

# Budget message for 2014

---

## INTRODUCTION

The 2014 budget was adopted by the council at the regular meeting of August 12<sup>th</sup> and the line item details, capital outlay items approved at the June work session, and state budget forms are gathered into this budget document for the council and general public.

One of the major changes in the 2014 budget is the creation of the Swimming Pool Sales Tax Fund that will pay all operating expenses and pool debt service obligations from this fund in 2014. It was created in 2013 with a budget amendment in order to receive the bond proceeds and sales tax revenues that began coming in during June of 2013 and to pay for construction expenses in the fall of 2013 as pool construction began. Another change in the budget is the creation of a new Health Insurance Reserve Fund in 2013 to absorb the cost of partial self insurance costs for city employees. The budget will not show expenses or revenues in the fund until the 2015 budget is prepared in accordance with statutory requirements.

Chapter 79 of the Kansas Statutes spells out the general requirements for municipal budgets and various other statutes such as Chapter 12 govern the particular creation of certain types of funds that are considered “non-budgeted” funds, meaning that they only need to show actual expenses for the previous year in the fund and not a budget for the coming budget year. The new Health Insurance Reserve Fund falls under the latter category. Pages 18 to 20 of the State Budget Forms list the non-budgeted forms and can be found near the back of the book. In the line item pages they are easily identified because they don’t have a current year budget column, revised budget column or proposed budget column.

The State has certain legal requirements which only apply to local government fiscal procedures that differ from private sector fiscal practices or procedures. They are:

1. Cities may only expend financial resources (revenues) if such resources are budgeted in total.
2. Cities incur expenditure at the time the obligation is committed and not at the time when the expenditure is paid.
3. Expenses cannot exceed the budgeted fund expenditure amount, regardless of the amount of surplus revenues.

These procedures leave us with a Budget Law and a Cash Basis Law. The former prohibits spending in excess of the budget amount in a calendar year and the latter prohibits the expenditure of funds unless there are sufficient financial revenues to cover the committed expenses.

## **2014 Budget Highlights**

### **1. Assessed Valuation**

The July 1, 2013 assessed valuation used to prepare the budget is \$24,424,239. This is an increase of \$127,532 from the \$24,296,707 used to prepare the 2013 budget. Table 1 below shows valuation changes for the last seven years which show that our valuation has slowly climbed except for 2010 when we saw a drop in the total valuation. The personal property values continue to decline and no one can anticipate where they will bottom out. The decline in Personal Property valuation from last year was about 7% compared to an average of about 6% since 2006. Interestingly enough the State Assessed values have climbed over the last four years since their decline in 2009 when the UP coincidentally moved into their new depot. The county clerk advised that the growth this year in state assessed was mostly due to a Blue Valley subsidiary.

The net effect of the valuation increase means that each mill will generate an additional \$127.53 in taxes for next year.

# Budget message for 2014

**TABLE 1. JULY 1 VALUATIONS FROM 2006 - 2013**

|   | Estimated July 1 Valuations |                   |                   |                   |                   |                   |                   |                   |
|---|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | 2013                        | 2012              | 2011              | 2010              | 2009              | 2008              | 2007              | 2006              |
| Real Estate                                       | 20,469,475                  | 20,338,270        | 19,618,071        | 19,263,725        | 19,190,666        | 18,764,375        | 17,663,219        | 17,285,804        |
| Personal Property                                 | 1,774,529                   | 1,909,224         | 2,009,516         | 2,111,715         | 2,358,977         | 2,698,007         | 3,006,961         | 3,355,968         |
| State Assessed                                    | <u>2,180,235</u>            | <u>2,049,213</u>  | <u>1,973,678</u>  | <u>1,839,924</u>  | <u>1,718,328</u>  | <u>1,763,955</u>  | <u>1,914,994</u>  | <u>1,811,424</u>  |
| <b>Total</b>                                      | <b>24,424,239</b>           | <b>24,296,707</b> | <b>23,601,265</b> | <b>23,215,364</b> | <b>23,267,971</b> | <b>23,226,337</b> | <b>22,585,174</b> | <b>22,453,196</b> |
| New Improvements                                  | 176,177                     | 622,789           | 170,081           | 174,924           | 516,450           | 690,829           | 376,271           | 1,022,931         |
| Nov. 1 personal prop.<br>(previous calendar year) | 1,907,861                   | 2,008,436         | 2,357,876         | 2,626,838         | 3,024,042         | 3,339,556         | 2,351,302         | 2,715,716         |
| One mill will generate the following amount:      | \$24,424.24                 | \$24,296.71       | \$23,601.27       | \$23,215.36       | \$23,267.97       | \$23,226.34       | \$22,585.17       | \$22,453.20       |

In November the County Clerk will adjust the final valuation for the City and that valuation will determine the actual mill levy to be used for assessment purposes on tax bills. If the final abstract shows a higher valuation than what we certify, then the mill levy will end up being lower. If the final abstract shows a lower valuation, the mill levy will be adjusted upward. Our budget certifies a tax collection of \$1,827,987 to fund the 2014 budget. That amounts to \$11,646 more than was levied in 2012 for the 2013 budget and does not require an ordinance to levy.

## **2. Mill levy history**

The published budget sets a proposed mill levy which is certified to the county clerk based on the July 1<sup>st</sup> valuations supplied by that office. For 2014, the July 1, 2013 valuation is \$24,424,239 certified to collect a total of \$1,827,987 to fund the 2014 budget and a mill levy of 74.842 mills, matching the actual mill levy from the Nov. 1 of 2012 abstract used to set the final assessment rate.

Table 2 lists a history of mill levies going back to 1995. Looking down the list you will notice that there was a big jump in the mill levy for the 2003 budget year of almost 12 mills. That jump was necessary to make up mostly for the loss of revenue in the General Fund from state aid payments from two state funds amounting to around a loss of approximately \$60,000 or more each year. Since 2003 the trend in the mill levy has been on the rise with the exception of a few years when it was flat or actually declined.

The General Fund will see a mill levy drop from the actual 2012 mill levy rate of 37.582. The 2014 budget drops the General Fund mill levy down to 35.299, a reduction of 2.283 mills equating to a loss of \$49,915 in tax dollars in that fund. The General Fund includes an additional increase of \$100,000 coming from the Sales Tax Fund and a decline in intangibles tax to an estimated \$40,047 next year, well down from the \$105,540 we have received in 2013 as of budget preparation time. The Industrial Fund will see a reduction in the mill levy from 1.603 to 1.228 next year as well as a reduction in the total taxes levied. The Employee Benefit Fund and Library Employee Benefit Fund increased in both the mill levy and total taxes levied for next year. The Library Fund mill levy dropped from 6.967 to 6.588 with a loss of \$8,806 for next year.

The consequence of dropping a mill levy in any fund is that it will cause a loss in motor vehicle tax receipts in the third budget year following that budget. In this case that means that our budget will result in a decline in motor vehicle receipts for the 2017 budget year in the General Fund, Library Fund, Bond and Interest Fund and the Industrial Fund. The bigger the drop in mill levy, the greater the impact on MV receipts in 2017.

# Budget message for 2014

**TABLE 2. MILL LEVY HISTORY FOR THE YEARS 1995 TO 2014\***

| Mill levy history |        |              |
|-------------------|--------|--------------|
| Budget Year       | Levy   | Taxes levied |
| 1995              | 57.419 | 645,898      |
| 1996              | 58.053 | 672,857      |
| 1997              | 57.511 | 668,585      |
| 1998              | 52.702 | 679,435      |
| 1999              | 52.533 | 677,054      |
| 2000              | 51.095 | 809,169      |
| 2001              | 53.115 | 902,505      |
| 2002              | 53.324 | 930,555      |
| 2003              | 65.315 | 1,141,973    |
| 2004              | 64.991 | 1,296,100    |
| 2005              | 66.939 | 1,269,074    |
| 2006              | 68.771 | 1,423,094    |
| 2007              | 68.762 | 1,544,115    |
| 2008              | 69.161 | 1,561,409    |
| 2009              | 73.198 | 1,698,456    |
| 2010              | 71.682 | 1,667,857    |
| 2011              | 69.467 | 1,667,757    |
| 2012              | 72.827 | 1,719,485    |
| 2013              | 74.842 | 1,816,341    |
| 2014              | 74.842 | 1,827,987    |

*\*The 2014 mill levy is for levy purposes only. All others are actual mill levy levied the previous calendar year for the succeeding budget year.*

### 3. Mill levy breakdown

The following table shows a breakdown of the mill levy for the 2014 budget as it relates to the taxing funds supported by a levy. The figures are based on the proportionate share of taxes for each levying fund for a residential house with an appraised value of \$100,000.

