	27,050	32,050	32,050	18.5%	0.0%
45 Operating Rentals & Leases	97,151	117,000	177,000	177,000	177,000	177,000	0.0%	0.0%
46 Insurance	239,582	276,041	276,041	276,041	313,810	350,779	13.7%	11.8%
47 Public Utility Service	249,086	229,188	179,688	179,688	105,188	105,188	-41.5%	0.0%
48 Repairs & Maintenance	548,735	545,970	533,970	533,970	606,970	606,970	13.7%	0.0%
49 Miscellaneous	565,666	874,315	939,215	939,215	964,045	926,285	2.6%	-3.9%
<b>40 OTHER SERVICES &amp; CHARGES</b>	<b>3,637,064</b>	<b>4,715,081</b>	<b>5,146,465</b>	<b>5,146,465</b>	<b>4,273,299</b>	<b>4,257,729</b>	<b>-17.0%</b>	<b>-0.4%</b>
55 Inter-Governmental Service	11,443,277	11,622,911	11,875,828	11,875,828	12,316,714	12,602,385	3.7%	2.3%
<b>50 INTERGOVERNMENTAL SERVICES</b>	<b>11,443,277</b>	<b>11,622,911</b>	<b>11,875,828</b>	<b>11,875,828</b>	<b>12,316,714</b>	<b>12,602,385</b>	<b>3.7%</b>	<b>2.3%</b>
64 Machinery & Equipment	44,534	-	-	-	18,500	1,400	100.0%	-92.4%
<b>60 CAPITAL OUTLAYS</b>	<b>44,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,500</b>	<b>1,400</b>	<b>100.0%</b>	<b>0.0%</b>
95 Interfund Rents	13,562	13,562	13,562	13,562	13,562	13,562	0.0%	0.0%
98 Interfund Repairs & Maintenance	1,009,438	948,368	948,690	948,690	1,270,908	1,290,643	34.0%	1.6%
99 Other Interfund Services	705,617	742,879	742,879	742,879	740,509	790,104	-0.3%	6.7%
<b>90 INTERFUND</b>	<b>1,728,617</b>	<b>1,704,809</b>	<b>1,705,131</b>	<b>1,705,131</b>	<b>2,024,979</b>	<b>2,094,309</b>	<b>18.8%</b>	<b>3.4%</b>
<b>0 Operating Transfers</b>	<b>4,070,315</b>	<b>4,162,142</b>	<b>4,398,142</b>	<b>4,398,142</b>	<b>3,875,023</b>	<b>4,249,608</b>	<b>-11.9%</b>	<b>9.7%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>42,808,759</b>	<b>45,099,153</b>	<b>46,524,201</b>	<b>46,524,201</b>	<b>47,941,273</b>	<b>49,534,061</b>	<b>3.0%</b>	<b>3.3%</b>

**GENERAL FUND EXPENDITURES BY DEPARTMENT**



**GENERAL FUND BY DEPARTMENT SUMMARY  
2017 AND 2018 OPERATING BUDGET**

001 GENERAL FUND	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017/2018 Budget		% Change 2016 Amended/ 2017 Budget	% Change 2017 Budget/ 2018 Budget
					2017 Budget	2018 Budget		
<b>EXPENDITURES/USES:</b>								
01 Council	81,338	98,983	98,899	98,899	108,490	109,381	9.7%	0.8%
02 Municipal Court	1,824,339	1,969,137	1,962,146	1,962,146	2,035,574	1,970,956	3.7%	-3.2%
03 Executive	944,401	1,053,703	1,180,490	1,180,490	1,163,792	1,191,682	-1.4%	2.4%
04 Finance	1,912,316	2,075,201	2,085,762	2,085,762	2,236,220	2,328,624	7.2%	4.1%
05 Legal	1,243,099	1,351,392	1,349,140	1,349,140	799,474	837,985	-40.7%	4.8%
06 Human Resources	499,130	544,129	543,049	543,049	697,252	692,415	28.4%	-0.7%
07 Community Development	2,245,140	2,378,713	2,375,259	2,375,259	2,510,457	2,602,480	5.7%	3.7%
08 Police	16,037,625	16,375,576	16,964,382	16,964,382	18,581,092	18,872,408	9.5%	1.6%
09 Fire	9,381,127	9,540,605	9,734,441	9,734,441	10,076,327	10,428,998	3.5%	3.5%
10 Parks & Recreation	2,696,928	2,490,598	2,727,269	2,727,269	2,956,798	3,009,335	8.4%	1.8%
11 Engineering	931,288	1,030,983	1,026,452	1,026,452	1,235,386	1,315,650	20.4%	6.5%
12 Library	41,584	95,078	-	-	-	-	0.0%	0.0%
13 Public Safety Building	294,938	1,045,506	1,053,409	1,053,409	-	-	-100.0%	0.0%
99 Non-Departmental	4,675,506	5,049,549	5,423,503	5,423,503	5,540,411	6,174,147	2.2%	11.4%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 42,808,759</b>	<b>\$ 45,099,153</b>	<b>\$ 46,524,201</b>	<b>\$ 46,524,201</b>	<b>\$ 47,941,273</b>	<b>\$ 49,534,061</b>	<b>3.0%</b>	<b>3.3%</b>

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



**Fund 001  
City Council**

**Mission Statement**

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

**Function**

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

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

**Budget Narrative**

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

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

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

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

**Approved Budget Requests**

None

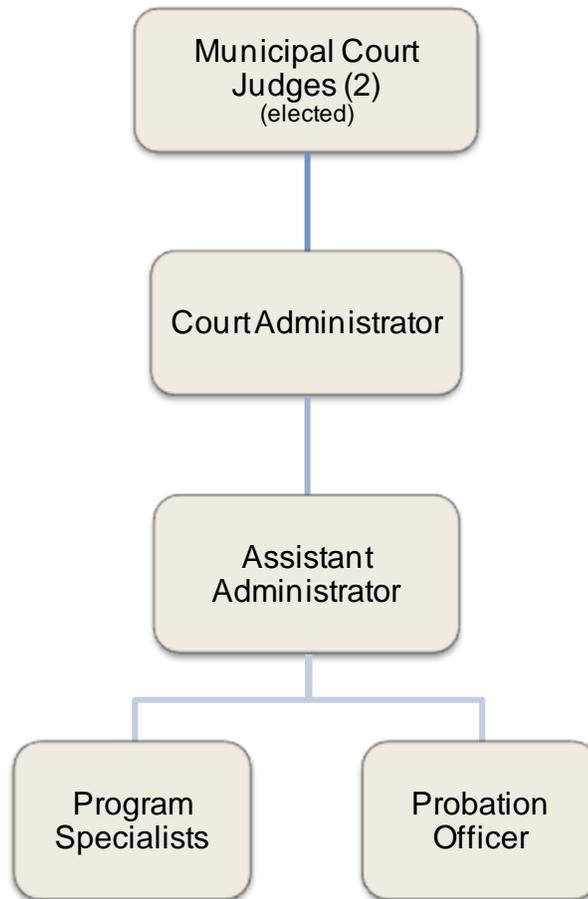
**Fund 001  
City Council**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 47,600	\$ 56,280	\$ 56,280	\$ 56,280	\$ 55,440	\$ 55,440	-1.5%	0.0%
21 SOCIAL SECURITY	3,641	5,432	5,432	5,432	4,242	4,242	-21.9%	0.0%
24 WORKMAN'S COMPENSATION	1,047	1,071	987	987	1,092	1,162	10.6%	6.4%
31 OFFICE & OPERATING SUPPLIES	2,387	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	23	-	-	-	-	-	0.0%	0.0%
43 TRAVEL	18,898	32,000	32,000	32,000	32,000	32,000	0.0%	0.0%
44 ADVERTISING	-	200	200	200	200	200	0.0%	0.0%
49 MISCELLANEOUS	7,742	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
99 OTHER INTERFUND SERVICES	-	-	-	-	11,516	12,337	100.0%	7.1%
<b>TOTAL CITY COUNCIL</b>	<b>\$ 81,338</b>	<b>\$ 98,983</b>	<b>\$ 98,899</b>	<b>\$ 98,899</b>	<b>\$ 108,490</b>	<b>\$ 109,381</b>	<b>9.7%</b>	<b>0.8%</b>

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## MUNICIPAL COURT

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**Fund 001  
Municipal Court**

**Mission**

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

**Function**

Marysville Municipal Courts adjudicates all criminal misdemeanor and gross misdemeanor cases filed by the City of Marysville Police Department resulting from crimes committed within the city limits of Marysville. The City also has 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	2016	2017	2018
Judge (Elected - 4 year term)	2	2	2
Court Administrator	1	1	1
Assistant Court Administrator	1	1	1
Program Specialist	7	7	7
Probation Officer	1	1	1
<b>TOTAL - COURTS</b>	<b>12</b>	<b>12</b>	<b>12</b>

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

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
Desks for clerical staff	-	12,000	No
<b>Total</b>	<b>\$ -</b>	<b>\$ 12,000</b>	

**Fund 001  
Municipal Court**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 877,866	\$ 934,369	\$ 934,369	\$ 934,369	\$ 1,006,035	\$ 1,035,292	7.7%	2.9%
111 SEASONAL	4,842	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
12 OVERTIME	143	500	500	500	500	500	0.0%	0.0%
21 SOCIAL SECURITY	63,352	68,150	68,150	68,150	72,481	74,689	6.4%	3.0%
22 PENSION	90,049	103,960	103,960	103,960	118,486	130,478	14.0%	10.1%
23 HEALTH INSURANCE	217,170	261,133	252,581	252,581	244,729	250,242	-3.1%	2.3%
24 WORKMAN'S COMPENSATION	3,228	4,130	3,877	3,877	4,319	4,557	11.4%	5.5%
25 UNEMPLOYMENT COMPENSATION	1,729	3,683	3,683	3,683	2,032	2,196	-44.8%	8.1%
31 OFFICE & OPERATING SUPPLIES	28,660	29,000	29,000	29,000	25,000	37,000	-13.8%	48.0%
41 PROFESSIONAL SERVICES	77,629	83,800	85,614	85,614	68,000	68,000	-20.6%	0.0%
42 COMMUNICATION	12,596	21,062	21,062	21,062	21,062	21,062	0.0%	0.0%
43 TRAVEL	4,903	3,250	3,250	3,250	6,750	5,050	107.7%	-25.2%
45 OPERATING RENTALS & LEASES	11,175	7,900	7,900	7,900	7,900	7,900	0.0%	0.0%
46 INSURANCE	1,430	1,563	1,563	1,563	1,908	2,132	22.1%	11.7%
47 PUBLIC UTILITIES	21,451	22,000	22,000	22,000	-	-	-100.0%	0.0%
48 REPAIRS & MAINTENANCE	11,568	7,800	7,800	7,800	3,800	3,800	-51.3%	0.0%
49 MISCELLANEOUS	23,384	37,452	37,452	37,452	39,452	39,452	5.3%	0.0%
55 INTER-GOVERNMENTAL SERVICES	14,494	10,200	10,200	10,200	10,200	10,200	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	15,544	16,250	16,250	16,250	50,984	52,982	213.7%	3.9%
99 OTHER INTERFUND SERVICES	48,111	50,461	50,461	50,461	52,004	55,134	3.1%	6.0%
00 OPERATING TRANSFER	295,015	292,474	292,474	292,474	289,932	160,290	-0.9%	-44.7%
<b>TOTAL COURTS</b>	<b>\$ 1,824,339</b>	<b>\$ 1,969,137</b>	<b>\$ 1,962,146</b>	<b>\$ 1,962,146</b>	<b>\$ 2,035,574</b>	<b>\$ 1,970,956</b>	<b>3.7%</b>	<b>-3.2%</b>



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## EXECUTIVE DEPARTMENT

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**Fund 001  
Executive Department**

**Mission**

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

**Function**

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

Thirty-Eight percent of the Executive department's budget is allocated out to benefitting operating units based on the number of council agenda items and on the fund activity of each of the operating units. For 2017/2018 the 38% is allocated as follows: Streets 15%, Utilities 57%, Solid Waste 15%, Golf 7%, Fleet 3%, and Facilities 4%.

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Mayor	1	1	1
Chief Administrative Officer	1	1	1
Executive Program Analyst	0	1	1
Executive Assistant/Analyst (reclassified)	1	0	0
Risk Management Officer	1	1	1
Safety/Training Officer	1	1	1
Community Information Officer	1	1	1
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>

The 2016 budget was amended to include the Safety/Training Officer position.

**Changes**

Historically the costs associated with the City Hall facility were accounted for in the Executive department. For the 2017/2018 budget the City Hall facility budget was removed from the Executive department and moved to the Facility Department (Fund 502). The costs associated with the City Hall building have been allocated across all departments residing in the building.

**Budget Narrative**

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

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

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

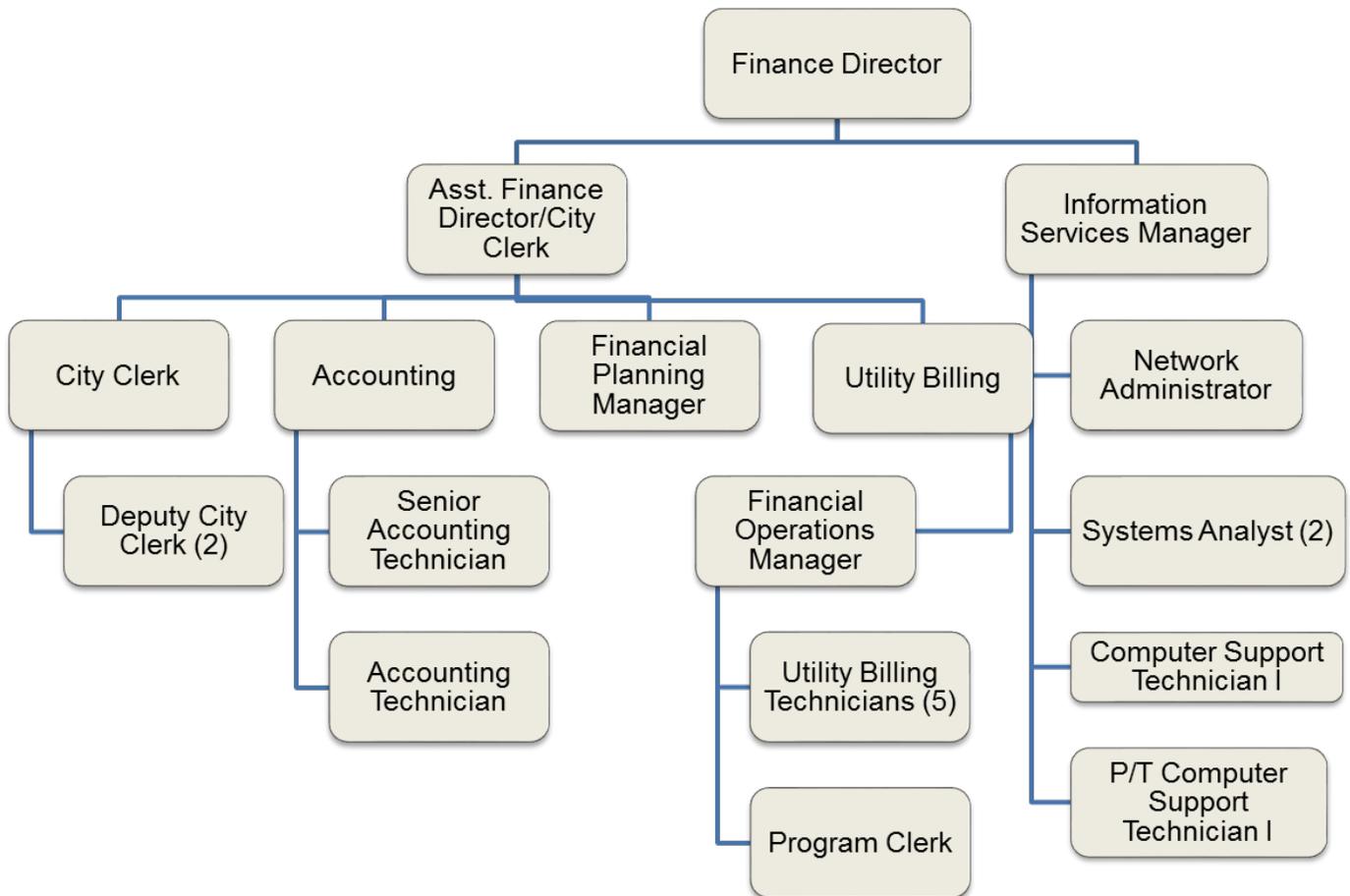
**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
Overtime	5,000	5,000	Yes
Reclassify Executive Assistant (N7) to Executive Program Analyst (N9)	4,729	4,966	Yes
<b>Total</b>	<b>\$9,729</b>	<b>\$9,966</b>	

**Fund 001  
Executive Department**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 539,265	\$ 578,856	\$ 648,869	\$ 648,869	\$ 697,984	\$ 712,746	7.6%	2.1%
111 SEASONAL PAY	10,107	20,000	20,000	20,000	20,000	20,000	0.0%	0.0%
12 OVERTIME	5,293	-	-	-	5,000	5,000	100.0%	0.0%
21 SOCIAL SECURITY	37,049	40,860	46,216	46,216	48,648	49,809	5.3%	2.4%
22 PENSION	58,795	70,390	76,761	76,761	88,177	96,068	14.9%	8.9%
23 HEALTH INSURANCE	68,660	80,137	91,685	91,685	87,586	89,516	-4.5%	2.2%
24 WORKMANS COMPENSATION	1,681	1,940	1,825	1,825	2,041	2,165	11.8%	6.1%
25 UNEMPLOYMENT COMPENSATION	825	1,816	1,816	1,816	1,135	1,217	-37.5%	7.2%
31 OFFICE & OPERATING SUPPLIES	21,724	39,000	40,000	40,000	34,000	34,000	-15.0%	0.0%
41 PROFESSIONAL SERVICES	61,348	64,160	66,774	66,774	48,660	48,660	-27.1%	0.0%
42 COMMUNICATION	6,465	3,746	3,746	3,746	246	246	-93.4%	0.0%
43 TRAVEL	5,466	8,000	8,000	8,000	8,000	8,000	0.0%	0.0%
45 OPERATING RENTS	4,372	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
46 INSURANCE	13,588	14,852	14,852	14,852	18,123	20,258	22.0%	11.8%
47 PUBLIC UTILITY SERVICES	23,481	24,000	24,000	24,000	-	-	-100.0%	0.0%
48 REPAIRS & MAINTENANCE	7,335	4,000	4,000	4,000	-	-	-100.0%	0.0%
49 MISCELLANEOUS	33,992	45,893	75,893	75,893	45,643	45,643	-39.9%	0.0%
98 INTERFUND REPAIRS & MAINT.	23,056	24,104	24,104	24,104	19,260	17,258	-20.1%	-10.4%
99 OTHER INTERFUND SERVICES/CHGS	21,899	22,949	22,949	22,949	30,289	32,096	32.0%	6.0%
<b>TOTAL EXECUTIVE DEPARTMENT</b>	<b>\$ 944,401</b>	<b>\$1,053,703</b>	<b>\$1,180,490</b>	<b>\$1,180,490</b>	<b>\$ 1,163,792</b>	<b>\$ 1,191,682</b>	<b>-1.4%</b>	<b>2.4%</b>

**FINANCE DEPARTMENT**



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

**Fund 001  
Finance Department  
Accounting**

**Mission**

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

**Function**

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

Fifty-Five percent of the department's budget is allocated out to benefiting departments based on percent of total city budget. The allocation breakdown for 2017/2018 is: Streets 10%, Utilities 63%, Solid Waste 20%, Golf 3%, Fleet Maintenance 3% and Facilities Maintenance 1%.

**Headcount**

<b>POSITION CLASSIFICATION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Finance Director	1	1	1
Assistant Finance Director/City Clerk	1	1	1
Financial Planning Manager	1	1	1
Sr Accounting Technician	1	1	1
Accounting Technician (Accounts Payable)	1	1	1
<b>TOTAL - FINANCE/ACCOUNTING</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Changes**

The Finance Director's salary is split evenly across the three departments within Finance for allocation purposes. The Assistant Finance Director/City Clerk's salary is split between Finance and City Clerk.

**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. In 2016, the budget was amended by \$18,000 to include the cost of the "Open Checkbook" which provides the citizens with online access to the City's financial information.

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
CAFR Statement Builder Software	18,075	2,475	Yes
<b>Total</b>	<b>\$18,075</b>	<b>\$2,475</b>	

**Fund 001**  
**Finance Department**  
**Finance**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 308,645	\$ 394,920	\$ 394,920	\$ 394,920	\$ 355,989	\$ 367,375	-9.9%	3.2%
111 SEASONAL	-	-	-	-	-	-	0.0%	0.0%
12 OVERTIME	-	100	100	100	100	100	0.0%	0.0%
21 SOCIAL SECURITY	22,639	29,031	29,031	29,031	26,412	27,293	-9.0%	3.3%
22 PENSION	30,249	42,103	42,103	42,103	42,058	46,590	-0.1%	10.8%
23 HEALTH INSURANCE	43,253	69,656	68,231	68,231	50,780	51,553	-25.6%	1.5%
24 WORKMAN'S COMPENSATION	877	1,816	1,740	1,740	1,173	1,245	-32.6%	6.1%
25 UNEMPLOYMENT COMPENSATION	605	1,542	1,542	1,542	712	773	-53.8%	8.6%
31 OFFICE & OPERATING SUPPLIES	9,057	6,325	6,325	6,325	6,325	6,325	0.0%	0.0%
41 PROFESSIONAL SERVICES	5,512	27,500	45,500	45,500	45,500	45,500	0.0%	0.0%
42 COMMUNICATION	8,002	5,500	5,500	5,500	5,500	5,500	0.0%	0.0%
43 TRAVEL	536	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	3,352	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
46 INSURANCE	7,867	8,598	8,598	8,598	10,492	11,728	22.0%	11.8%
49 MISCELLANEOUS	3,045	9,500	9,500	9,500	27,575	11,975	190.3%	-56.6%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	10,318	10,786	100.0%	4.5%
99 OTHER INTERFUND SERVICES/CHGS	17,803	18,658	18,658	18,658	23,529	24,947	26.1%	6.0%
<b>TOTAL FINANCE</b>	<b>\$ 461,442</b>	<b>\$ 620,249</b>	<b>\$ 636,748</b>	<b>\$ 636,748</b>	<b>\$ 611,463</b>	<b>\$ 616,690</b>	<b>-4.0%</b>	<b>0.9%</b>

**Fund 001  
Finance Department  
City Clerk**

**Mission Statement****Function**

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

Thirty percent of the department's budget is allocated out to benefiting departments based on a percent of total agenda items processed. The allocation breakdown for 2017/2018 is: Streets 50%, Utilities 41%, Solid Waste 4%, Golf 2%, Fleet Maintenance 2% and Facilities Maintenance 2%.

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Deputy City Clerk	2	2	2
<b>TOTAL - CITY CLERK</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Changes**

The Finance Director's salary is being allocated based on headcount across the three departments within Finance for allocation purposes. The Assistant Finance Director/City Clerk's salary is split between Finance and City Clerk.

**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

**Fund 001  
Finance Department  
City Clerk**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 176,770	\$ 158,674	\$ 158,674	\$ 158,674	\$ 225,067	\$ 238,487	41.8%	6.0%
111 SEASONAL PAY	4,176	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	12,911	11,475	11,475	11,475	16,463	17,493	43.5%	6.3%
22 PENSION	17,851	17,841	17,841	17,841	26,626	30,282	49.2%	13.7%
23 HEALTH INSURANCE	46,204	44,593	43,076	43,076	54,842	55,739	27.3%	1.6%
24 WORKMAN'S COMPENSATION	731	664	615	615	1,036	1,086	68.5%	4.8%
25 UNEMPLOYMENT COMPENSATION	356	635	635	635	451	500	-29.0%	10.9%
31 OFFICE & OPERATING SUPPLIES	1,450	2,800	2,800	2,800	2,800	2,800	0.0%	0.0%
35 SMALL TOOLS	3,443	-	-	-	-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	11,483	18,500	18,500	18,500	18,500	18,500	0.0%	0.0%
42 COMMUNICATION	199	700	700	700	700	700	0.0%	0.0%
43 TRAVEL	56	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
44 ADVERTISING	2,153	1,600	1,600	1,600	1,600	1,600	0.0%	0.0%
45 RENTS	3,352	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
46 INSURANCE	3,576	3,908	3,908	3,908	4,769	5,331	22.0%	11.8%
48 REPAIRS & MAINTENANCE	3,555	250	250	250	250	250	0.0%	0.0%
49 MISCELLANEOUS	747	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	7,346	7,680	100.0%	4.5%
99 OTHER INTERFUND SERVICES/CHGS	12,890	13,484	13,484	13,484	6,796	7,200	-49.6%	5.9%
<b>TOTAL CITY CLERK</b>	<b>\$ 301,903</b>	<b>\$ 282,624</b>	<b>\$ 281,058</b>	<b>\$ 281,058</b>	<b>\$ 374,746</b>	<b>\$ 395,148</b>	<b>33.3%</b>	<b>5.4%</b>

**Fund 001  
Finance Department  
Utility Billing**

**Mission**

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

**Function**

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

One hundred percent of the department’s budget is allocated out to the benefiting departments based on the number of customer accounts: The allocation breakdown for 2017/2018 is: Utilities 75% and Solid Waste 25%.

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Financial Operations Manager	1	1	1
Accounting Technician (Utility Billing)	6	5	5
Program Clerk	1	1	1
<b>TOTAL - UTILITY BILLING</b>	<b>8</b>	<b>7</b>	<b>7</b>

**Changes**

The Finance Director’s salary is being allocated based on headcount across the three departments within Finance for allocation purposes.

There was an additional Accounting Technician requested and approved for the 2016 budget however, that position was associated with the transition of the garbage service in the central annexation area from Waste Management to the City. That transition is currently on hold and therefore, the position been removed from the budget.

**Budget Narrative**

Supplies include general office supplies, forms and envelopes.

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

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

**Approved Budget Requests**

None

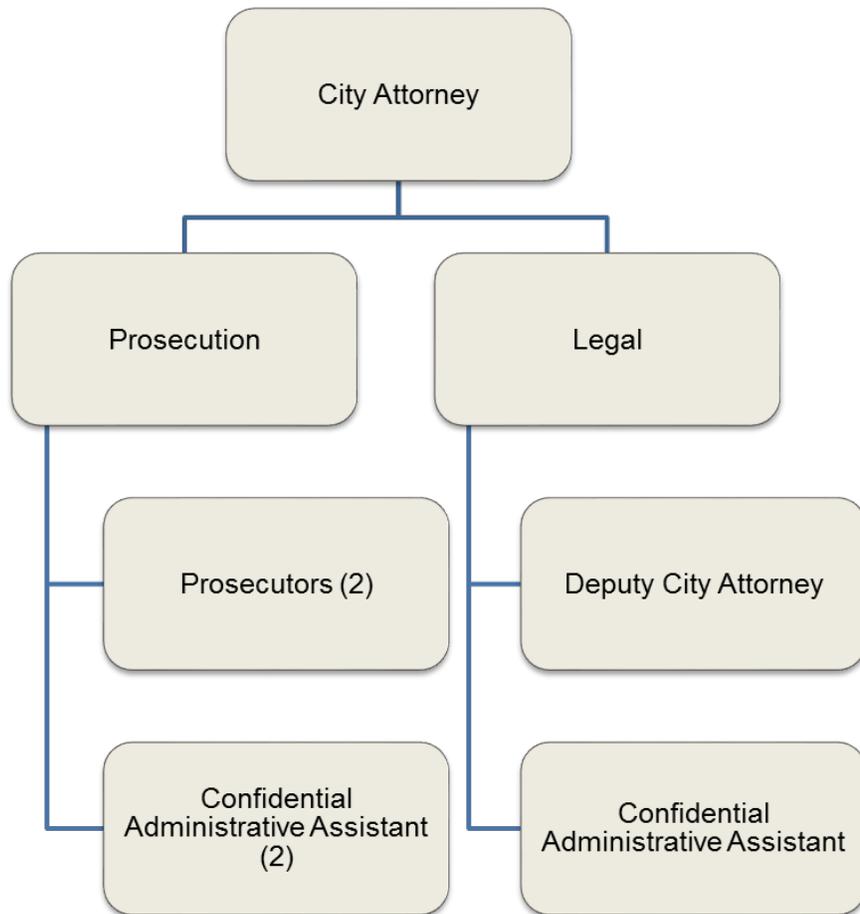
**Fund 001  
Finance Department  
Utility Billing**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 545,917	\$ 575,219	\$ 575,219	\$ 575,219	\$ 587,610	\$ 602,810	2.2%	2.6%
111 SEASONAL	-	16,891	16,891	16,891	-	-	-100.0%	0.0%
12 OVERTIME	-	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	39,442	42,666	42,666	42,666	42,977	44,159	0.7%	2.8%
22 PENSION	53,928	63,951	63,951	63,951	69,542	76,568	8.7%	10.1%
23 HEALTH INSURANCE	117,909	129,740	125,542	125,542	120,160	122,781	-4.3%	2.2%
24 WORKMAN'S COMPENSATION	1,871	2,627	2,453	2,453	2,373	2,517	-3.3%	6.1%
25 UNEMPLOYMENT COMPENSATION	1,070	2,360	2,360	2,360	1,176	1,267	-50.2%	7.7%
31 OFFICE & OPERATING SUPPLIES	39,358	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
35 SMALL TOOLS	2,402	1,590	1,590	1,590	1,590	1,590	0.0%	0.0%
41 PROFESSIONAL SERVICES	301,536	284,433	284,433	284,433	355,395	392,316	24.9%	10.4%
42 COMMUNICATION	6,666	6,416	6,416	6,416	6,416	6,416	0.0%	0.0%
43 TRAVEL	-	500	500	500	500	500	0.0%	0.0%
44 ADVERTISING	-	-	-	-	-	-	0.0%	0.0%
45 RENTS	2,812	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
46 INSURANCE	8,582	9,380	9,380	9,380	11,446	12,794	22.0%	11.8%
48 REPAIRS & MAINTENANCE	-	100	100	100	100	100	0.0%	0.0%
49 MISCELLANEOUS	50	200	200	200	200	200	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	20,855	21,803	100.0%	4.5%
99 OTHER INTERFUND SERVICES/CHGS	27,428	28,755	28,755	28,755	22,171	23,465	-22.9%	5.8%
<b>TOTAL UTILITY BILLING</b>	<b>\$ 1,148,971</b>	<b>\$ 1,172,328</b>	<b>\$ 1,167,956</b>	<b>\$1,167,956</b>	<b>\$1,250,011</b>	<b>\$1,316,786</b>	<b>7.0%</b>	<b>5.3%</b>

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## LEGAL DEPARTMENT

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**Fund 001  
Legal Services**

**Function**

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

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

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
City Attorney	1	1	1
Deputy City Attorney	1	1	1
Prosecutor	2	2	2
Confidential Administrative Assistant	3	3	3
<b>TOTAL - LEGAL DEPARTMENT</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Budget Narrative**

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

**Approved Budget Requests**

None

**Fund 001  
Legal Services**

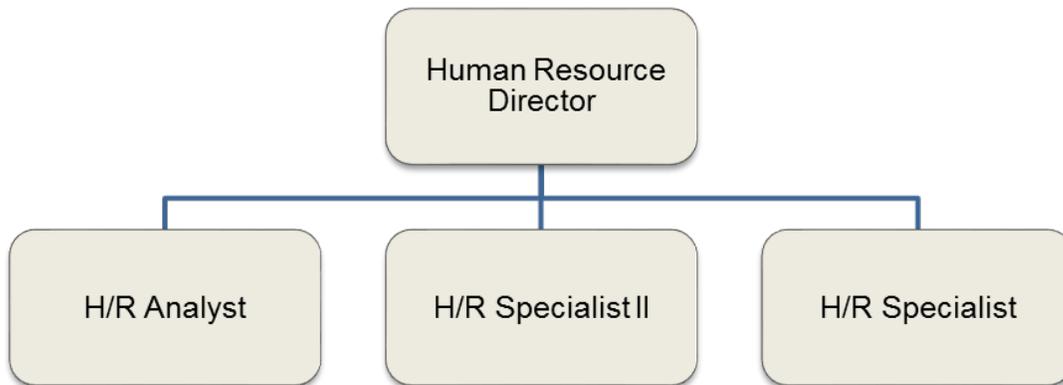
Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 310,854	\$ 354,859	\$ 354,859	\$ 354,859	\$ 323,367	\$ 336,493	-8.9%	4.1%
111 SEASONAL PAY	7,260	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
12 OVERTIME	-	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	24,067	27,508	27,508	27,508	24,702	25,704	-10.2%	4.1%
22 PENSION	30,615	38,721	38,721	38,721	38,081	42,549	-1.7%	11.7%
23 HEALTH INSURANCE	45,644	64,459	62,251	62,251	56,583	57,805	-9.1%	2.2%
24 WORKMAN'S COMPENSATION	1,032	1,480	1,436	1,436	1,259	1,335	-12.3%	6.0%
25 UNEMPLOYMENT COMPENSATION	623	1,436	1,436	1,436	667	728	-53.6%	9.1%
31 OFFICE AND OPERATING SUPPLIES	3,886	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	10,249	4,000	4,000	4,000	4,000	4,000	0.0%	0.0%
42 COMMUNICATION	2,463	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
43 TRAVEL	774	500	500	500	500	500	0.0%	0.0%
45 OPERATING RENTS	3,632	2,900	2,900	2,900	2,900	2,900	0.0%	0.0%
46 INSURANCE	15,734	17,196	17,196	17,196	11,960	13,370	-30.4%	11.8%
49 MISCELLANEOUS	4,046	10,012	10,012	10,012	10,012	10,012	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	11,006	11,506	100.0%	4.5%
99 OTHER INTERFUND SERVICES	16,681	17,532	17,532	17,532	16,731	17,743	-4.6%	6.0%
<b>TOTAL LEGAL - PROSECUTION</b>	<b>\$ 477,560</b>	<b>\$ 555,103</b>	<b>\$ 552,851</b>	<b>\$ 552,851</b>	<b>\$ 516,268</b>	<b>\$ 539,145</b>	<b>-6.6%</b>	<b>4.4%</b>

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 105,311	\$ 138,038	\$ 138,038	\$ 138,038	\$ 151,841	\$ 159,160	10.0%	4.8%
111 SEASONAL PAY	-	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
21 SOCIAL SECURITY	7,241	9,864	9,864	9,864	10,625	11,200	7.7%	5.4%
22 PENSION	10,837	11,663	11,663	11,663	18,123	20,369	55.4%	12.4%
23 HEALTH INSURANCE	17,028	33,043	33,043	33,043	21,007	21,471	-36.4%	2.2%
24 WORKMAN'S COMPENSATION	213	367	367	367	393	417	7.1%	6.1%
25 UNEMPLOYMENT COMPENSATION	211	408	408	408	304	335	-25.5%	10.2%
31 OFFICE AND OPERATING SUPPLIES	5,294	3,260	3,260	3,260	3,260	3,260	0.0%	0.0%
41 PROFESSIONAL SERVICES	52,231	30,357	30,357	30,357	30,357	30,357	0.0%	0.0%
42 COMMUNICATION	2,998	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
43 TRAVEL	1,676	500	500	500	500	500	0.0%	0.0%
45 OPERATING RENTS	-	2,900	2,900	2,900	2,900	2,900	0.0%	0.0%
46 INSURANCE	-	14,185	14,185	14,185	9,024	10,086	0.0%	11.8%
49 MISCELLANEOUS	3,776	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	8,254	11,506		39.4%
99 OTHER INTERFUND SERVICES	15,398	16,204	16,204	16,204	11,118	11,779	-31.4%	5.9%
<b>TOTAL LEGAL - GENERAL</b>	<b>\$ 222,214</b>	<b>\$ 276,289</b>	<b>\$ 276,289</b>	<b>\$ 276,289</b>	<b>\$ 283,206</b>	<b>\$ 298,840</b>	<b>2.5%</b>	<b>1.8%</b>



## HUMAN RESOURCE DEPARTMENT

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**Fund 001  
Human Resources**

**Function**

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

Thirty-Four percent of the department’s budget is allocated out to the benefiting departments based headcounts. The allocation breakdown for 2017/2018 is: Streets 17%, Utilities 65%, Solid Waste 9%, Fleet 7%, Facilities 3%.