**TABLE 3. MAJOR TAX FUNDING BY GROUP**

| BREAKDOWN OF CITY SERVICES<br>MAJOR TAX FUNDING GROUPING<br>FOR 2014 BUDGET |                    |   |                      |   |                        |                    |
|---|--------------------|---|----------------------|---|------------------------|--------------------|
|   | Appraised<br>Value |   | Mill<br>Levy<br>Rate |   | Residential<br>% Ratio | Annual<br>Tax Paid |
| General Fund  | \$100,000          | x | 35.299               | x | 11.50%                 | = \$405.94         |
| Bond & Interest   | \$100,000          | x | 10.879               | x | 11.50%                 | = \$125.11         |
| Industrial  | \$100,000          | x | 1.228                | x | 11.50%                 | = \$14.12          |
| Library   | \$100,000          | x | 6.588                | x | 11.50%                 | = \$75.76          |
| Library Employee Benefit  | \$100,000          | x | 1.511                | x | 11.50%                 | = \$17.38          |
| Employee Benefit  | \$100,000          | x | 19.337               | x | 11.50%                 | = \$222.38         |
| Totals  |                    |   | 74.842               |   |                        | \$860.68           |

# Budget message for 2014

---

(The formula for calculating is  $\$100,000/1,000 \times .115 \times 74.842$  mills = \$860.68 City of Marysville property taxes.)

On an individual basis everyone who owns a home wants to know how the mill levy impacts them. The first table below shows the impact of the city's mill levy on various appraised values of homes. Homes are assessed at 11.5% of the market (or appraised value) of the homes.

**TABLE 4. MILL LEVY IMPACT ON RESIDENTIAL PROPERTY**

| <b>Mill levy impact of the 2014 budget for the City of Marysville</b> |                     |  |
|---|---------------------|--|
| If the Appraised Value<br>of your home is:                            | Your annual tax is: | Which equals a<br>monthly tax payment<br>of: |
| \$50,000  | \$430.34            | \$35.86                                      |
| \$75,000  | \$645.51            | \$53.79                                      |
| \$100,000   | \$860.68            | \$71.72                                      |
| \$150,000   | \$1,291.02          | \$107.59                                     |
| \$200,000   | \$1,721.37          | \$143.45                                     |

For those who own business property the valuation is different. Commercial property is assessed at 25% of the market or appraised value of the property and the mill levy has a much greater effect on taxes. The following table shows the impact of various levels of appraised values and the impact on those property values.

**TABLE 5. MILL LEVY IMPACT ON COMMERCIAL PROPERTY**

| <b>Mill levy impact of the 2014 budget for the City of Marysville</b> |                     |  |
|---|---------------------|--|
| If the Appraised Value<br>of your business<br>property is:            | Your annual tax is: | Which equals a<br>monthly tax payment<br>of: |
| \$50,000  | \$935.53            | \$77.96                                      |
| \$75,000  | \$1,403.29          | \$116.94                                     |
| \$100,000   | \$1,871.05          | \$155.92                                     |
| \$150,000   | \$2,806.58          | \$233.88                                     |
| \$200,000   | \$3,742.10          | \$311.84                                     |
| \$250,000   | \$4,677.63          | \$389.80                                     |
| \$500,000   | \$9,355.25          | \$779.60                                     |
| \$1,000,000   | \$18,710.50         | \$1,559.21                                   |

## **4. Wages and salaries**

The 2014 budget has incorporated very little increased funding for salaries in the General Fund, Water Fund and Sewer Fund. The increase from 2013 to 2014 in the General Fund was only \$28,483 or roughly 2.3%; in the Water Fund it is less than 1% (\$1,075) and in the Sewer Fund it is 2.3% (\$5,768). The two tables that follow provide figures on actual hours worked in 2012 and actual wages paid among the five funds that were charged payroll costs in 2012. An explanation follows the tables.

Budgeting for wages and salaries can be tricky especially when trying to factor in the cost of overtime for the various departments. Just because the budget includes dollars for adjustments, there is no assurance that it will be granted or that all of the allowance would be consumed. By budgeting for an increase we are assured that we

## Budget message for 2014

---

have the budget authority to do so. The limiting factor in granting adjustments is to make sure that enough cash will be on hand to do so. If you don't have the cash to fund the additional wages, budgeting for it is a moot point.

**TABLE 6. EARNINGS HISTORY BY HOURS WORKED IN 2012 BY FUND**

| Fund          | Earnings History by Hours Worked in 2012 |                 |                  |                 |                 |               | Total                  |
|---------------|--|-----------------|------------------|-----------------|-----------------|---------------|------------------------|
|               | OT                                       | Holiday         | Regular          | Sick            | Vacation        | Other         |                        |
| General       | 1,737.50                                 | 1,867.00        | 55,980.75        | 2,082.50        | 2,348.50        | 262.00        | <b>64,278.25</b>       |
| Water         | 323.00                                   | 252.00          | 7,538.00         | 191.50          | 248.00          | 8.00          | <b>8,560.50</b>        |
| Sewer         | 321.50                                   | 284.00          | 7,180.50         | 128.50          | 236.00          | 8.00          | <b>8,158.50</b>        |
| Library       | 5.00                                     | 0.00            | 4,295.50         | 0.00            | 0.00            | 72.00         | <b>4,372.50</b>        |
| Koester Block | <u>0.00</u>                              | <u>0.00</u>     | <u>1,048.00</u>  | <u>0.00</u>     | <u>0.00</u>     | <u>0.00</u>   | <b><u>1,048.00</u></b> |
| <b>Total</b>  | <b>2,387.00</b>                          | <b>2,403.00</b> | <b>76,042.75</b> | <b>2,402.50</b> | <b>2,832.50</b> | <b>350.00</b> | <b>86,417.75</b>       |

**TABLE 7. EARNINGS HISTORY BY WAGES EARNED IN 2012 BY FUND**

| Fund          | Earnings History by Payroll in 2012 |                    |                   |                       |                    |                    |                    | Total                    |
|---------------|-------------------------------------|--------------------|-------------------|-----------------------|--------------------|--------------------|--------------------|--------------------------|
|               | OT                                  | Holiday            | Longevity         | Regular               | Sick               | Vacation           | Other              |                          |
| General       | \$42,462.72                         | \$31,585.20        | \$6,288.45        | \$919,505.52          | \$32,619.97        | \$40,668.34        | \$30,381.97        | <b>\$1,103,512.17</b>    |
| Water         | \$7,483.69                          | \$3,855.36         | \$767.62          | \$120,825.93          | \$2,492.03         | \$4,237.36         | \$1,729.32         | <b>\$141,391.31</b>      |
| Sewer         | \$7,095.00                          | \$4,294.72         | \$183.45          | \$111,150.14          | \$1,763.11         | \$3,803.12         | \$1,553.63         | <b>\$129,843.17</b>      |
| Library       | \$60.00                             | \$0.00             | \$0.00            | \$101,603.99          | \$0.00             | \$0.00             | \$3,133.98         | <b>\$104,797.97</b>      |
| Koester Block | <u>\$0.00</u>                       | <u>\$0.00</u>      | <u>\$0.00</u>     | <u>\$9,458.59</u>     | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$0.00</u>      | <b><u>\$9,458.59</u></b> |
| <b>Total</b>  | <b>\$57,101.41</b>                  | <b>\$39,735.28</b> | <b>\$7,239.52</b> | <b>\$1,262,544.17</b> | <b>\$36,875.11</b> | <b>\$48,708.82</b> | <b>\$36,798.90</b> | <b>\$1,489,003.21</b>    |

The 2012 budget figures for Personal Services which includes costs related to salaries and benefits were as follows: General Fund - \$1,108,995; Water - \$290,500; Sewer - \$247,720; Street and Highway - \$10,000; Industrial - \$1,100; and Sales Tax - \$12,000. No salaries are budgeted for the Library since that figure reflects a pass through of the Ad Valorem Tax and the salaries are reimbursed to the City by the Library even though they show on our report. Table 7 above shows that the actual salaries in the General Fund were only \$5,482.83 below the budgeted amount.

The budget estimates for 2013 for the same funds were as follows: General Fund - \$1,185,342; Water - \$278,188; Sewer - \$241,967; Street and Highway - \$5,000; Industrial - \$1,100; and Sales Tax - \$10,500. Final figures will not be known until the end of year expense reports are generated but actual costs are expected to fall within the actual budget numbers.

For 2014 we are estimating Personal Services costs as follows: General Fund - \$1,213,825; Water - \$279,263; Sewer - \$247,735; Street and Highway - \$2,500; Industrial - \$1,100; and Sales Tax - \$8,515.

### **5. Carryover and Reserve balances**

Each year the budget relies on carryover in each of the operating funds to begin the next year. The General Fund carryover varies from year to year and struggles on a consistent basis to at least not lose ground. The only funds that have been established as actual reserve or replacement funds are the Sewage Replacement Fund, Water Utility Reserve, Fire Equipment Reserve and Municipal Equipment Reserve. There are others such as the Capital Improvement Fund that also carries a balance, but acts as a supplemental source of funding for projects from time

# Budget message for 2014

---

and not as a specific reserve fund for a designated purpose, and the Special Improvement Fund that is used to conduct some projects from time to time that can't be funneled through an operating fund for one reason or another. The Health Insurance Reserve Fund is new as of 2013 to be used to retain savings in health insurance costs to pay for a partial self insurance deductible before the umbrella coverage of \$5,000 or more kicks in.

The figures in the table below show a history of past ending General Fund balances and a projected ending balance of \$406,277 for 2013 which hopefully will finish closer to the 2012 level or better. If it does finish below the 2012 level we will need to take steps soon to reverse the downward trend which is not encouraging.

**TABLE 8. YEAR END GENERAL FUND CASH BALANCES HISTORY**

| <b>CITY OF MARYSVILLE'S GENERAL FUND<br/>RESERVE or YEAR ENDING "CASH<br/>BALANCES"</b> |                       |
|---|-----------------------|
| <b>2000 ACTUAL - 2013 ESTIMATED</b>   |                       |
| <u>Date</u>   | <u>Ending Balance</u> |
| December 31, 2013 (estimated)   | \$406,277             |
| December 31, 2012 (actual)  | \$491,953             |
| December 31, 2011 (actual)  | \$538,406             |
| December 31, 2010 (actual)  | \$609,727             |
| December 31, 2009 (actual)  | \$541,219             |
| December 31, 2008 (actual)  | \$555,912             |
| December 31, 2007 (actual)  | \$543,397             |
| December 31, 2006 (actual)  | \$588,237             |
| December 31, 2005 (actual)  | \$618,290             |
| December 31, 2004 (actual)  | \$625,763             |
| December 31, 2003 (actual)  | \$52,643              |
| December 31, 2002 (actual)  | \$150,678             |
| December 31, 2001 (actual)  | \$410,498             |
| December 31, 2000 (actual)  | \$491,729             |

## **6. Debt obligations**

A lot of interest has been shown in our debt levels over the past several years. We have three specific debt service funds – Bond and Interest, Bond and Interest #1 and Bond and Interest #1A.

The Bond and Interest Fund is capitalized through Ad Valorem taxes, interest on idle funds, and from reimbursement of expenses resulting from projects that receive a portion of their capital cost from state or federal funds.

The Bond & Interest #1 fund is used to retire debt obligations of the water utility. Transfers are made from the Water Revenue Fund on a monthly basis on a pro-rated share of the required yearly debt service for the coming year. Interest earnings also accrue additional funds, adding strength to the carryover balance from year to year. In 2013 we paid off loan #2294 on the eastside water district improvements from 2003. The two remaining loans are #2435 for the eastside tower and wells project and #2734 for the 250k tower and plant renovations and water line improvements.

The Bond and Interest #1A fund pays for the debt obligations of the sewer utility. Transfers are made from the Sewer Revenue Fund on a monthly basis on a pro-rated share of the required yearly debt service for the coming year. Interest earnings also accrue additional funds, adding strength to the carryover.

## Budget message for 2014

Table #9 shown below lists the debt for budget years going back to 1980. It shows two debt levels – total debt and general obligation debt. State law allows cities to incur a general obligation debt load of up to 30% of their assessed valuation. General obligation debt is debt that can be paid with an ad valorem tax levy. Not all of our G.O. debt is paid with ad valorem taxes. We have two loans from KDOT that constitute general obligation debt, but we use sales tax dollars to pay them. These two loans will be retired in 2014. The valuation number is taken from state budget forms for the respective budget years' July 1 valuation. The G.O. Debt ratio is highlighted in yellow and shows the ratio that the GO debt is of the valuation. The debt to value ratio shows how much our total outstanding debt relates to our valuation.

**TABLE 9. DEBT TO VALUATION RATIO HISTORY**

| Budget Year | Outstanding debt on Jan. 1 | General Obligation, Jan. 1 certified | Valuation on preceding July 1st | GO Debt ratio | Debt to Value ratio |
|-------------|----------------------------|--------------------------------------|---------------------------------|---------------|---------------------|
| 2013        | \$ 6,832,775               | \$ 1,845,000                         | \$ 24,296,707                   | 7.59%         | 28.12%              |
| 2012        | \$ 7,217,485               | \$ 2,315,000                         | \$ 23,601,265                   | 9.81%         | 30.58%              |
| 2011        | \$ 7,064,457               | \$ 1,533,556                         | \$ 23,215,364                   | 6.61%         | 30.43%              |
| 2010        | \$ 7,506,059               | \$ 2,305,332                         | \$ 23,267,971                   | 9.91%         | 32.26%              |
| 2009        | \$ 8,307,032               | \$ 1,962,065                         | \$ 23,226,337                   | 8.45%         | 35.77%              |
| 2008        | \$ 6,682,594               | \$ 1,518,888                         | \$ 22,585,174                   | 6.73%         | 29.59%              |
| 2007        | \$ 7,517,767               | \$ 1,710,666                         | \$ 22,453,196                   | 7.62%         | 33.48%              |
| 2006        | \$ 6,788,339               | \$ 1,332,444                         | \$ 22,453,196                   | 5.93%         | 30.23%              |
| 2005        | \$ 5,389,918               | \$ 1,499,222                         | \$ 20,639,154                   | 7.26%         | 26.12%              |
| 2004        | \$ 5,191,487               | \$ 1,733,000                         | \$ 18,958,902                   | 9.14%         | 27.38%              |
| 2003        | \$ 5,455,659               | \$ 1,928,000                         | \$ 19,940,007                   | 9.67%         | 27.36%              |
| 2002        | \$ 4,823,172               | \$ 1,065,000                         | \$ 17,484,374                   | 6.09%         | 27.59%              |
| 2001        | \$ 4,771,359               | \$ 1,245,000                         | \$ 17,450,603                   | 7.13%         | 27.34%              |
| 2000        | \$ 4,989,695               | \$ 1,420,000                         | \$ 16,991,204                   | 8.36%         | 29.37%              |
| 1999        | \$ 4,747,729               | \$ 1,049,000                         | \$ 15,836,748                   | 6.62%         | 29.98%              |
| 1998        | \$ 4,409,980               | \$ 1,635,000                         | \$ 12,888,334                   | 12.69%        | 34.22%              |
| 1997        | \$ 4,409,980               | \$ 1,791,000                         | \$ 12,860,570                   | 13.93%        | 34.29%              |
| 1996        | \$ 2,475,742               | \$ 1,665,000                         | \$ 11,625,057                   | 14.32%        | 21.30%              |
| 1995        | \$ 1,923,250               | \$ 1,087,000                         | \$ 11,590,567                   | 9.38%         | 16.59%              |
| 1994        | \$ 2,077,156               | \$ 1,128,000                         | \$ 11,249,077                   | 10.03%        | 18.47%              |
| 1993        | \$ 2,077,156               | \$ 1,128,000                         | \$ 10,411,481                   | 10.83%        | 19.95%              |
| 1992        | \$ 2,096,000               | \$ 1,206,000                         | \$ 10,196,215                   | 11.83%        | 20.56%              |
| 1991        | \$ 1,520,500               | \$ 585,500                           | \$ 9,557,128                    | 6.13%         | 15.91%              |
| 1990        | \$ 1,720,000               | \$ 745,000                           | \$ 8,996,838                    | 8.28%         | 19.12%              |
| 1989        | \$ 894,500                 | \$ 894,500                           | \$ 9,096,363                    | 9.83%         | 9.83%               |
| 1988        | \$ 935,000                 | \$ 935,000                           | \$ 9,358,179                    | 9.99%         | 9.99%               |
| 1987        | \$ 1,084,900               | \$ 1,084,900                         | \$ 9,313,180                    | 11.65%        | 11.65%              |
| 1986        | \$ 1,091,820               | \$ 1,060,800                         | \$ 8,916,314                    | 11.90%        | 12.25%              |
| 1985        | \$ 1,531,649               | \$ 923,700                           | \$ 8,433,637                    | 10.95%        | 18.16%              |
| 1984        | \$ 1,216,995               | \$ 813,045                           | \$ 8,215,480                    | 9.90%         | 14.81%              |
| 1983        | \$ 1,002,945               | \$ 942,945                           | \$ 7,850,754                    | 12.01%        | 12.78%              |
| 1982        | \$ 1,175,811               | \$ 992,267                           | \$ 7,719,232                    | 12.85%        | 15.23%              |
| 1981        | \$ 1,135,667               | \$ 785,000                           | \$ 7,688,741                    | 10.21%        | 14.77%              |
| 1980        | \$ 540,655                 | \$ 133,600                           | \$ 7,674,182                    | 1.74%         | 7.05%               |

What is not reflected in these numbers is the amount of debt being retired each year, usually between \$750,000 and \$1,000,000. Increases or decreases from year to year don't indicate that we increased debt by the

# Budget message for 2014

---

difference between two consecutive years or reduced by a like amount. The debt load is seldom static, resulting in an increase or decrease based on the amount of debt amortized or retired and new debt incurred.