**Headcount**

<b>POSITION CLASSIFICATION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Human Resources Director	1	1	1
Human Resources Analyst	1	1	1
Human Resources Specialist II	1	1	1
Human Resources Specialist	0	1	1
<b>TOTAL</b>	<b>3</b>	<b>4</b>	<b>4</b>

**Budget Narrative**

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

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

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

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

**Approved Budget Requests**

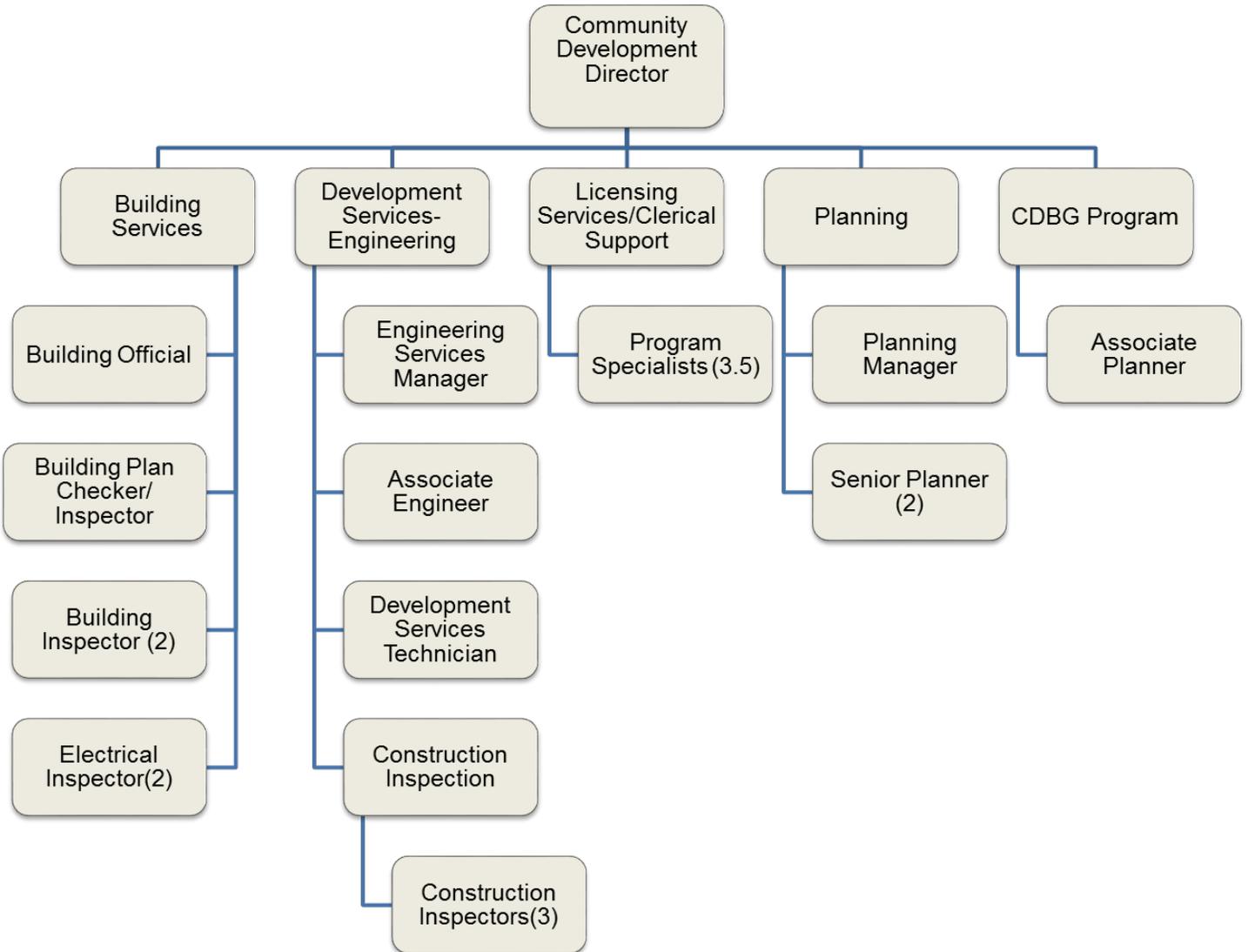
<b>Description</b>	<b>2017 Amount</b>	<b>2018 Amount</b>	<b>On-Going</b>
NH – HR Specialist	100,232	105,243	Yes
Salary Survey	25,000	0	No
<b>Total</b>	<b>\$125,232</b>	<b>\$105,243</b>	

**Fund 001  
Human Resources**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 298,802	\$ 309,804	\$ 309,804	\$ 309,804	\$ 376,713	\$ 387,482	21.6%	2.9%
111 SEASONAL	1,465	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
12 OVERTIME	45	500	500	500	500	500	0.0%	0.0%
21 SOCIAL SECURITY	21,942	23,323	23,323	23,323	28,528	29,334	22.3%	2.8%
22 PENSION	30,274	35,122	35,122	35,122	44,518	48,570	26.8%	9.1%
23 HEALTH INSURANCE	28,653	30,559	29,548	29,548	64,627	66,789	118.7%	3.3%
24 WORKMAN'S COMPENSATION	770	1,057	988	988	1,259	1,334	27.4%	6.0%
25 UNEMPLOYMENT COMPENSATION	589	1,289	1,289	1,289	774	826	-40.0%	6.7%
31 OFFICE & OPERATING SUPPLIES	5,981	7,500	7,500	7,500	7,500	7,500	0.0%	0.0%
41 PROFESSIONAL SERVICES	63,917	72,000	72,000	72,000	97,000	72,000	34.7%	-25.8%
42 COMMUNICATION	2,268	2,086	2,086	2,086	2,086	2,086	0.0%	0.0%
43 TRAVEL	1,027	1,250	1,250	1,250	1,250	1,250	0.0%	0.0%
45 RENTS	4,146	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
46 INSURANCE	5,721	6,253	6,253	6,253	7,631	8,530	22.0%	11.8%
49 MISCELLANEOUS	18,293	22,383	22,383	22,383	22,383	22,383	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	-	-	-	-	13,905	14,450	100.0%	3.9%
99 OTHER INTERFUND SERVICES/CHGS	15,237	16,003	16,003	16,003	13,578	14,381	-15.2%	5.9%
<b>TOTAL HUMAN RESOURCES</b>	<b>\$ 499,130</b>	<b>\$ 544,129</b>	<b>\$ 543,049</b>	<b>\$ 543,049</b>	<b>\$ 697,252</b>	<b>\$ 692,415</b>	<b>28.4%</b>	<b>-0.7%</b>



# COMMUNITY DEVELOPMENT



## Fund 001 Community Development

### Mission

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

### Function

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

### Headcount

POSITION CLASSIFICATION	2015	2016	2017	2018
Community Development Director	1	1	1	1
Engineering Services Manager	1	1	1	1
Development Services Technician	1	1	1	1
Planning Manager	1	1	1	1
Senior Planner	2	2	2	2
Associate Planner	0	0	1	1
Building Official	1	1	1	1
Plans Examiner/Sr Building Inspector	1	1	1	1
Building Inspector	1	1	2	2
Code Enforcement Officer	1	1	0	0
CD Block Grant Planner/Analyst	1	1	0	0
Program Specialist	3.5	3.5	3.5	3.5
Associate Engineer III	1	1	1	1
Construction Inspector	3	3	3	3
Electrical Inspector	2	2	2	2
<b>TOTAL</b>	<b>20.5</b>	<b>20.5</b>	<b>20.5</b>	<b>20.5</b>

Total Funded By Community Development	16.3	16.3	17.2	17.2
Total Funded By CDBG Grant	0.5	0.5	0.5	0.5
Total Funded by Street Dept	0.4	0.4	0.0	0.0
Total Funded by Utility Dept	3.2	3.2	2.8	2.8
Total Funded by Solid Waste	0.1	0.1	0.0	0.0

Code enforcement moved to the Police Department.

### Budget Narrative

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

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

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

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

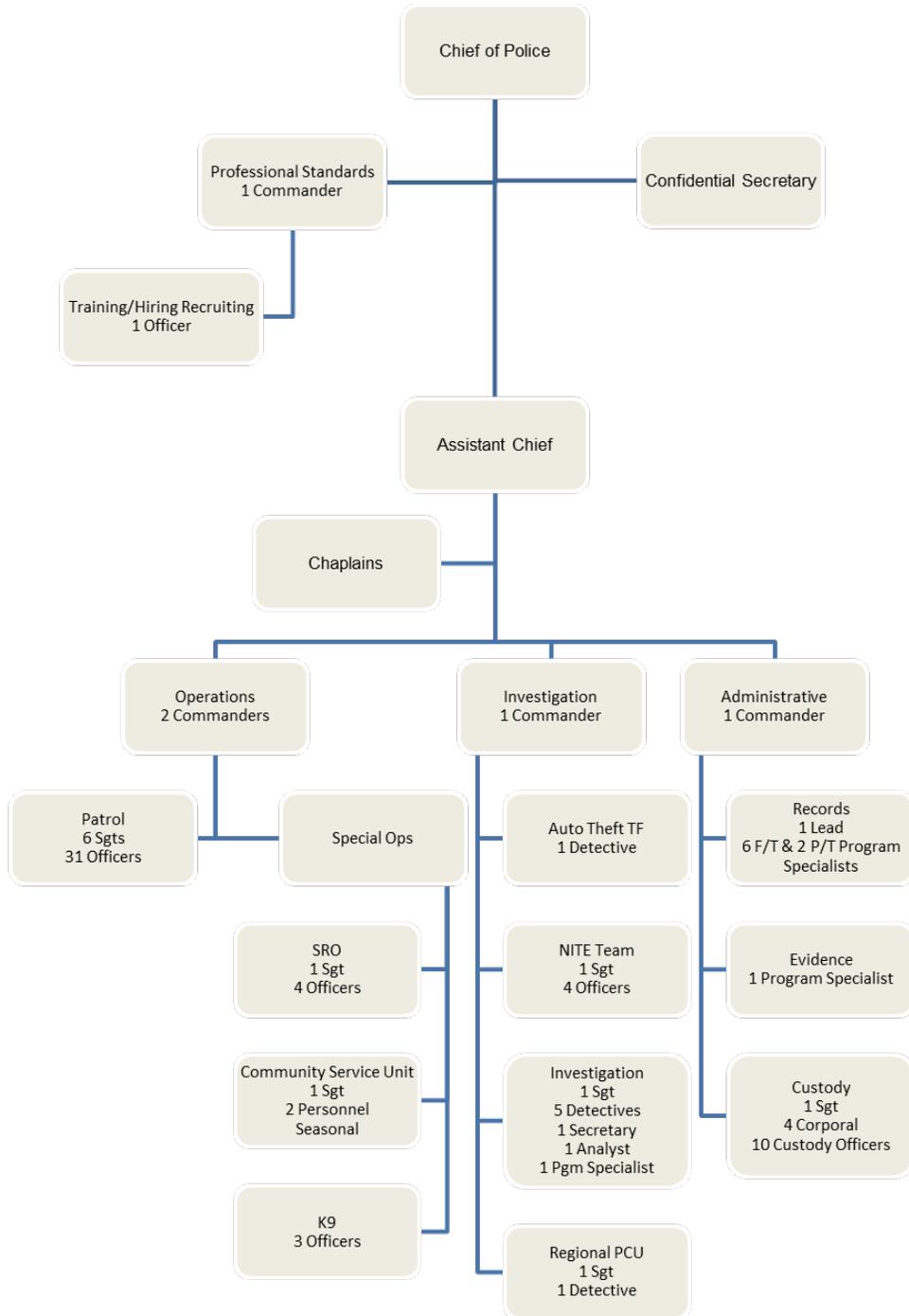
**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
Plan Check Assistance	5,000	5,000	Yes
NH – Building Inspector	107,032	109,042	Yes
<b>Total</b>	<b>\$112,032</b>	<b>\$114,042</b>	

**Fund 001  
Community Development**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 1,339,747	\$ 1,401,139	\$ 1,401,139	\$ 1,401,139	\$ 1,507,991	\$ 1,560,514	7.6%	3.5%
111 SEASONAL PAY	43,925	64,000	64,000	64,000	31,000	31,000	-51.6%	0.0%
12 OVERTIME	3,114	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
21 SOCIAL SECURITY	104,293	109,281	109,281	109,281	120,763	124,732	10.5%	3.3%
22 PENSION	130,567	142,998	142,998	142,998	181,289	200,437	26.8%	10.6%
23 HEALTH INSURANCE	257,628	297,855	288,840	288,840	294,820	302,054	2.1%	2.5%
24 WORKMAN'S COMPENSATION	16,723	23,272	18,833	18,833	26,202	28,668	39.1%	9.4%
25 UNEMPLOYMENT COMPENSATION	2,723	5,565	5,565	5,565	3,219	3,483	-42.2%	8.2%
26 UNIFORMS	2,967	1,400	1,400	1,400	1,400	1,400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	33,069	10,500	10,500	10,500	10,500	10,500	0.0%	0.0%
32 FUEL	8,276	12,000	12,000	12,000	12,000	12,000	0.0%	0.0%
35 SMALL TOOLS	-	-	-	-	3,130	-	100.0%	-100.0%
41 PROFESSIONAL SERVICES	86,697	50,000	60,000	60,000	40,000	40,000	-33.3%	0.0%
42 COMMUNICATION	11,406	16,602	16,602	16,602	16,602	16,602	0.0%	0.0%
43 TRAVEL	2,672	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
44 ADVERTISING	4,868	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
45 OPERATING RENTALS & LEASES	10,420	11,500	11,500	11,500	11,500	11,500	0.0%	0.0%
46 INSURANCE	29,322	32,048	32,048	32,048	39,107	43,714	22.0%	11.8%
48 REPAIRS & MAINTENANCE	-	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
49 MISCELLANEOUS	38,069	65,555	65,555	65,555	75,460	75,900	15.1%	0.6%
95 INTERFUND RENTS	8,316	8,316	8,316	8,316	8,316	8,316	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	32,236	30,710	30,710	30,710	38,526	38,630	25.5%	0.3%
99 OTHER INTERFUND SERVICES/CHGS	78,102	81,972	81,972	81,972	74,632	79,030	-9.0%	5.9%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 2,245,140</b>	<b>\$ 2,378,713</b>	<b>\$ 2,375,259</b>	<b>\$ 2,375,259</b>	<b>\$ 2,510,457</b>	<b>\$ 2,602,480</b>	<b>5.7%</b>	<b>3.7%</b>

# POLICE DEPARTMENT



**Fund 001  
Police Department**

**Mission**

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

**Headcount – Total Department**

POSITION CLASSIFICATION	2016	2017	2018
Chief of Police	1	1	1
Assistant Police Chief	0	1	1
Commander	3	5	5
Lieutenant	3	0	0
Sergeants (Detective/Patrol)	9	11	11
Patrol Officers & Detectives	47	49	49
Training Officer	1	1	1
Custody Corporals	0	4	4
Custody Sergeant	2	1	1
Custody Officers	13	10	10
Community Service Officer (CSO)	1	1	1
Code Enforcement Officer	0	1	1
Crime Analyst	1	1	1
Confidential Administrative Assistant	1	1	1
Administrative Secretary	1	1	1
Program Specialist (Detectives)	1	1	1
Program Lead (Records)	0	1	1
Program Specialist (Records)	7.5	7	7
Property/Evidence Specialist	1	1	1
<b>TOTAL POLICE DEPARTMENT</b>	<b>92.5</b>	<b>98</b>	<b>98</b>

Headcount breakdown by department is included on the following pages.

**Approved Budget Requests – Police Summary**

Description	2017 Amount	2018 Amount	On-Going
NH – Operation Sergeant	202,028	207,695	Yes
NH – Community Services Sergeant	188,628	204,695	Yes
NH – Program Lead – Records	112,078	117,346	Yes
Eliminate Program Specialist vacant position	(87,137)	(91,232)	Yes
NH – 2 Police Officers – Overlap Shift	304,518	321,444	Yes
Reclassification – P/T Program Specialist to F/T	50,074	52,148	Yes
Move Code Enforcement Officer from CD to Police	66,553	67,765	Yes
Community Service Unit Seasonal Pay	64,000	64,000	Yes
Police Administration Reorganization	36,686	37,787	Yes
New Vehicle Operation Sergeant	40,000	-	No
New Vehicle (2) Overlap Shift Patrol Officers	110,000	-	No
New Vehicle Community Services Unit Sergeant	40,000	-	No

Description	2017	2018	On-Going
CrossMatch Fingerprint Station	13,000	1,400	No
Replace CNT hailer; Wireless First Responder	5,500	-	No
Anti-Bullying Campaign	25,000	-	No
Abatement	10,000	10,000	Yes
<b>Total</b>	<b>\$ 1,180,928</b>	<b>\$ 993,047</b>	

**Fund 001  
Police Department**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 7,791,082	\$ 8,148,859	\$ 8,401,561	\$ 8,401,561	\$ 9,175,542	\$ 9,470,014	9.2%	3.2%
111 SEASONAL PAY	-	-	-	-	64,000	64,000	100.0%	0.0%
12 OVERTIME	1,072,415	582,825	597,825	597,825	663,325	664,075	11.0%	0.1%
21 SOCIAL SECURITY	651,233	645,374	665,853	665,853	730,488	753,326	9.7%	3.1%
22 PENSION	567,848	589,810	603,838	603,838	653,626	697,180	8.2%	6.7%
23 HEALTH INSURANCE	1,637,055	1,871,766	1,891,457	1,891,457	2,084,368	2,129,028	10.2%	2.1%
24 WORKMAN'S COMPENSATION	168,498	270,668	253,065	253,065	366,980	435,040	45.0%	18.5%
25 UNEMPLOYMENT COMPENSATION	17,523	34,940	35,823	35,823	20,374	21,941	-43.1%	7.7%
26 UNIFORMS	121,561	124,480	137,980	137,980	137,980	127,030	0.0%	-7.9%
31 OFFICE & OPERATING SUPPLIES	212,615	205,650	207,000	207,000	207,000	207,000	0.0%	0.0%
32 FUEL CONSUMED	143,642	189,520	189,520	189,520	189,520	189,520	0.0%	0.0%
35 SMALL TOOLS	28,241	67,750	81,445	81,445	16,120	9,370	-80.2%	-41.9%
41 PROFESSIONAL SERVICES	171,658	200,800	200,800	200,800	231,800	206,800	15.4%	-10.8%
42 COMMUNICATION	103,128	72,639	72,639	72,639	72,639	72,639	0.0%	0.0%
43 TRAVEL	18,535	13,860	13,860	13,860	13,860	13,860	0.0%	0.0%
44 ADVERTISING	414	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
45 OPERATING RENTAL	40,421	47,400	47,400	47,400	47,400	47,400	0.0%	0.0%
46 INSURANCE	109,421	119,595	119,595	119,595	145,936	163,129	22.0%	11.8%
48 REPAIRS/MAINTENANCE	32,206	24,320	24,320	24,320	24,320	24,320	0.0%	0.0%
49 MISCELLANEOUS	60,806	109,750	119,750	119,750	124,150	133,950	3.7%	7.9%
55 INTERGOVERNMENTAL	1,924,053	1,935,474	1,994,555	1,994,555	2,026,555	2,026,555	1.6%	0.0%
64 CAPITAL OUTLAY	-	-	-	-	18,500	1,400	100.0%	-92.4%
98 INTERFUND REPAIRS	739,620	704,607	704,607	704,607	973,655	982,997	38.2%	1.0%
99 OTHER INTERFUND SERVICES/CHGS	392,767	414,489	414,489	414,489	401,954	430,834	-3.0%	7.2%
00 OPERATING TRANSFER	32,883	-	186,000	186,000	190,000	-	2.2%	-100.0%
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 16,037,625</b>	<b>\$ 16,375,576</b>	<b>\$ 16,964,382</b>	<b>\$ 16,964,382</b>	<b>\$ 18,581,092</b>	<b>\$ 18,872,408</b>	<b>9.5%</b>	<b>1.6%</b>

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

**Fund 001  
Police Department  
Police Administration**

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Chief of Police	1	1	1
Assistant Chief of Police	0	1	1
Commander	3	5	5
Lieutenant	3	0	0
Crime Analyst	1	1	1
Confidential Administrative Assistant	1	1	1
<b>TOTAL - ADMINISTRATION</b>	<b>9</b>	<b>9</b>	<b>9</b>

For the 2017/2018 budget, one Police Commander was reclassified to Assistant Chief of Police and the three Lieutenants were reclassified to Police Commander.

**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.

**Approved Budget Requests**

Description	2017	2018	On-Going
Police Administration Reorganization	36,686	37,787	Yes
<b>Total</b>	<b>\$ 36,686</b>	<b>\$ 37,787</b>	

**Fund 001  
Police Department  
Police Administration**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 1,187,246	\$ 1,207,907	\$ 1,207,907	\$ 1,207,907	\$ 1,276,800	\$ 1,302,095	5.7%	2.0%
12 OVERTIME	18,112	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
21 SOCIAL SECURITY	79,311	82,903	82,903	82,903	89,037	91,465	7.4%	2.7%
22 PENSION	74,408	74,911	74,911	74,911	78,245	82,055	4.5%	4.9%
23 HEALTH INSURANCE	211,696	240,512	236,014	236,014	221,800	225,942	-6.0%	1.9%
24 WORKMAN'S COMPENSATION	14,108	24,195	21,713	21,713	27,961	33,466	28.8%	19.7%
25 UNEMPLOYMENT COMPENSATION	2,371	4,710	4,710	4,710	2,425	2,598	-48.5%	7.1%
26 UNIFORMS	11,558	11,900	11,900	11,900	11,900	11,900	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	3,998	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	55,309	55,000	55,000	55,000	61,000	61,000	10.9%	0.0%
42 COMMUNICATION	17,262	11,202	11,202	11,202	11,202	11,202	0.0%	0.0%
43 TRAVEL	3,696	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
44 ADVERTISING	414	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	446	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
46 INSURANCE	10,012	10,943	10,943	10,943	13,354	14,927	22.0%	11.8%
48 REPAIRS & MAINTENANCE	-	800	800	800	800	800	0.0%	0.0%
49 MISCELLANEOUS	16,781	4,000	14,000	14,000	4,000	4,000	-71.4%	0.0%
55 INTERGOVERNMENTAL	761	4,800	4,800	4,800	4,800	4,800	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	10,699	10,192	10,192	10,192	257,839	268,133	2429.8%	4.0%
99 OTHER INTERFUND SERVICES/CHGS	42,132	44,368	44,368	44,368	49,580	52,794	11.7%	6.5%
00 TRANSFER OUT	32,883	-	186,000	186,000	190,000	-	2.2%	-100.0%
<b>TOTAL POLICE ADMINISTRATION</b>	<b>\$ 1,793,203</b>	<b>\$ 1,797,843</b>	<b>\$ 1,986,863</b>	<b>\$ 1,986,863</b>	<b>\$ 2,310,243</b>	<b>\$ 2,176,677</b>	<b>16.3%</b>	<b>-5.8%</b>

**Fund 001  
Police Department  
Police Investigation**

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Sergeant (Detective)	1	1	1
Detective - Auto Theft Task Force	1	1	1
Detectives (Commissioned Officers)	6	5	5
Administrative Secretary	1	1	1
Program Specialist	1	1	1
<b>TOTAL - DETECTIVES</b>	<b>10</b>	<b>9</b>	<b>9</b>

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

**Budget Narrative**

Office and operating supplies include general office supplies.

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

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

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

Operating Rental includes copy machine lease payments.

Miscellaneous expenses include costs incurred during criminal investigations.

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

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

**Approved Budget Requests**

None

**Fund 001  
Police Department  
Police Investigation**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 723,099	\$ 903,999	\$ 903,999	\$ 903,999	\$ 736,761	\$ 758,523	-18.5%	3.0%
12 OVERTIME	96,262	86,875	86,875	86,875	86,875	86,875	0.0%	0.0%
21 SOCIAL SECURITY	60,788	74,759	74,759	74,759	60,863	62,522	-18.6%	2.7%
22 PENSION	45,694	60,478	60,478	60,478	50,900	53,855	-15.8%	5.8%
23 HEALTH INSURANCE	150,393	206,506	202,706	202,706	162,998	165,357	-19.6%	1.4%
24 WORKMANS COMPENSATION	16,006	27,447	24,988	24,988	25,981	31,090	4.0%	19.7%
25 UNEMPLOYMENT COMPENSATION	1,625	3,851	3,851	3,851	1,635	1,760	-57.5%	7.6%
26 UNIFORMS	14,311	13,375	13,375	13,375	13,375	13,375	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	5,814	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
35 SMALL TOOLS	2,439	30,900	30,900	30,900	900	900	-97.1%	0.0%
41 PROFESSIONAL SERVICES	12,748	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
42 COMMUNICATION	6,648	7,186	7,186	7,186	7,186	7,186	0.0%	0.0%
43 TRAVEL	2,789	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	4,109	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
46 INSURANCE	7,152	7,817	7,817	7,817	9,538	10,662	22.0%	11.8%
48 REPAIRS & MAINTENANCE	894	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
49 MISCELLANEOUS	6,516	3,900	3,900	3,900	3,900	3,900	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	44,625	42,512	42,512	42,512	78,247	78,143	84.1%	-0.1%
99 OTHER INTERFUND SERVICES/CHGS	34,534	36,254	36,254	36,254	26,290	27,971	-27.5%	6.4%
<b>TOTAL POLICE INVESTIGATION</b>	<b>\$ 1,236,446</b>	<b>\$ 1,522,359</b>	<b>\$ 1,516,100</b>	<b>\$ 1,516,100</b>	<b>\$ 1,281,949</b>	<b>\$ 1,318,619</b>	<b>-15.4%</b>	<b>2.9%</b>

**Fund 001  
Police Department  
Police Patrol**

**Function**

The Operations Division provides police services 24 hours a day, seven days a week. Patrol is staffed by six sergeants and 31 officers, which are divided into six squads. The Patrol Division responds to crimes in progress, calls for service and proactive law enforcement.

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Sergeant	6	6	6
Patrol Officers	29	31	31
<b>TOTAL - PATROL</b>	<b>35</b>	<b>37</b>	<b>37</b>

**Changes**

Two new officers were approved in the 2017/2018 budget to staff the overlap shift.

**Budget Narrative**

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

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

Communication includes the land lines, long distance and Nextel service charges.

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

Operating rental includes copy machine.

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

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

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

**Approved Budget Requests**

Description	2017	2018	On-Going
NH – Operation Sergeant	202,028	207,695	Yes
NH- 2 Police Officers – Overlap Shift	304,518	321,444	Yes
Replace CNT hailer; Wireless First Responder	5,500	-	No
<b>Total</b>	<b>\$ 512,046</b>	<b>\$ 529,139</b>	

**Fund 001  
Police Department  
Police Patrol**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 3,265,647	\$ 3,269,324	\$ 3,269,324	\$ 3,269,324	\$ 3,622,501	\$ 3,753,138	10.8%	3.6%
12 OVERTIME	438,159	178,800	178,800	178,800	243,800	244,550	36.4%	0.3%
21 SOCIAL SECURITY	277,320	257,364	257,364	257,364	283,386	293,376	10.1%	3.5%
22 PENSION	192,356	185,826	185,826	185,826	198,954	212,261	7.1%	6.7%
23 HEALTH INSURANCE	677,660	748,888	726,393	726,393	805,605	823,601	10.9%	2.2%
24 WORKMAN'S COMPENSATION	78,897	121,027	108,847	108,847	167,475	197,655	53.9%	18.0%
25 UNEMPLOYMENT COMPENSATION	7,350	13,733	13,733	13,733	8,280	8,932	-39.7%	7.9%
26 UNIFORMS	65,602	60,650	74,150	74,150	74,150	63,200	0.0%	-14.8%
31 OFFICE & OPERATING SUPPLIES	31,834	29,100	30,450	30,450	30,450	30,450	0.0%	0.0%
32 FUEL	143,642	189,520	189,520	189,520	189,520	189,520	0.0%	0.0%
35 SMALL TOOLS	9,638	34,050	47,745	47,745	12,420	5,670	-74.0%	-54.3%
41 PROFESSIONAL SERVICES	18,159	12,000	12,000	12,000	12,000	12,000	0.0%	0.0%
42 COMMUNICATION	64,868	32,270	32,270	32,270	32,270	32,270	0.0%	0.0%
43 TRAVEL	4,525	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
45 OPERATING RENTALS & LEASES	6,320	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
46 INSURANCE	59,359	64,878	64,878	64,878	79,168	88,495	22.0%	11.8%
48 REPAIRS & MAINTENANCE	16,061	17,000	17,000	17,000	17,000	17,000	0.0%	0.0%
49 MISCELLANEOUS	16,857	10,500	10,500	10,500	14,900	24,700	41.9%	65.8%
64 CAPITAL OUTLAY	-	-	-	-	5,500	-	100.0%	-100.0%
98 INTERFUND REPAIRS & MAINT.	651,793	620,938	620,938	620,938	625,105	624,274	0.7%	-0.1%
99 OTHER INTERFUND SERVICES/CHGS	261,428	276,451	276,451	276,451	265,211	285,673	-4.1%	7.7%
<b>TOTAL POLICE PATROL</b>	<b>\$ 6,287,475</b>	<b>\$ 6,135,819</b>	<b>\$ 6,129,689</b>	<b>\$ 6,129,689</b>	<b>\$ 6,701,195</b>	<b>\$ 6,920,265</b>	<b>9.3%</b>	<b>3.3%</b>

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
12 OVERTIME	\$ 340	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.0%	0.0%
21 SOCIAL SECURITY	25	2,295	2,295	2,295	2,295	2,295	0.0%	0.0%
22 PENSION	18	1,587	1,587	1,587	1,569	1,569	-1.1%	0.0%
23 HEALTH INSURANCE	61	-	-	-	-	-	0.0%	0.0%
24 WORKMAN'S COMPENSATION	6	404	404	404	722	866	78.7%	19.9%
25 UNEMPLOYMENT COMPENSATION	1	150	150	150	60	63	-60.0%	5.0%
<b>TOTAL SWAT TEAM</b>	<b>\$ 451</b>	<b>\$ 34,436</b>	<b>\$ 34,436</b>	<b>\$ 34,436</b>	<b>\$ 34,646</b>	<b>\$ 34,793</b>	<b>0.6%</b>	<b>70.0%</b>

**Fund 001  
Police Department  
K9 Program**

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Patrol Officer	3	3	3
<b>TOTAL - K9</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Budget Narrative**

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

**Approved Budget Requests**

None

**Fund 001  
Police Department  
K9 Program**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 282,871	\$ 290,871	\$ 290,871	\$ 290,871	\$ 297,367	\$ 305,171	2.2%	2.6%
12 OVERTIME	80,914	34,150	34,150	34,150	34,150	34,150	0.0%	0.0%
21 SOCIAL SECURITY	26,797	24,100	24,100	24,100	24,496	25,087	1.6%	2.4%
22 PENSION	19,026	16,998	16,998	16,998	17,338	17,991	2.0%	3.8%
23 HEALTH INSURANCE	66,838	75,738	73,897	73,897	72,155	73,141	-2.4%	1.4%
24 WORKMAN'S COMPENSATION	7,479	10,551	9,507	9,507	12,537	15,044	31.9%	20.0%
25 UNEMPLOYMENT COMPENSATION	719	1,335	1,335	1,335	663	713	-50.3%	7.5%
26 UNIFORMS	2,550	3,700	3,700	3,700	3,700	3,700	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	2,782	500	500	500	500	500	0.0%	0.0%
<b>TOTAL K9 PROGRAM</b>	<b>\$ 489,976</b>	<b>\$ 457,943</b>	<b>\$ 455,058</b>	<b>\$ 455,058</b>	<b>\$ 462,906</b>	<b>\$ 475,497</b>	<b>1.7%</b>	<b>2.7%</b>

**Fund 001**  
**Police Department**  
***Drug Task Force***

**Function**

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

**Budget Narrative**

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

**Approved Budget Requests**

None

**Fund 001  
Police Department  
Drug Enforcement**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
51 INTERGOVERNMENTAL	16,528	16,552	16,552	16,552	16,552	16,552	0.0%	0.0%
<b>TOTAL DRUG ENFORCEMENT</b>	<b>\$ 16,528</b>	<b>\$ 16,552</b>	<b>\$ 16,552</b>	<b>\$ 16,552</b>	<b>\$ 16,552</b>	<b>\$ 16,552</b>	<b>0.0%</b>	<b>0.0%</b>

**Fund 001  
Police Department  
Youth Services**

**Function**

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

The primary 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.

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Patrol Officer - Youth Services Officer	4	4	4
Sergeant	1	1	1
<b>TOTAL - YOUTH SERVICES</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Budget Narrative**

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

**Approved Budget Requests**

Description	2017	2018	On-Going
Anti-Bullying Campaign	25,000	-	No
<b>Total</b>	<b>\$ 25,000</b>	<b>\$ -</b>	

**Fund 001  
Police Department  
Youth Services**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 206,798	\$ 192,309	\$ 445,011	\$ 445,011	\$ 509,402	\$ 524,808	14.5%	3.0%
12 OVERTIME	10,766	24,000	39,000	39,000	24,000	24,000	-38.5%	0.0%
21 SOCIAL SECURITY	16,261	16,177	36,656	36,656	39,640	40,806	8.1%	2.9%
22 PENSION	10,868	11,313	25,341	25,341	27,897	29,123	10.1%	4.4%
23 HEALTH INSURANCE	45,894	45,926	116,198	116,198	117,946	120,203	1.5%	1.9%
24 WORKMAN'S COMPENSATION	4,051	7,050	15,426	15,426	20,101	24,123	30.3%	20.0%
25 UNEMPLOYMENT COMPENSATION	429	889	1,772	1,772	1,066	1,151	-39.8%	8.0%
26 UNIFORMS	1,991	6,600	6,600	6,600	6,600	6,600	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	1,113	800	800	800	800	800	0.0%	0.0%
35 SMALL TOOLS	326	600	600	600	600	600	0.0%	0.0%
41 PROFESSIONAL SERVICES	-	-	-	-	25,000	-	100.0%	-100.0%
42 COMMUNICATION	2,322	1,608	1,608	1,608	1,608	1,608	0.0%	0.0%
43 TRAVEL	189	900	900	900	900	900	0.0%	0.0%
46 INSURANCE	2,861	3,127	3,127	3,127	3,815	4,265	22.0%	11.8%
99 OTHER INTERFUND SERVICES/CHGS	5,610	5,906	5,906	5,906	7,415	7,857	25.6%	6.0%
<b>TOTAL YOUTH SERVICES</b>	<b>\$ 309,479</b>	<b>\$ 317,205</b>	<b>\$ 698,945</b>	<b>\$ 698,945</b>	<b>\$ 786,790</b>	<b>\$ 786,844</b>	<b>12.6%</b>	<b>0.0%</b>

**Fund 001**  
**Police Department**  
***Crime Prevention***

**Function**

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

**Budget Narrative**

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

**Fund 001**  
**Police Department**  
**Crime Prevention**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
26 UNIFORMS	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	1,034	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
41 PROFESSIONAL SERVICES	7,207	6,300	6,300	6,300	6,300	6,300	0.0%	0.0%
42 COMMUNICATION	688	1,008	1,008	1,008	1,008	1,008	0.0%	0.0%
48 REPAIRS/MAINTENANCE	-	600	600	600	600	600	0.0%	0.0%
<b>TOTAL CRIME PREVENTION</b>	<b>\$ 8,929</b>	<b>\$ 23,308</b>	<b>\$ 23,308</b>	<b>\$ 23,308</b>	<b>\$ 23,308</b>	<b>\$ 23,308</b>	<b>0.0%</b>	<b>0.0%</b>

**Fund 001**  
**Police Department**  
***Police Training-Firearms***

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Training Officer	1	1	1
<b>TOTAL - TRAINING UNIT</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Budget Narrative**

Operating supplies includes the cost of ammunition for firearm training.