## 7. 2014 budget details

The 2014 budget of \$13,220,258 reflects a decrease of \$1,676,265 below the 2013 amended budget of \$14,846,523. The decrease results from approximately half of the swimming pool construction costs being paid from the 2013 budget with the remainder coming from the 2014 budget. The original 2013 budget was \$9,917,201 but was amended to provide for the bond and sales tax receipts in 2013 that had to be offset with pool expenses in a like amount. Page 54 of the excel spreadsheet pages shows a history of actual budget expenditures from 2009 to 2012. Page 55 provides a summary of the funding levels of various categories in the 2014 budget. Page 56 is a larger spreadsheet showing budget expenses from 2000 to 2012.

We now have fourteen non-budgeted funds used for special projects, capital improvements, reserves for equipment or enterprise funds and miscellaneous needs, the newest one being a Health Insurance Reserve Fund established in 2013. In Table 10 below, the year end balances are shown as provided for in the 2012 audit. Regular transfers are made on a monthly basis into the sewer replacement and water utility reserve funds from the respective enterprise funds and into the capital improvements fund and fire equipment reserve on a monthly basis from the General Fund. The municipal equipment reserve fund is capitalized by an annual transfer from the General Fund, Water Revenue Fund and Sewage Revenue Fund.

**TABLE 10. NON-BUDGETED FUND BALANCES AS OF 12/31/12**

| <b>Fund Name</b>            | <b>Balance 12/31/12</b> |
|-----------------------------|-------------------------|
| Airport Revolving           | \$8,855                 |
| Sewer Replacement           | \$1,021,387             |
| Special Improvement         | \$38,812                |
| Water Deposit               | \$0                     |
| Fire Equipment Reserve      | \$52,694                |
| Fire Insurance Proceeds     | \$0                     |
| Cemetery Endowment          | \$37,482                |
| Library Revolving           | \$611                   |
| Special Law Enforcement     | \$5,217                 |
| Koester Block Maintenance   | \$25,079                |
| Municipal Equipment Reserve | \$122,293               |
| Capital Improvement         | \$72,780                |
| Water Utility Reserve       | \$425,423               |
| <b>Total</b>                | <b>\$1,810,633</b>      |

The funds shown in Table 11 on the following page reflect the adopted budget numbers for the *operating funds* that are subject to the state budgeting laws. Each of the fund budget pages shows the actual carryover amounts from 2012 that began the 2013 budget and the proposed carryover amount for each of the operating funds into 2014. The carryover amounts for 2014 are built into the adopted budget amounts shown.

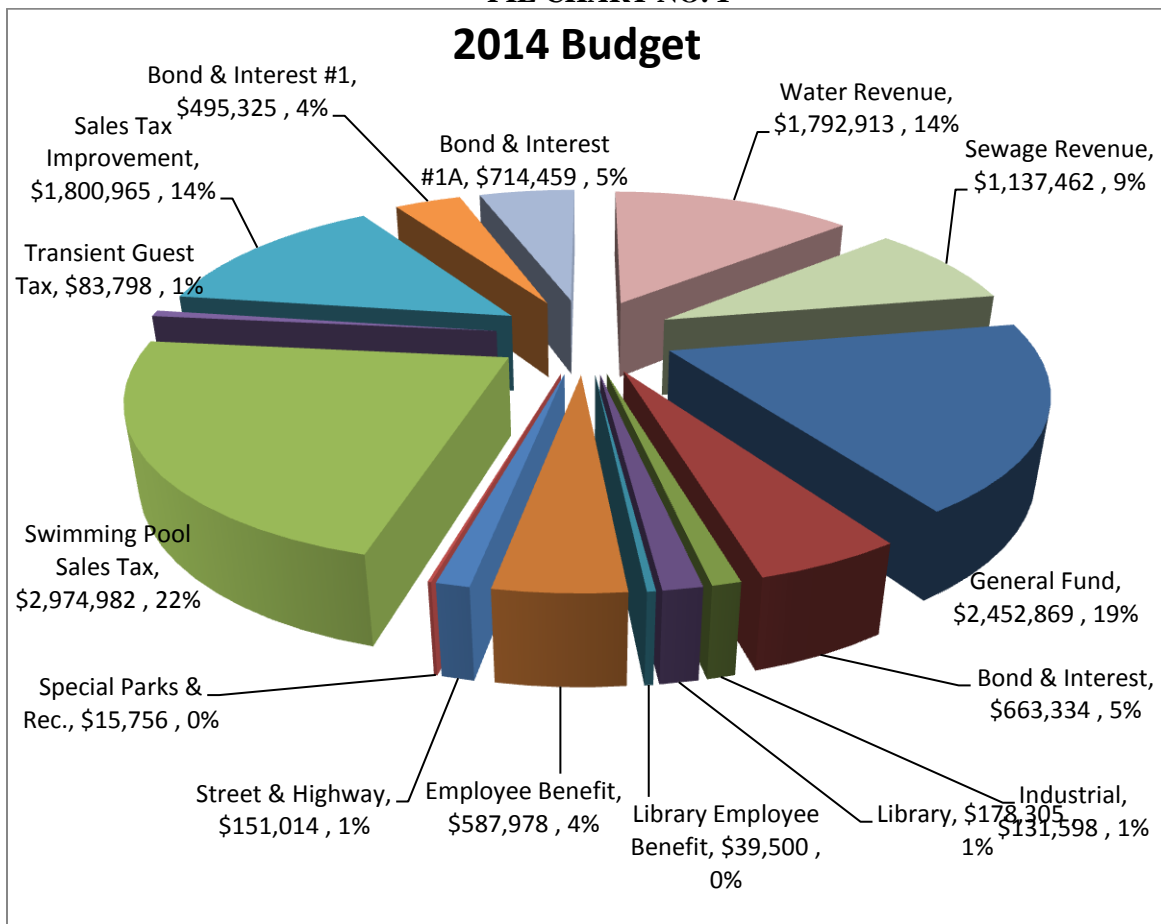


# Budget message for 2014

**TABLE 11. 2014 ADOPTED BUDGET**

| 2014 Budget               |                     |
|---------------------------|---------------------|
| General Fund              | \$2,452,869         |
| Bond & Interest           | \$663,334           |
| Industrial                | \$131,598           |
| Library                   | \$178,305           |
| Library Employee Benefit  | \$39,500            |
| Employee Benefit          | \$587,978           |
| Street & Highway          | \$151,014           |
| Special Parks & Rec.      | \$15,756            |
| Swimming Pool Sales Tax   | \$2,974,982         |
| Transient Guest Tax       | \$83,798            |
| Sales Tax Improvement     | \$1,800,965         |
| Bond & Interest #1        | \$495,325           |
| Bond & Interest #1A       | \$714,459           |
| Water Revenue             | \$1,792,913         |
| Sewage Revenue            | <u>\$1,137,462</u>  |
| <b>Total expenditures</b> | <b>\$13,220,258</b> |

**PIE CHART NO. 1**



# Budget message for 2014

---

This pie chart reflects the breakdown of the 2014 budget that is made up of the fifteen operating funds showing the amount of each fund and the percent of total budget that it represents.

## GENERAL FUND SPECIFICS

Table 12 below shows how much each department in the General Fund should receive from the ad valorem tax levy of \$862,158 for the General Fund in 2014. Each department's budget is shown multiplied by the percentage that the department represents of the whole General Fund budget which determines the amount of total ad valorem dollars that each department would use *if they were in reality apportioned to each department*. In actuality, the General Fund budget revenues are not specifically allocated to a particular department, but are held in the fund balance with all other sources of revenue. For comparison purposes only, the table shows where tax dollars can be allocated among functions and departments since all of them share in ad valorem and other sources of revenue for operations.