Operating rentals include rental of the firing range.

**Approved Budget Requests**

None

**Fund 001**  
**Police Department**  
**Police Training-Firearms**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 101,885	\$ 104,211	\$ 104,211	\$ 104,211	\$ 106,545	\$ 108,958	2.2%	2.3%
12 OVERTIME	1,152	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
21 SOCIAL SECURITY	7,797	8,243	8,243	8,243	8,375	8,560	1.6%	2.2%
22 PENSION	5,389	5,712	5,712	5,712	5,834	6,048	2.1%	3.7%
23 HEALTH INSURANCE	9,064	10,373	10,036	10,036	10,001	10,230	-0.3%	2.3%
24 WORKMANS COMPENSATION	2,094	3,434	3,086	3,086	4,025	4,830	30.4%	20.0%
25 UNEMPLOYMENT COMPENSATION	204	442	442	442	223	240	-49.5%	7.6%
26 UNIFORMS	850	2,850	2,850	2,850	2,850	2,850	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	39,827	45,000	45,000	45,000	45,000	45,000	0.0%	0.0%
35 SMALL TOOLS	13,227	-	-	-	-	-	0.0%	0.0%
43 TRAVEL	7,133	700	700	700	700	700	0.0%	0.0%
45 RENTAL/LEASE	7	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
49 MISCELLANEOUS (Training)	19,286	90,000	90,000	90,000	90,000	90,000	0.0%	0.0%
<b>TOTAL POLICE TRAINING-FIREARMS</b>	<b>\$ 207,915</b>	<b>\$ 284,965</b>	<b>\$ 284,280</b>	<b>\$ 284,280</b>	<b>\$ 287,553</b>	<b>\$ 291,416</b>	<b>1.2%</b>	<b>1.3%</b>

**Fund 001  
Police Department  
Detention & Correction**

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Police Sergeant	0	0	0
Custody Corporal	0	4	4
Custody Sergeant	2	1	1
Custody Officers	13	10	10
<b>TOTAL - CUSTODY</b>	<b>15</b>	<b>15</b>	<b>15</b>

A restructuring of the Custody department took place during 2016. As part of the restructure one of the Sergeant positions and three of Custody Officer positions were reclassified to Corporal. To help solidify the restructure, a Police Sergeant is temporarily acting as the Custody Sergeant.

**Budget Narrative**

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

Professional services include prisoner medical and dental care costs.

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

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.

**Approved Budget Requests**

Description	2017	2018	On-Going
Crossmatch Fingerprint Station	13,000	1,400	No
<b>Total</b>	<b>\$ 13,000</b>	<b>\$ 1,400</b>	

**Fund 001  
Police Department  
Detention & Correction**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 912,866	\$ 1,067,809	\$ 1,067,809	\$ 1,067,809	\$ 1,079,158	\$ 1,111,993	1.1%	3.0%
12 OVERTIME	183,729	120,000	120,000	120,000	120,000	120,000	0.0%	0.0%
21 SOCIAL SECURITY	82,181	88,990	88,990	88,990	89,868	91,320	1.0%	1.6%
22 PENSION	115,462	130,293	130,293	130,293	138,032	144,689	5.9%	4.8%
23 HEALTH INSURANCE	258,940	297,145	287,639	287,639	321,447	328,756	11.8%	2.3%
24 WORKMAN'S COMPENSATION	29,344	52,150	46,930	46,930	61,463	73,755	31.0%	20.0%
25 UNEMPLOYMENT COMPENSATION	2,160	4,870	4,870	4,870	2,435	2,626	-50.0%	7.8%
26 UNIFORMS	16,691	15,900	15,900	15,900	15,900	15,900	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	109,742	100,000	100,000	100,000	100,000	100,000	0.0%	0.0%
35 SMALL TOOLS	-	-	-	-	-	-	0.0%	0.0%
41 PROFESSIONAL SERVICES	71,838	120,000	120,000	120,000	120,000	120,000	0.0%	0.0%
42 COMMUNICATION	4,944	5,770	5,770	5,770	5,770	5,770	0.0%	0.0%
43 TRAVEL	10	-	-	-	-	-	0.0%	0.0%
45 RENTAL/LEASE	5,521	10,500	10,500	10,500	10,500	10,500	0.0%	0.0%
46 INSURANCE	8,582	9,380	9,380	9,380	11,446	12,794	22.0%	11.8%
48 REPAIRS/MAINTENANCE	14,696	3,600	3,600	3,600	3,600	3,600	0.0%	0.0%
49 MISCELLANEOUS	19	300	300	300	300	300	0.0%	0.0%
55 INTERGOVERNMENTAL	715,827	665,000	665,000	665,000	665,000	665,000	0.0%	0.0%
64 CAPITAL OUTLAY	-	-	-	-	-	13,000	100.0%	-89.2%
98 INTERFUND REPAIRS	21,987	20,947	20,947	20,947	9,508	9,495	-54.6%	-0.1%
99 OTHER INTERFUND SERVICES/CHGS	22,770	23,899	23,899	23,899	14,793	15,661	-38.1%	5.9%
<b>TOTAL DETENTION &amp; CORRECTIONS</b>	<b>\$ 2,577,309</b>	<b>\$ 2,736,553</b>	<b>\$ 2,721,827</b>	<b>\$ 2,721,827</b>	<b>\$ 2,782,220</b>	<b>\$ 2,833,559</b>	<b>2.2%</b>	<b>1.8%</b>

**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.

**Budget Narrative**

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

**Fund 001  
Police Department  
Communications**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
42 COMMUNICATION	\$ 586	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%	0.0%
55 INTERGOVERNMENTAL	1,135,144	1,121,122	1,180,203	1,180,203	1,212,203	1,212,203	2.7%	0.0%
<b>TOTAL COMMUNICATIONS</b>	<b>\$ 1,135,730</b>	<b>\$ 1,128,622</b>	<b>\$ 1,187,703</b>	<b>\$ 1,187,703</b>	<b>\$ 1,219,703</b>	<b>\$ 1,219,703</b>	<b>2.7%</b>	<b>0.0%</b>

**Fund 001  
Police Department  
Office Operations**

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Program Lead	0	1	1
Program Specialist	7.5	7	7
Property/Evidence Specialist	1	1	1
<b>TOTAL - RECORDS</b>	<b>8.5</b>	<b>9</b>	<b>9</b>

For the 2017/2018 budget one of the part time program specialist was reclassified to full time to support the increasing number of public requests. A vacant program specialist position was reclassified to program lead to help provide coverage for the evening shift.

**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**

Description	2017	2018	On-Going
Reclassification P/T Program Specialist to F/T	50,074	52,148	Yes
NH – Program Lead	112,078	117,346	Yes
Eliminate Program Specialist vacant position	(87,137)	(91,232)	Yes
<b>Total</b>	<b>\$ 75,015</b>	<b>\$ 78,262</b>	

**Fund 001  
Police Department  
Office Operations**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 535,720	\$ 543,335	\$ 543,335	\$ 543,335	\$ 589,164	\$ 618,226	8.4%	4.9%
12 OVERTIME	146,188	50,000	50,000	50,000	50,000	50,000	0.0%	0.0%
21 SOCIAL SECURITY	51,726	44,086	44,086	44,086	51,578	53,977	17.0%	4.7%
22 PENSION	66,359	65,832	65,832	65,832	78,729	86,977	19.6%	10.5%
23 HEALTH INSURANCE	98,595	113,826	110,261	110,261	152,771	157,237	38.6%	2.9%
24 WORKMAN'S COMPENSATION	2,651	3,502	3,344	3,344	4,180	4,594	25.0%	9.9%
25 UNEMPLOYMENT COMPENSATION	1,338	2,425	2,425	2,425	1,358	1,474	-44.0%	8.5%
26 UNIFORMS	2,734	1,855	1,855	1,855	1,855	1,855	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	7,159	6,500	6,500	6,500	6,500	6,500	0.0%	0.0%
41 PROFESSIONAL SERVICES	851	-	-	-	-	-	0.0%	0.0%
42 COMMUNICATION	4,958	5,416	5,416	5,416	5,416	5,416	0.0%	0.0%
43 TRAVEL	193	260	260	260	260	260	0.0%	0.0%
45 OPERATING RENTAL	24,018	18,900	18,900	18,900	18,900	18,900	0.0%	0.0%
46 INSURANCE	18,594	20,323	20,323	20,323	24,800	27,721	22.0%	11.8%
48 REPAIRS/MAINTENANCE	555	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
49 MISCELLANEOUS	1,233	200	200	200	200	200	0.0%	0.0%
55 INTERGOVERNMENTAL	4,888	20,000	20,000	20,000	20,000	20,000	0.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	26,293	27,611	27,611	27,611	29,044	30,775	5.2%	6.0%
<b>TOTAL OFFICE OPERATIONS</b>	<b>\$ 994,053</b>	<b>\$ 925,071</b>	<b>\$ 921,348</b>	<b>\$ 921,348</b>	<b>\$ 1,035,755</b>	<b>\$ 1,085,112</b>	<b>12.4%</b>	<b>4.8%</b>

**Fund 001  
Police Department  
Community Service Unit**

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Sergeant	0	1	1
Community Service Officer (CSO)	1	1	1
Code Enforcement Officer	0	1	1
<b>TOTAL - COMMUNITY SERVICE UNIT</b>	<b>1</b>	<b>3</b>	<b>3</b>

Seasonal employees will be hired to provide park security support.

**Budget Narrative**

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

**Approved Budget Requests**

Description	2017	2018	On-Going
NH – Community Services Sergeant	188,628	204,695	Yes
Move Code Enforcement Officer from CD to Police	66,553	67,765	Yes
Community Service Unit Seasonal Pay	64,000	64,000	Yes
<b>Total</b>	<b>\$ 75,015</b>	<b>\$ 78,262</b>	

**Fund 001  
Police Department  
Community Service Unit**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 67,584	\$ 69,529	\$ 69,529	\$ 69,529	\$ 234,013	\$ 246,038	236.6%	5.1%
111 SEASONAL PAY	-	-	-	-	64,000	64,000	100.0%	0.0%
12 OVERTIME	1,903	4,500	4,500	4,500	20,000	20,000	344.4%	0.0%
21 SOCIAL SECURITY	5,260	5,604	5,604	5,604	23,633	25,299	321.7%	7.0%
22 PENSION	7,091	8,247	8,247	8,247	15,786	20,775	91.4%	31.6%
23 HEALTH INSURANCE	9,009	9,835	9,498	9,498	50,176	51,881	428.3%	3.4%
24 WORKMAN'S COMPENSATION	1,911	3,430	3,082	3,082	14,069	15,458	356.5%	9.9%
25 UNEMPLOYMENT COMPENSATION	137	301	301	301	687	730	128.2%	6.3%
26 UNIFORMS	1,662	850	850	850	850	850	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	42	250	250	250	250	250	0.0%	0.0%
41 PROFESSIONAL SERVICES	5,546	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
42 COMMUNICATION	852	679	679	679	679	679	0.0%	0.0%
46 INSURANCE	2,861	3,127	3,127	3,127	3,815	4,265	22.0%	11.8%
48 REPAIRS/MAINTENANCE	-	320	320	320	320	320	0.0%	0.0%
49 MISCELLANEOUS	-	-	-	-	10,000	10,000	100.0%	0.0%
55 INTERGOVERNMENTAL	50,905	108,000	108,000	108,000	108,000	108,000	0.0%	0.0%
98 INTERFUND REPAIRS	10,516	10,018	10,018	10,018	2,956	2,952	-70.5%	-0.1%
<b>TOTAL COMMUNITY SERVICE</b>	<b>\$ 165,279</b>	<b>\$ 226,190</b>	<b>\$ 225,505</b>	<b>\$ 225,505</b>	<b>\$ 550,734</b>	<b>\$ 572,997</b>	<b>144.2%</b>	<b>4.0%</b>

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

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Sergeant	1	1	1
Patrol Officers	4	4	4
<b>TOTAL - PRO ACT N.I.T.E.</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Budget Narrative**

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

**Approved Budget Requests**

None

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimaee	2018 Estimate		
11 REGULAR PAY	\$ 300,379	\$ 499,565	\$ 499,565	\$ 499,565	\$ 505,222	\$ 516,908	1.1%	2.3%
12 OVERTIME	45,046	47,000	47,000	47,000	47,000	47,000	0.0%	0.0%
21 SOCIAL SECURITY	25,526	40,853	40,853	40,853	41,131	42,011	0.7%	2.1%
22 PENSION	17,745	28,613	28,613	28,613	28,909	29,934	1.0%	3.5%
23 HEALTH INSURANCE	63,786	123,017	118,815	118,815	120,455	123,203	1.4%	2.3%
24 WORKMAN'S COMPENSATION	7,074	17,478	15,738	15,738	20,656	24,787	31.2%	20.0%
25 UNEMPLOYMENT COMPENSATION	684	2,234	2,234	2,234	1,105	1,184	-50.5%	7.1%
26 UNIFORMS	3,612	6,400	6,400	6,400	6,400	6,400	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	194	500	500	500	500	500	0.0%	0.0%
35 SMALL TOOLS	-	2,200	2,200	2,200	2,200	2,200	0.0%	0.0%
49 MISCELLANEOUS	106	850	850	850	850	850	0.0%	0.0%
<b>TOTAL PRO ACT N.I.T.E. TEAM</b>	<b>\$ 464,152</b>	<b>\$ 768,710</b>	<b>\$ 762,768</b>	<b>\$ 762,768</b>	<b>\$ 774,428</b>	<b>\$ 794,977</b>	<b>1.5%</b>	<b>2.7%</b>

**Fund 001  
Police Department  
Regional Property Crime Task Force**

**Function**

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

**Headcount – Marysville staff only**

POSITION CLASSIFICATION	2016	2017	2018
Sergeant	0	1	1
Police Officer	0	1	1
<b>TOTAL - REGIONAL PROPERTY CRIME TASK FORCE</b>	<b>0</b>	<b>2</b>	<b>2</b>

**Budget Narrative**

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

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

**Approved Budget Requests**

None

**Fund 001**  
**Police Department**  
*Regional Property Crime Task Force*

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 206,987	\$ -	\$ -	\$ -	\$ 218,609	\$ 224,156	100.0%	2.5%
12 OVERTIME	49,844	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	18,241	-	-	-	16,186	16,608	100.0%	2.6%
22 PENSION	13,432	-	-	-	11,433	11,903	100.0%	4.1%
23 HEALTH INSURANCE	45,119	-	-	-	49,014	49,477	100.0%	0.9%
24 WORKMANS COMPENSATION	4,877	-	-	-	7,810	9,372	100.0%	20.0%
25 UNEMPLOYMENT COMPENSATION	505	-	-	-	437	470	100.0%	7.6%
26 UNIFORMS	-	-	-	-	-	-	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	9,076	-	-	-	-	-	0.0%	0.0%
35 SMALL TOOLS	2,611	-	-	-	-	-	0.0%	0.0%
49 MISCELLANEOUS	8	-	-	-	-	-	0.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	-	-	-	-	9,621	10,103	100.0%	5.0%
<b>TOTAL REGIONAL PROPERTY CRIME</b>	<b>\$ 350,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 313,110</b>	<b>\$ 322,089</b>	<b>100.0%</b>	<b>2.9%</b>

**Fund 001  
Fire Services**

**Function**

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

**Budget Narrative**

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

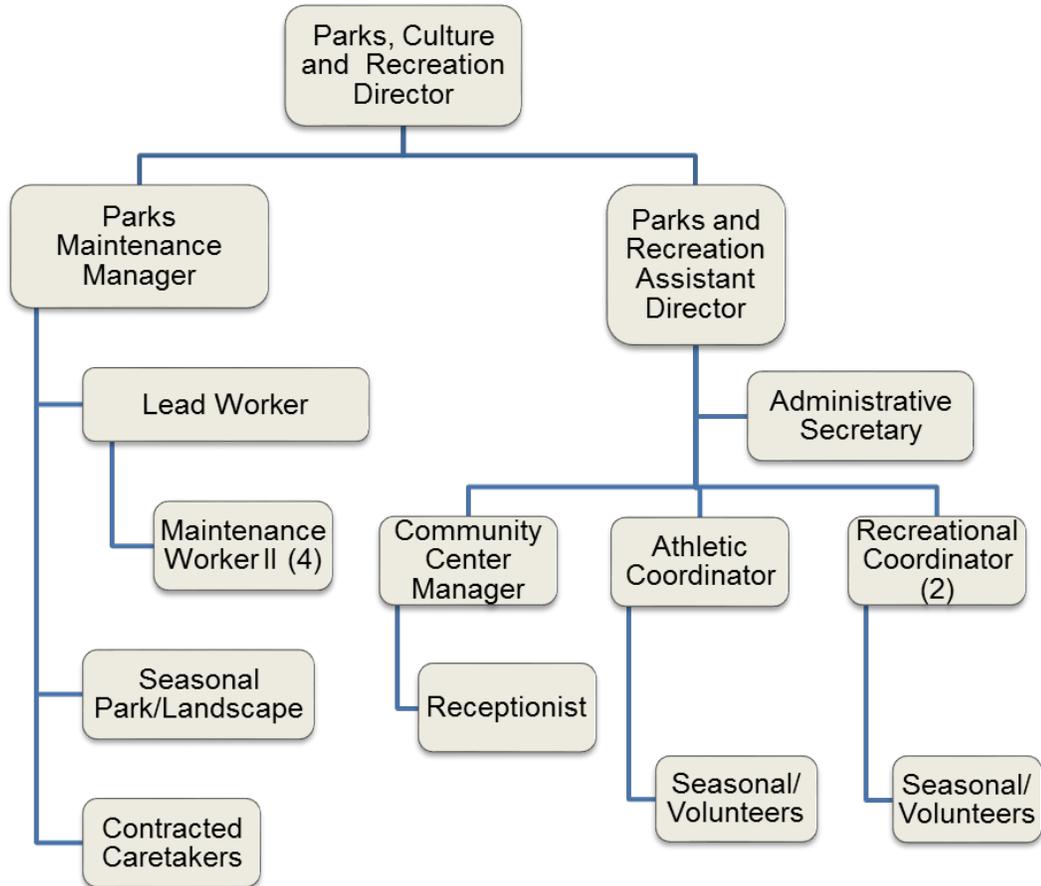
**Fund 001  
Fire Services**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
55 INTERGOVERNMENTAL - FIRE SERVICE	\$ 7,041,502	\$ 7,154,523	\$ 7,348,359	\$ 7,348,359	\$ 7,584,786	\$ 7,937,457	3.2%	4.6%
55 INTERGOVERNMENTAL - EMS	2,339,625	2,386,082	2,386,082	2,386,082	2,491,541	2,491,541	4.4%	0.0%
<b>TOTAL FIRE</b>	<b>\$ 9,381,127</b>	<b>\$ 9,540,605</b>	<b>\$ 9,734,441</b>	<b>\$ 9,734,441</b>	<b>\$10,076,327</b>	<b>\$10,428,998</b>	<b>3.5%</b>	<b>3.5%</b>

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## PARKS, CULTURE AND RECREATION

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

**Mission**

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

The Parks Culture and Recreation Department provides stewardship and oversees the operation and maintenance of 436 acres of publicly owned land, parks, trails, public facilities and 152.8 acres of undeveloped land. Additionally, the department is charged with developing new park sites as well as maintaining all public building utility sites, landscapes and several miles of right-of-way streetscapes and habitat conservation areas. The department also supports a very comprehensive Cultural Arts and Recreation Services program within a service area exceeding 64,000 including senior services offered within the Ken Baxter Community Center, year round cultural arts, special events, youth and adult athletics, continuing education and physical activity programs.

**Function**

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

<b>POSITION CLASSIFICATION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Parks, Culture and Recreation Assistant Director	1	1	1
Recreation Coordinator	2	2	2
Athletic Coordinator	1	1	1
Administrative Secretary	1	1	1
<b>TOTAL - PARKS, CULTURE AND RECREATION</b>	<b>4</b>	<b>4</b>	<b>4</b>

**Budget Narrative**

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

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

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

**Approved Budget Requests**

<b>Description</b>	<b>2017 Amount</b>	<b>2018 Amount</b>	<b>On-Going</b>
Increase Seasonal Labor	29,396	36,745	Yes
New Vehicle – Transit Van	15,000	500	No
<b>Total</b>	<b>\$ 44,396</b>	<b>\$ 37,245</b>	

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 402,932	\$ 400,231	\$ 406,308	\$ 406,308	\$ 418,037	\$ 431,448	2.9%	3.2%
111 SEASONAL PAY	54,608	51,200	51,200	51,200	76,400	82,700	49.2%	8.2%
12 OVERTIME	191	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	33,965	33,805	33,805	33,805	37,096	38,594	9.7%	4.0%
22 PENSION	37,835	43,171	43,171	43,171	49,290	54,624	14.2%	10.8%
23 HEALTH INSURANCE	96,102	104,829	101,880	101,880	103,642	105,966	1.7%	2.2%
24 WORKMAN'S COMPENSATION	7,059	8,190	8,098	8,098	11,296	11,945	39.5%	5.7%
25 UNEMPLOYMENT COMPENSATION	897	1,774	1,774	1,774	988	1,071	-44.3%	8.4%
31 OFFICE & OPERATING SUPPLIES	103,150	125,900	125,900	125,900	125,900	125,900	0.0%	0.0%
41 PROFESSIONAL SERVICES	63,285	63,400	63,400	63,400	63,400	63,400	0.0%	0.0%
42 COMMUNICATION	17,683	16,000	16,000	16,000	16,000	16,000	0.0%	0.0%
43 TRAVEL	354	650	650	650	650	650	0.0%	0.0%
44 ADVERTISE	20,158	17,250	17,250	17,250	17,250	17,250	0.0%	0.0%
46 INSURANCE	4,291	4,690	4,690	4,690	5,723	6,397	22.0%	11.8%
49 MISCELLANEOUS	2,129	27,909	27,909	27,909	27,909	27,909	0.0%	0.0%
55 STATE TAXES	11,097	11,438	11,438	11,438	11,438	11,438	0.0%	0.0%
99 OTHER INTERFUND SERVICES/CHGS	5,610	5,906	5,906	5,906	4,956	5,255	-16.1%	6.0%
<b>TOTAL RECREATION SERVICES</b>	<b>\$ 861,346</b>	<b>\$ 916,343</b>	<b>\$ 919,379</b>	<b>\$ 919,379</b>	<b>\$ 969,975</b>	<b>\$ 1,000,547</b>	<b>5.5%</b>	<b>3.2%</b>

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
31 OFFICE & OPERATING SUPPLIES	4,110	3,800	3,800	3,800	3,800	3,800	0.0%	0.0%
35 SMALL TOOLS	8,868	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
47 PUBLIC UTILITY	314	300	300	300	300	300	0.0%	0.0%
49 MISCELLANEOUS	-	-	15,000	15,000	-	-	-100.0%	0.0%
<b>TOTAL COMMUNITY EVENT</b>	<b>\$ 13,292</b>	<b>\$ 7,100</b>	<b>\$ 22,100</b>	<b>\$ 22,100</b>	<b>\$ 7,100</b>	<b>\$ 7,100</b>	<b>-67.9%</b>	<b>0.0%</b>

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
26 UNIFORMS & CLOTHING	-	-	-	-	750	750	100.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	3,022	-	65,118	65,118	41,018	41,018	-37.0%	0.0%
41 PROFESSIONAL SERVICES	-	-	-	-	20,000	20,000	100.0%	0.0%
42 COMMUNICATION	-	-	-	-	1,000	1,000	100.0%	0.0%
44 ADVERTISING	-	-	-	-	5,000	5,000	100.0%	0.0%
45 RENTAL/LEASE	200	-	60,000	60,000	60,000	60,000	0.0%	0.0%
47 PUBLIC UTILITY	-	-	-	-	7,500	7,500	0.0%	0.0%
48 REPAIRS & MAINTENANCE	-	-	-	-	1,000	1,000	100.0%	0.0%
49 MISCELLANEOUS	-	-	-	-	500	500	0.0%	0.0%
64 MACHINERY & EQUIPMENT	25,342	-	-	-	-	-	0.0%	0.0%
<b>TOTAL OPERA HOUSE</b>	<b>\$ 28,564</b>	<b>\$ -</b>	<b>\$ 125,118</b>	<b>\$ 125,118</b>	<b>\$ 136,768</b>	<b>\$ 136,768</b>	<b>2.3%</b>	<b>0.0%</b>

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

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Community Center Manager	1	1	1
Program Clerk	0.5	1	1
<b>TOTAL - COMMUNITY CENTER</b>	<b>1.5</b>	<b>2</b>	<b>2</b>

**Budget Narrative**

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

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

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

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
Reclassify Part Time Program Clerk to Full Time	44,579	46,807	Yes
<b>Total</b>	<b>\$ 44,579</b>	<b>\$ 46,807</b>	

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 108,894	\$ 105,080	\$ 105,080	\$ 105,080	\$ 133,746	\$ 137,759	27.3%	3.0%
12 OVERTIME	93	-	-	-	-	-	0.0%	0.0%
21 SOCIAL SECURITY	8,254	7,878	7,878	7,878	10,143	10,451	28.8%	3.0%
22 PENSION	11,070	11,769	11,769	11,769	15,631	17,075	32.8%	9.2%
23 HEALTH INSURANCE	18,671	18,696	18,048	18,048	34,301	35,512	90.1%	3.5%
24 WORKMANS COMPENSATION	1,288	1,535	1,513	1,513	1,637	1,673	8.2%	2.2%
25 UNEMPLOYMENT COMPENSATION	214	421	421	421	267	287	-36.6%	7.5%
26 UNIFORMS	-	150	150	150	150	150	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	7,493	10,900	10,900	10,900	10,900	10,900	0.0%	0.0%
32 FUEL	-	-	-	-	-	-	0.0%	0.0%
35 SMALL TOOLS	-	100	100	100	100	100	0.0%	0.0%
41 PROFESSIONAL SERVICES	20,491	20,100	25,060	25,060	25,060	25,060	0.0%	0.0%
42 COMMUNICATION	1,174	1,130	1,130	1,130	1,130	1,130	0.0%	0.0%
43 TRAVEL	-	100	100	100	100	100	0.0%	0.0%
44 ADVERTISE	1,246	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
45 RENTAL/LEASE	850	1,100	1,100	1,100	1,100	1,100	0.0%	0.0%
47 PUBLIC UTILITIES	8,981	9,888	9,888	9,888	9,888	9,888	0.0%	0.0%
48 REPAIRS & MAINTENANCE	72,278	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
49 MISCELLANEOUS	3,171	500	500	500	500	500	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	3,704	3,872	3,872	3,872	4,611	5,432	19.1%	17.8%
99 OTHER INTERFUND SERVICES	5,610	5,906	5,906	5,906	4,956	5,255	-16.1%	6.0%
<b>TOTAL COMMUNITY CENTER</b>	<b>\$ 273,482</b>	<b>\$ 204,125</b>	<b>\$ 208,415</b>	<b>\$ 208,415</b>	<b>\$ 259,220</b>	<b>\$ 267,372</b>	<b>24.4%</b>	<b>3.1%</b>

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

**Function**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Parks and Recreation Director	1	1	1
Parks Maintenance Manager	1	1	1
Lead Worker	0	1	1
Maintenance Worker II	5	4	4
<b>TOTAL - PARKS MAINTENANCE</b>	<b>7</b>	<b>7</b>	<b>7</b>

**Budget Narrative**

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

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

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
Increase Seasonal Labor	10,000	10,000	Yes
Reclassify MWII to Lead	5,698	5,811	Yes
Community Facility Furnishings	6,200	-	No
<b>Total</b>	<b>\$ 21,898</b>	<b>\$ 15,811</b>	

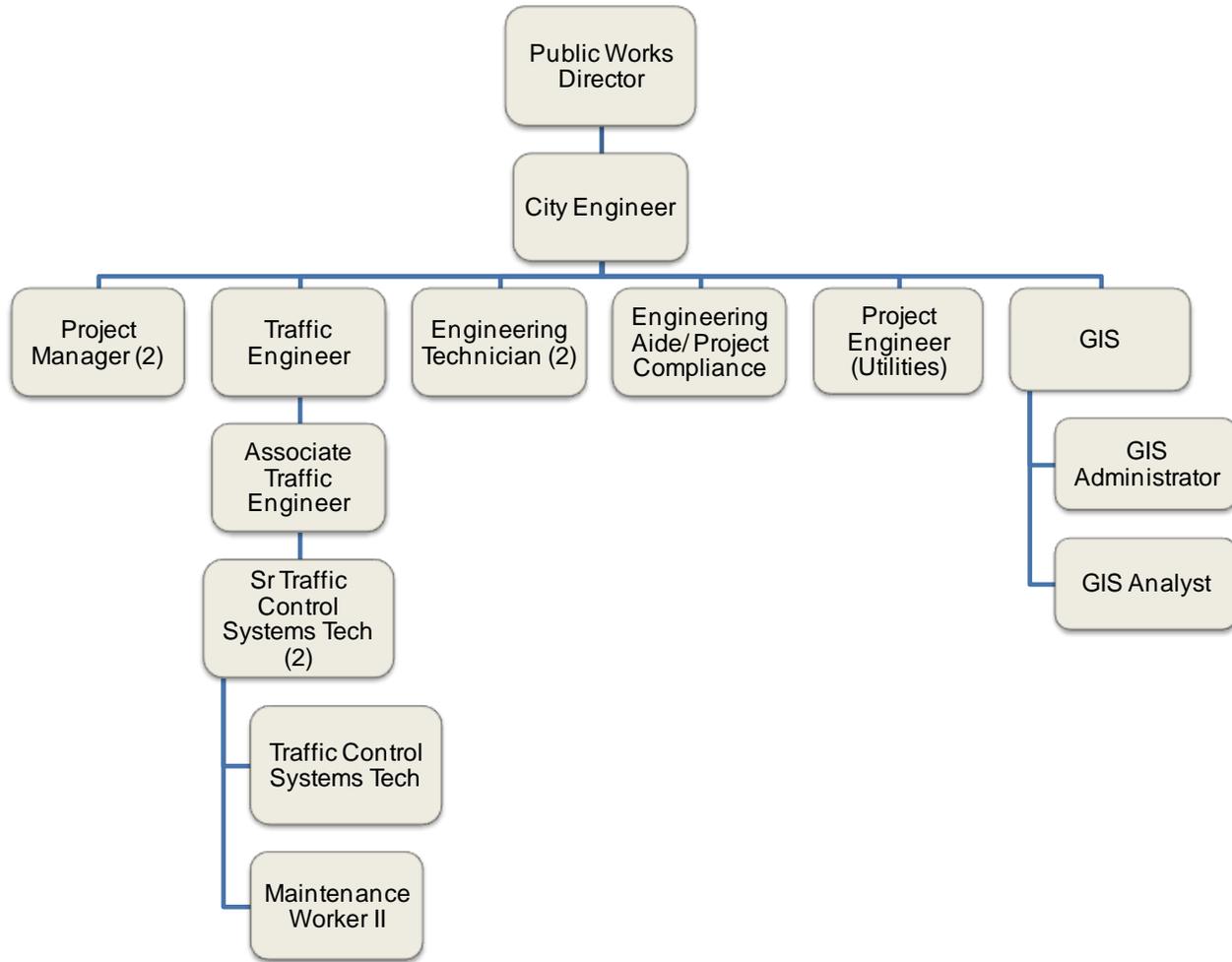
**Fund 001  
Parks, Culture and Recreation Department  
Park & Recreation Facilities Maintenance**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 587,305	\$ 569,437	\$ 594,265	\$ 594,265	\$ 627,301	\$ 642,043	5.6%	2.4%
111 SEASONAL PAY	83,075	57,100	57,100	57,100	66,390	66,390	16.3%	0.0%
12 OVERTIME	6,610	7,500	7,500	7,500	7,500	7,500	0.0%	0.0%
21 SOCIAL SECURITY	48,334	44,449	46,093	46,093	49,150	50,293	6.6%	2.3%
22 PENSION	60,302	63,772	65,970	65,970	73,336	80,595	11.2%	9.9%
23 HEALTH INSURANCE	157,432	144,692	143,710	143,710	164,069	167,789	14.2%	2.3%
24 WORKMAN'S COMPENSATION	18,742	21,493	18,467	18,467	22,901	24,432	24.0%	6.7%
25 UNEMPLOYMENT COMPENSATION	1,331	2,565	2,637	2,637	1,357	1,451	-48.5%	6.9%
26 UNIFORMS	5,196	4,500	4,500	4,500	4,500	4,500	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	88,619	91,700	91,700	91,700	91,700	91,700	0.0%	0.0%
32 FUEL	16,999	22,400	22,400	22,400	22,400	22,400	0.0%	0.0%
35 SMALL TOOLS	7,795	8,100	8,100	8,100	8,100	8,100	0.0%	0.0%
41 PROFESSIONAL SERVICES	60,141	28,000	62,693	62,693	62,693	62,693	0.0%	0.0%
42 COMMUNICATION	7,704	12,102	12,102	12,102	12,102	12,102	0.0%	0.0%
43 TRAVEL	1,270	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
44 ADVERTISE	-	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
45 RENTAL/LEASE	9,162	14,800	14,800	14,800	14,800	14,800	0.0%	0.0%
46 INSURANCE	20,740	22,668	22,668	22,668	27,661	30,920	22.0%	11.8%
47 PUBLIC UTILITIES	109,318	55,000	55,000	55,000	85,000	85,000	54.5%	0.0%
48 REPAIRS & MAINTENANCE	115,302	100,000	100,000	100,000	100,000	100,000	0.0%	0.0%
49 MISCELLANEOUS	5,264	12,597	12,597	12,597	18,797	12,597	49.2%	-33.0%
55 STATE TAXES	1,785	-	-	-	-	-	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	87,782	57,120	86,920	86,920	82,826	84,135	-4.7%	1.6%
99 OTHER INTERFUND SERVICES/CHGS	20,036	21,035	21,035	21,035	24,152	25,608	14.8%	6.0%
<b>TOTAL PARKS &amp; REC FACILITIES</b>	<b>\$ 1,520,244</b>	<b>\$ 1,363,030</b>	<b>\$ 1,452,257</b>	<b>\$ 1,452,257</b>	<b>\$ 1,568,735</b>	<b>\$ 1,597,048</b>	<b>8.0%</b>	<b>1.8%</b>

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## ENGINEERING DEPARTMENT

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*Headcount and salary for the GIS Administrator and Analyst included in the Workworks Utilities Fund.*

**Fund 001  
Engineering Department**

**Mission**

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

**Function**

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

**Headcount**

<b>POSITION CLASSIFICATION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
City Engineer	1	1	1
Project Manager I	2	2	2
Project Engineer	1	2	2
Engineering Technician	2	2	2
Engineering Project Aide	1	1	1
Traffic Engineer	1	1	1
Sr Traffic Control Systems Tech	2	2	2
Maintenance Worker II - Traffic	1	1	1
Traffic Control Systems Tech	1	1	1
<b>TOTAL</b>	<b>12</b>	<b>13</b>	<b>13</b>
Total Funded By Engineering	7.0	8.0	8.0
Total Funded by Streets	5.0	5.0	5.0

**Budget Narrative**

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

Professional services include the AutoCAD subscription and license renewal.

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.

**Approved Budget Requests**

<b>Description</b>	<b>2017 Amount</b>	<b>2018 Amount</b>	<b>On-Going</b>
NH – Project Manager	131,474	140,958	Yes
AutoCAD Additional License	9,500	2,000	No
ArcGIS Advanced License	10,000	1,300	No
Trimble R10 GPS Unit	-	35,000	No
<b>Total</b>	<b>\$ 150,974</b>	<b>\$ 179,258</b>	

**Fund 001  
Engineering Department**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
11 REGULAR PAY	\$ 624,403	\$ 655,983	\$ 655,983	\$ 655,983	\$ 754,041	\$ 790,600	14.9%	4.8%
12 OVERTIME	3	100	100	100	100	100	0.0%	0.0%
21 SOCIAL SECURITY	46,853	49,298	49,298	49,298	57,481	60,570	16.6%	5.4%
22 PENSION	62,569	73,436	73,436	73,436	90,397	101,399	23.1%	12.2%
23 HEALTH INSURANCE	107,451	131,380	126,849	126,849	170,410	174,478	34.3%	2.4%
24 WORKMAN'S COMPENSATION	10,157	14,943	14,943	14,943	11,627	12,855	-22.2%	10.6%
25 UNEMPLOYMENT COMPENSATION	1,224	2,625	2,625	2,625	1,479	1,617	-43.7%	9.3%
26 UNIFORMS	1,062	250	250	250	250	250	0.0%	0.0%
31 OFFICE & OPERATING SUPPLIES	6,078	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
32 FUEL	1,133	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
35 SMALL TOOLS	384	1,000	1,000	1,000	1,000	36,000	0.0%	3500.0%
41 PROFESSIONAL SERVICES	1,050	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
42 COMMUNICATION	4,055	6,478	6,478	6,478	6,478	6,478	0.0%	0.0%
43 TRAVEL	-	500	500	500	500	500	0.0%	0.0%
44 ADVERTISING	-	500	500	500	500	500	0.0%	0.0%
45 OPERATING RENTALS & LEASES	3,257	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
46 INSURANCE	15,019	16,415	16,415	16,415	20,030	22,390	22.0%	11.8%
48 REPAIRS & MAINTENANCE	-	500	500	500	500	500	0.0%	0.0%
49 MISCELLANEOUS	5,853	7,638	7,638	7,638	27,138	10,938	255.3%	-59.7%
95 INTERFUND RENTS	5,246	5,246	5,246	5,246	5,246	5,246	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	7,446	7,166	7,166	7,166	18,082	18,189	152.3%	0.6%
99 OTHER INTERFUND SERVICES/CHGS	28,045	29,525	29,525	29,525	42,127	45,040	42.7%	6.9%
<b>TOTAL ENGINEERING</b>	<b>\$ 931,288</b>	<b>\$1,030,983</b>	<b>\$1,026,452</b>	<b>\$1,026,452</b>	<b>\$1,235,386</b>	<b>\$1,315,650</b>	<b>20.4%</b>	<b>6.5%</b>

**Fund 001  
Non-Departmental**

**Function**

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

**Budget Narrative**

Professional services include annual retainer paid to the City's financial consultant. For the 2017/2018 budget the Public Defender budget has moved from the Legal department to the Non-Departmental department.

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

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

Operating transfer includes:

<b><u>Operating Transfer</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>
Debt Service Payment	993,308	1,757,001
Transfer to Golf	224,998	166,021
Transfer to Streets	2,161,785	2,109,796
Bayview Trails - Transfer to 310	-	-
Transfer to IS for ECM	-	56,000
<b>Total Operating Transfers</b>	<b><u>3,380,091</u></b>	<b><u>4,088,818</u></b>

**Approved Budget Requests**

<b>Description</b>	<b>2017 Amount</b>	<b>2018 Amount</b>	<b>On-Going</b>
Streets – Increase subsidy for budget requests	145,000	50,000	
Golf – Increase subsidy for line item increases	66,257	86,812	
Electronic Content Management	-	56,000	
Health District	67,000	-	
Beautification Grants	50,000	50,000	
Management Training	20,000	10,000	
Additional Police Overtime	125,000	125,000	
Forestry Maintenance	60,000	60,000	
<b>Total</b>	<b>\$ 533,257</b>	<b>\$ 437,812</b>	

**Fund 001  
Non-Departmental**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change	% Change
					2017 Estimate	2018 Estimate	2016 Amended/ 2017 Estimate	2017 Estimate/ 2018 Estimate
11 REGULAR PAY	\$ -	\$ 115,220	\$ 115,220	\$ 115,220	\$ 115,220	\$ 115,220	0.0%	0.0%
12 OVERTIME	-	-	-	-	125,000	125,000	100.0%	0.0%
35 SMALL TOOLS	138,275	-	23,954	23,954	-	-	-100.0%	0.0%
41 PROFESSIONAL SERVICES	65,110	46,300	336,300	336,300	706,300	706,300	110.0%	0.0%
47 PUBLIC UTILITIES	2,095	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
48 REPAIRS & MAINTENANCE	230,244	362,000	362,000	362,000	472,000	472,000	30.4%	0.0%
49 MISCELLANEOUS	355,170	515,826	525,826	525,826	535,826	525,826	1.9%	-1.9%
55 INTERGOVERNMENTAL	110,721	125,194	125,194	125,194	192,194	125,194	53.5%	-34.9%
60 OTHER IMPROVEMENTS	19,192	-	-	-	-	-	0.0%	0.0%
98 INTERFUND REPAIRS & MAINT.	12,282	12,841	12,841	12,841	11,280	13,289	-12.2%	17.8%
00 OPERATING TRANSFER	3,742,417	3,869,668	3,919,668	3,919,668	3,380,091	4,088,818	-13.8%	21.0%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$4,675,506</b>	<b>\$5,049,549</b>	<b>\$ 5,423,503</b>	<b>\$5,423,503</b>	<b>\$ 5,540,411</b>	<b>\$ 6,174,147</b>	<b>2.2%</b>	<b>11.4%</b>



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

**Purpose**

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

**Narrative**

For 2017/2018 the following has been included in the budget, an operating transfer of \$3,000,000 to the Park Construction fund to provide funding for the Waterfront Trail and Park project, \$200,000 that will be paid out as a new business incentive and \$500,000 to be transferred to Street Construction fund for grant matching on various street projects.

**Approved Budget Requests**

None

**Fund 005  
General Fund Cumulative Reserve**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 8,433,897	\$ 7,034,647	\$ 7,034,647	\$ 7,913,897	\$ 7,913,897	\$ 1,713,897	12.5%	-78.3%
<u>Expenditures</u>								
Miscellaneous	-	-	-	-	100,000	100,000	0.0%	0.0%
Transfer Out	520,000	-	-	-	3,000,000	500,000	0.0%	-83.3%
<b>TOTAL EXPENDITURE</b>	520,000	-	-	-	3,100,000	600,000	0.0%	-80.6%
Ending Cash	7,913,897	7,034,647	7,034,647	7,913,897	4,813,897	1,113,897	-31.6%	-46.8%

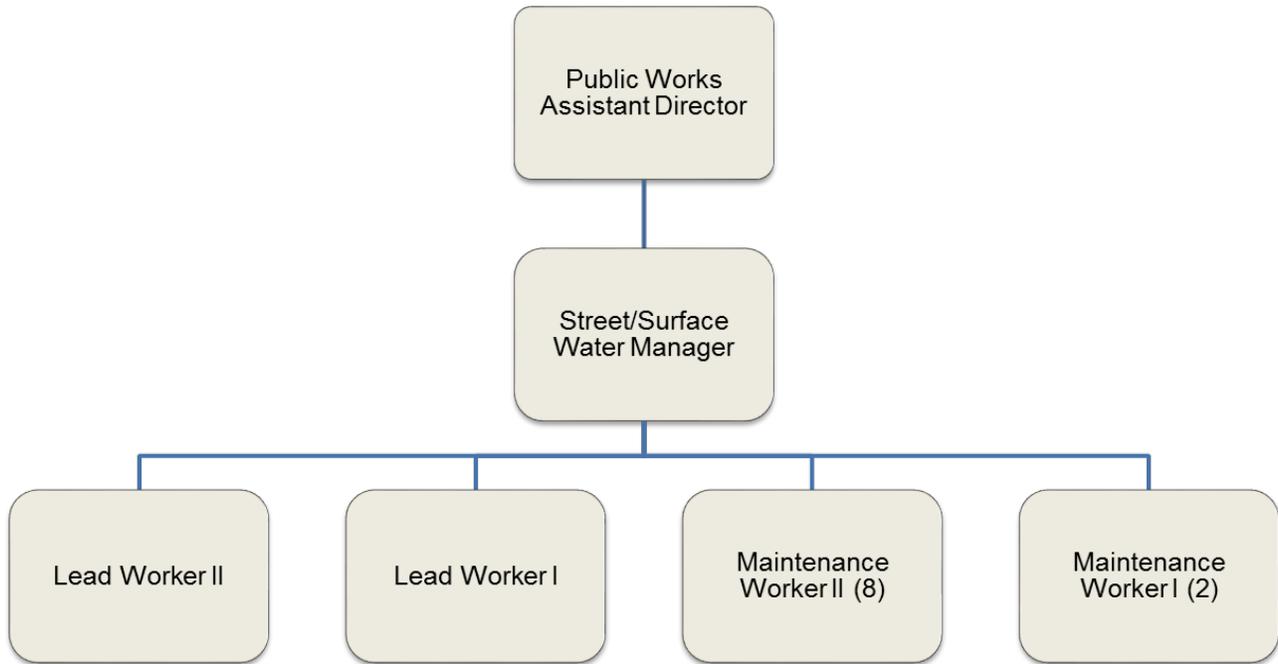
# SPECIAL REVENUE FUNDS



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**STREET DEPARTMENT**

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**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 420.80 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	2016	2017	2018
Streets/Surface Water Manager	0.5	0.5	0.5
Lead Worker II (Formerly Heavy Equipment Operator/Lead Worker II)	1	1	1
Lead Worker I (Formerly Heavy Equipment Operator)	1	1	1
Maintenance Worker II	8	8	8
Maintenance Worker I	4	4	4
<b>TOTAL - STREETS</b>	<b>14.5</b>	<b>14.5</b>	<b>14.5</b>

**Changes to Headcount**

None

**Budget Narrative**

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

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

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

**Approved Budget Requests**

<b>Description</b>	<b>2017 Amount</b>	<b>2018 Amount</b>	<b>On- Going</b>
New Vehicle – ROW Maintenance Crew	95,000	-	No
Pedestrian Safety Systems	20,000	20,000	No
Street Light Additional Program	30,000	30,000	No
<b>Total</b>	<b>\$ 145,000</b>	<b>\$ 50,000</b>	

**FUND 101  
CITY STREETS  
Street Division**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 389,206	\$ -	\$ -	\$ 429,793	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>								
Storm Drainage Permits	41,028	50,000	50,000	40,000	40,000	40,000	-20.0%	0.0%
Federal Grant	6,690	-	-	34,014	-	-	0.0%	0.0%
MV Fuel Tax	1,319,106	1,269,528	1,269,528	1,450,205	1,481,282	1,552,924	16.7%	4.8%
Interfund Services Charges	49,342	-	-	80,798	50,000	50,000	100.0%	0.0%
Interest	635	-	-	200	200	200	100.0%	0.0%
Insurance Recoveries	23,863	-	-	27,361	-	-	0.0%	0.0%
Miscellaneous Revenue	22,112	10,000	10,000	(3,000)	10,000	10,000	0.0%	0.0%
Transfer In	2,582,658	3,033,437	3,033,437	2,060,609	2,866,188	2,814,823	-5.5%	-1.8%
<b>TOTAL REVENUE</b>	<b>4,045,434</b>	<b>4,362,965</b>	<b>4,362,965</b>	<b>3,690,187</b>	<b>4,447,670</b>	<b>4,467,947</b>	<b>1.9%</b>	<b>0.5%</b>
<u>Expenditures</u>								
Salaries	1,109,694	1,331,144	1,331,144	1,132,753	1,404,837	1,461,002	5.5%	4.0%
Seasonal	84,300	32,000	32,000	62,810	32,000	32,000	0.0%	0.0%
Overtime	69,996	28,000	28,000	94,120	28,000	28,000	0.0%	0.0%
Social Security	95,590	101,337	101,337	101,190	105,028	109,295	3.6%	4.1%
Retirement	117,759	145,181	145,181	145,089	165,711	185,040	14.1%	11.7%
Medical Insurance	272,988	390,354	390,354	285,196	391,534	399,420	0.3%	2.0%
Workman's Compensation	35,247	49,056	49,056	45,357	47,580	52,336	-3.0%	10.0%
Unemployment	2,502	5,333	5,333	3,040	2,810	3,070	-47.3%	9.3%
Uniforms	14,050	10,100	10,100	11,500	10,100	10,100	0.0%	0.0%
Office & Operating	262,621	362,500	362,500	361,500	362,500	362,500	0.0%	0.0%
Fuel	47,633	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
Small Tools	38,836	53,500	53,500	59,500	8,500	8,500	-84.1%	0.0%
Professional Services	205,035	176,765	176,765	176,765	176,765	176,765	0.0%	0.0%
Communication	6,863	9,000	9,000	9,000	9,000	9,000	0.0%	0.0%
Travel	661	1,000	1,000	1,365	1,000	1,000	0.0%	0.0%
Advertising	2,707	500	500	500	500	500	0.0%	0.0%
Rents	1,121	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
Insurance	65,081	71,131	71,131	71,131	86,799	97,024	22.0%	11.8%
Public Utilities	363,464	484,600	484,600	484,600	484,600	484,600	0.0%	0.0%
Repairs & Maintenance	180,469	97,000	97,000	115,544	127,000	127,000	30.9%	0.0%
Miscellaneous	55,261	39,094	39,094	14,150	39,094	39,094	0.0%	0.0%
Capital Outlay	15,863	46,000	46,000	15,500	20,000	20,000	-56.5%	0.0%
Interfund Rents	25,531	25,531	25,531	25,531	25,531	25,531	0.0%	0.0%
Interfund Repairs	615,072	583,918	583,918	583,918	467,166	467,655	-20.0%	0.1%
Other Interfund Services	248,430	242,921	242,921	242,921	279,615	291,515	15.1%	4.3%
Transfer Out	74,584	-	-	-	95,000	-	100.0%	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>4,011,358</b>	<b>4,362,965</b>	<b>4,362,965</b>	<b>4,119,980</b>	<b>4,447,670</b>	<b>4,467,947</b>	<b>1.9%</b>	<b>0.5%</b>
Other adjustments (accruals)	6,511	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>429,793</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>

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

The Arterial Street Fund is for the purpose of construction, improvement or repair of arterial highways and city streets. In 2005, effective 2006 there was a change in the City Motor Vehicle Fuel Tax Distribution (SSB 5969, Ch 89, Laws of 2005). Cities had been receiving their gas tax in two separate distributions, "restricted" and "unrestricted". Cities with a population over 15,000 were required to deposit the restricted portion in an arterial city street fund to be used for capital purposes, while the unrestricted portion was deposited in the city street fund for maintenance. With the change in this law cities can now choose to deposit some of the receipts in an arterial street fund, but they are not required to do so. The City has chosen not to deposit MV Fuel Tax into the arterial street fund for the 2017 and 2018 budget cycles.

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

**Budget Narrative**

Overlays are planned in both 2017 and 2018.

**FUND 102  
ARTERIAL STREETS**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate/	% Change 2017 Estimate/ 2018 Estimate/
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ 90,942	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>								
Interest	197	-	-	-	-	-	0.0%	0.0%
Grant	-	-	-	-	-	500,000	0.0%	100.0%
Transfer In - General Fund	500,000	-	-	-	-	-	0.0%	0.0%
Transfer In - TBD	1,211,695	1,600,000	1,600,000	1,159,282	1,175,000	1,525,000	0.0%	29.8%
<b>TOTAL REVENUE</b>	<b>1,711,892</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,159,282</b>	<b>1,175,000</b>	<b>2,025,000</b>	<b>0.0%</b>	<b>72.3%</b>
<u>Expenditures</u>								
Overlays	411,461	-	-	-	-	-	0.0%	0.0%
Overlays - TBD	1,211,695	1,600,000	1,600,000	1,250,224	1,175,000	2,025,000	0.0%	72.3%
<b>TOTAL EXPENDITURE</b>	<b>1,623,156</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,250,224</b>	<b>1,175,000</b>	<b>2,025,000</b>	<b>0.0%</b>	<b>72.3%</b>
Other adjustments (accruals)	2,206	-	-	-	-	-	0.0%	0.0%
Ending Cash	90,942	-	-	-	-	-	0.0%	0.0%

**FUND 103  
DRUG ENFORCEMENT FUND  
Police**

**Function**

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
BearCat Armored vehicle	240,000	0	No
	<b>\$240,000</b>	<b>\$ 0</b>	

**FUND 103  
DRUG ENFORCEMENT FUND  
Police**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
Beginning Cash	\$ 88,758	\$ 49,370	\$ 49,370	\$ 187,600	\$ 238,555	\$ 8,705	383.2%	-96.4%
<u>Revenue</u>								
Forfeited Property	114,005	10,000	10,000	68,000	10,000	10,000	0.0%	0.0%
Interest	816	150	150	1,205	150	150	0.0%	0.0%
Equitable Sharing - Federal	-	-	-	6,000	-	-	0.0%	0.0%
Miscellaneous Revenue	12,725	-	-	750	-	-	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>127,546</b>	<b>10,150</b>	<b>10,150</b>	<b>75,955</b>	<b>10,150</b>	<b>10,150</b>	<b>0.0%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Small Tools	28,704	25,000	25,000	25,000	-	-	-100.0%	0.0%
Operating Transfer	-	-	-	-	240,000	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>28,704</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>240,000</b>	<b>-</b>	<b>-100.0%</b>	<b>-100.0%</b>
Ending Cash	187,600	34,520	34,520	238,555	8,705	18,855	620.5%	116.6%

**FUND 104  
TRIBAL GAMING FUND  
Police**

**Function**

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
10 Moving Radar Unit	21,853	0	No
	<b>\$ 21,853</b>	<b>\$ 0</b>	

**FUND 104  
TRIBAL GAMING FUND  
Police**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
Beginning Cash	\$ 85,021	\$ 56,451	\$ 56,451	\$ 54,162	\$ 29,406	\$ 7,703	-47.9%	-73.8%
<u>Revenue</u>								
Tribal Gaming	-	-	-	-	-	-	0.0%	0.0%
Interest	324	250	250	244	150	75	-40.0%	-50.0%
<b>TOTAL REVENUE</b>	<b>324</b>	<b>250</b>	<b>250</b>	<b>244</b>	<b>150</b>	<b>75</b>	<b>-40.0%</b>	<b>-50.0%</b>
<u>Expenditures</u>								
Miscellaneous	31,183	25,000	25,000	25,000	21,853	-	-12.6%	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>31,183</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>21,853</b>	<b>-</b>	<b>-12.6%</b>	<b>-100.0%</b>
Ending Cash	54,162	31,701	31,701	29,406	7,703	7,778	-75.7%	1.0%

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

**Function**

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

**Budget Narrative**

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

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 75,369	\$ 45,254	\$ 45,254	\$ 102,710	\$ 95,455	\$ 88,959	110.9%	-6.8%
<u>Revenue</u>								
Hotel/Motel Tax	92,595	89,250	89,250	89,250	90,000	90,000	0.8%	0.0%
Interest	361	150	150	341	350	350	133.3%	0.0%
<b>TOTAL REVENUE</b>	<b>92,956</b>	<b>89,400</b>	<b>89,400</b>	<b>89,591</b>	<b>90,350</b>	<b>90,350</b>	<b>1.1%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Miscellaneous	31,358	96,846	96,846	86,846	96,846	96,846	0.0%	0.0%
Transfer out	73,257	-	-	10,000	-	-	0.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>104,615</b>	<b>96,846</b>	<b>96,846</b>	<b>96,846</b>	<b>96,846</b>	<b>96,846</b>	<b>0.0%</b>	<b>0.0%</b>
Other Adjustments (accruals)	39,000							
<b>Ending Cash</b>	<b>102,710</b>	<b>37,808</b>	<b>37,808</b>	<b>95,455</b>	<b>88,959</b>	<b>82,463</b>	<b>135.3%</b>	<b>-7.3%</b>

**FUND 106**  
**BAXTER CENTER APPRECIATION**  
**Parks**

**Function**

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

**Budget Narrative**

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

**Approved Budget Requests**

None

**FUND 106  
BAXTER CENTER APPRECIATION  
Parks**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 10,027	\$ 5,136	\$ 5,136	\$ 9,119	\$ 6,394	\$ 3,669	24.5%	-42.6%
<u>Revenue</u>								
Contributions	1,462	-	-	1,200	1,200	1,200	100.0%	0.0%
Interest	43	75	75	75	75	75	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>1,505</b>	<b>75</b>	<b>75</b>	<b>1,275</b>	<b>1,275</b>	<b>1,275</b>	<b>1600.0%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Miscellaneous	2,413	4,000	4,000	4,000	4,000	1,344	0.0%	-66.4%
<b>TOTAL EXPENDITURE</b>	<b>2,413</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>1,344</b>	<b>0.0%</b>	<b>-66.4%</b>
Ending Cash	9,119	1,211	1,211	6,394	3,669	3,600	203.0%	-1.9%

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

**Function**

This Marysville Technology Infrastructure Fund (I/Net) was created in 2004 by Ordinance 2541 for the purpose of accounting for the funds used to implement and maintain the city's technology infrastructure. 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.

**Budget Narrative**

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
C/O I-Net Expansion to Sunnyside Treatment Plant & Station 66	54,000		No
C/O I-Net Expansion to Soper Hill Whiskey Ridge	51,407		No
Expansion of City's I-Net	50,000	50,000	No
	<b>\$155,407</b>	<b>\$50,000</b>	

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 139,057	\$ 121,770	\$ 121,770	\$ 238,468	\$ 311,370	\$ 254,363	155.7%	-18.3%
<u>Revenue</u>								
Fee	120,514	115,200	115,200	118,000	118,000	118,000	2.4%	0.0%
Interest	890	75	75	1,148	1,000	1,000	1233.3%	0.0%
<b>TOTAL REVENUE</b>	<b>121,404</b>	<b>115,275</b>	<b>115,275</b>	<b>119,148</b>	<b>119,000</b>	<b>119,000</b>	<b>3.2%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Small Tools	15,466	-	-	-	-	-	0.0%	0.0%
Professional Services	-	20,000	20,000	26,123	14,000	14,000	-30.0%	0.0%
Communication	6,527	-	-	6,530	6,600	6,600	100.0%	0.0%
Miscellaneous	-	65,000	119,000	13,593	155,407	50,000	30.6%	-67.8%
<b>TOTAL EXPENDITURE</b>	<b>21,993</b>	<b>85,000</b>	<b>139,000</b>	<b>46,246</b>	<b>176,007</b>	<b>70,600</b>	<b>26.6%</b>	<b>-59.9%</b>
<b>Ending Cash</b>	<b>238,468</b>	<b>152,045</b>	<b>98,045</b>	<b>311,370</b>	<b>254,363</b>	<b>302,763</b>	<b>159.4%</b>	<b>19.0%</b>

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

**Function**

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

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

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>								
Community Dev Block Grant	300,844	350,000	350,000	350,000	350,000	350,000	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>300,844</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0.0%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Intergovernmental Payments	122,967	256,400	256,400	256,400	256,400	256,400	0.0%	0.0%
Transfer Out	177,877	93,600	93,600	93,600	93,600	93,600	0.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>300,844</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0.0%</b>	<b>0.0%</b>
Ending Cash	-	-	-	-	-	-	0.0%	0.0%

**FUND 110  
GROWTH MANAGEMENT – REET 1**

**Function**

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

**Budget Narrative**

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

Transfer out includes a \$850,000 transfer to fund 305 for street construction projects in 2017 and 2018.

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

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

**FUND 110  
GROWTH MANAGEMENT – REET 1**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate/	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
Beginning Cash	\$ 44,747	\$ 51,216	\$ 51,216	\$ 146,499	\$ 319,271	\$ 181,809	523.4%	-43.1%
<u>Revenue</u>								
Real Estate Excise Taxes	889,695	800,000	800,000	960,000	800,000	800,000	0.0%	0.0%
Interest	1,243	500	500	1,013	500	500	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>890,938</b>	<b>800,500</b>	<b>800,500</b>	<b>961,013</b>	<b>800,500</b>	<b>800,500</b>	<b>0.0%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Debt Service - Principal	70,271	78,799	78,799	72,662	76,017	79,368	-3.5%	4.4%
Debt Service - Interest	18,915	15,095	15,095	15,579	11,945	8,145	-20.9%	-31.8%
Transfer Out	700,000	700,000	700,000	700,000	850,000	850,000	21.4%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>789,186</b>	<b>793,894</b>	<b>793,894</b>	<b>788,241</b>	<b>937,962</b>	<b>937,513</b>	<b>18.1%</b>	<b>0.0%</b>
Ending Cash	146,499	57,822	57,822	319,271	181,809	44,796	214.4%	-75.4%

**FUND 111  
GROWTH MANAGEMENT – REET 2**

**Function**

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

**Budget Narrative**

Transfer out includes a \$950,000 transfer to fund 305 for street construction projects for 2017 and \$900,000 for 2018.

**FUND 111  
GROWTH MANAGEMENT – REET 2**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
Beginning Cash	\$ 36,906	\$ 37,386	\$ 37,386	\$ 127,690	\$ 289,634	\$ 141,134	674.7%	-51.3%
<u>Revenue</u>								
Real Estate Excise Taxes	889,695	800,000	800,000	960,000	800,000	800,000	0.0%	0.0%
Interest	1,089	500	500	1,944	1,500	1,000	200.0%	-33.3%
TOTAL REVENUE	890,784	800,500	800,500	961,944	801,500	801,000	0.1%	0.0%
<u>Expenditures</u>								
Transfer Out	800,000	800,000	800,000	800,000	950,000	900,000	18.8%	-5.3%
TOTAL EXPENDITURE	800,000	800,000	800,000	800,000	950,000	900,000	18.8%	0.0%
Ending Cash	127,690	37,886	37,886	289,634	141,134	42,134	272.5%	-105.2%

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

**Function**

The Marysville Transportation Benefit District (MTBD) was established through City ordinance 2928 in January 2014 pursuant to RCW 35.21.225 which grants cities the authority to establish such a district. The MTBD is governed by the Marysville City Council members acting in an ex-officio capacity and maintains no employees. MTBD's sole purpose is to finance the City's transportation improvements and although it is a legally separate entity, the operations of the MTBD are so closely related to those of the City that it will be reported as if it were part of the primary government in the Comprehensive Annual Financial Report.

During the third special session of the 2015 Washington state legislative session the legislature passed and the governor signed 2ESSB 5987 which became effective July 15, 2015 as chapter 44 Laws of 2015 3<sup>rd</sup> Special Session. Chapter 44 Laws of 2015 3<sup>rd</sup> special Session sections 301 through 307 authorizes a city to assume the rights, powers, functions, immunities and obligations of a transportation benefit district that has coterminous with the boundaries of the city. Since the boundaries of the MTBD are coterminous with the boundaries of the City of Marysville, on November 9, 2015 the Marysville City Council passed ordinance 3006 assuming the rights, powers immunities, functions and obligations of the MTBD. The MTBD is no longer reported as a blended component unit within the City's financial statements.

In April 2014, the voters approved a .2% increase in sales tax which went into effect on October 1, 2014. The .2% increase in sales tax will be used for the purpose of ongoing transportation improvements that preserve, maintain and as appropriate, construct or reconstruct the transportation infrastructure of the City of Marysville. The .2% of sales tax is collected and posting into fund 114 and transferred to fund 102 and fund 305 where the expenditures for the projects approved by the MTBD board will be collected.

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 83,127	\$ 243,954	\$ 243,954	\$ 656,219	\$ 1,169,744	\$ 1,567,744	379.5%	34.0%
<u>Revenue</u>								
Sales Tax	1,984,964	1,803,584	1,803,584	1,990,000	1,990,000	1,990,000	0.0%	0.0%
Interest	3,068	500	500	9,000	3,000	3,000	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>1,988,032</b>	<b>1,804,084</b>	<b>1,804,084</b>	<b>1,999,000</b>	<b>1,993,000</b>	<b>1,993,000</b>	<b>0.0%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Office & Operating	-	200	200	-	-	-	0.0%	0.0%
Professional Services	44	2,000	2,000	-	-	-	0.0%	0.0%
Insurance	2,500	1,808	1,808	-	-	-	0.0%	0.0%
Intergovernmental	-	-	-	3,797	-	-	0.0%	0.0%
Interest on Interfund Loan	701	-	-	1,051	-	-	0.0%	0.0%
Transfer Out	1,211,695	1,600,000	1,600,000	1,480,627	1,595,000	1,552,000	-0.3%	-2.7%
<b>TOTAL EXPENDITURE</b>	<b>1,214,940</b>	<b>1,604,008</b>	<b>1,604,008</b>	<b>1,485,475</b>	<b>1,595,000</b>	<b>1,552,000</b>	<b>-0.6%</b>	<b>-2.7%</b>
Payoff of Interfund Loan	200,000	-	-	-	-	-	-	-
Ending Cash	656,219	444,030	444,030	1,169,744	1,567,744	2,008,744	0.0%	28.1%

**TBD Projects**

	2017	2018
Annual Overlays	1,175,000	1,375,000
Sunnyside Overlay	-	150,000
Grove Street Pedestrian & Bike (M1505)	-	-
Marshall Elementary Safe Route (M1506)	315,000	-
Sunnyside Safe Routes (M1601)	105,000	-
80th St NE Non-motorized (State Ave to 51st Ave NE)	-	27,000
<b>TOTAL TBD FUNDED PROJECTS</b>	<b>1,595,000</b>	<b>1,552,000</b>

# DEBT SERVICE FUNDS



**FUND 206**  
**LTGO BOND ISSUE 2010, 2013 and 2016**

**Function**

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

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

In 2013, the City refunded the 2003 LTGO bond issue realizing a savings of \$132,164 in 2014. The original issue was to fund the purchase of the new city hall, the construction of the waterfront park, and the State Ave renovation project.

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

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

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

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

*Note: Funded by the General Fund*

**FUND 206  
2013 LTGO REFUNDING  
WATERFRONT PARK**

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

*Note: Funded by the Parks Construction fund*

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

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

*Note: Funded by the Street Construction Fund*

FUND 206  
 SERIES 2007A REFUNDED LIMITED TAX GENERAL OBLIGATION BOND  
 STREET CONSTRUCTION PROJECTS

YEAR	PRINCIPAL	INTEREST RATE	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
2016	\$ -	-		\$ -	\$ 390,000.00
2017	390,000.00	4.00%	15,600.00	405,600.00	-
<b>Total</b>	<b>\$ 390,000.00</b>		<b>\$ 15,600.00</b>	<b>\$ 405,600.00</b>	

*Note: Funded by the Street Construction Fund*

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

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

*Note: Funded by the Street Construction Fund*

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

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

Note: Funded by the General Fund

**FUND 206**  
**2010 LTGO BONDS**  
**COURTHOUSE/DELTA PROPERTY/WILLIAMS PROPERTY**

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

Note: Funded by the General Fund

**FUND 206**  
**LTGO BOND ISSUE 2010, 2013 and 2016**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate/	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 27,168	\$ 23,714	\$ 23,714	\$ 30,086	\$ 30,786	\$ 32,936	29.8%	7.0%
<u>Revenue</u>								
Interest & Other Earnings	3,767	-	-	3,050	3,000	3,000	100.0%	0.0%
Transfers In	2,291,015	2,290,089	2,290,089	2,290,089	2,180,325	3,100,225	-4.8%	42.2%
<b>TOTAL REVENUE</b>	<b>2,294,782</b>	<b>2,290,089</b>	<b>2,290,089</b>	<b>2,293,139</b>	<b>2,183,325</b>	<b>3,103,225</b>	<b>-4.7%</b>	<b>42.1%</b>
<u>Expenditures</u>								
Debt Principal	1,240,000	1,285,000	1,285,000	1,285,000	1,330,000	2,300,000	3.5%	72.9%
Debt Interest	1,051,014	1,006,589	1,006,589	1,006,589	850,325	800,225	-15.5%	-5.9%
Debt Issue Cost	850	-	-	850	850	850	100.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>2,291,864</b>	<b>2,291,589</b>	<b>2,291,589</b>	<b>2,292,439</b>	<b>2,181,175</b>	<b>3,101,075</b>	<b>-4.8%</b>	<b>42.2%</b>
Ending Cash	30,086	22,214	22,214	30,786	32,936	35,086	48.3%	6.5%

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

**Function**

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

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

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 359,426	\$ 53,018	\$ 53,018	\$ 727,402	\$ 67,421	\$ 33,389	0.0%	-50.5%
<u>Revenue</u>								
Principal on LID 71	1,139,309	700,000	700,000	167,000	167,000	167,000	-76.1%	0.0%
Interest & Other Earnings	296,213	300,000	300,000	232,566	225,803	225,803	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>1,435,522</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>399,566</b>	<b>392,803</b>	<b>392,803</b>	<b>-60.7%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Professional Services	4,675	5,000	5,000	6,000	6,000	6,000	20.0%	0.0%
Debt Principal	915,000	700,000	700,000	857,846	250,000	220,000	0.0%	-12.0%
Debt Interest	147,393	300,000	300,000	195,201	170,335	170,335	0.0%	0.0%
Debt Issue Cost	478	300	300	500	500	500	0.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>1,067,546</b>	<b>1,005,300</b>	<b>1,005,300</b>	<b>1,059,547</b>	<b>426,835</b>	<b>396,835</b>	<b>-57.5%</b>	<b>-7.0%</b>
Ending Cash	727,402	47,718	47,718	67,421	33,389	29,357	-30.0%	-12.1%

# CAPITAL PROJECT FUNDS



**FUND 305  
STREETS CAPITAL IMPROVEMENTS**

**Function**

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

**Budget Narrative**

Capital projects include:

		2017	2018
R0901	First Street Bypass	4,500,000	2,000,000
R0904	SR9/SR92 Break in Access	1,000	1,000
R1101	88 <sup>th</sup> Street Improvements	300,000	300,000
R1302	State Ave 1 <sup>st</sup> -88 <sup>th</sup>	1,000,000	1,000,000
R1701	88 <sup>th</sup> /State – Cemetery Relocation	500,000	500,000
R1402	SR529/Interstate 5 IJR	50,000	25,000
R1501	SR528 Pedestrian Signal	275,000	-
R1503	Citywide Intersection Improvements	480,000	-
R1601	State Avenue 100 <sup>th</sup> -116 <sup>th</sup>	750,000	1,500,000
M1505	Grove Street Pedestrian & Bike	550,000	-
M1601	Sunnyside Safe Routes	150,000	-
R1702	Grove Street Overcrossing	100,000	-
R1703	156 <sup>th</sup> , 160 <sup>th</sup> , 51 <sup>st</sup> Interim Improvement	2,000,000	3,500,000
R1704	23 <sup>rd</sup> /169 <sup>th</sup> Extension	1,025,000	1,500,000
R1705	83 <sup>rd</sup> /Soper Hill Rd Intersection Improvement	250,000	400,000
R1801	80 <sup>th</sup> St NE Non-motorized (State to 51 <sup>st</sup> )	-	150,000
<b>TOTAL</b>		<b>\$ 11,931,000</b>	<b>\$ 10,876,000</b>

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

**FUND 305  
STREETS CAPITAL IMPROVEMENTS**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 1,587,166	\$ 38,348	\$ 38,348	\$ 1,728,473	\$ 3,312,769	\$ (0)	8538.7%	-100.0%
<u>Revenue</u>								
Federal & State Grants	613,353	-	320,000	671,705	1,417,000	623,000	342.8%	-56.0%
TIB	2,708,790	-	-	469,278	499,500	999,000	100.0%	100.0%
Snohomish County	709,942	200,000	700,000	-	-	-	-100.0%	0.0%
88th St Improvement	-	-	-	-	150,000	150,000	100.0%	0.0%
88th/State Cemetery	-	-	-	-	250,000	250,000	100.0%	0.0%
Transportation Mitigation Fees	1,097,254	800,000	800,000	1,018,384	1,020,000	1,020,000	27.5%	0.0%
Investment Interest	7,911	500	500	15,000	5,000	5,000	900.0%	0.0%
Short Term Lease	400	-	-	4,000	-	-	0.0%	0.0%
Miscellaneous Revenue	4,700	-	-	-	-	-	0.0%	0.0%
Proceeds from Long Term Debt*	-	-	-	-	3,856,631	7,076,600	100.0%	83.5%
Transfers In - REET	1,500,000	1,500,000	1,500,000	1,500,000	1,800,000	1,750,000	20.0%	-2.8%
Transfer in - IJR	520,000	-	833,604	100,000	-	-	-100.0%	0.0%
Transfer In - TBD	-	-	-	230,405	420,000	27,000	0.0%	(1)
<b>TOTAL REVENUE</b>	<b>7,162,350</b>	<b>2,500,500</b>	<b>4,154,104</b>	<b>4,008,772</b>	<b>9,418,131</b>	<b>11,900,600</b>	<b>126.7%</b>	<b>26.4%</b>
<u>Expenditures</u>								
Miscellaneous Expense	-	-	-	5,763	-	-	0.0%	0.0%
Capital Outlay	6,310,605	250,000	1,903,604	1,590,154	11,931,000	10,876,000	526.8%	-8.8%
Transfer Out - Debt Service	904,139	907,164	907,164	828,559	799,900	1,024,600	-11.8%	28.1%
<b>TOTAL EXPENDITURE</b>	<b>7,214,744</b>	<b>1,157,164</b>	<b>2,810,768</b>	<b>2,424,476</b>	<b>12,730,900</b>	<b>11,900,600</b>	<b>352.9%</b>	<b>-6.5%</b>
Other Adjustments (Accruals)	193,701	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>1,728,473</b>	<b>1,381,684</b>	<b>1,381,684</b>	<b>3,312,769</b>	<b>(0)</b>	<b>(0)</b>	<b>-100.0%</b>	<b>0.0%</b>

**FUND 310  
PARKS CAPITAL IMPROVEMENT**

**Function**

This fund is used for the design and construction of City parks and recreational facilities. Revenues are generated through grants, loans, donations, collection of real estate excise taxes (REET) and park mitigation fees. The REET funds are receipted into funds 110 and 111 and then transferred into the 310 fund. A transfer of REET funds is not scheduled in 2017 or 2018.