**TABLE 12. GENERAL FUND TAX DISTRIBUTION**  
**BY DEPARTMENT AND PERCENTAGE OF GENERAL FUND**  
**BUDGET YEAR 2014**

| <u>Department:</u>              | <u>Budget</u>      | <u>% of GF</u><br><u>Budget</u> | <u>\$ per Dept. from</u><br><u>Taxes</u> |
|---------------------------------|--------------------|---------------------------------|--|
| 101 - Administration            | \$401,956          | 16.39%                          | \$141,283.36                             |
| 102 - Police                    | \$615,014          | 25.07%                          | \$216,171.04                             |
| 102.600 - Municipal Court       | \$75,238           | 3.07%                           | \$26,445.38                              |
| 103 - Fire                      | \$90,096           | 3.67%                           | \$31,667.81                              |
| 104 - Street                    | \$499,617          | 20.37%                          | \$175,610.19                             |
| 105 - Parks                     | \$146,773          | 5.98%                           | \$51,589.19                              |
| 105.511 - Pool                  | \$0                | 0.00%                           | \$0.00                                   |
| 105.711 - Recreation            | \$109,440          | 4.46%                           | \$38,467.02                              |
| 106 - Cemetery                  | \$130,070          | 5.30%                           | \$45,718.26                              |
| 107 - Traffic Control           | \$17,650           | 0.72%                           | \$6,203.79                               |
| 108 - Health and Safety         | \$168,876          | 6.88%                           | \$59,358.16                              |
| 109 - Street Lighting           | \$75,085           | 3.06%                           | \$26,391.60                              |
| 110 - Forestry                  | \$8,325            | 0.34%                           | \$2,926.15                               |
| 111 - Airport Maintenance       | \$7,854            | 0.32%                           | \$2,760.60                               |
| 112 - Transfers                 | \$36,000           | 1.47%                           | \$12,653.63                              |
| 114 - Art Center/Old PD         | \$6,600            | 0.27%                           | \$2,319.83                               |
| 116 - Grants, Gifts, Comm. Pro. | \$7,750            | 0.32%                           | \$2,724.04                               |
| 118 - Tort Liability            | \$53,900           | 2.20%                           | \$18,945.29                              |
| 500 - Noxious Weed              | \$2,625            | 0.11%                           | \$922.66                                 |
| <b>Totals</b>                   | <b>\$2,452,869</b> | <b>100.00%</b>                  | <b>\$862,158.00</b>                      |

On the Budget Highlights pages that make up the final pages in this narrative, each of the funds are explained in a little more detail.

In Table 13 on the next page, a similar breakdown is shown to reflect a narrower breakdown of ad valorem taxes for each of the departments and functions in the General Fund. The breakdown takes the \$405.94 portion of the General Fund levy only on a \$100,000 home and shows how much of that levy could be apportioned to each department or function.

# Budget message for 2014

---

**TABLE 13. GENERAL FUND RESIDENTIAL LEVY**

**City "General Fund" Taxes on a \$100,000 Home = \$405.94**

(100,000/1,000 x .115 x 35.299 = \$405.94)

2014 General Fund Ad Valorem Taxes Budgeted = \$862,158

Total General Fund Budget = \$2,452,869

| <u>Department:</u>        | <u>Budget</u>      | <u>% of GF Budget</u> | <u>\$ per Dept. from G.F.</u><br><u>Mill levy</u> |
|---------------------------|--------------------|-----------------------|---|
| 101 - Administration      | \$401,956          | 16.39%                | \$66.52   |
| 102 - Police              | \$615,014          | 25.07%                | \$101.78  |
| 102.600 - Municipal Court | \$75,238           | 3.07%                 | \$12.45   |
| 103 - Fire                | \$90,096           | 3.67%                 | \$14.91   |
| 104 - Street              | \$499,617          | 20.37%                | \$82.68   |
| 105 - Parks               | \$146,773          | 5.98%                 | \$24.29   |
| 105.511 - Pool            | \$0                | 0.00%                 | \$0.00  |
| 105.711 - Recreation      | \$109,440          | 4.46%                 | \$18.11   |
| 106 - Cemetery            | \$130,070          | 5.30%                 | \$21.53   |
| 107 - Traffic Control     | \$17,650           | 0.72%                 | \$2.92  |
| 108 - Health and Safety   | \$168,876          | 6.88%                 | \$27.95   |
| 109 - Street Lighting     | \$75,085           | 3.06%                 | \$12.43   |
| 110 - Forestry            | \$8,325            | 0.34%                 | \$1.38  |
| 111 - Airport Maintenance | \$7,854            | 0.32%                 | \$1.30  |
| 112 - Transfers           | \$36,000           | 1.47%                 | \$5.96  |
| 114 - Art Center          | \$6,600            | 0.27%                 | \$1.09  |
| 116 - Grants and Gifts    | \$7,750            | 0.32%                 | \$1.28  |
| 118 - Tort Liability      | \$53,900           | 2.20%                 | \$8.92  |
| 500 - Noxious Weed        | \$2,625            | 0.11%                 | \$0.43  |
| <b>Totals</b>             | <b>\$2,452,869</b> | <b>100.00%</b>        | <b>\$405.94</b>                                   |

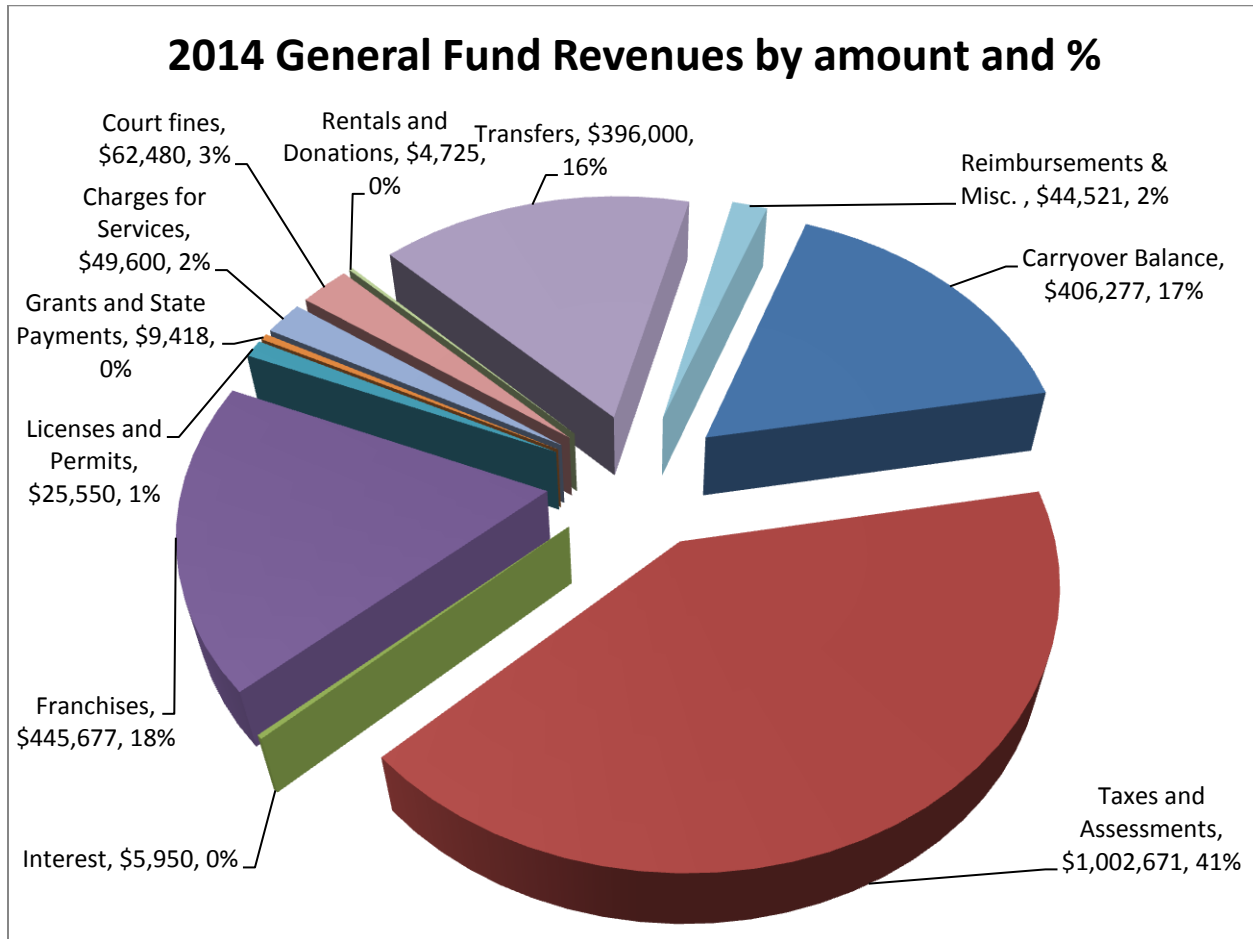
Table 14 shown below lists the major classifications of revenues in the General Fund even though the actual fund pages 1 and 2 on the fund page spreadsheets show more classifications. A pie chart on the next page shows a visual representation of the revenues.

**TABLE 14. GENERAL FUND REVENUES FOR 2014**

| <b>2014 General Fund Revenues</b> |                    |
|-----------------------------------|--------------------|
| Carryover Balance                 | \$406,277          |
| Taxes and Assessments             | \$1,002,671        |
| Interest                          | \$5,950            |
| Franchises                        | \$445,677          |
| Licenses and Permits              | \$25,550           |
| Grants and State Payments         | \$9,418            |
| Charges for Services              | \$49,600           |
| Court fines                       | \$62,480           |
| Rentals and Donations             | \$4,725            |
| Transfers                         | \$396,000          |
| Reimbursements & Misc.            | \$44,521           |
| <b>Total Revenues</b>             | <b>\$2,452,869</b> |

# Budget message for 2014

PIE CHART NO. 2



There are more than 50 individual line items and 20 general categories for various types of revenues that are received in the General Fund, but they can all be categorized into the 11 basic groups shown in Table 14 and Pie Chart 2 above. Taxes and Assessments are by far the largest source of revenue in the General Fund and franchise fees are projected to be the second largest source of revenue. Total franchise fees for electricity, gas, cable tv and phone service have as a category shown consistent growth in amount of dollars generated and as a percentage of revenues but the only with consistent growth is electricity. In the past our carryover has been the second largest source of operating cash, but with increased expenses it is getting harder to maintain, let alone increase, our carryover from year to year. Transfers are still the fourth largest source of revenue. In 2013 they were estimated to be 11% of revenues but with the increase for 2014 they are projected to constitute 16% of revenues. Interest earnings are so low that they rank as 0% of the budget, making them an insignificant source of revenue. They once ranked as fourth or fifth in revenues.

Since budget laws require revenues and expenses to balance, the General Fund as well as the other budgeted funds have to budget revenues to match expenses. The exceptions to this are the enterprise funds of Water and Sewer. They are allowed to have a carryover, but they have not been budgeted in that manner.

## Budget message for 2014

---

Table 15 below shows the General Fund expenses followed by a pie chart that represents each department or functions percentage of the total General Fund Budget.

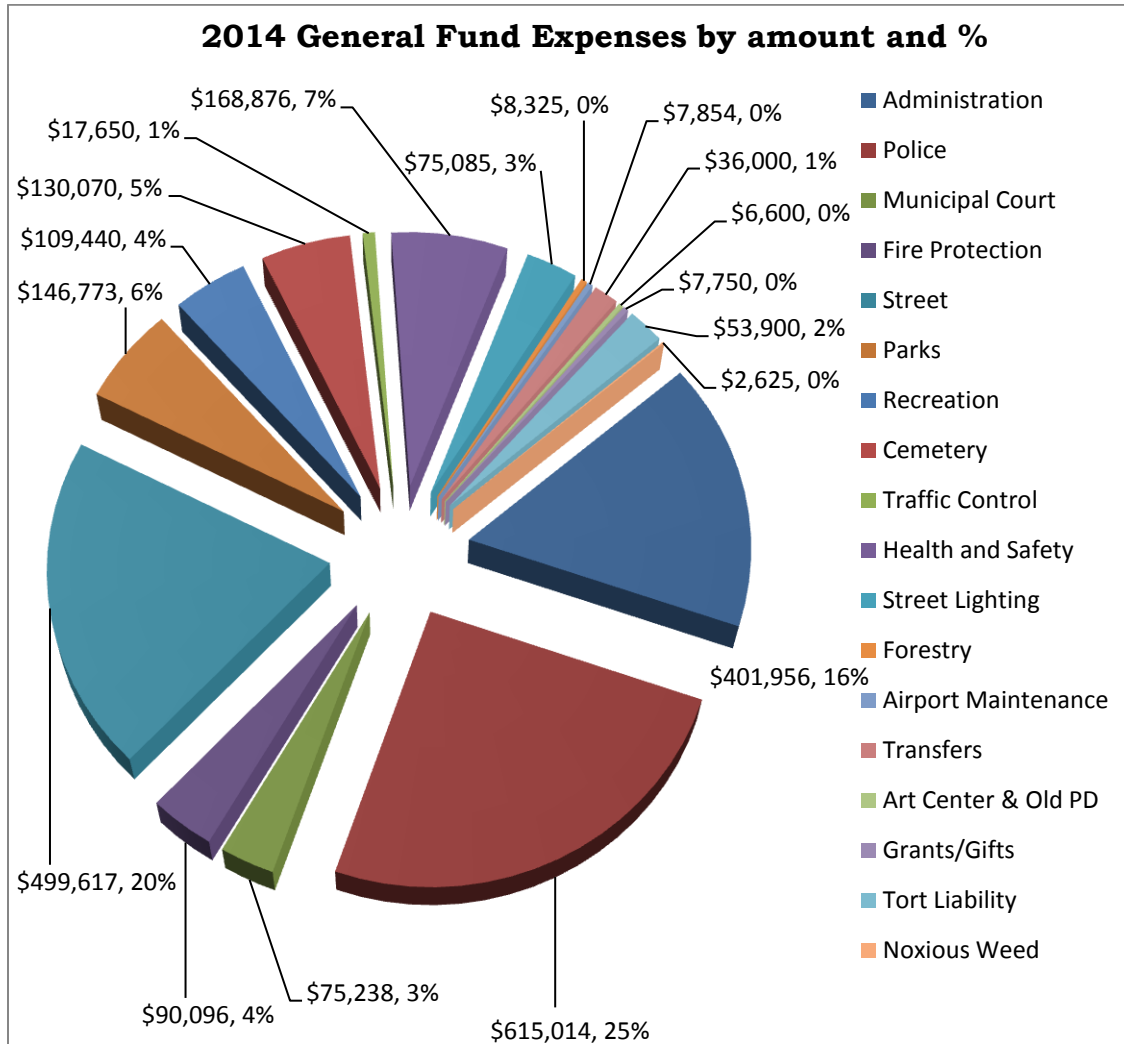
**TABLE 15. GENERAL FUND EXPENSES FOR 2014**

| <b>2014 General Fund Expenses</b> |                    |
|-----------------------------------|--------------------|
| Administration                    | \$401,956          |
| Police                            | \$615,014          |
| Municipal Court                   | \$75,238           |
| Fire Protection                   | \$90,096           |
| Street                            | \$499,617          |
| Parks                             | \$146,773          |
| Recreation                        | \$109,440          |
| Cemetery                          | \$130,070          |
| Traffic Control                   | \$17,650           |
| Health and Safety                 | \$168,876          |
| Street Lighting                   | \$75,085           |
| Forestry                          | \$8,325            |
| Airport Maintenance               | \$7,854            |
| Transfers                         | \$36,000           |
| Art Center & Old PD               | \$6,600            |
| Grants/Gifts                      | \$7,750            |
| Tort Liability                    | \$53,900           |
| Noxious Weed                      | \$2,625            |
| <b>Total Expenses</b>             | <b>\$2,452,869</b> |

**[The rest of this page left intentionally blank]**

# Budget message for 2014

**PIE CHART 3 – GENERAL FUND EXPENSES BY PERCENT AND AMOUNT**



## BUDGET HIGHLIGHTS

### General Fund:

### Revenues:

- 2014 is the last year for the Intangibles Tax receipts which are budgeted at \$40,047
- An additional \$100,000 is being transferred into the General Fund from the Sales Tax Fund
- Ad Valorem taxes have been reduced by \$49,915
- Pool receipts will no longer be credited to the General Fund, instead they will go into the new Swimming Pool Sales Tax Fund

# Budget message for 2014

---

## Expenses:

### *Administration*

- The administration budget for 2014 has increased from \$346,998 in 2013 to \$401,956 reflected in the costs for personal services and contractual services. Administrative salaries that were previously reflected in the water fund are paid from this fund and reimbursed by the water and sewer funds with a transfer.
- Capital outlay increased from \$9,668 in 2013 to \$15,334 due to budgeting for a new copier and computers.
- A transfer of \$1,000 to the machinery and equipment fund is reflected in the capital outlay amount.
- No election expenses are budgeted for 2014.

### *Police Department*

- The police department budget increased from \$574,905 in 2013 to \$615,014 in 2014.
- \$10,000 was budgeted for a police truck based on a three-year lease purchase.
- A new computer system was budgeted for \$16,000.
- A transfer of \$10,000 to the MER fund is continued.