**Project(s) Approved**

		2017	2018
P1301	Qwuloolt Trail	245,000	-
P1501	Comeford Park Pavilion	66,000	-
P1701	Jennings Park Restrooms	25,220	-
P1702	Waterfront Park	3,000,000	-
<b>TOTAL</b>		<b>3,336,220</b>	<b>-</b>

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

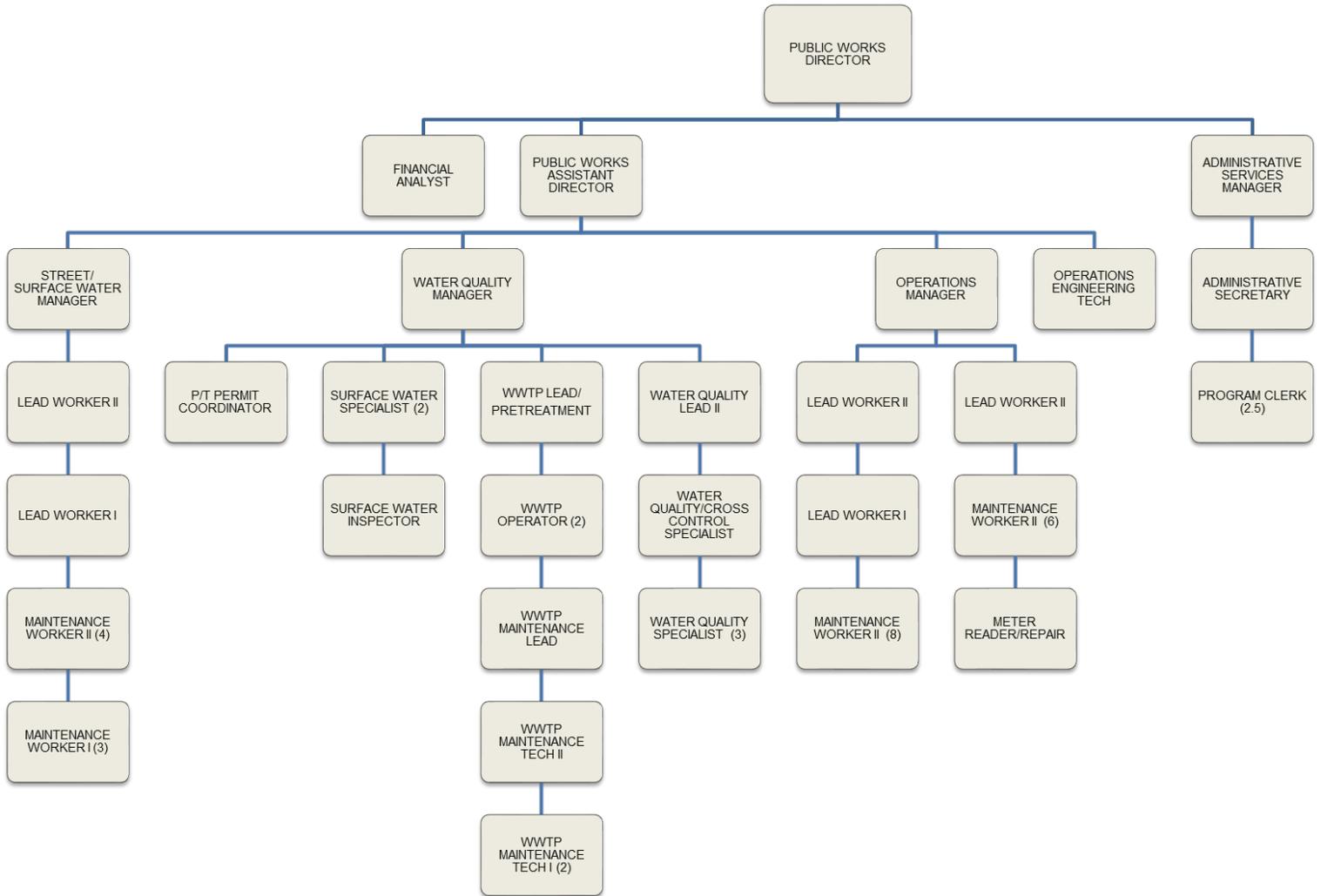
**FUND 310  
PARKS CAPITAL IMPROVEMENT**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 133,527	\$ 102,809	\$ 324,727	\$ 257,745	\$ 267,723	\$ 164,538	-17.6%	-38.5%
<u>Revenue</u>								
Interlocal	239,913	-	-	-	-	-	0.0%	0.0%
Grant Revenue	-	-	324,370	324,370	-	-	-100.0%	0.0%
Park Mitigation Fees	408,425	200,000	200,000	228,479	210,000	210,000	5.0%	0.0%
Investment Interest	900	500	500	700	-	-	-100.0%	0.0%
Other Miscellaneous	29,471	27,000	27,000	29,000	29,000	29,000	7.4%	0.0%
Transfers In	104,397	50,000	88,000	247,000	3,091,220	-	3412.8%	-100.0%
<b>TOTAL REVENUE</b>	<b>783,106</b>	<b>277,500</b>	<b>639,870</b>	<b>829,549</b>	<b>3,330,220</b>	<b>239,000</b>	<b>420.5%</b>	<b>-92.8%</b>
<u>Expenditures</u>								
Capital Outlay	562,742	50,000	667,288	722,584	3,336,220	-	400.0%	-100.0%
Transfer Out - Debt Service	96,146	96,987	96,987	96,987	97,185	158,334	0.2%	62.9%
<b>TOTAL EXPENDITURE</b>	<b>658,888</b>	<b>146,987</b>	<b>764,275</b>	<b>819,571</b>	<b>3,433,405</b>	<b>158,334</b>	<b>349.2%</b>	<b>-95.4%</b>
Other Adjustments (i/f loans)	-	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>257,745</b>	<b>233,322</b>	<b>200,322</b>	<b>267,723</b>	<b>164,538</b>	<b>245,204</b>	<b>-17.9%</b>	<b>49.0%</b>

# ENTERPRISE FUNDS



**PUBLIC WORKS UTILITIES**



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

**Mission**

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

**Function**

The City of Marysville provides water service 24 hours a day, currently supplying an average of around 3 million gallons per day of quality drinking water to more than 19,000 connections inside the City limits and within the Coordinated Water Study Plan Area (CWSP), 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 15,000 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 319 miles of water main, 7 reservoirs, 5 deep wells, a Ranney Well and the Edward Springs collectors. Valve exercising, directional flushing, cross connection and sampling programs assure the City that 3 million gallons of quality drinking water is provided to our customers on a daily basis.

The Wastewater Treatment Plant Division (WWTP) is responsible for the proper collection of wastewater, which must be safely transported from approximately 15,000 homes and businesses throughout our service area to our treatment facility. This is done through our sanitary sewer collection system, which consists of approximately 230 miles of mainline sewer with pipe diameters ranging from 6" laterals to 48" interceptors. These lines are flushed/cleaned annually by the City's vactor crew. The entire collection system is currently cleaned every 14 to 16 months. The WWTP and 15 sewer lift stations are operated and maintained by the wastewater division. The wastewater division is also responsible for the monitoring and testing of local industries to ensure compliance with local discharge standards. Operators at the treatment plant perform the sampling and testing of around 5 million gallons a day of effluent assuring compliance with the City's NPDES Wastewater Discharge Permit issued by the Department of Ecology.

The Surface Water Utility Division implements the City's NPDES Phase II Stormwater Permit. Requirements in the Permit entail public outreach and education regarding stormwater impacts; fostering public involvement and participation in decision making opportunities as they relate to stormwater management; tracing and removing illicit connections to the City's stormwater system; controlling runoff from new development, redevelopment and construction sites through plan review, inspection and training; providing municipal operations and maintenance of the City's stormwater system and associated facilities; and by providing water quality monitoring of the City's stormwater system and receiving waters.

**Headcount**

<b>POSITION CLASSIFICATION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Public Works Director	1	1	1
Assistant Public Works Director	0	1	1
Public Works Superintendent	1	0	0
Operations Manager	1	1	1
Streets/Surface Water Manager	0.5	0.5	0.5
PW Administrative Services Manager	1	1	1
SCADA/Telemetry Administrator	1	1	1
Financial Analyst	0.75	1	1
Project Engineer	0	1	1
GIS Administrator	1	1	1
GIS Analyst	1	1	1
Permit Coordinator (P/T)	0.5	0.5	0.5
Operations Engineering Tech	1	0	0
Lead Worker II	3	3	3
Lead Worker I (Formerly Heavy Equipment Operator)	2	2	2
Maintenance Worker II	18	18	18
Maintenance Worker I	3	3	3
Meter Reader/Repair	1	1	1
Water Quality/Cross Control	3	3	3
Water Quality Manager	1	1	1
Surface Water Administrator	0	1	1
Surface Water Specialists	2	1	1
Surface Water Inspector	1	1	1
WWTP Lead	3	3	3
WWTP Tech II	1	1	1
WWTP Tech I	2	2	2
WWTP Operator	3	3	3
Program Clerk	2.5	2.5	2.5
Administrative Secretary	1	1	1
<b>TOTAL - UTILITIES</b>	<b>56.25</b>	<b>56.50</b>	<b>56.50</b>

**Budget Narrative**

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

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

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

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

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

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

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

	2017	2018
Transfer to fund 101 for Surface Water Maintenance	736,476	742,052
<b>Total</b>	<b>\$ 736,476</b>	<b>\$ 742,052</b>

### Approved Budget Requests

Description	2017 Amount	2018 Amount	On-Going
Reservoir Floating Cover Evaluation and Repair	15,000	-	No
Stilly Ranney Well Inspection and Performance Evaluation	30,000	100,000	No
SCADA/Telemetry Improvements	200,000	200,000	No
Fleet Addition – Vehicle for SCADA/Telemetry Administrator	45,000	-	No
Reservoir Comprehensive Structural Evaluation	25,000	-	No
Water System Automation	-	200,000	No
Reservoir Interior Inspection and Cleaning	25,000	-	No
Fleet Addition – 4 Wheel Drive Mule with Trailer for Water Maint.	18,000	-	No
Fleet Addition – Flatbed Truck with Dump Bed for Water Maint	-	60,000	No
SCADA/Telemetry Fiber Optic Installation	-	200,000	No
Portable Office Space	95,000	-	No
Stillaquamish WTP Safety Improvements	100,000	-	No
Fleet Addition – Vehicle for Pretreatment Technician position	40,000	-	No
Kellogg Prerotation Basin	185,000	-	No
Chemical Tank Upgrades	-	95,000	No
Filter Feed Pump Replacements	-	400,000	No
Sewer Comprehensive	100,000	175,000	No
FTE Reclassification	8,880	9,348	Yes
Utility GFC Review	175,000	-	No
2-LED Light Towers	35,200	-	No
Hand Feed Camera	-	8,750	No
Fleet Additional – Plow and Sander	68,000	-	No
Electronic Content Management	-	46,000	No
Reclass – PW Superintendent to PW Assistant Director	-	-	Yes
Management Training	20,000	10,000	No
Forestry Management	30,000	30,000	
Reappropriation of existing budget	(985,200)	(1,388,098)	
	<b>\$ 229,880</b>	<b>\$ 146,000</b>	

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
Beginning Cash	\$ 12,955,436	\$ 5,866,128	\$ 5,866,128	\$ 14,041,562	\$ 14,209,418	\$ 11,719,015	142.2%	-17.5%
<u>Revenue</u>								
Grants	290,899	-	-	220,922	-	-	0.0%	0.0%
Charges for Utility Services	1,859	-	-	17,943	15,000	15,000	100.0%	0.0%
Water Service Fees	10,051,610	8,161,000	8,161,000	9,885,169	9,882,000	10,065,420	21.1%	1.9%
Storm Drainage Charges	4,166,817	4,030,000	4,030,000	4,240,671	4,325,484	4,411,994	7.3%	2.0%
Pond Recovery	-	10,000	10,000	-	-	-	-100.0%	0.0%
Sewer Service Fees	11,256,900	10,539,000	10,539,000	11,454,621	11,674,260	11,906,905	10.8%	2.0%
Interest	65,540	34,000	34,000	109,000	109,000	34,000	0.0%	0.0%
Rents	79,051	75,000	75,000	31,242	28,512	28,512	-62.0%	0.0%
Insurance Recovery	66,938	-	-	9,966	-	-	0.0%	0.0%
Interfund Rents	64,926	64,926	64,926	64,926	64,926	64,926	0.0%	0.0%
Miscellaneous Revenue	104,851	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
Intergovernmental Misc	12,326	10,000	10,000	12,864	12,864	12,864	28.6%	0.0%
<b>TOTAL REVENUE</b>	<b>26,161,717</b>	<b>22,933,926</b>	<b>22,933,926</b>	<b>26,057,324</b>	<b>26,047,046</b>	<b>26,549,621</b>	<b>13.6%</b>	<b>1.9%</b>
<u>Expenditures</u>								
Salaries	4,277,690	4,599,619	4,599,619	4,599,619	4,876,027	5,035,125	6.0%	3.3%
Seasonal	66,012	80,000	80,000	80,000	80,000	80,000	0.0%	0.0%
Overtime	74,005	79,500	79,500	79,500	79,500	79,500	0.0%	0.0%
Social Security	332,793	343,896	343,896	343,896	363,584	376,362	5.7%	3.5%
Retirement	416,887	496,102	496,102	496,102	566,001	628,878	14.1%	11.1%
Medical Insurance	841,170	1,041,078	1,041,078	1,041,078	1,012,709	1,034,095	-2.7%	2.1%
Workmen's Compensation	90,494	142,985	142,985	142,985	127,337	139,848	-10.9%	9.8%
Unemployment	8,406	18,189	18,189	18,189	9,654	10,480	-46.9%	8.6%
Uniforms	21,699	28,900	28,900	25,700	28,900	28,900	0.0%	0.0%
Office & Operating	911,484	681,469	681,469	661,267	681,469	681,469	0.0%	0.0%
Fuel	79,123	137,000	137,000	77,000	137,000	137,000	0.0%	0.0%
Purchased Water	2,284,410	2,065,940	2,065,940	2,065,940	2,065,940	2,065,940	0.0%	0.0%
Inventory Supplies	-	5,000	5,000	2,000	5,000	5,000	0.0%	0.0%
Small Tools	58,877	34,500	34,500	31,250	34,500	34,500	0.0%	0.0%
Professional Services	1,174,236	1,441,600	1,441,600	1,461,026	1,441,600	1,441,600	0.0%	0.0%
Communication	51,256	57,746	57,746	56,786	57,746	57,746	0.0%	0.0%
Travel	4,583	13,500	13,500	10,500	13,500	13,500	0.0%	0.0%
Advertising	399	1,500	1,500	2,200	1,500	1,500	0.0%	0.0%
Rents	14,667	13,000	13,000	13,000	13,000	13,000	0.0%	0.0%
Insurance	321,830	351,747	351,747	320,000	429,223	479,791	22.0%	11.8%
Public Utilities	690,053	845,200	845,200	858,200	845,200	845,200	0.0%	0.0%
Repairs & Maintenance	603,724	631,000	631,000	680,000	631,000	631,000	0.0%	0.0%
Miscellaneous Expenses	215,573	293,350	293,350	268,200	313,350	303,350	6.8%	-3.2%
Intergovernmental Prof	26,211	30,000	30,000	36,000	30,000	30,000	0.0%	0.0%
State Taxes	788,298	720,000	720,000	745,000	720,000	720,000	0.0%	0.0%
Operating Permits	86,555	106,000	106,000	106,100	106,000	106,000	0.0%	0.0%
City Taxes	2,648,659	2,523,502	2,523,502	2,195,364	2,523,502	2,523,502	0.0%	0.0%
Capital Outlay	78,055	200,000	200,000	200,000	-	-	-100.0%	0.0%
Interfund Repairs	454,904	614,922	614,922	614,892	697,682	727,562	13.5%	4.3%
Other Interfund Services	1,827,317	1,696,746	1,696,746	1,696,746	1,742,472	1,816,449	2.7%	4.2%
Transfer Out	6,565,564	6,829,938	6,829,938	6,360,928	6,181,287	6,111,585	-9.5%	-1.1%
Transfer Out-Fund 402	-	-	-	600,000	2,722,766	3,166,313	100.0%	16.3%
<b>TOTAL EXPENDITURE</b>	<b>25,014,934</b>	<b>26,123,929</b>	<b>26,123,929</b>	<b>25,889,468</b>	<b>28,537,449</b>	<b>29,325,195</b>	<b>9.2%</b>	<b>2.8%</b>
Other Adjustments	(60,657)	-	-	-	-	-	0.0%	0.0%
Ending Cash	14,041,562	2,676,125	2,676,125	14,209,418	11,719,015	8,943,441	337.9%	-23.7%



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

**Function**

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

	<u>2017</u>	<u>2018</u>
W R&R Renewals/Replacements	50,000	-
W0000 Watermain Oversizing	35,000	35,000
W1302 Sunnyside Well Treatment Project	2,650,000	-
W1403 Fire Hydrant Replacement	75,000	75,000
W1602 Cedarcrest Reservoir Generator	175,000	-
W1603 560 Zone Booster Pump Station	650,000	-
W1604 83 <sup>rd</sup> Ave NE Water	950,000	-
W1605 Water Supply Operational Strategy	230,000	-
W1707 F12-Reservoir Cthodic Protection	250,000	-
W1801 156 <sup>th</sup> , 160 <sup>th</sup> 51 <sup>st</sup> Interim	-	2,000,000
<b>Subtotal Water</b>	<b>5,065,000</b>	<b>2,110,000</b>
SR&R Renewals & Replacement	350,000	-
S0000 Sewer Main Oversizing	30,000	30,000
S1503 WWTP Headworks Rehab	100,000	3,500,000
S1601 Carroll's Creek Emergency Generator	100,000	-
S1603 Sand Filter Sand Replacement	30,000	-
S1701 Whiskey Ridge Lift Station	750,000	1,250,000
S1704 WWTP Reject Line Tie-In	65,000	-
S1801 156 <sup>th</sup> , 160 <sup>th</sup> , 51 <sup>st</sup> Interim	-	2,000,000
<b>Subtotal Sewer</b>	<b>1,425,000</b>	<b>6,780,000</b>
D R&R Renewals & Replacements	35,000	15,000
D1502 First St Retrofit	730,250	-
D1503 Third St Retrofit	1,100,000	-
D1504 Decant Area	360,000	-
D1801 State Avenue 100 <sup>th</sup> to 116 <sup>th</sup>	-	1,000,000
<b>Subtotal Surface Water</b>	<b>2,225,250</b>	<b>1,015,000</b>
<b>Total Projects</b>	<b>\$8,715,250</b>	<b>9,905,000</b>

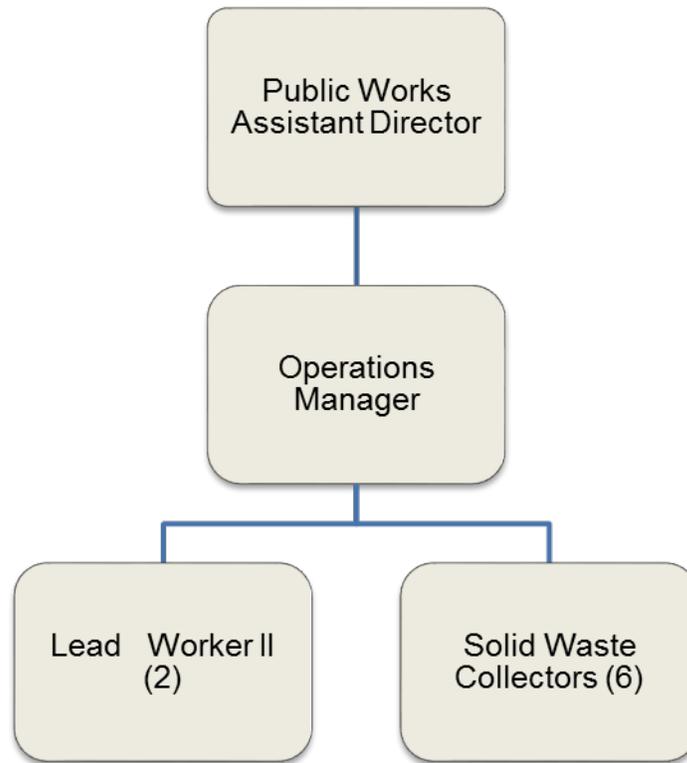
**FUND 402**  
**WATER WORKS UTILITY CONSTRUCTION**  
**Combined Water/Sewer/Surface Water**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ -	\$ 95,809	\$ 5,203,703	\$ 7,068,232	\$ 1,389,921	\$ -	0.0%	-100.0%
<u>Revenue</u>								
Water Capital Improvements	1,744,114	2,000,000	2,000,000	1,600,000	1,700,000	1,700,000	-15.0%	0.0%
State Grant	-	-	-	417,500	1,464,063	-	100.0%	-100.0%
Water Recovery Fees	2,640	5,000	5,000	-	-	-	-100.0%	0.0%
Storm Water Capital Improvements	29,702	-	-	32,868	30,000	30,000	100.0%	0.0%
Pond Recovery	435,379	-	-	247,846	-	-	0.0%	0.0%
Sewer Capital Improvements	1,787,198	900,000	900,000	1,430,000	1,400,000	1,400,000	55.6%	0.0%
Sewer Recovery	22,740	5,000	5,000	221,639	5,000	5,000	0.0%	0.0%
Interest	10,342	-	-	35,000	3,500	3,500	100.0%	0.0%
Other Miscellaneous	14,359	-	-	-	-	-	0.0%	0.0%
Transfer In	4,500,000	600,000	600,000	600,000	2,722,766	6,766,500	353.8%	148.5%
<b>TOTAL REVENUE</b>	<b>8,546,474</b>	<b>3,510,000</b>	<b>3,510,000</b>	<b>4,584,853</b>	<b>7,325,329</b>	<b>9,905,000</b>	<b>108.7%</b>	<b>35.2%</b>
<u>Expenditures</u>								
Capital Outlay	1,463,653	3,595,000	8,301,436	10,263,164	8,715,250	9,905,000	5.0%	13.7%
<b>TOTAL EXPENDITURE</b>	<b>1,463,653</b>	<b>3,595,000</b>	<b>8,301,436</b>	<b>10,263,164</b>	<b>8,715,250</b>	<b>9,905,000</b>	<b>5.0%</b>	<b>13.7%</b>
Other Adjustments	(14,589)	-	-	-	-	-	0.0%	0.0%
Ending Cash	7,068,232	10,809	412,267	1,389,921	-	-	-100.0%	0.0%

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**SOLID WASTE**

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**FUND 410  
SOLID WASTE**

**Mission/Function**

Cost of collection and disposal of commercial and residential solid waste from 12,613 homes and businesses as well as curbside recycling program with addition of the Sunnyside area.

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Solid Waste Collector Lead	2	2	2
Solid Waste Collectors	8	6	6
<b>TOTAL - SOLID WASTE</b>	<b>10</b>	<b>8</b>	<b>8</b>

Two additional Solid Waste Collectors were added to the 2016 budget to support the planned transition of garbage service in the central annexation area from Waste Management to the City. That transition is currently on hold so the two additional Solid Waste Collector positions have been removed from the budget.

**Budget Narrative**

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

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

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

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

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
Automated Refuse Collection Can	45,000	-	No
Solid Waste Routing Software	48,000	48,000	Yes
	<b>\$ 93,000</b>	<b>\$ 48,000</b>	

**FUND 410  
SOLID WASTE**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	<b>\$ 4,746,192</b>	<b>\$ 2,598,483</b>	<b>\$ 2,598,483</b>	<b>\$ 4,506,656</b>	<b>\$ 3,318,005</b>	<b>\$ 3,340,933</b>	<b>27.7%</b>	<b>0.7%</b>
<u>Revenue</u>								
DOE Grant	70,494	45,788	45,788	45,788	45,788	45,788	0.0%	0.0%
Garbage Collection Service	7,017,427	6,550,000	6,550,000	7,157,775	7,200,000	7,200,000	9.9%	0.0%
Garbage Tags	11,069	10,000	10,000	15,195	12,000	12,000	20.0%	0.0%
Interest	23,071	10,000	10,000	30,000	10,000	10,000	0.0%	0.0%
Miscellaneous Revenue	(5,671)	-	-	(4,287)	-	-	0.0%	0.0%
Transfer In	2,272	-	-	-	-	-	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>7,118,662</b>	<b>6,615,788</b>	<b>6,615,788</b>	<b>7,244,471</b>	<b>7,267,788</b>	<b>7,267,788</b>	<b>9.9%</b>	<b>0.0%</b>
<u>Expenditures</u>								
Salaries	699,077	775,766	775,766	775,766	742,413	773,795	-4.3%	4.2%
Seasonal	3,620	9,600	9,600	9,600	9,600	9,600	0.0%	0.0%
Overtime	16,387	16,350	16,350	16,350	16,350	16,350	0.0%	0.0%
Social Security	54,767	57,984	57,984	57,984	55,959	58,345	-3.5%	4.3%
Retirement	69,403	85,331	85,331	85,331	86,618	96,956	1.5%	11.9%
Medical Insurance	162,962	216,549	216,549	216,549	172,162	175,659	-20.5%	2.0%
Workmen's Compensation	18,781	27,178	27,178	27,178	24,753	27,225	-8.9%	10.0%
Unemployment	1,416	2,948	2,948	2,948	1,486	1,627	-49.6%	9.5%
Uniforms	6,292	3,500	3,500	3,500	3,500	3,500	0.0%	0.0%
Office & Operating	38,823	231,214	231,214	231,214	196,000	196,000	-15.2%	0.0%
Fuel	75,451	110,000	110,000	110,000	110,000	110,000	0.0%	0.0%
Small Tools	214	3,295	3,295	3,295	3,295	3,295	0.0%	0.0%
Professional Services	1,374,997	1,390,200	1,390,200	1,390,200	1,438,200	1,438,200	3.5%	0.0%
Communication	3,997	5,600	5,600	5,600	9,600	9,600	71.4%	0.0%
Travel	-	200	200	200	200	200	0.0%	0.0%
Advertising	140	800	800	800	800	800	0.0%	0.0%
Rents	-	200	200	200	200	200	0.0%	0.0%
Insurance	52,208	57,061	57,061	57,061	69,630	77,833	22.0%	11.8%
Repairs & Maintenance	1,518	66,500	66,500	66,500	66,500	66,500	0.0%	0.0%
Miscellaneous Expenses	57,255	342,000	342,000	342,000	2,000	2,000	-99.4%	0.0%
Tipping Fees	1,683,036	1,982,000	1,982,000	1,982,000	1,982,000	1,982,000	0.0%	0.0%
State Taxes	297,091	305,000	305,000	305,000	305,000	305,000	0.0%	0.0%
City Taxes	916,760	855,652	855,652	855,652	855,652	855,652	0.0%	0.0%
Interfund Rents	10,159	10,159	10,159	10,159	10,159	10,159	0.0%	0.0%
Interfund Repairs & Maintenance	423,972	403,902	403,902	403,902	557,888	557,146	38.1%	-0.1%
Other Interfund Services	401,883	429,133	429,133	429,133	479,895	499,628	11.8%	4.1%
Transfer Out	1,107,305	1,045,000	1,045,000	1,045,000	45,000	-	-95.7%	-100.0%
<b>TOTAL EXPENDITURE</b>	<b>7,477,514</b>	<b>8,433,122</b>	<b>8,433,122</b>	<b>8,433,122</b>	<b>7,244,860</b>	<b>7,277,270</b>	<b>-14.1%</b>	<b>0.4%</b>
Other Misc Adjustments	119,316	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>4,506,656</b>	<b>781,149</b>	<b>781,149</b>	<b>3,318,005</b>	<b>3,340,933</b>	<b>3,331,451</b>	<b>327.7%</b>	<b>-0.3%</b>



## FUND 420 GOLF COURSE OPERATIONS

### Mission/Function

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

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

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

In January 2015, the City entered into an agreement with Premier Golf Centers to take over the management of the Golf Course. The agreement includes the operation of the proshop and the maintenance of the golf course. As part of that transition, all of the employees working at the Golf Course are now Premier employees. Premier pays all of the expenses associated with the operation and maintenance of the Golf Course and are then reimbursed by the City. In addition to reimbursing all of the costs, the City also pays Premier a monthly management fee.

### Budget Narrative

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

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

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

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

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

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
	\$ -	\$ -	\$ -	\$ 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
<b>2017</b>	<b>158,214.71</b>	<b>10,461.85</b>	<b>168,676.56</b>	<b>110,244.88</b>
<b>2018</b>	<b>110,244.88</b>	<b>2,205.89</b>	<b>112,450.77</b>	<b>-</b>
<b>TOTAL</b>	<b><u>\$ 1,740,982.00</u></b>	<b><u>\$ 789,166.13</u></b>	<b><u>\$ 2,530,148.13</u></b>	

**FUND 420  
GOLF COURSE OPERATIONS**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
<u>Revenue</u>								
Merchandise Sales	78,137	95,000	95,000	102,084	90,200	92,004	-5.1%	2.0%
Tournament Fees	1,613	27,000	27,000	-	-	-	-100.0%	0.0%
Green Fees	613,795	510,000	510,000	670,872	754,500	769,590	47.9%	2.0%
Membership Fees	80,264	90,000	90,000	46,946	-	-	-100.0%	0.0%
Lessons	748	-	-	-	3,000	3,000	100.0%	0.0%
Interest	-	-	-	-	-	-	0.0%	0.0%
Golf Cart Lease	202,594	179,937	179,937	221,905	241,000	245,820	33.9%	2.0%
Pull Cart Lease	5,613	5,200	5,200	4,339	-	-	-100.0%	0.0%
Long Term Lease	46,346	45,047	45,047	45,047	45,948	46,867	2.0%	2.0%
Miscellaneous Revenue	22,136	-	-	2,402	-	-	0.0%	0.0%
Investment Interest	32	-	-	-	-	-	0.0%	0.0%
Donations - Holiday Lights	11,901	5,000	5,000	5,000	5,000	5,000	0.0%	0.0%
Transfer In	370,968	321,367	321,367	273,904	224,998	166,021	-30.0%	-26.2%
<b>TOTAL REVENUE</b>	<b>1,434,147</b>	<b>1,278,551</b>	<b>1,278,551</b>	<b>1,372,499</b>	<b>1,364,646</b>	<b>1,328,302</b>	<b>6.7%</b>	<b>-2.7%</b>
<u>Expenditures</u>								
Salaries	399,868	385,082	385,082	392,629	406,383	389,829	5.5%	-4.1%
Seasonal	12,120	-	-	-	-	-	0.0%	0.0%
Overtime	8,750	-	-	2,095	-	-	0.0%	0.0%
Social Security	31,593	25,640	25,640	23,408	37,590	27,202	46.6%	-27.6%
Retirement	12,054	5,845	5,845	4,542	6,148	5,845	5.2%	-4.9%
Medical Insurance	21,524	7,470	7,470	15,039	8,784	18,591	17.6%	111.6%
Workmen's Compensation	8,222	7,163	7,163	7,394	439	8,718	-93.9%	1885.9%
Unemployment	3,986	9,980	9,980	8,018	-	10,222	-100.0%	100.0%
Uniforms	999	-	-	-	-	-	0.0%	0.0%
Office & Operating	96,654	79,080	79,080	94,488	89,091	95,080	12.7%	6.7%
Fuel	17,779	20,250	20,250	19,109	17,550	23,250	-13.3%	32.5%
Inventory Supplies	54,481	53,652	53,652	63,292	59,267	58,597	10.5%	-1.1%
Small Tools	2,544	2,000	2,000	2,309	2,000	3,000	0.0%	50.0%
Professional Services	108,670	116,047	116,047	118,250	123,342	125,479	6.3%	1.7%
Communication	1,688	4,610	4,610	4,446	4,320	4,320	-6.3%	0.0%
Travel	711	600	600	921	1,400	600	133.3%	-57.1%
Advertising	9,810	15,000	15,000	15,000	15,000	15,000	0.0%	0.0%
Operating Rents	32,010	33,788	33,788	47,427	54,077	48,953	60.0%	-9.5%
Insurance	39,266	44,834	44,834	46,435	54,039	58,983	20.5%	9.1%
Public Utilities	55,342	5,440	5,440	45,693	43,000	43,000	690.4%	0.0%
Repairs & Maintenance	26,997	30,000	30,000	32,848	23,100	30,000	-23.0%	29.9%
Miscellaneous Expenses	23,076	5,631	5,631	4,893	5,129	5,631	-8.9%	9.8%
State Taxes	4,541	4,800	4,800	2,624	4,800	4,800	0.0%	0.0%
Capital Outlay	34,925	-	-	-	-	-	0.0%	0.0%
Debt Service - Principal	282,273	299,974	299,974	299,974	318,215	275,244	6.1%	-13.5%
Debt Service - Interest	88,656	73,348	73,348	73,348	56,956	40,006	-22.3%	-29.8%
Debt Issue Cost	425	700	700	700	700	700	0.0%	0.0%
Interfund Repairs & Maintenance	8,466	6,896	6,896	6,896	6,058	7,137	-12.2%	17.8%
Other Interfund Services	40,925	40,721	40,721	40,721	27,258	28,115	-33.1%	3.1%
<b>TOTAL EXPENDITURE</b>	<b>1,428,355</b>	<b>1,278,551</b>	<b>1,278,551</b>	<b>1,372,499</b>	<b>1,364,646</b>	<b>1,328,302</b>	<b>6.7%</b>	<b>-2.7%</b>
Interfund Loan and Adjustments	(5,792)	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>

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

**Mission/Function**

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

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

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

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

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

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

*Interest Rate: 0.5%*

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

**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
<b>2017</b>	<b>526,315.79</b>	<b>21,052.64</b>	<b>547,368.43</b>	<b>3,684,210.53</b>
<b>2018</b>	<b>526,315.79</b>	<b>18,421.04</b>	<b>544,736.83</b>	<b>3,157,894.74</b>
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	-
<b>TOTAL</b>	<b>\$ 10,000,000.00</b>	<b>\$ 545,284.73</b>	<b>\$ 10,545,284.73</b>	

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

*Interest Rate: 1.50%*

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT	OUTSTANDING BALANCE
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
<b>2017</b>	<b>222,397.81</b>	<b>23,351.78</b>	<b>245,749.59</b>	<b>1,334,386.89</b>
<b>2018</b>	<b>222,397.82</b>	<b>20,015.79</b>	<b>242,413.61</b>	<b>1,111,989.07</b>
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	-
<b>TOTAL</b>	<b>\$ 4,080,000.00</b>	<b>\$ 578,395.73</b>	<b>\$ 4,658,395.73</b>	

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

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 6,169,560	\$ 433,663	\$ 433,663	\$ 1,732,373	\$ 1,764,389	\$ 1,785,139	306.9%	1.2%
<u>Revenue</u>								
Investment Interest	144,016	25,000	25,000	36,266	25,000	25,000	0.0%	0.0%
Transfer In	5,762,010	5,314,938	5,314,938	5,314,938	5,243,811	5,233,533	-1.3%	-0.2%
<b>TOTAL REVENUE</b>	<b>5,906,026</b>	<b>5,339,938</b>	<b>5,339,938</b>	<b>5,351,204</b>	<b>5,268,811</b>	<b>5,258,533</b>	<b>-1.3%</b>	<b>-0.2%</b>
<u>Expenditures</u>								
Miscellaneous Expense	500	3,800	3,800	3,800	3,800	3,800	0.0%	0.0%
Debt Service - Principal	4,040,757	3,655,758	3,655,758	3,655,758	3,750,758	3,835,758	2.6%	2.3%
Debt Service - Interest	1,716,966	1,659,180	1,659,180	1,659,180	1,493,053	1,397,775	-10.0%	-6.4%
Debt Issue Cost	(10)	450	450	450	450	450	0.0%	0.0%
Transfer Out	4,500,000	-	-	-	-	-	0.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>10,258,213</b>	<b>5,319,188</b>	<b>5,319,188</b>	<b>5,319,188</b>	<b>5,248,061</b>	<b>5,237,783</b>	<b>-1.3%</b>	<b>-0.2%</b>
Other Adjustments	(85,000)	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>1,732,373</b>	<b>454,413</b>	<b>454,413</b>	<b>1,764,389</b>	<b>1,785,139</b>	<b>1,805,889</b>	<b>292.8%</b>	<b>1.2%</b>

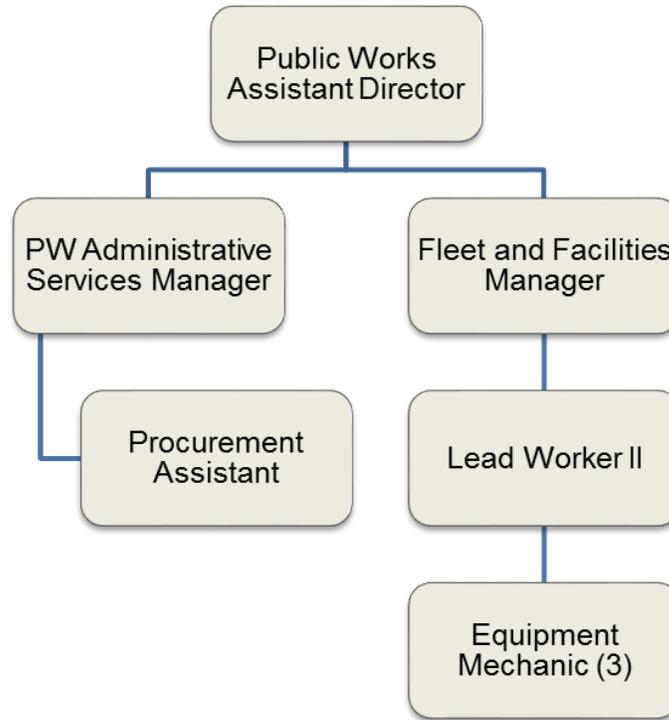
# INTERNAL SERVICE FUNDS



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## FLEET SERVICES

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**FUND 501  
FLEET SERVICES**

**Mission/Function**

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

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Fleet/Facilities Manager	0.5	0.5	0.5
Lead Worker II	1	1	1
Equipment Mechanic*	4	4	4
Procurement Assistant	1	1	1
<b>TOTAL - FLEET SERVICES</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>

**Headcount Change**

\*An additional equipment mechanic was added through a budget amendment transferring the employee from Golf Maintenance to Fleet. This position moved to Fleet to support the Small Equipment Shop.

**Budget Narrative**

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

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

Capital Outlay includes the purchase of all vehicles and equipment requested by the departments during the budget process. New vehicles/equipment purchases are funded by the department requesting the new vehicles/equipment. Replacement vehicles are funded through the cost allocation process.

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

**Approved Budget Requests**

Description	2017 Amount	2018 Amount	On-Going
Overhead Oil Dispensing Control System with 8 Heads	5,000	-	No
Electric Transfer Pump for Fuel(s)	-	2,500	No
FTE Overlap Procurement/Distribution Assistant (Jan-Mar)	19,033	-	No
Replace Engineering Vehicle #435	55,000	-	No
Replace Facilities Vehicle #107	60,000	-	No
Replace Sanitation Asset #CC05	40,000	-	No
Replace Sanitation Asset #CC06	40,000	-	No
Replace Sanitation Asset #CC07	40,000	-	No
Replace Sanitation Asset #CC08	40,000	-	No
Replace Streets Vehicle #215	60,000	-	No
Replace Streets Vehicle #252	225,000	-	No
Replace Operations Vehicle #537	40,000	-	No
Replace Operations Vehicle #V007	50,000	-	No
Replace Parks Vehicle #814	30,000	-	No
Replace Parks Vehicle #104	32,000	-	No
Replace Detective Vehicle #910	45,000	-	No
Replace Detective Vehicle #921	45,000	-	No
Replace Detective Vehicle #950	45,000	-	No
Replace Patrol Vehicle #P123	60,000	-	No
Replace Patrol Vehicle #P125	60,000	-	No
Replace Patrol Vehicle #P128	60,000	-	No
Replace Patrol Vehicle #P134	60,000	-	No
Replace Patrol Vehicle #P136	60,000	-	No
Replace Patrol Vehicle #P139	60,000	-	No
Replace Detective Vehicle #A004	45000		no
Replace Community Development Vehicle #332	-	30,000	No
Replace Community Development Vehicle #334	-	30,000	No
Replace Sewer & Storm Vehicle #433	-	40,000	No
Replace Sewer & Storm Trommel Screen #570	-	185,000	No
Replace Water Resources Vehicle #530	-	50,000	No
Replace Streets Vehicle #227	-	90,000	No
Replace Street Division Pro-Paver #H001	-	200,000	No
Replace Water Resources Vehicle #V012	-	37,000	No
Replace Parks Vehicle #808	-	45,000	No
Replace Parks Vehicle #803	-	45,000	No
Replace Parks Vehicle #V006	-	45,000	No
Replace Police Vehicle #962	-	45,000	No
Replace Custody Vehicle #A003	-	45,000	No
Replace Patrol Vehicle #P129	-	60,000	No
Replace Patrol Vehicle #P130	-	60,000	No
Replace Patrol Vehicle #P133	-	60,000	No
Replace Patrol Vehicle #P143	-	60,000	No
Replace Patrol Vehicle #P120	-	60,000	No
Replace Patrol Vehicle #P122	-	60,000	No
New – Police – Detective Sergeant Vehicle	40,000	-	No
New – Police – 2 Patrol cars for overlap shift	110,000	-	No
New – Police – BearCat Armored vehicle	240,000	-	No
New – Police – Community Services Sergeant Vehicle	40,000	-	No
New – Parks – Transit Van	15,000	-	No

**Approved Budget Requests (cont'd)**

<b>Description</b>	<b>2017 Amount</b>	<b>2018 Amount</b>	<b>On-Going</b>
New – Utilities – Vehicle for SCADA/Telemetry Admin	45,000	-	No
New – Utilities – 4 Wheel Drive Mule with Trailer for Water Maint	18,000	-	No
New – Utilities – Vehicle for Pretreatment Tech Position	40,000	-	No
New – Utilities – Flatbed Truck w/Dump Bed for Water Maint.	-	60,000	No
New – Utilities – Plow & Sander	68,000	-	No
	<b>\$ 1,892,033</b>	<b>\$ 1,309,500</b>	

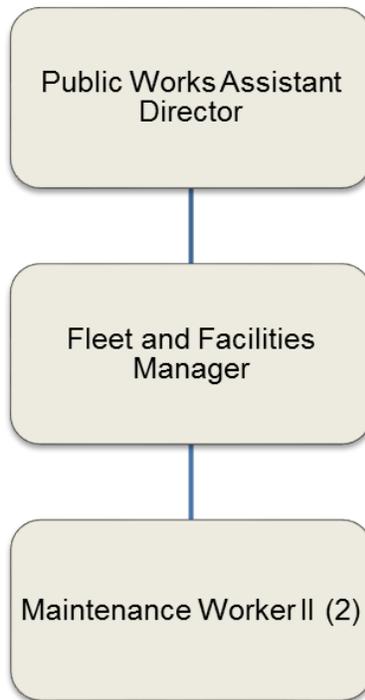
**FUND 501  
FLEET SERVICES**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate/	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 392,600	\$ 416,506	\$ 416,506	\$ 566,737	\$ 269,360	\$ 283,070	-35.3%	5.1%
<u>Revenue</u>								
Investment Interest	2,044	1,500	1,500	2,500	1,500	1,500	0.0%	0.0%
Insurance Recovery	40,129	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
Disposition of Capital Assets	19,632	-	-	35,336	-	-	0.0%	0.0%
Equipment Rental	1,115,855	1,015,306	1,015,306	1,015,306	1,052,960	1,054,894	3.7%	0.2%
Equipment Replacement	1,219,418	1,209,418	1,209,418	1,209,418	1,252,000	1,247,000	3.5%	-0.4%
Sales - Central Stores	33,497	30,000	30,000	30,000	30,000	30,000	0.0%	0.0%
Small Engine Shop	118,400	-	124,600	124,600	129,930	133,699	4.3%	2.9%
Miscellaneous	3,486	-	-	1,966	-	-	0.0%	0.0%
Transfer-In	1,294,441	1,440,000	1,626,000	1,626,000	616,000	60,000	-62.1%	-90.3%
<b>TOTAL REVENUE</b>	<b>3,846,902</b>	<b>3,706,224</b>	<b>4,016,824</b>	<b>4,055,126</b>	<b>3,092,390</b>	<b>2,537,093</b>	<b>-23.0%</b>	<b>-18.0%</b>
<u>Expenditures</u>								
Salaries	392,520	353,498	425,498	389,030	452,933	453,961	6.4%	0.2%
Seasonal	-	-	-	393	-	-	0.0%	0.0%
Overtime	2,589	5,000	5,300	344	5,300	5,300	0.0%	0.0%
Social Security	29,802	26,319	31,819	29,761	34,145	34,212	7.3%	0.2%
Retirement	39,817	39,567	47,667	43,494	53,337	57,484	11.9%	7.8%
Medical Insurance	99,135	96,370	104,870	91,458	111,563	110,506	6.4%	-0.9%
Workmen's Compensation	9,952	12,546	14,646	9,670	13,155	14,121	-10.2%	7.3%
Unemployment	778	1,413	1,563	779	907	954	-42.0%	5.2%
Uniforms	4,074	5,800	6,400	5,300	6,400	6,400	0.0%	0.0%
Office & Operating	36,951	10,500	14,500	20,200	14,500	14,500	0.0%	0.0%
Fuel Consumed	1,972	2,000	2,500	1,200	2,500	2,500	0.0%	0.0%
Inventory Supplies	236,293	220,000	230,000	232,000	230,000	230,000	0.0%	0.0%
Small Tools	47,691	15,000	20,000	17,500	20,000	22,500	0.0%	12.5%
Professional Services	731	500	500	200	500	500	0.0%	0.0%
Communication	2,477	1,500	1,900	2,150	1,900	1,900	0.0%	0.0%
Travel	-	800	800	-	800	800	0.0%	0.0%
Advertising	-	800	800	-	800	800	0.0%	0.0%
Insurance	5,006	5,472	5,472	5,800	6,677	7,463	22.0%	11.8%
Public Utilities	4,732	4,000	4,000	1,700	4,000	4,000	0.0%	0.0%
Repairs & Maintenance	148,041	135,000	136,000	139,000	136,000	136,000	0.0%	0.0%
Miscellaneous	13,886	12,800	12,900	12,100	27,900	27,900	116.3%	0.0%
Training	2,763	4,300	4,300	3,300	4,300	4,300	0.0%	0.0%
Capital Outlay	2,497,442	3,066,000	3,252,000	3,252,000	1,873,000	1,307,000	-42.4%	-30.2%
Interfund Rent	13,717	13,717	13,717	13,717	13,717	13,717	0.0%	0.0%
Other Interfund	75,173	75,057	81,407	81,407	64,346	66,371	-21.0%	3.1%
<b>TOTAL EXPENDITURE</b>	<b>3,665,542</b>	<b>4,107,959</b>	<b>4,418,559</b>	<b>4,352,503</b>	<b>3,078,680</b>	<b>2,523,189</b>	<b>-30.3%</b>	<b>-18.0%</b>
Other Adjustments (accruals)	(7,223)	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>566,737</b>	<b>14,771</b>	<b>14,771</b>	<b>269,360</b>	<b>283,070</b>	<b>296,974</b>	<b>1816.4%</b>	<b>4.9%</b>



## FACILITIES MAINTENANCE

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**FUND 502  
FACILITIES MAINTENANCE**

**Mission/Function**

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

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

**Headcount**

<b>POSITION CLASSIFICATION</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Fleet/Facilities Manager	0.5	0.5	0.5
Maintenance Worker II	2	2	2
<b>TOTAL - FACILITY MAINTENANCE</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

**Changes**

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

**Budget Narrative**

Department salaries include two maintenance workers.

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

**Approved Budget Requests**

None

**FUND 502  
FACILITIES MAINTENANCE**

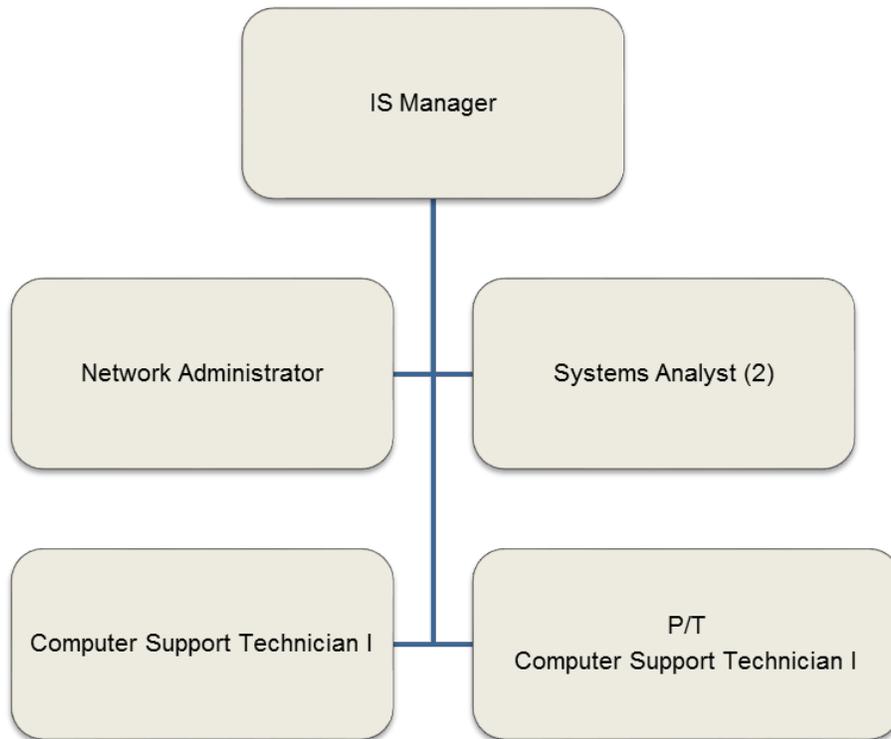
Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate/	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 61,316	\$ 45,661	\$ 45,661	\$ 82,018	\$ 153,410	\$ 89,171	236.0%	-41.9%
<u>Revenue</u>								
Investment Interest	254	75	75	700	150	150	100.0%	0.0%
Insurance Recoveries	725	-	-	-	-	-	0.0%	0.0%
Miscellaneous	11,099	-	-	-	-	-	0.0%	0.0%
Building Maintenance	328,722	343,663	343,663	343,663	574,895	624,445	67.3%	8.6%
Transfer-In	15,000	-	-	-	-	-	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>355,800</b>	<b>343,738</b>	<b>343,738</b>	<b>344,363</b>	<b>575,045</b>	<b>624,595</b>	<b>67.3%</b>	<b>8.6%</b>
<u>Expenditures</u>								
Salaries	184,958	196,082	196,082	155,295	201,325	209,674	2.7%	4.1%
Overtime	24,511	7,000	7,000	14,832	7,000	7,000	0.0%	0.0%
Social Security	16,084	14,657	14,657	1,288	15,194	15,827	3.7%	4.2%
Retirement	21,196	21,966	21,966	19,001	23,762	26,571	8.2%	11.8%
Medical Insurance	42,223	46,102	46,102	34,939	47,577	48,658	3.2%	2.3%
Workmen's Compensation	5,004	6,948	6,948	4,843	5,228	5,743	-24.8%	9.9%
Unemployment	416	785	785	340	402	440	-48.8%	9.5%
Uniforms	958	800	800	1,000	800	800	0.0%	0.0%
Office & Operating	2,174	1,000	1,000	1,200	19,500	19,500	1850.0%	0.0%
Fuel Consumed	3,534	4,000	4,000	3,000	4,000	4,000	0.0%	0.0%
Small Tools	3,138	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
Professional Services	95	-	-	100	115,127	115,127	100.0%	0.0%
Communication	1,689	1,000	1,000	1,200	6,600	6,600	560.0%	0.0%
Travel	-	250	250	200	250	250	0.0%	0.0%
Operating Rental	-	250	250	200	250	250	0.0%	0.0%
Insurance	-	-	-	-	4,690	4,690	100.0%	0.0%
Public Utilities	-	250	250	-	112,000	112,000	44700.0%	0.0%
Repairs & Maintenance	128	500	500	2,500	38,000	38,000	7500.0%	0.0%
Miscellaneous	-	-	-	500	4,250	4,250	100.0%	0.0%
Interfund Rent	1,957	1,957	1,957	1,957	1,957	1,957	0.0%	0.0%
Interfund Repairs & Maintenance	4,778	4,552	4,552	4,552	6,408	6,399	40.8%	-0.1%
Other Interfund	22,255	24,024	24,024	24,024	22,964	23,736	-4.4%	3.4%
<b>TOTAL EXPENDITURE</b>	<b>335,098</b>	<b>334,123</b>	<b>334,123</b>	<b>272,971</b>	<b>639,284</b>	<b>653,472</b>	<b>91.3%</b>	<b>2.2%</b>
Other Adjustments	-	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>82,018</b>	<b>55,276</b>	<b>55,276</b>	<b>153,410</b>	<b>89,171</b>	<b>60,294</b>	<b>61.3%</b>	<b>-32.4%</b>



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## INFORMATION SERVICES

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**FUND 503  
INFORMATION SERVICES**

**Vision**

Information Services – Collaborate, Innovate, Create

**Mission**

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

**Headcount**

POSITION CLASSIFICATION	2016	2017	2018
Information Services Manager	1	1	1
System Analyst	2	2	2
Network Administrator	1	1	1
Computer Support Tech I	1.75	1.75	1.75
<b>TOTAL - INFORMATION SERVICES</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>

The SCADA/Telemetry Administrator position was moved back under the Waterworks Utility.

**Budget Narrative**

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

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

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

**Approved Budget Request**

Description	2017 Amount	2018 Amount	On-Going
Electronic Content Management	-	100,000	Yes
Computer Replacement Funding	43,475	58,629	Yes
Information Service Capital Replacement	70,000	40,600	Yes
	<b>\$113,475</b>	<b>\$199,229</b>	

**FUND 503  
INFORMATION SERVICES**

Description	2015 Actual	2016 Budget	2016 Amended Budget	2016 Estimated	2017-2018 Budget		% Change 2016 Amended/ 2017 Estimate	% Change 2017 Estimate/ 2018 Estimate
					2017 Estimate	2018 Estimate		
<b>Beginning Cash</b>	\$ 184,805	\$ 155,701	\$ 155,701	\$ 231,583	\$ 248,602	\$ 111,881	59.7%	-55.0%
<u>Revenue</u>								
Investment Interest	1,067	800	800	800	800	800	0.0%	0.0%
Intergovernmental Revenue	38,162	18,993	18,993	25,064	20,000	20,000	5.3%	0.0%
Computer Services	862,687	892,553	892,553	892,553	896,010	912,568	0.4%	1.8%
Computer Replacement	100,000	125,000	125,000	125,000	125,000	175,000	0.0%	40.0%
Miscellaneous Revenue	649	-	-	-	-	-	0.0%	0.0%
Transfer In	11,046	-	-	-	-	100,000	0.0%	100.0%
<b>TOTAL REVENUE</b>	<b>1,013,611</b>	<b>1,037,346</b>	<b>1,037,346</b>	<b>1,043,417</b>	<b>1,041,810</b>	<b>1,208,368</b>	<b>0.4%</b>	<b>16.0%</b>
<u>Expenditures</u>								
Salaries	460,334	473,243	473,243	473,243	496,453	510,908	4.9%	2.9%
Seasonal	-	-	-	-	-	-	0.0%	0.0%
Overtime	11,459	2,000	2,000	2,000	2,000	2,000	0.0%	0.0%
Social Security	35,414	35,604	35,604	25,604	36,582	37,687	2.7%	3.0%
Retirement	47,772	51,460	51,460	51,460	57,565	63,639	11.9%	10.6%
Medical Insurance	78,209	101,316	101,316	101,316	91,582	92,288	-9.6%	0.8%
Workmen's Compensation	1,495	1,759	1,759	1,759	1,722	1,826	-2.1%	6.0%
Unemployment	924	1,837	1,837	1,837	976	1,055	-46.9%	8.1%
Office & Operating	13,723	16,500	16,500	16,500	14,000	16,500	-15.2%	17.9%
Fuel Consumed	216	500	500	500	500	500	0.0%	0.0%
Small Tools	19,428	27,330	27,330	27,330	27,330	27,330	0.0%	0.0%
Computer Replacement	144,900	148,246	148,246	148,246	261,721	247,475	76.5%	-5.4%
Professional Services	141,972	149,450	149,450	149,450	163,800	153,050	9.6%	-6.6%
Communication	8,098	20,285	20,285	20,285	18,000	20,285	-11.3%	12.7%
Travel	1,358	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
Miscellaneous	932	4,800	4,800	4,800	4,800	104,800	0.0%	2083.3%
Interfund Repairs and Maint	595	568	568	568	-	-	-100.0%	0.0%
<b>TOTAL EXPENDITURE</b>	<b>966,829</b>	<b>1,036,398</b>	<b>1,036,398</b>	<b>1,026,398</b>	<b>1,178,531</b>	<b>1,280,843</b>	<b>13.7%</b>	<b>8.7%</b>
Other Adjustments	(4)	-	-	-	-	-	0.0%	0.0%
<b>Ending Cash</b>	<b>231,583</b>	<b>156,649</b>	<b>156,649</b>	<b>248,602</b>	<b>111,881</b>	<b>39,406</b>	<b>-28.6%</b>	<b>-64.8%</b>



# FINANCIAL SUMMARY

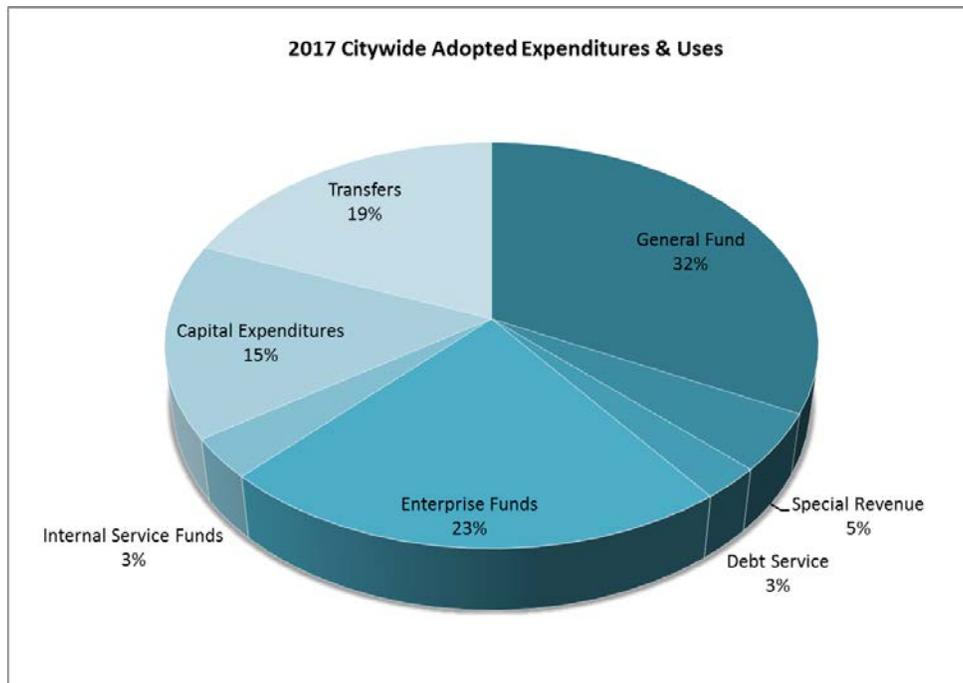
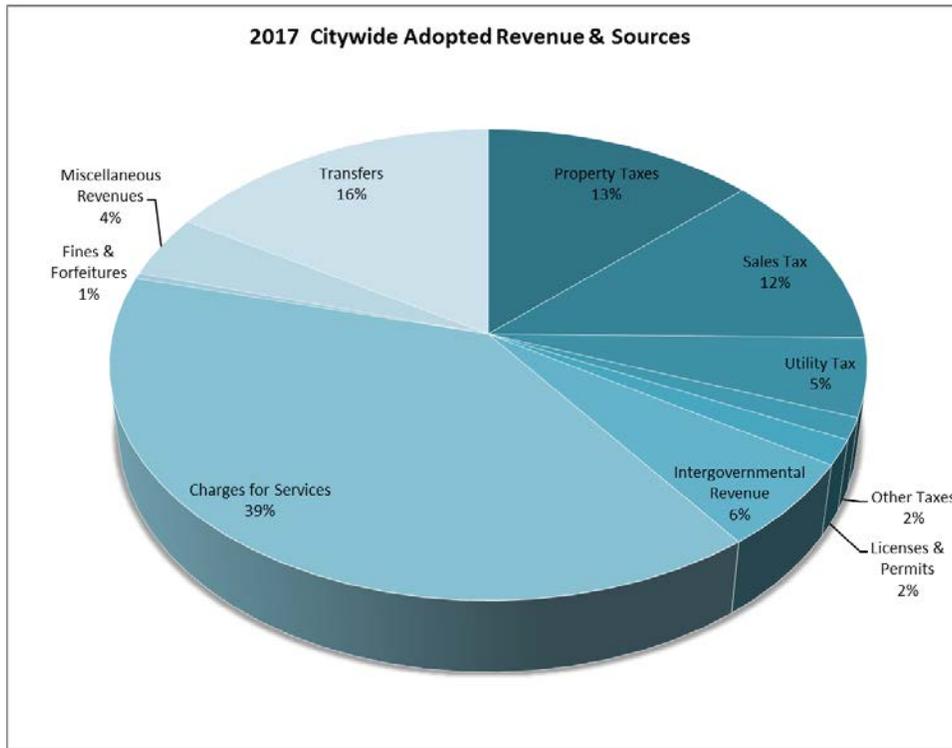


## 2017-2018 BUDGET SUMMARY

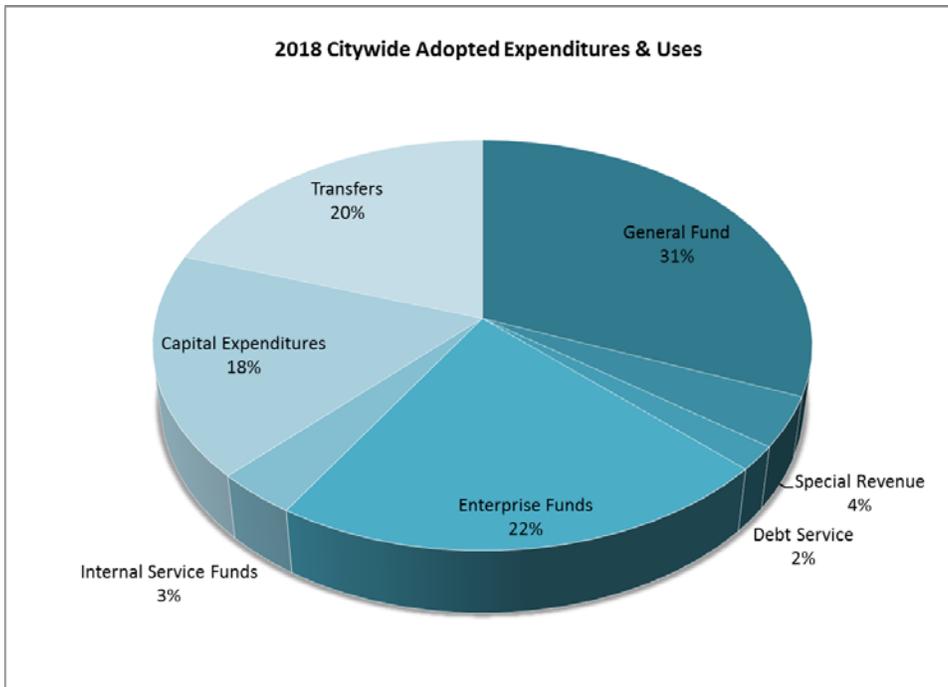
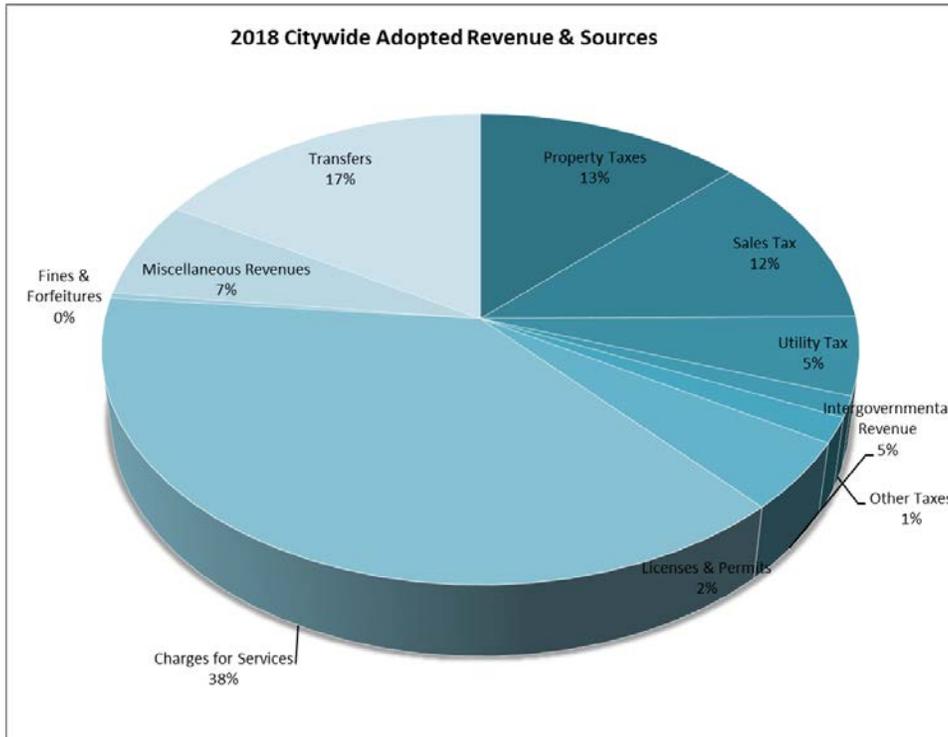
### Sources and Uses - All Funds