### *Municipal Court*

- The budget declined considerably from \$106,025 in 2013 to \$75,238 in 2014.
- The undesignated capital outlay remains at \$500 for 2014.

### *Fire Department*

- The fire department budget dropped from \$94,727 in 2013 to \$90,096 in 2014. The decrease is a result of reduced expenses for personal services.

### *Street Department*

- The street department budget actually declined from \$506,579 in 2013 to \$499,617 in 2014.
- Capital outlay for 2014 remained constant at \$57,264
- Snow removal costs remain at \$24,000 for 2014.
- The 2014 budget continues the transfer of \$10,000 to the MER fund.

### *Parks Department*

- The budget increased from \$143,775 in 2013 to \$146,773 in 2014.
- Personal services were increased and contractual services, commodities and capital outlay each decreased.
- The 2014 budget continues the transfer of \$8,000 to the MER fund.
- Capital outlay provides only for an undesignated contingency of \$1,500.

### *Swimming Pool*

- The swimming pool budget was absorbed by the new swimming pool sales tax fund and shows as all zero's for 2014.

### *Recreation*

- The recreation budget increased from \$82,225 in 2013 to \$109,440 in 2014.
- The increase was due to the capital outlay requests for 2014.

### *Cemetery*

- The cemetery budget increased from \$125,860 in 2013 to \$130,070 in 2014, attributable to an increase in the personal services and a reduction in contractual services and commodities,
- The 2014 budget continues a transfer of \$6,000 to the MER fund.

# Budget message for 2014

---

## *Traffic Control*

- The budget decreased from \$19,650 in 2013 to \$17,650 for 2014. Most of the decrease came about from a reduction in the contractual services.

## *Health and Safety*

- This shows an increase from \$138,200 in 2013 to \$168,876 for 2014.
- Future ambulance costs are unknown at this time but the costs for next year were inflated by about 7%. Only \$100,000 was budgeted for 2013 since it was unknown when that budget was prepared what would happen in regard to the costs. The revised number for ambulance service in 2013 is \$125,772 based on a one-year agreement.
- \$25,000 has been budgeted to cover anticipated demolition and enforcement costs for more aggressive enforcement but that is a reduction from the \$30,000 budgeted in 2013.

## *Street lighting*

- The budget went from \$81,050 in 2013 down to \$75,085. Some savings are expected in lighting costs since converting the traffic lights and downtown decorative lights to LED.

## *Forestry*

- The budget decreased from \$10,175 to \$8,325 as a result of expected outlay for trees and shrubs.
- The two major items in this function are salaries for tree trimming and maintenance for care and replacement of trees and shrubs
- The annual contribution of \$500 to the garden club comes from this function.

## *Airport Maintenance*

- The budget declined \$9,150 in 2013 to \$7,854 in 2014 attributed to a reduction in personal services, contractual services and commodities.

## *Transfers*

- Transfers of \$24,000 to the Fire Equipment Reserve Fund and \$12,000 to Capital Improvements Reserve Fund remain the same for 2014.

## *Art Center*

- The budget went from \$6,250 in 2013 to \$6,600 in 2014 through a slight increase in contractual services for building maintenance.

## *Grants and Gifts*

- This category declined from \$8,000 in 2013 to \$7,750 in 2014.
- Main Street Marysville receives \$5,000 from this category. The remainder is identified for the possibility of a swim team grant expense.

## *Tort Liability*

- This function was decreased slightly from \$60,000 for 2013 to \$53,900 in 2014.
- There are two items in tort liability: Insurance and bonds & tort liability. The former pays the cost of tort liability premiums while the latter pays for any claims subject to the deductible.

## *Noxious Weed*

- This item increased by \$75 from \$2,550 in 2013 to \$2,625 in 2014. The increase came in equipment repair and maintenance.



# Budget message for 2014

---

## **Water Revenue Fund:**

- The budget went from \$1,525,998 in 2013 to \$1,792,913 in 2014 an increase of \$266,915.
- Since the 250k water tower project is not yet complete there is budget authority built into this account to complete the project and pay all expenses from this fund without using the Special Improvements Fund. The remainder of the loan is budgeted as a revenue and there is \$575,000 in expense budgeted for the project in Transmission and Distribution.
- Water sales revenue is budgeted at a higher level for 2014 than it was for 2013. Another rate increase takes effect in February of 2014.
- Production expense increased from \$113,534 in 2013 to \$132,346 mainly as a result in utility and equipment repair expenses. The transfer to MER from production remains the same at \$15,000. Capital outlay was increased from \$10,000 to \$20,000 in expectation of pulling wells 9, 10 and 11 for repairs.
- The Transmission and Distribution Expense went from \$814,793 in 2013 to \$1,173,971 in 2014. The increase is attributed to the \$575,000 expense related to the 250k tower rehab that should wrap up in 2014. The transfer to MER remained steady at \$15,000.
- The Commercial and General Expense went from \$129,899 in 2013 to \$145,290. Increases were primarily in personal services, contractual services for insurance and bonds and commodities.
- Non-Operating Expense decreased from a budget of \$467,772 in 2013 down to \$341,306 in 2014. The decrease came about as a result of dropping the transfer to the Bond and Interest #1 fund from \$230,803 in 2013 to \$185,000 in 2014 and reducing the transfer to the utility reserve from \$165,469 in 2013 to \$60,000 in 2014.

## **Sewage Revenue:**

- The Sewage Revenue Fund is budgeted for a slight decrease in 2014. In 2013 the budget was \$1,202,632; for 2014 it is \$1,137,462. This is the second year in a row that the sewage revenue fund has declined and it is actually lower than the 2011 budget of \$1,139,789.
- Assessments from Breeding Heights will continue for the next couple of years and should be just under \$33,000 but will be gone after 2015.
- Sewer use charges are budgeted at a lower level for 2014 due to rescission of the last two years' rate increases. However, the number should be on the conservative side as it reflects what could be expected in a wet year and not a dry year.
- Commercial and General Expense increased from \$71,526 in 2013 to \$92,719 in 2014. All four categories saw increases in the budgeted amounts for 2014, but the biggest increase was in capital outlay from \$0 in 2013 to \$15,334 in 2014. The capital outlay in Commercial and General Expense absorbs a portion of the expenses for capital outlay purchases related to city office capital outlay.
- The Non-Operating Expense decreased from \$571,269 in 2013 to \$413,165 in 2014. The transfer to sewer replacement was dropped by \$90,000 down to only \$30,000 for the year and the transfer to the Bond and Interest #1A fund went down almost \$70,000 from \$385,000 in 2013 to \$315,520 in 2014.
- Collections Expense increased significantly from \$395,487 in 2013 to \$477,609 in 2014, mostly due to the large capital outlay projection for funding a water shop expansion.
- Processing Expense dropped slightly from \$164,350 in 2013 to \$144,545 in 2014 primarily as a result of reduced expenses for personal services, contractual services and commodities. Capital outlay remains at \$3,000 for undesignated items and the transfer to MER remains level at \$15,000.

## **Street and Highway:**

- The Street and Highway fund budget has decreased slightly from \$155,235 for 2013 to \$151,014 in 2014.
- The heavy chip and seal load and the cost of the additional oil will continue to consume most of what we receive during the year from the State gas tax distribution. We only get about \$85,000 per year in gas tax receipts and when we use 3 or 4 loads of oil at around \$12,000 to \$15,000 per load, most of our revenue stream is used up and the chips take up most of the remaining revenue stream. Years ago we also

# Budget message for 2014

---

identified this fund as part of our payment stream for the North Street improvement project and we only have one more payment in 2014.

- Our carryover from 2010 into 2011 was \$129,900 but that balance declined in 2012 and 2013 to \$116,822 and \$103,486 respectively.

## **Airport Revolving:**

- This is a non-budgeted fund that is used to pay our share of costs for development at the airport. The proceeds from crop leases are credited to this fund.
- Only expenses for the prior year (2012) are shown. Most of what was left to carry over into 2013 was spent for engineering fees associated with the lighting project and the remainder of those fees was paid from the Industrial Fund.
- The mid-field connector project funded by KDOT is expected to be done in 2014.

## **Sewage Replacement:**

- This is a non-budgeted fund that receives a transfer from the Sewage Revenue Fund on a monthly basis. From time to time some extraordinary expenses are charged to this fund for replacement or repair costs of capital needs.
- The 2012 year-end balance was \$1,021,387. That balance should be lower going into the 2014 budget year due to expenses of over \$53,000 for a replacement pump at the main lift station.
- The transfer to this fund in 2014 has been reduced to only \$30,000.