	2014	2015	2016			2017	2018
	Actual	Actual	Adopted	Adjusted	Year-end	Adopted	Adopted
<b>Beginning Fund Balance</b>	\$ 45,637,636	\$ 42,571,935	\$ 24,113,159	\$ 32,574,960	\$ 42,766,820	\$ 42,108,734	\$ 31,669,780
<b>Revenues</b>							
Property Taxes	\$ 15,643,563	\$ 15,717,859	\$ 15,848,063	\$ 15,940,063	\$ 15,950,083	\$ 16,532,225	16,823,182
Sales Tax	10,969,729	13,723,391	14,059,309	14,059,309	14,520,863	15,119,844	15,577,916
Utility Tax	6,135,106	6,267,747	6,516,356	6,516,356	6,296,297	6,734,945	6,996,392
Other Taxes	1,678,166	2,050,609	1,838,500	1,838,500	2,800,040	1,868,500	1,868,500
Licenses & Permits	2,251,750	1,856,917	1,880,554	1,880,554	2,245,459	2,174,071	2,275,037
Intergovernmental Revenue	4,259,950	7,540,358	3,063,402	5,239,082	4,423,051	7,513,165	6,233,811
Charges for Services	43,855,834	48,605,393	43,898,665	45,361,745	49,380,538	49,088,236	49,879,379
Fines & Forfeitures	585,865	653,714	534,837	534,837	521,428	498,458	478,596
Miscellaneous Revenues	2,651,026	2,727,640	2,224,514	2,283,379	1,957,830	1,514,350	1,530,648
<b>Total Revenues</b>	<b>\$ 88,030,990</b>	<b>\$ 99,143,629</b>	<b>\$ 89,864,200</b>	<b>\$ 93,653,825</b>	<b>\$ 98,095,589</b>	<b>\$ 101,043,794</b>	<b>\$ 101,663,461</b>
<b>Other Sources</b>							
Proceeds Long Term Debt	6,022,846	-	-	5,228,412	5,228,412	3,856,631	7,076,600
Insurance Recoveries	44,896	107,792	10,000	13,000	41,740	10,000	10,000
Disposition of Capital Assets	16,287	83,753	-	-	99,044	-	-
<b>Total Other Sources</b>	<b>\$ 6,084,029</b>	<b>\$ 191,545</b>	<b>\$ 10,000</b>	<b>\$ 5,241,412</b>	<b>\$ 5,369,196</b>	<b>\$ 3,866,631</b>	<b>\$ 7,086,600</b>
<b>Subtotal Revenues</b>	<b>\$ 94,115,019</b>	<b>\$ 99,335,174</b>	<b>\$ 89,874,200</b>	<b>\$ 98,895,237</b>	<b>\$ 103,464,785</b>	<b>\$ 104,910,425</b>	<b>\$ 108,750,061</b>
<b>Interfund Transactions</b>							
Interfund Transfers	25,121,633	20,758,982	16,219,831	17,514,219	13,819,191	20,465,308	21,643,102
<b>Total Interfund</b>	<b>\$ 25,121,633</b>	<b>\$ 20,758,982</b>	<b>\$ 16,219,831</b>	<b>\$ 17,514,219</b>	<b>\$ 13,819,191</b>	<b>\$ 20,465,308</b>	<b>\$ 21,643,102</b>
<b>Total Sources</b>	<b>\$ 119,236,652</b>	<b>\$ 120,094,156</b>	<b>\$ 106,094,031</b>	<b>\$ 116,409,456</b>	<b>\$ 117,283,976</b>	<b>\$ 125,375,733</b>	<b>\$ 130,393,163</b>
<b>Expenditures</b>							
City Council	\$ 80,285	\$ 81,338	\$ 98,983	\$ 98,899	\$ 82,393	\$ 96,974	\$ 97,044
Municipal Court	1,801,539	1,824,339	1,609,952	1,602,961	1,547,700	1,642,654	1,702,550
Executive	1,045,403	944,402	1,006,650	1,133,437	946,824	1,114,243	1,142,328
Finance	1,750,910	1,912,316	2,014,304	2,024,865	1,945,411	2,145,205	2,232,743
Legal	971,337	1,243,099	1,317,656	1,315,404	1,230,912	752,365	785,451
Human Resources	486,170	499,130	528,126	527,046	501,449	669,769	663,584
Community Development	1,923,679	2,245,140	2,257,715	2,254,261	2,244,243	2,388,983	2,476,504
Police	15,169,749	16,037,627	15,256,480	15,740,647	15,782,268	17,015,483	17,458,577
Fire	9,224,313	9,381,127	9,540,605	9,734,441	9,734,442	10,076,327	10,428,998
Parks & Recreation	2,289,332	2,696,929	2,396,759	2,744,630	2,744,333	2,820,297	2,883,150
Engineering	857,823	931,289	989,046	984,515	962,878	1,169,931	1,247,175
Library	100,776	41,584	65,600	-	-	-	-
Public Safety Building	208,370	294,939	983,286	798,588	188,056	-	-
Non-Departmental	12,353,593	4,675,506	1,167,040	1,474,190	633,049	2,249,040	2,172,040
Special Revenues							
Streets	3,206,082	3,047,741	3,510,595	3,510,595	3,153,728	3,580,358	3,683,246
Arterial Streets	-	1,623,157	1,600,000	1,600,000	1,177,902	1,175,000	2,025,000
Drug Enforcement	425	28,704	25,000	25,000	2,192	-	0
Tribal Gaming Fund	16,382	31,183	25,000	25,000	16,201	21,853	0
Hotel/Motel Tax Fund	22,209	73,257	96,846	96,846	41,875	86,846	86,846
Baxter Center Apprec.	3,993	2,413	4,000	4,000	3,995	4,000	1,344
INet	26,650	21,993	85,000	139,000	45,874	176,007	70,600
CDBG Program	164,001	122,968	256,400	256,400	126,117	256,400	256,400
GMA - REET 1	94,418	89,186	93,894	93,894	88,240	87,962	87,513
TBD	65,074	3,244	4,008	4,008	4,614	-	-
Debt Service	2,291,923	3,359,410	3,296,889	8,578,347	8,546,018	2,608,010	3,497,910
Public Works							
Water/Sewer Operations	14,943,237	16,167,150	16,982,323	16,982,323	16,762,936	17,193,242	17,503,286
Utility Revenue Debt Service	5,524,106	5,758,213	5,319,188	5,319,188	5,252,412	5,248,061	5,237,783
Solid Waste	5,456,029	5,534,196	6,544,928	6,544,928	5,680,185	6,151,918	6,210,337
Golf Course	1,182,662	1,378,964	1,230,934	1,353,288	1,340,060	1,331,330	1,293,050
Fleet Services	1,975,653	3,576,652	4,019,185	4,323,435	3,459,494	3,000,617	2,443,101
Facilities	261,221	306,108	303,340	303,340	263,281	607,955	621,380
Information Services	855,916	966,234	1,035,830	1,035,830	1,015,662	1,178,531	1,280,843
<b>Total Expenditures</b>	<b>\$ 84,353,260</b>	<b>\$ 84,899,536</b>	<b>\$ 83,665,562</b>	<b>\$ 90,629,306</b>	<b>\$ 85,524,744</b>	<b>\$ 84,849,361</b>	<b>\$ 87,588,783</b>
<b>Other Uses</b>							
Capital Improvements	8,342,585	8,337,000	3,895,000	16,247,766	13,578,408	23,982,470	20,781,000
<b>Total Other Uses</b>	<b>\$ 8,342,585</b>	<b>\$ 8,337,000</b>	<b>\$ 3,895,000</b>	<b>\$ 16,247,766</b>	<b>\$ 13,578,408</b>	<b>\$ 23,982,470</b>	<b>\$ 20,781,000</b>
<b>Interfund Transactions</b>							
Interfund Transfers	29,606,509	26,662,734	22,114,364	22,357,036	19,737,757	26,982,856	25,253,426
<b>Total Interfund</b>	<b>\$ 29,606,509</b>	<b>\$ 26,662,734</b>	<b>\$ 22,114,364</b>	<b>\$ 22,357,036</b>	<b>\$ 19,737,757</b>	<b>\$ 26,982,856</b>	<b>\$ 25,253,426</b>
<b>Total Uses</b>	<b>\$ 122,302,353</b>	<b>\$ 119,899,270</b>	<b>\$ 109,674,926</b>	<b>\$ 129,234,108</b>	<b>\$ 118,840,909</b>	<b>\$ 135,814,687</b>	<b>\$ 133,623,209</b>
<b>Changes in Fund Balance</b>	<b>\$ (3,065,701)</b>	<b>\$ 194,885</b>	<b>\$ (3,580,895)</b>	<b>\$ (12,824,652)</b>	<b>\$ (1,556,933)</b>	<b>\$ (10,438,954)</b>	<b>\$ (3,230,046)</b>
<b>Other Adjustments</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	<b>\$ 42,571,935</b>	<b>\$ 42,766,820</b>	<b>\$ 20,532,264</b>	<b>\$ 19,750,308</b>	<b>\$ 41,209,887</b>	<b>\$ 31,669,780</b>	<b>\$ 28,439,734</b>

2017 BUDGET SUMMARY ALL FUNDS



2018 BUDGET SUMMARY ALL FUNDS



## GENERAL TAXING AUTHORITY

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

The maximum rate allowed by law can be found in sections of the Revised Code of Washington. Several of the City's taxes including sales, leasehold, cable TV/franchise fees, hotel/motel and real estate excise tax are at the state statutory maximum. The City has chosen not to adopt some taxes allowed by law such as business and occupation tax. The remaining taxing capacity, if the City elected to impose the state statutory maximum would generate approximately \$8.7 million in additional annual revenue.

Major Tax Source	2017 Rate	2017 Budget	Maximum Rate Allowed by Law	Remaining Taxing Capacity (Rate)	Remaining Taxing Capacity (in dollars)
Property Tax - Regular (A)**	\$ 2.16	\$ 14,042,525	\$ 3.60	\$ 1.44	\$ 6,032,572
- Special	\$ 0.39	2,489,700	\$ 0.50	\$ 0.11	728,612
1% or IPD (total)					165,322
Banked Capacity (total)					616,504
Sales Tax - Regular	0.85%	9,753,861	0.85%	0.00%	-
- Criminal Justice (B)	0.10%	1,046,108	0.10%	0.00%	-
- Public Safety (V)	0.00%	-	0.10%	0.10%	-
- Transit*	0.00%	-	0.30%	0.30%	-
-Transportation Benefit Dist. (V)	0.20%	1,990,000	0.20%	0.20%	-
Use Tax - Natural Gas	6.00%	2,000	6.00%	0.00%	-
Business & Occupation Tax*					
- Regular	0.00%	-	0.20%	0.20%	-
Utility Tax - Natural Gas	5.00%	625,000	6.00%	1.00%	125,000
- Telephone	6.00%	959,107	6.00%	0.00%	-
- Electric	5.00%	1,908,192	6.00%	1.00%	381,638
Leasehold Tax	4.00%	8,500	4.00%	0.00%	-
Gambling Tax - Bingo & Raffles*	5.00%		7.50%	2.50%	-
- Amusement Games*	2.00%		2.00%	0.00%	-
- Punch Brds/Pull Tabs	5.00%	110,000	5.00%	0.00%	-
- Card Rooms*	20.00%		20.00%	0.00%	-
PILOT - Water/Sewer	8.50%	1,707,495	(A)	(A)	(A)
- Surface Water	8.50%	356,526	(A)	(A)	(A)
- Solid Waste	15.00%	1,068,625	(A)	(A)	(A)
Cable TV/Franchise Fee	5.00%	900,000	5.00%	0.00%	-
Admissions Tax - Other Amusement	5.00%	260,000	5.00%	0.00%	-
Transportation Benefit District***	\$ 20.00	-	\$ 20.00	\$ 20.00	694,000
Hotel/Motel Tax	2.00%	90,000	2.00%	0.00%	-
Real Estate Excise Tax - 1st Quarter	0.25%	800,000	0.25%	0.00%	-
- 2nd Quarter	0.25%	800,000	0.25%	0.00%	-

(A) PILOT determined by City Council (V) Requires Voter Approval

\* Authorized by state - some cities do not participate.

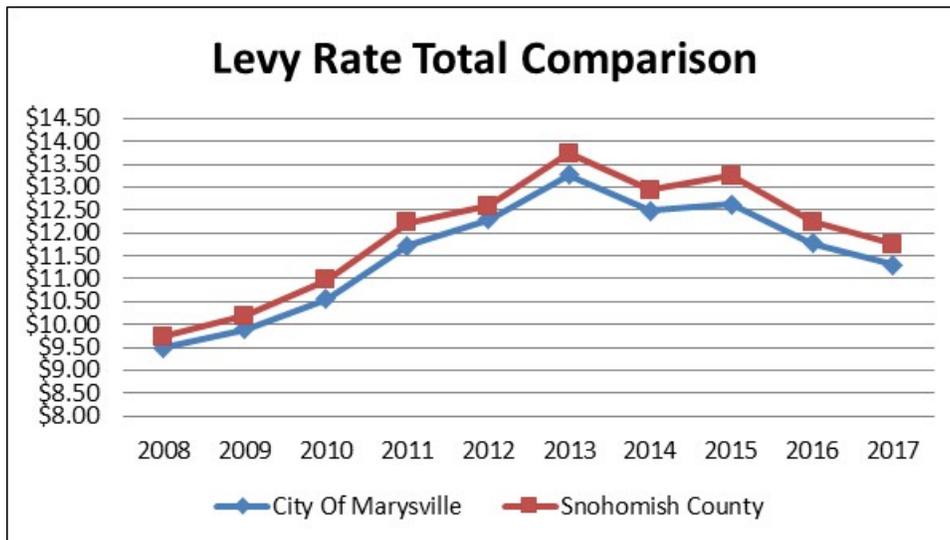
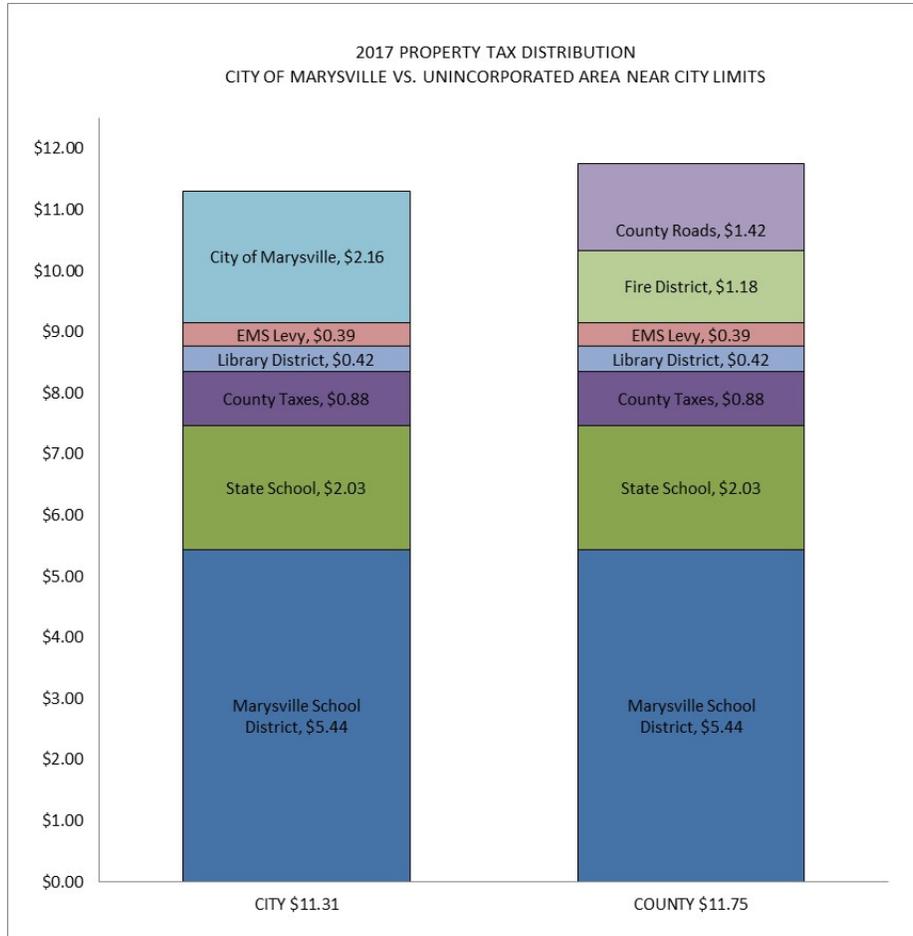
\*\*Requires the vote of the people to reach full statutory maximum

\*\*\*Council can authorize up to \$20 w ithout the vote of the people-formation of a TBD is required

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

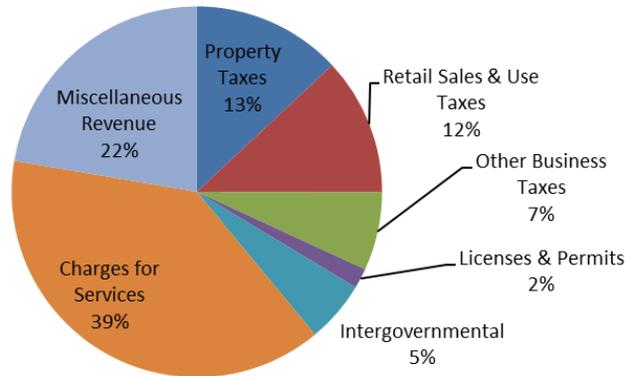
<b>TAXING DISTRICT</b>	<b>YEAR 2017 - Per \$1,000 AV</b>		<b>YEAR 2017 - Average Tax Bill</b>	
	<b>CITY</b>	<b>COUNTY</b>	<b>CITY</b>	<b>COUNTY</b>
City of Marysville				
General Levy	\$ 2.1611	\$ -	\$ 432.22	\$ -
Fire Dist. 12		1.1820	-	236.40
EMS Levy	0.3866	0.3883	77.33	77.65
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.8792	0.8792	175.84	175.84
County Roads		1.4232	-	284.63
Marysville School District	5.4394	5.4394	1,087.88	1,087.88
State School	2.0276	2.0276	405.51	405.51
Library District	0.4154	0.4154	83.08	83.08
<b>TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE</b>	<b>\$ 11.3093</b>	<b>\$ 11.7549</b>	<b>\$ 2,261.85</b>	<b>\$ 2,350.99</b>
<b>Tax on Avg. Residence Value of \$200,000</b>	<b>\$2,261.85</b>	<b>\$2,350.99</b>	<b>\$2,261.85</b>	<b>\$2,350.99</b>
<b>\$300,000</b>	<b>\$3,392.78</b>	<b>\$3,526.48</b>	<b>\$3,392.78</b>	<b>\$3,526.48</b>

<b>TAXING DISTRICT</b>	<b>YEAR 2016 - Per \$1,000 AV</b>		<b>YEAR 2016 - Average Tax Bill</b>	
	<b>CITY</b>	<b>COUNTY</b>	<b>CITY</b>	<b>COUNTY</b>
City of Marysville				
General Levy	\$ 2.2776	\$ -	\$ 455.52	\$ -
Fire Dist. 12		1.2252	-	245.05
EMS Levy	0.4037	0.4027	80.74	80.54
GO Bonds			-	-
Public Safety Building			-	-
County Taxes	0.9330	0.9330	186.59	186.59
County Roads		1.5215	-	304.31
Marysville School District	5.5940	5.5940	1,118.80	1,118.80
State School	2.1237	2.1237	424.74	424.74
Library District	0.4425	0.4425	88.50	88.50
<b>TOTAL PROPERTY TAX PER \$1,000 ASSESSED VALUE</b>	<b>\$ 11.7745</b>	<b>\$ 12.2427</b>	<b>\$ 2,354.89</b>	<b>\$ 2,448.53</b>
<b>Tax on Avg. Residence Value of \$200,000</b>	<b>\$2,354.89</b>	<b>\$2,448.53</b>	<b>\$2,354.89</b>	<b>\$2,448.53</b>
<b>\$300,000</b>	<b>\$3,532.34</b>	<b>\$3,672.80</b>	<b>\$3,532.34</b>	<b>\$3,672.80</b>

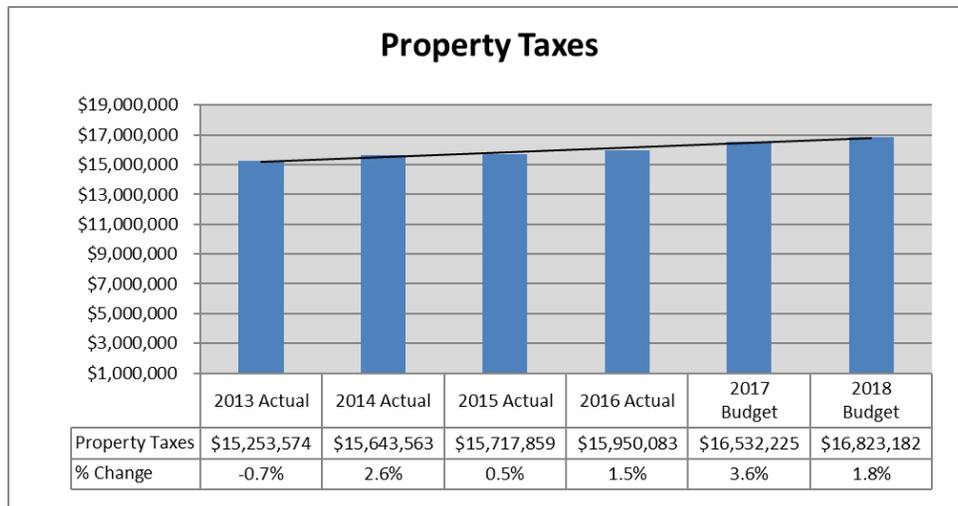


## ANALYSIS OF SOURCES

### 2017/2018 Budgeted Financial Sources - All Funds



### Property Taxes



Property tax receipts represent 13% of the City’s total income for the 2017/2018 budget, a 1% decrease from prior year’s at 14%. The property tax table shown above includes regular and Emergency Medical Services (EMS). The different changes from each year are a result of increases in assessed values from new construction, annexations and state utilities.

The 2013 decrease of 0.7% or \$105,833 is a result of the housing crisis as assessed values market continued to fall. An increased activity in new construction is the underlying increase for 2014 and 2016. New construction continues throughout the city, which is also the factor for estimating the 3.6% increase in 2017. Another contributing factor is the rise in assessed values, increasing by 11.6% in 2015 and 7.3% in 2016. Estimates for 2017 and 2018 is at a slower pace of 5.49% for 2017 and 4.00% for 2018.

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

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

### 2017 Levy

The City of Marysville council voted not to exercise the additional 1% allowed under Initiative 747 for 2017 regular property tax receipts. Assessed values (AV) for 2017 are estimated to increase, which is the fourth year since 2010, prior to this AV was falling at an average rate of 9% per year. The 2017 levy rate is \$2.161 per \$1,000 of assessed valuation, a decrease of 5.0% from the prior year of \$2.278. The 2017 EMS levy rate decreased from \$0.404 per \$1,000 of AV to \$0.387. The council did exercise the additional 1% for the EMS levy for 2017.

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

### 2018 Levy

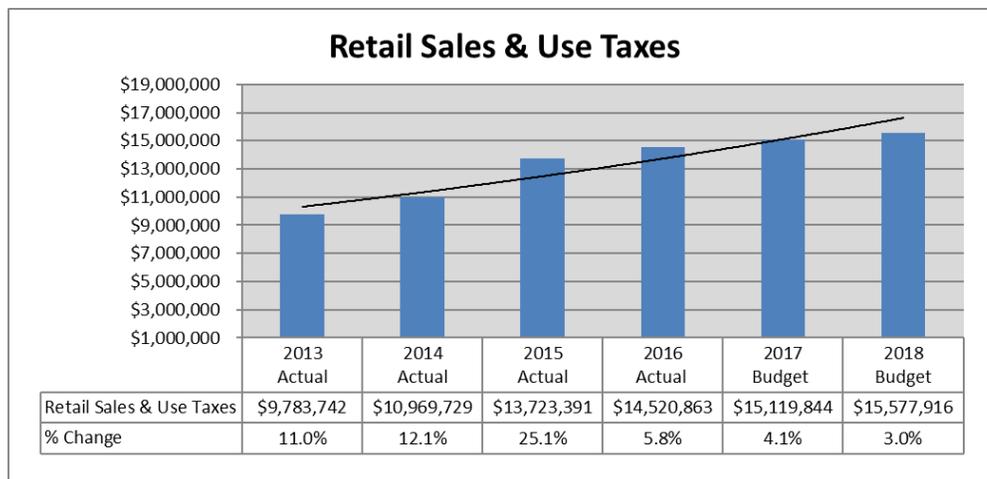
The 2018 levy will not be set until November of 2017 when the city is required to notify the County Assessor. The 2018 budget forecasts an increase of 0.8% from 2017 receipts based new construction and assessed values.

The table below provides a history of levy rates.

Property Tax Levy	2012	2013	2014	2015	2016	2017
Regular	\$2.6899	\$2.9056	\$2.7168	\$2.4369	\$2.278	\$2.1611
EMS	.5000	.5000	.4722	.4278	.4037	.3866
Public Safety	.0000	.0000	.0000	.0000	.0000	.0000
<b>Total</b>	<b>\$3.1899</b>	<b>\$3.4056</b>	<b>\$3.1890</b>	<b>\$2.8647</b>	<b>\$2.6817</b>	<b>\$2.5477</b>

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

**Retail Sales and Use Taxes**



Retail sales and use tax receipts represent approximately 12% of the City’s total income. Marysville’s economic goal of an average annual 8% growth in property and sales tax receipts had been achievable since its establishment in 2003. The growth in sales for 2013 was mostly attributable to construction. New retail, such as Walmart and O’Brien Honda, is attributable to the 12.1% growth in 2014. In 2014, voters approved an additional 0.20% to the sales tax rate for the purpose of the Marysville Transportation Benefit District (TBD), which was the main contributor to the jump in the total sales tax by 25.1%. The 2016 year showed a slower growth but still contributed to the average. The new retail and unfinished construction are the bases for the 2017 sales and use tax estimate at an increase of 598,981 or 4.1%. Sales tax from construction needs great consideration and is not usually included in the estimate. It is for this reason that the 2018 estimate of \$15,577,916, a 3.0% or \$458,072 increase over 2017 is a conservative outlook.

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

In November 2009 the City of Marysville adopted Ordinance No. 2799 setting the threshold and tax rates in accordance with RCW 82.14.415 with respect to the Central Marysville Annexation. This action allows the City to receive a portion of the State’s sales tax share, 0.1% if the annexation area population is between 10,000 and 20,000 or 0.2% if the annexation population is over 20,000, to assist with the cost of annexation for a 10-year period. The Central Marysville annexation when completed added 20,048 to the City’s population, which resulted in the 0.2% ASTC. The major growth in the sales tax estimate from 2009 to 2011 is due to this action.

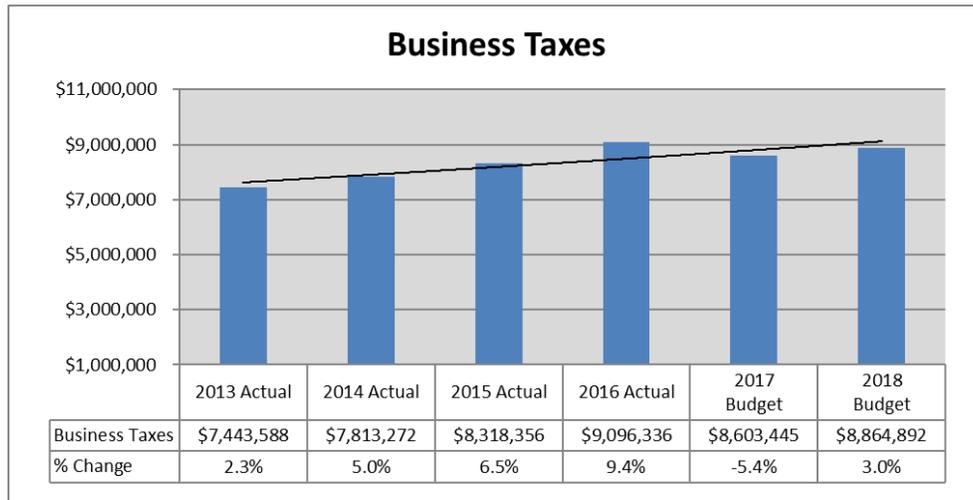
The City of Marysville’s current sales tax rate is 9.1%, previously at 8.8%, the additional tax was added April 1, 2016 for the voter approved . The following table provides a breakdown of the tax rate into individual benefactors. The bolded benefactors are those that the City of Marysville receives from sales within the city limits. The State collects the sales tax revenue and distributes it back to the local entities net of administration fees.

**Sales Tax Rate Breakdown**

State		6.300%
<b>City of Marysville</b>	<b>ASTC</b>	<b>0.200%</b>
<b>City of Marysville</b>	<b>Regular</b>	<b>0.425%</b>
Snohomish County	Regular	0.075%
<b>City of Marysville</b>	<b>Optional</b>	<b>0.425%</b>
Snohomish County	Optional	0.075%
Community Transit		0.900%
<b>City Criminal Justice</b>		<b>0.100%</b>
County Mental Health		0.100%
<b>Marysville TBD</b>	<b>Voted</b>	<b>0.200%</b>
Community Transit	Voted	0.300%
Total		9.100%

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

**Business Taxes**



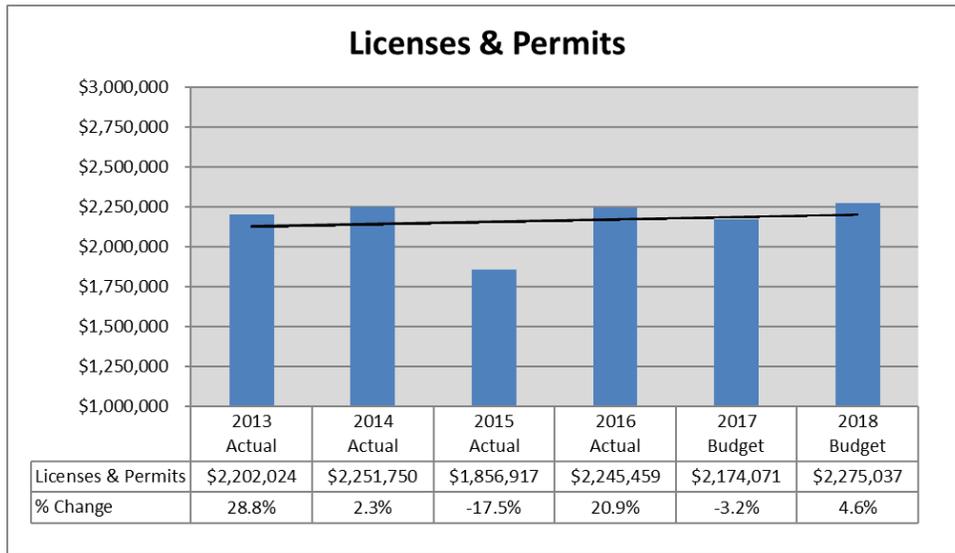
Business taxes represent approximately 7% of the City’s total revenue. This category represents utility taxes, both internal and external, real estate excise tax (REET), leasehold tax, gambling tax, and admissions tax. The majority of the category is utility tax (75.3%) and REET (24.5%).

Utility tax is a 5% tax assessed on utilities (such as telephone, electric, and natural gas) for services sold within the city limits. During the formation of the 2010 budget, the 5% utility tax for telephone services increased to 6% for one year and then renewed in each subsequent year. The council voted to renew the additional 1% for the 2017/2018 biennial budget. The majority of the annual increase is due to growth, however 2016 jumped by 9.4% as a result of property sales. An 8.5% tax is assessed upon city utilities such as water, sewer, and surface water. Solid waste is assessed a 15% tax. The utility tax for electric and natural gas is dependent on the weather – usually colder weather results in more use – which makes estimating difficult. Therefore, the 2017 estimate of \$8,603,445, a decrease of 5.4% or \$492,891 from the prior year and the 2018 estimate of \$8,864,892, an increase of 3.0% or \$261,447 is based on the average of the prior three years, attempting to smooth any fluctuations.

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. The housing market crisis has had a direct effect on REET revenue in earlier years and increased in force for 2012 and 2013. Construction and sales calmed in 2014 and then rose again in 2016 therefore to be conservative a three-year average was used for 2017 and 2018.

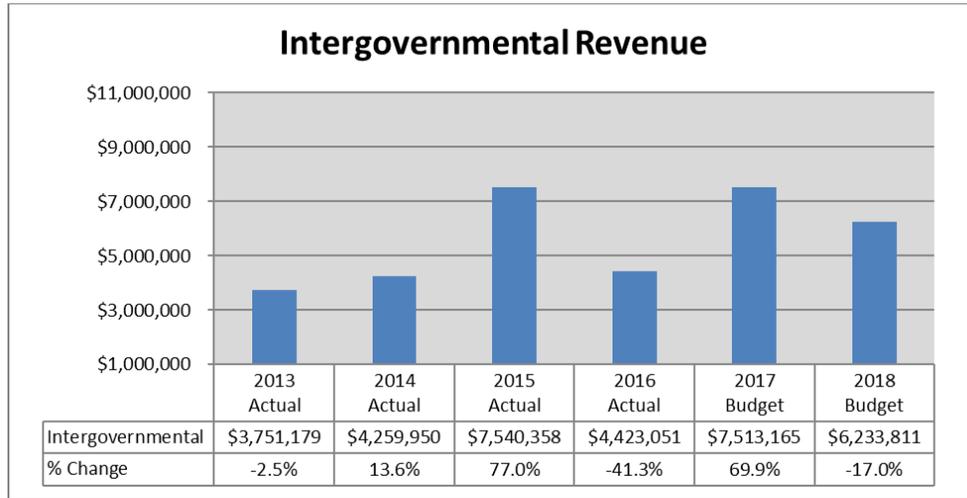
An admissions tax of \$0.01 for each \$0.20 (equivalent to 5%) became effective in 2010. Revenue from admissions tax remain steady.

**Licenses & Permits**



Licenses & Permits represent 2% of the total City revenue. This revenue category consists mostly of franchise fees and building structure permits. Since the majority of the receipts in this category are related to the building industry, fluctuations in the housing market become very apparent. Construction permit activity in 2013 was fueled by the slowly recovering economy and hiring ramp-up by Boeing. This activity along with a franchise recovery resulted in the 28% increase over 2012. This activity ramped down in 2014 and again in 2015. The 2016 year brought about another flurry of construction activity, which resulted in the 20.9% increase. Estimates for 2017 and 2018 are based on trends in permit activity, therefore the estimate for 2017 of \$2,174,071, a 3.2% decrease and for 2018 of \$2,275,037, a 4.6% increase.

**Intergovernmental Revenue**



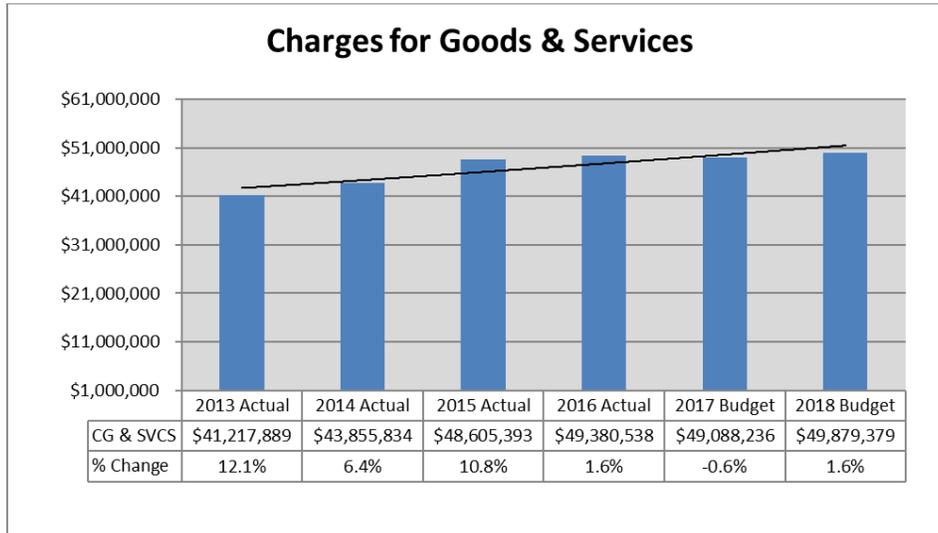
Intergovernmental revenue receipts represent 5% of the City’s total revenue. This revenue category consists mostly of grants, state shared revenue, and entitlements. Grants, traditionally, have been the major revenue source for intergovernmental revenues at approximately 53% for 2017. The fluctuations visible in the table above are a reflection of this grant activity.

The City of Marysville regularly seeks state and federal grants to aid in funding various projects or services. Because of the unpredictability associated with grant availability year to year, the budget only includes grant funds that are known with some certainty. The decrease in 2013 of 2.5% is attributable to the reclassification of inter-fund services to charges for services. Grant activity rose in 2014 and again in 2015 with new grants from inter-local sources and intergovernmental service revenues.

The 2017 estimate for intergovernmental revenue is an increase of \$3,090,114 or 69.9% from grants for transportation projects. This grant activity is also the reason for the 2018 estimated decrease of 17.0% to an estimate of \$6,233,811.

State entitlement 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 and liquor taxes on sales within the state and distributes the proceeds based upon population. These estimates are provided by the State in the form of a per-capita rate and are approximately \$2,500,000 of the total intergovernmental revenues.

**Charges for Goods and Services**



Charges for goods and services represent 39% of the City’s total revenue for the 2017/2018 budget. This revenue source is comprised of fees charged for providing services that are distinct from general services, which are funded by general taxation.

Charges for goods and services include interdepartmental services; maps and publications; probation; permits; golf fees and other recreational programs; traffic mitigation; water, sewer, and surface water fees; and solid waste fees, jail, and court services. The majority of this revenue category (74%) is attributable to water, sewer, surface water, and solid waste fees.

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

Utility Rate Increases	2013	2014	2015	2016	2017	2018
Water	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Sewer	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Surface Water	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Solid Waste	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Rate studies are used to provide adequate funding for the improvements as well as initiating a moderate level of increase to keep pace with inflation, currently set at 2%, and provide the ability to cash fund projects in the future and hence reduce the project cost due to borrowing as a burden to users.

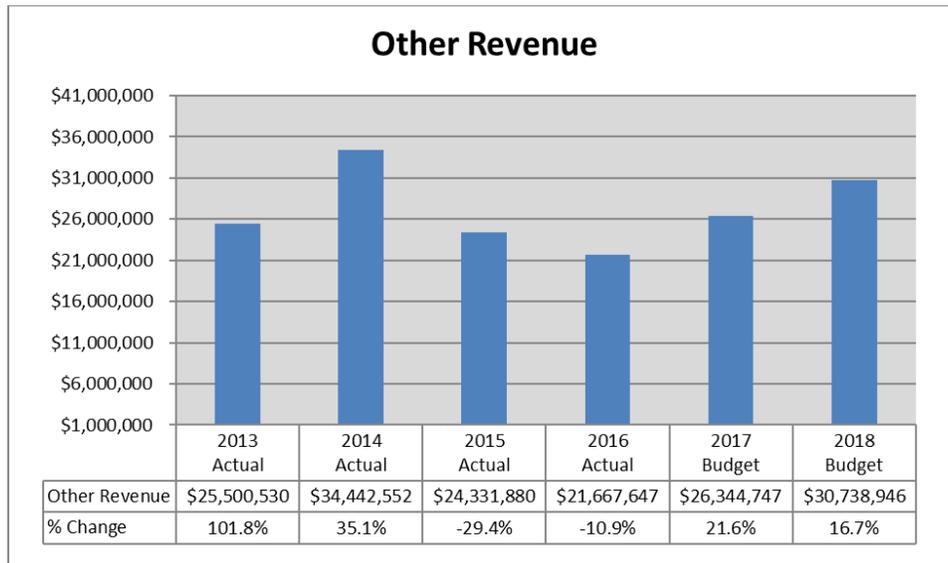
Utility rates for water, sewer, surface water, and solid waste are establish by council approval. The five-year history of base bi-monthly rates for a household is reflected in the table below:

<b>Household Base Rates (bi-monthly)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Water	\$27.72	\$28.26	\$28.87	\$29.42	\$29.98	\$30.62
Sewer	78.05	79.61	81.20	82.83	84.49	86.18
Surface Water	21.22	21.64	22.07	22.52	22.96	23.42
Solid Waste	49.22	49.22	49.22	49.22	49.22	49.22
<b>Total</b>	<b>\$176.21</b>	<b>\$178.73</b>	<b>\$181.36</b>	<b>\$183.99</b>	<b>\$186.65</b>	<b>\$189.44</b>

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

In 2013, inter-fund service charges were reclassified from intergovernmental to charges for services, which are reflected in the 12.1% increase along with a jump in utility capital improvement charges. Utility capital improvement charges were also high in 2014, a 6.4% increase and again in 2015 with 10.8%, as these are one time charges that cannot always be predicted. The 2017/2018 biennial budget reflect a very conservative estimate with a decrease of 0.6% in 2017 and an increase of 1.6% in 2018. The utility rate increases are considered in the estimation with a weighted consideration for usage, weather, and new connections.

**Miscellaneous/Other Revenue**



The Other Revenue or Miscellaneous category represents 22% of total City revenues for 2017/2018 budget. This category's significant revenues are classified as operating transfers, which represents transfer of funds from other Funds to use for debt service, capital expenditure, or internal service.

2013 increased by 101.8% as transfers and bond proceeds were received for utility and road construction. The major construction projects were the 156<sup>th</sup> Street Overpass, the Sunnyside Area water improvements, and the Regional Detention Pond in the north end. The 2014 increase of 35.1% is attributable to transfer of bond proceed to compete the 156<sup>th</sup> Street Overpass project, transfers for utility construction, transportation construction and vehicle & equipment replacement.

The decreases for the 2015/2016 biennial are due to the completion of large construction projects. In 2015, transfers to fund projects were at a reduced level than 2014 as reflected in the decrease of 29.4%. Included in these transfers were projects for city-wide transportation improvements and the Sunnyside Well Treatment project. The additional decrease in 2016 of 10.9% is in the reduction of utility improvement projects.

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

**LONG TERM DEBT**

**DEBT SERVICE SUMMARY**

**Debt Management Policy**

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

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

**ASSESSED VALUATION = \$6,425,149,097**

**COUNCILMANIC BONDS 1.5% OF ASSESSED VALUATION**

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

<b>Statutory Debt Limit</b>		<b>\$ 96,377,236</b>
City Hall Purchase & Remodel	1.86%	1,790,575
State Ave Improvements	2.77%	2,672,500
Waterfront Park	0.92%	881,925
Golf Course Renovation	0.91%	880,000
Pro Shop Remodel	0.28%	268,460
Street Construction	0.40%	390,000
Courthouse & Other Properties	4.71%	4,535,000
800 MHZ Radio	0.25%	238,910
156th Overcrossing & BIA	8.15%	7,850,000
Debt Outstanding	20.24%	19,507,369
<b>Available Capacity</b>	<b>79.76%</b>	<b>\$ 76,869,867</b>

**VOTED BONDS 1.00% OF ASSESSED VALUATION**

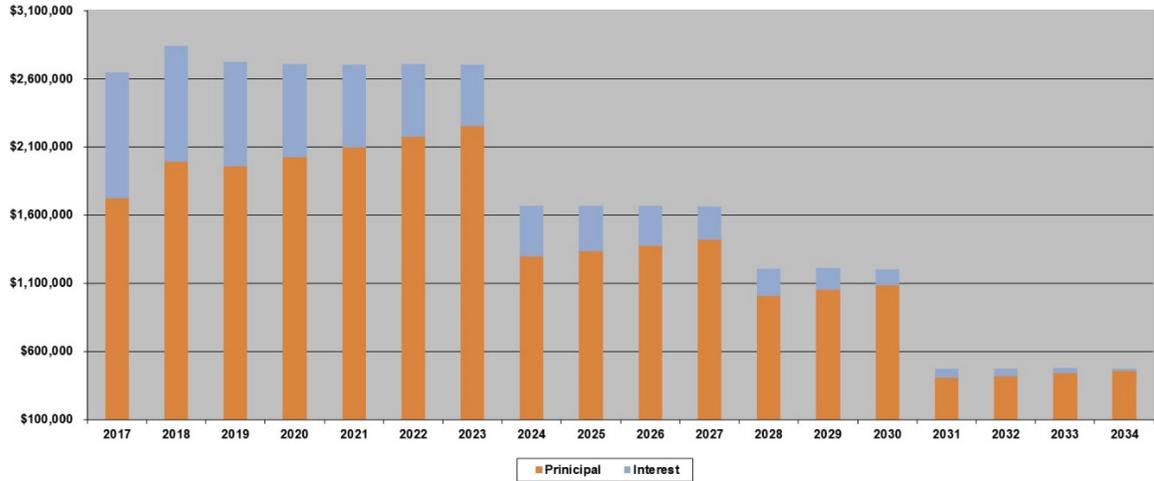
**Voted Bonds:** Debt capacity for voted debt must be approved by the voters. Property taxes may be increased to support the related debt payments.

**VOTED BONDS 1.00% OF ASSESSED VALUE**

<b>Statutory Debt Limit</b>		<b>\$ 64,251,491</b>
<b>Available Capacity</b>	<b>100.00%</b>	<b>\$ 64,251,491</b>

**TOTAL DEBT SERVICE PAYMENTS  
GENERAL OBLIGATION DEBT**

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



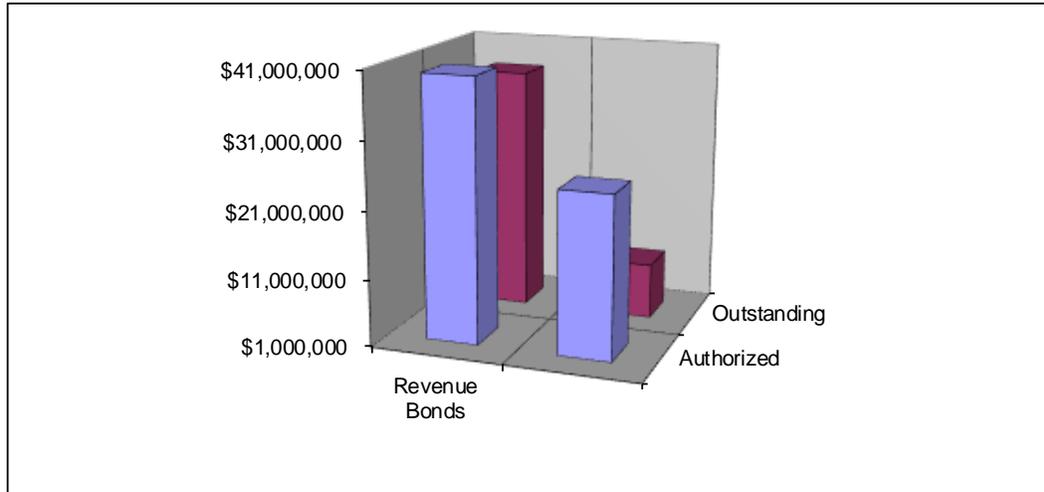
Fund Issue	001 2013 City Hall Refunding	310 2013 Waterfront Park Refunding	305 2013 State Ave Imprvmnts Refunding	305 2007 Street Construction Refunded	305 2016 Street Construction Refunding	001 2010 Court House/ Properties	001 2013 156th & BIA	110 2015 800 Mhz Radio Refunding	420 2007 Golf Course Refunding	420 2003 Golf Course Pro Shop	Total
**Debt Outstanding	\$ 1,790,575	\$ 881,925	\$ 2,672,500	\$ 390,000	\$ 4,990,000	\$ 4,535,000	\$ 7,850,000	\$ 238,910	\$ 880,000	\$ 268,460	\$ 24,497,369
2017	197,315	97,185	294,500	405,600	99,800	353,575	732,350	87,962	206,494	168,677	2,643,458
2018	321,466	158,334	479,800		544,800	195,475	735,350	87,513	202,800	112,451	2,837,989
2019	319,037	157,138	476,175		550,900	195,475	733,100	87,701	204,138		2,723,664
2020	319,456	157,344	476,800		556,700	255,475	734,850		204,950		2,705,575
2021	320,260	157,740	478,000		557,200	248,675	735,250		205,238		2,702,363
2022	320,595	157,905	478,500		557,500	456,200	734,850				2,705,550
2023	318,786	157,014	475,800		557,600	459,275	733,650				2,702,125
2024					557,500	376,675	731,650				1,665,825
2025					562,200	372,225	733,125				1,667,550
2026					556,600	377,550	733,950				1,668,100
2027					555,900	376,050	732,600				1,664,550
2028						474,050	734,763				1,208,813
2029						476,550	735,200				1,211,750
2030						473,050	728,000				1,201,050
2031						473,800					473,800
2032						472,600					472,600
2033						475,800					475,800
2034						473,200					473,200
<b>Total Prin/Int</b>	<b>\$ 2,116,915</b>	<b>\$ 1,042,660</b>	<b>\$ 3,159,575</b>	<b>\$ 405,600</b>	<b>\$ 5,656,700</b>	<b>\$ 6,985,700</b>	<b>\$ 10,268,688</b>	<b>\$ 263,176</b>	<b>\$ 1,023,619</b>	<b>\$ 281,127</b>	<b>\$ 31,203,760</b>

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

\*\*Principal only

**DEBT SECURED BY UTILITY REVENUES**

**Total "Revenue Debt" Authorized and Outstanding as of December 31, 2016**



**Schedule of Revenue Debt**

	<u>Authorized</u>	<u>Issued</u>	<u>Retire</u>	<u>Outstanding</u>
Revenue Bonds				
2014 Water/Sewer Refunded	39,945,000	2014	2028	37,150,000
Total	<b>\$ 39,945,000</b>			<b>\$ 37,150,000</b>
Public Works Trust Fund Loans				
Stilliquamish Filtration System (DWRFL)	4,080,000	2004	2023	1,556,785
WWTP Pre-Construction	1,000,000	2002	2021	263,158
WWTP Construction Loan	10,000,000	2002	2022	3,176,471
WWTP Phase II Construction	10,000,000	2004	2024	4,210,526
Total	<b>\$ 25,080,000</b>			<b>\$ 9,206,939</b>



# PERSONNEL



**2017/2018 BUDGET  
PERSONNEL SUMMARY  
FULL TIME EQUIVALENTS EMPLOYEES**

<b>Fund</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
GENERAL FUND - 001			
02 Municipal Court	12.0	12.0	12.0
03 Executive	6.0	6.0	6.0
04 Finance	15.0	14.0	14.0
05 Legal	7.0	7.0	7.0
06 Human Resources	3.0	4.0	4.0
07 Community Development	20.5	20.5	20.5
08 Police	92.5	98.0	98.0
10 Parks/Recreation	13.5	14.0	14.0
11 Engineering	12.0	13.0	13.0
<b>Total General Fund</b>	<b>181.5</b>	<b>188.5</b>	<b>188.5</b>
Streets	14.5	14.5	14.5
Water/Sewer Utility	55.75	56.00	56.00
Solid Waste	8.5	8.5	8.5
Fleet Services	6.5	6.5	6.5
Facility Maintenance	2.5	2.5	2.5
Computer Services	5.75	5.75	5.75
<b>CITY TOTAL</b>	<b>275.0</b>	<b>282.3</b>	<b>282.3</b>

CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2017/2018 BUDGET

DEPARTMENT	POSITION	2017 FTE	2018 FTE	SCHEDULE
<b>COUNCIL</b>	Council Members - 7			Elected Official
<b>MUNICIPAL COURT</b>	Judge	2.00	2.00	Elected
	Court Administrator	1.00	1.00	Management
	Assistant Court Administrator	1.00	1.00	Management
	Program Specialist	7.00	7.00	Teamsters
	Probation Officer	1.00	1.00	Non-represented
	<b>MUNICIPAL COURT</b>	<b>12.00</b>	<b>12.00</b>	
<b>EXECUTIVE</b>	Mayor	1.00	1.00	Elected
	Chief Administrative Office	1.00	1.00	Management
	Executive Program Analyst	1.00	1.00	Non-represented
	Risk Management Officer	1.00	1.00	Non-represented
	Safety/Training Officer	1.00	1.00	Non-represented
	Communication Information Officer	1.00	1.00	Non-represented
	<b>EXECUTIVE</b>	<b>6.00</b>	<b>6.00</b>	
<b>FINANCE</b>	Finance Director	1.00	1.00	Management
	Assistant Finance Director	1.00	1.00	Management
	Financial Planning Manager	1.00	1.00	Management
	Financial Operations Manager	1.00	1.00	Management
	Sr Accounting Technician	1.00	1.00	Teamsters
	Accounting Technician	1.00	1.00	Teamsters
	Accounting Technician (Utility)	5.00	5.00	Teamsters
	Program Clerk	1.00	1.00	Teamsters
	Deputy City Clerk	2.00	2.00	Non-represented
	<b>FINANCE</b>	<b>14.00</b>	<b>14.00</b>	
<b>LEGAL</b>	City Attorney	1.00	1.00	Management
	Deputy City Attorney	1.00	1.00	Management
	Prosecutor	2.00	2.00	Non-represented
	Confidential Administrative Assistant	3.00	3.00	Non-represented
	<b>LEGAL</b>	<b>7.00</b>	<b>7.00</b>	
<b>HUMAN RESOURCES</b>	Human Resources Director	1.00	1.00	Management
	Human Resources Analyst	1.00	1.00	Non-represented
	Human Resources Specialist II	1.00	1.00	Non-represented
	Human Resources Specialist	1.00	1.00	Non-represented
	<b>HUMAN RESOURCES</b>	<b>4.00</b>	<b>4.00</b>	

CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2017/2018 BUDGET

DEPARTMENT	POSITION	FTE	GRADE	SCHEDULE
<b>COMMUNITY DEVELOPMENT</b>	Community Development Director	1.00	1.00	Management
	Engineering Services Manager	1.00	1.00	Management
	Development Services Tech	1.00	1.00	Non-represented
	Planning Manager	1.00	1.00	Management
	Senior Planner	2.00	2.00	Non-represented
	Associate Planner	1.00	1.00	Non-represented
	Plans Examiner	1.00	1.00	Non-represented
	Building Official	1.00	1.00	Non-represented
	Building Inspector	2.00	2.00	Non-represented
	Associate Engineer III	1.00	1.00	Non-represented
	Construction Inspector	3.00	3.00	Non-represented
	Electrical Inspector	2.00	2.00	Non-represented
	Program Specialist	3.50	3.50	Teamsters
<b>COMMUNITY DEVELOPMENT</b>		<b>20.50</b>	<b>20.50</b>	
<b>POLICE</b>	Police Chief	1.00	1.00	Management
	Assistant Chief of Police	1.00	1.00	Management
	Commander	5.00	5.00	Management
	Crime Analyst	1.00	1.00	Non-represented
	Confidential Administrative Assistant	1.00	1.00	Non-represented
	Administrative Secretary	1.00	1.00	Teamsters
	Program Specialist	9.00	9.00	Teamsters
	Property/Evidence Specialist	1.00	1.00	Teamsters
	Community Service Officer	1.00	1.00	MPOA
	Code Enforcement Officer	1.00	1.00	Non-represented
	Sergeant (Detectives & Patrol)	11.00	11.00	MPOA
	Police Officer (Including Detectives)	50.00	50.00	MPOA
	Custody Sergeant	1.00	1.00	MPOA
	Custody Corporals	4.00	4.00	MPOA
	Custody Officer	10.00	10.00	MPOA
<b>POLICE</b>		<b>98.00</b>	<b>98.00</b>	
<b>PARKS</b>	Parks, Culture & Recreation Director	1.00	1.00	Management
	Parks, Culture & Recreation Assistant Director	1.00	1.00	Management
	Parks Maintenance Manager	1.00	1.00	Management
	KBCC Manager	1.00	1.00	Management
	Recreation Coordinator	2.00	2.00	Non-represented
	Athletic Coordinator	1.00	1.00	Non-represented
	Administrative Secretary	1.00	1.00	Teamsters
	Parks Program Clerk	1.00	1.00	Teamsters
	Lead Worker	1.00	1.00	Teamsters
	Maintenance Worker II	4.00	4.00	Teamsters
<b>PARKS</b>		<b>14.00</b>	<b>14.00</b>	

CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2017/2018 BUDGET

DEPARTMENT	POSITION	FTE	GRADE	SCHEDULE
<b>ENGINEERING</b>	City Engineer	1.00	1.00	Management
	Project Managers	2.00	2.00	Management
	Project Engineer	2.00	2.00	Non-represented
	Engineering Project Aide	1.00	1.00	Non-represented
	Engineering Technician	2.00	2.00	Non-represented
	Traffic Engineer	1.00	1.00	Non-represented
	Signal Technician/Electrician	1.00	1.00	Non-represented
	Sr Traffic Control Systems Tech	1.00	1.00	Teamsters
	Traffic Control Systems Tech	1.00	1.00	Teamsters
	Maintenance Worker II - Traffic	1.00	1.00	Teamsters
	<b>ENGINEERING</b>		<b>13.00</b>	<b>13.00</b>
<b>STREET</b>	Streets/Surface Water Manager	0.50	0.50	Management
	Lead Worker II	1.00	1.00	Teamsters
	Lead Worker I	1.00	1.00	Teamsters
	Maintenance Worker II	8.00	8.00	Teamsters
	Maintenance Worker I	4.00	4.00	Teamsters
<b>STREET</b>		<b>14.50</b>	<b>14.50</b>	
<b>UTILITIES</b>	Public Works Director	1.00	1.00	Management
	Public Works Assistant Director	1.00	1.00	Management
	Operations Manager	0.50	0.50	Management
	Streets//Water Construction	0.50	0.50	Management
	PW Administrative Services Manager	1.00	1.00	Management
	SCADA/Telemetry Administrator	1.00	1.00	Non-represented
	Financial Analyst	1.00	1.00	Non-represented
	Project Engineer	1.00	1.00	Non-represented
	GIS Administrator	1.00	1.00	Non-represented
	GIS Analyst	1.00	1.00	Non-represented
	Lead Worker II	3.00	3.00	Teamsters
	Lead Worker I ( <i>formerly Heavy Equipment Operators</i> )	2.00	2.00	Teamsters
	Maintenance Worker II	18.00	18.00	Teamsters
	Maintenance Worker I	3.00	3.00	Teamsters
	Meter Reader/Repair	1.00	1.00	Teamsters
	Water Quality Specialist	3.00	3.00	Teamsters
	Water Quality Manager	1.00	1.00	Management
	Surface Water Administrator	1.00	1.00	Non-represented
	Surface Water Specialists	1.00	1.00	Non-represented
	Surface Water Inspector	1.00	1.00	Non-represented
	Permit Coordinator	0.50	0.50	Non-represented
	WWTP Lead	3.00	3.00	Teamsters
	WWTP Operator	3.00	3.00	Teamsters
	WWTP Tech II	1.00	1.00	Teamsters
	WWTP Tech I	2.00	2.00	Teamsters
	Administrative Secretary	1.00	1.00	Teamsters
Program Clerk	2.50	2.50	Teamsters	
<b>UTILITIES</b>		<b>56.00</b>	<b>56.00</b>	

CITY OF MARYSVILLE - PERSONNEL SUMMARY  
2017/2018 BUDGET

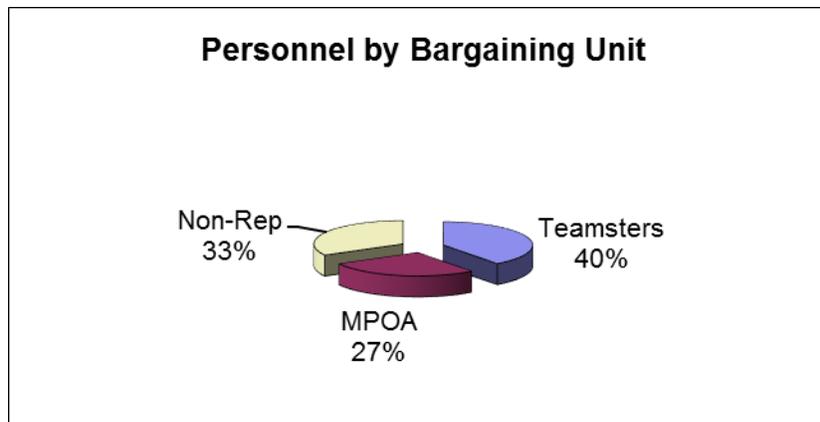
DEPARTMENT	POSITION	FTE	GRADE	SCHEDULE
<b>SOLID WASTE</b>	Operations Manager	0.50	0.50	Management
	Solid Waste Collector/Lead	2.00	2.00	Teamsters
	Solid Waste Collectors	6.00	6.00	Teamsters
<b>SOLID WASTE</b>		<b>8.50</b>	<b>8.50</b>	
<b>FLEET SERVICES</b>	Fleet/Facilities Manager	0.50	0.50	Management
	Lead Worker II	1.00	1.00	Teamsters
	Procurement/Dist Assistant	1.00	1.00	Teamsters
	Equipment Mechanic	4.00	4.00	Teamsters
<b>FLEET SERVICES</b>		<b>6.50</b>	<b>6.50</b>	
<b>FACILITY MAINTENANCE</b>	Fleet/Facilities Manager	0.50	0.50	Management
	Facilities Maintenance Worker II	2.00	2.00	Teamsters
<b>FACILITY MAINTENANCE</b>		<b>2.50</b>	<b>2.50</b>	
<b>COMPUTER SERVICES</b>	IS Manager	1.00	1.00	Management
	Network Administrator	1.00	1.00	Non-represented
	System Analyst	2.00	2.00	Non-represented
	Computer Support Technician I	1.00	1.00	Non-represented
	Confidential Administrative Assistant	0.75	0.75	Non-represented
<b>COMPUTER SERVICES</b>		<b>5.75</b>	<b>5.75</b>	
<b>TOTAL</b>		<b><u>282.25</u></b>	<b><u>282.25</u></b>	

**LABOR RELATIONS**

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

- Teamsters Local Union No. 763 represents about 35 clerical and 77 non-clerical employees. The Teamsters contract expires on December 31, 2017.
- Marysville Police Officers Association (MPOA) represents about 11 sergeants, 50 commissioned law enforcement officers and 16 custody officers/community service officer. The MPOA contract expires December 31, 2019.

The City also employs approximately 93 non-represented/managers/directors employees and up to 60 seasonal/day laborers at different peak seasons of the year.



**Labor Agreement Expiration**

Union	2017	2019
Teamsters Local Union No. 763	X	
Marysville Police Officers Association (MPOA)		X

**2017 Salary Increases:**

MPOA	2.5%
Teamsters	2.0%
Non-Represented	2.5%
Management/Directors	2.5%

***DIRECTOR PAY GRID - 2017***

2.5 % increase

PAY CODE	TITLE	MONTHLY PAY RANGE	
D-1	POLICE CHIEF & PUBLIC WORKS DIRECTOR	10,314	13,878
D-2	FINANCE DIRECTOR COMMUNITY DEVELOPMENT DIRECTOR PARKS & RECREATION DIRECTOR CITY ATTORNEY	9,773	13,364
D-3	HUMAN RESOURCES DIRECTOR	9,502	12,849

**MANAGEMENT PAY GRID 2017**

2.5% increase

PAY CODE	TITLE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
M1		5,177	5,461	5,762	6,078	6,414	6,766
M2	Community Center Manager, Assistant Court Administrator	5,432	5,732	6,047	6,380	6,731	7,101
M3	PW Administrative Services Manager	5,708	6,021	6,352	6,702	7,069	7,460
M4	Waste Water Treatment Plant Supervisor	5,992	6,322	6,669	7,036	7,424	7,832
M5	Park Maint Manager, Prosecutor	6,292	6,638	7,003	7,389	7,795	8,223
M6	Project Manager I	6,607	6,970	7,354	7,758	8,185	8,635
M7	Building Official, Traffic Engineer, Fleet/Facility Maintenance Manager, Assistant Director of Parks, Culture and Recreation	6,938	7,319	7,721	8,145	8,594	9,067
M8	Assistant City Engineer, IS Manager, PW Operations Manager, Court Administrator, Financial Planning Manager, Financial Operations Manager, Planning Manager - Land Use, Water Resources Manager, Streets/Solid Waste Manager	7,284	7,686	8,107	8,554	9,023	9,520
M9	Engineering Services Manager - Land Development	7,649	8,069	8,513	8,980	9,476	9,995
M10	Assistant Finance Director, City Engineer, PW Superintendent, Deputy City Attorney	8,031	8,473	8,938	9,429	9,948	10,495
M11	Police Lieutenant	8,432	8,895	9,385	9,902	10,445	11,021
M12	Police Commander, Assistant Public Works Director	8,853	9,341	9,854	10,396	10,967	11,571
M13	Assistant Police Chief	9,296	9,808	10,347	10,916	11,515	12,150

**NON-REPRESENTED PAY GRID  
2017**

2.5% increase

PAY CODE	TITLE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
N1		3,671	3,855	4,048	4,251	4,463	4,686	4,921
N2	Confidential Administrative Assistant	3,855	4,048	4,251	4,463	4,686	4,921	5,166
N3	Computer Support Tech I	4,048	4,251	4,463	4,686	4,921	5,166	5,425
N4	Planning Assistant	4,251	4,463	4,686	4,921	5,166	5,425	5,695
N5	Deputy City Clerk	4,463	4,686	4,921	5,166	5,425	5,695	5,980
N6	Engineering Project Aide, Probation Officer, Police/Legal Confidential Administrative Assistant, HR Specialist I	4,686	4,921	5,166	5,425	5,695	5,980	6,280
N7	Engineering Tech, Associate Planner, Development Services Tech., Code Enforcement Officer, Bldg Inspector, HR Specialist II, Executive Assistant/Analyst, Surface Water Specialist, Surface Water Inspector, Construction Inspector, Safety/Training Officer	4,921	5,166	5,425	5,695	5,980	6,280	6,593
N8	Athletic Coordinator, Recreation Coordinator, Electrical Inspector, Sr. Construction Inspector	5,166	5,425	5,695	5,980	6,280	6,593	6,924
N9	Financial Analyst, HR Analyst, Computer Network Administrator, GIS Analyst, Plan Exam/Senior Bldg Inspector, Crime Analyst, Information Systems Analyst, NPDES Coordinator, Executive Program Analyst	5,425	5,695	5,980	6,280	6,593	6,924	7,269
N10	Assoc Engineer III/CD, GIS Administrator, SCADA/Telemetry Administrator, Project Engineer, Communications Officer, Surface Water Administrator	5,695	5,980	6,280	6,593	6,924	7,269	7,633
N11	Senior Planner, Risk/Emergency Management Officer	5,980	6,280	6,593	6,924	7,269	7,633	8,014

## TEAMSTERS PAY GRID – 2017

2% increase

Job Classification	PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Program Clerk	2	3,442	3,583	3,730	3,881	4,043	4,208	4,372
Procurement & Distribution Asst/Program Asst	3	3,858	4,015	4,184	4,354	4,533	4,717	4,901
Program Specialist	5	3,910	4,071	4,239	4,412	4,594	4,781	4,965
Accounting Technician	6	3,938	4,102	4,269	4,444	4,630	4,817	5,002
Maintenance Worker I	6-1	3,920	4,083	4,250	4,424	4,607	4,795	4,978
Property/Evidence Specialist	7	4,076	4,243	4,416	4,596	4,785	4,982	5,175
Meter Reader/Repair	8	4,564	4,750	4,943	5,150	5,358	5,580	5,795
Administrative Secretary	9	4,083	4,251	4,424	4,606	4,794	4,992	5,185
Senior Accounting Technician	10	4,440	4,622	4,813	5,007	5,210	5,428	5,638
Program Lead	11	4,286	4,464	4,645	4,836	5,034	5,240	5,441
Traffic Control Systems Tech	14	4,744	4,940	5,143	5,352	5,571	5,800	6,026
Facilities/Maintenance Worker II	16-1	4,564	4,750	4,943	5,150	5,358	5,580	5,795
WWTP Maint Technician I	17	4,628	4,822	5,017	5,222	5,436	5,659	5,877
Wtr Qual Splst/Cross Connect Cntrl Splst	18	4,809	5,005	5,211	5,425	5,646	5,879	6,107
Lead Worker I	20	4,877	5,081	5,287	5,504	5,731	5,966	6,198
Equipment Mechanic	21	4,857	5,052	5,258	5,476	5,700	5,931	6,162
WWTP Operator	22	5,056	5,264	5,481	5,706	5,940	6,183	6,422
WWTP Maint Technician II	23	5,080	5,287	5,504	5,729	5,966	6,208	6,450
Lead Worker II	24	5,278	5,495	5,720	5,954	6,199	6,454	6,705
Water Quality/WWTP Lead	25	5,459	5,682	5,915	6,156	6,409	6,672	6,931
Sr Traffic Control Systems Tech	26	5,571	5,800	6,037	6,285	6,543	6,813	7,074

**CITY OF MARYSVILLE**  
**2017**  
**MPOA - (OFFICERS & SERGEANTS)**  
**Pay Grid**

*2.5% increase*

PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5
Police Officers	5,497	5,707	5,912	6,234	6,593	6,855
Police Sergeant	7,750	8,089				
Entry Police	4,947					

**CITY OF MARYSVILLE**  
**2017**  
**MPOA - (CUSTODY OFFICER, CORPORAL & COMMUNITY SERVICE OFFICER)**  
**Pay Grid**

*2.5% increase*

PAY CODE	Step 0	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Community Service Officer	4,371	4,550	4,736	4,930	5,133	5,343	5,551
Custody Sergeant	6,071	6,251					
Custody Corporal	5,804	5,972					
Custody Officer	4,481	4,672	4,836	5,005	5,202	5,420	5,581



# SUPPLEMENTAL



## POPULATION

Year	City of Marysville	Snohomish County
2016	64,940	772,860
2015	64,140	757,600
2014	62,600	741,000
2013	62,100	730,500
2012	61,360	722,900
2011	60,660	717,000
2010	60,020	713,335
2009*	57,530	704,300
2008	37,060	696,600
2007	36,210	686,300
2006	32,150	671,800

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

Source: Washington State Office of Financial Management

April 1st population estimates

## ASSESSED PROPERTY VALUE

Year	City of Marysville	Snohomish County
2017	6,425,149,097	105,036,086,924
2016	5,976,816,814	96,080,092,915
2015	5,483,698,785	88,260,207,637
2014	4,869,342,321	79,448,742,407
2013	4,476,525,057	72,621,622,520
2012	4,769,475,472	76,647,037,592
2011*	5,357,774,475	85,710,607,564
2010	4,437,265,961	94,125,212,678
2009	4,757,617,453	101,983,434,446
2008	4,523,054,199	99,315,203,205
2007	3,556,972,155	84,124,564,644
2006	2,652,413,969	68,597,770,547

Source: Snohomish County Assessor's Office

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

## 2015 LARGEST PRIVATE EMPLOYERS - SNOHOMISH COUNTY

Private Employers	Product Service	Employees <sup>(1)</sup>
Boeing	Aircraft manufacturing	38,000
Providence Regional Medical Center	Medical services	3,500
Tulalip Tribes Enterprises	Real estate, Retail, Gaming	3,200
Premera Blue Cross	Health Insurer	2,400
Everett Clinic	Health care	2,150
Walmart	Retail	2,056
Swedish Edmonds Hospital	Health care	1,850
Philips Medical Systems	Ultrasound technology	1,800
Fred Meyer	Retail-Grocery	1,650
Safeway	Retail-Grocery	1,350
Fluke Corp. (Danaher)	Electronic test & measurement	1,200
Aviation Technical Services	Aircraft repair/maintenance/parts	1,000

<sup>(1)</sup> Full Time Equivalent

Source: *Economic Alliance Snohomish County as of April 2015*

## 2015 LARGEST PUBLIC EMPLOYERS - SNOHOMISH COUNTY

Public Employers		Employees <sup>(1)</sup>
Naval Station Everett	U.S. Navy Base	6,500
Washington State (includes colleges)	State Government	5,400
Snohomish County Government	County Government	2,700
Everett School District	School District	2,025
Edmonds School District	School District	1,865
Marysville School District	School District	1,693
City of Everett	City Government	1,327
Mukilteo School District	School District	1,600
Monroe Correctional Complex	State Department of Corrections	1,000
Snohomish PUD (electric utility)	Electric Utility	976
Community Transit	Public Transit	650
Edmonds Community College	Higher Education	615
Everett Community College	Higher Education	600
Cascade Valley Hospital	Medical	430

<sup>(1)</sup> Full Time Equivalent

Source: *Economic Alliance Snohomish County as of April 2015*

## 2015 MAJOR EMPLOYERS WITHIN THE CITY OF MARYSVILLE

Employers	Product Service	Employees <sup>(1)</sup>
Marysville School District <sup>(2)</sup>	Education	1,693
Zodiac	Aerospace supplier; composites	670
Wal-Mart	Retail-Variety	295
City of Marysville	City Government	266
Fred Meyer	Retail - Variety	207
The Everett Clinic	Health Care	172
Marysville Care Center	Health Care Center	162
Target	Retail - Variety	157
Winco Foods	Grocery/Pharmacy	145
Costco	Retail-Warehouse Club	133
Safeway	Grocery/pharmacy	118
Madeline Villa Health Care	Health care center	107

<sup>(1)</sup> Full Time Equivalent

<sup>(2)</sup> Includes all certified and classified employees

Source: City of Marysville, Individual Employers and Greater Marysville / Tulalip Chamber of Commerce



# GLOSSARY



## BUDGET GLOSSARY

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

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

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

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

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

**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.