## **Bond and Interest Fund:**

- The mill levy for this budgeted fund declined from an actual rate of 10.949 mills for the 2013 budget down to 10.879 mills for the 2014 budget.
- Even with the slightly lower mill levy the actual dollars levied went down by only \$1.
- All General Obligation debt service except for the KDOT revolving loan payments will be made by this fund next year. The large cash reserve carried into 2013 will be reduced to a level comparable to the \$211,707 carried into 2012.

## **Bond and Interest #1 Fund:**

- This fund pays the debt service on outstanding debt incurred by the Water Revenue Fund and receives revenues from monthly transfers from the Water Revenue Fund.
- The budget for 2014 is up from 2013 at \$495,325 compared to \$449,005, respectively. The debt service payments for loans #2435 and #2734 will be made from this fund next year. The first \$100,000 of #2734 has been made from the Sales Tax fund in the past but since we retired #2294 in 2013 we now have flexibility to make these two payments from this fund and not rely on sales tax.
- The transfer into this fund has been reduced downward from \$230,803 in 2013 to \$185,000 in 2014.

## **Bond and Interest #1A Fund:**

- This fund pays the debt service for the sewer improvement obligations. The 2014 budget increased slightly from \$712,443 for 2013 to \$714,459 in 2014.
- Transfers in from the Sewage Revenue Fund have been reduced to \$315,520 in 2014 which is the normal debt service level.
- Annual debt service remains at \$315,521 and has been supported by the assessments from the two sewer projects but we have now lost the east side assessment and only Breeding Heights remains until 2015.
- The monthly transfer amount will be set at \$26,293.33 and should provide some relief for cash flow in the sewage revenue fund.

# Budget message for 2014

---

## **Special Improvements Fund:**

- This fund is used to pay for special projects. The fund currently contains donations for the third LIFETILES mural.
- We paid costs for the water tower project from this fund in 2013 but that project will be picked up by the water revenue fund in 2014.
- This fund is not subject to budgeting laws.

## **Water Deposit Fund:**

- This fund was eliminated at the request of the auditors and all deposits held were returned to depositors.

## **Industrial Fund:**

- This is a tax levy fund subject to budgeting laws and the mill levy for 2014 is certified at 1.228 which is a reduction from the actual levy of 1.603 in 2012 to fund the 2013 budget.
- The budget increased for 2014 to \$131,598 up from the \$123,563 for 2013.
- In 2013 we paid some costs for engineering design at the airport and those were reimbursed by the FAA in 2013. When construction starts on the connector project this fund or possibly the sales tax fund can be used to pay our share if there are not enough funds in the Airport Revolving fund.
- The taxes levied dropped from \$38,908 in 2013 to \$30,000 in 2014.

## **Fire Equipment Reserve Fund:**

- This is another non-budgeted fund and receives funds transferred each year from the General Fund on a monthly basis. The transfers are taken from the payments made by the townships for fire service.
- The transfer remains at \$24,000 for 2014.
- If the balance is sufficient in 2013 and again in 2014, a portion of the funds may be used to pay for the debt on the fire trucks. Less money is being used for this purpose the last couple of years in order for the balance to continue growing each year.

## **Fire Insurance Proceeds Fund:**

- This is another non-budgeted fund and is rarely used. It is used to hold insurance proceeds from structure fires until the structure is repaired, remodeled or demolished.

## **Cemetery Endowment Fund:**

- This is also a non-budgeted fund and no expenses are charged to this fund.

## **Library Revolving Fund:**

- This fund is used as a clearing fund to pay Library salaries and is not subject to budget laws.

## **Library Fund:**

- This is a budgeted tax-levy fund for the Library and is a pass through only. The Library sets their own budget, which is included in our overall budget. For 2014, the budget is \$160,903 with a mill levy of 6.588. This represents a tax and mill levy reduction from the \$169,079 and mill levy of 6.967 levied in 2012 for the 2013 budget year.

## **Library Employee Benefit Fund:**

- This is a budgeted tax levy fund used to pay for the Library employee benefits and is distributed to the Library upon receipt.
- The mill levy for the 2014 budget is at 1.511 which is an increase from the 1.025 actual levy in 2012 for the 2013 budget.
- The increase will be used by the levy to fund increased health insurance costs for library employees.

# Budget message for 2014

---

## **Swimming Pool Sales Tax Fund:**

- This fund was created in 2013 with a budget amendment. It received the proceeds from the bond issue to build the new pool and to receive the sales tax receipts.
- For 2014 the remainder of the pool construction costs will be paid from this fund.
- Beginning in 2014 all pool related expenses will be paid from this fund including debt service payments.

## **Special Law Enforcement Trust:**

- This is a non-budgeted fund that receives money from drug seizure cases that we are involved in. The money is used to purchase law enforcement equipment.

## **Special Park and Recreation Fund:**

- This fund is a budgeted fund used to pay for minor parks and recreation improvements. One-half of the proceeds of the liquor tax receipts distributed to Marysville are deposited in this fund. The other half goes to the General Fund. The liquor tax receipts have been declining the past few years.
- The budget for 2014 has decreased slightly for a second consecutive year to \$15,756 down from \$17,807 in 2013.
- Costs for the fireworks display are paid from this fund.

## **Koester Block Maintenance Fund:**

- This fund is not subject to budget laws and only the previous years' actual expenses are shown (2012).
- The lease fees on the Koester Block are credited to the fund as are receipts from Mother's Day Flea Market and Koester Museum receipts.
- The largest expense in 2012 was for insurance on the buildings.
- All rents from the block go into this fund.

## **Employee Benefits Fund:**

- This fund is a tax levy fund with a 2013 mill levy of 19.337 mills compared to the actual 2012 levy of 16.716 mills.
- The 2014 budget has increased once again in response to higher health insurance and retirement costs.
- The KPERS employer rate for 2014 goes to 8.84%. It is currently at 7.94%
- The tax levy for 2013 is set at \$472,293, up from the 2012 levy of \$405,687.

## **Health Insurance Reserve Fund:**

- This fund doesn't show up on the fund pages for the 2014 budget. It is a non-budgeted fund that was created in 2013 and will show up as a fund with expenditures for 2013 on the 2015 budget.
- It is capitalized with the monthly savings on premiums by switching to a \$5,000 deductible that is partially self-insured between the employees out-of-pocket and the \$5,000 policy when United Healthcare assumes payment.

## **Transient Guest Tax Fund:**

- This budgeted fund is capitalized by receipts from the local transient guest tax. The tax is 5% which took effect on January 1, 2011.
- For 2014 the fund is budgeted at \$83,798, just slightly more than the 2013 budget of \$83,622.

## **Municipal Equipment Reserve Fund:**

- This is a non-budgeted fund established in 2010 and first capitalized in 2011 with transfers from the General Fund, Water Revenue Fund and Sewage Revenue Fund.
- Transfers will continue for 2014 at the levels of \$35,000, \$30,000 and \$30,000 respectively.
- There were no charges to the fund in 2012 when the balance stood at \$122,293 at years' end.

# Budget message for 2014

---

## **Capital Improvements Fund:**

- This is another non-budgeted fund which is capitalized by monthly transfers from the General Fund.
- The annual transfer for 2014 remains at \$12,000
- There were no charges to the fund in 2012 leaving a carryover balance of \$72,780 for 2013.

## **Sales Tax Improvement Fund:**

- This is a budgeted fund which is set at \$1,800,965 for 2014 compared to \$1,773,441 for 2013.
- Sales tax receipts are conservatively estimated at \$881,432 for 2014.
- The only debt service payment is to KDOT on the two outstanding RLF loans they made to us for KDOT related projects.
- Transfer to the General Fund was increased from \$200,000 annually to \$300,000 annually.

## **Water Utility Reserve Fund:**

- This is the reserve fund for the Water Revenue Fund and is not a budgeted fund.
- In 2012 we transferred \$119,201 to the fund and ended with a balance of \$425,423.
- The current transfer rate in 2013 of \$13,789 monthly into this fund from the Water Revenue Fund will be reduced in 2014 to only \$5,000 monthly.
- In 2012 there were no replacement or repair expenses charged to this fund.

## **Conclusion**

The 2014 budget of \$13,220,258 still includes expenses for new pool construction that started in 2013 and like the 2013 amended budget, is at a level much higher than the normal range of \$8,000,000 to \$10,000,000 that we have seen the last four or five years. Costs related to employee benefits, the current water improvement project and swimming pool construction have all contributed to the increases. Overall taxes will rise by \$11,646 with the extra funds going towards employee benefit costs.

*Respectfully submitted, Rick Shain*

**CAPITAL OUTLAY ITEMS FOR 2014 BUDGET**

| Fund, Department and Item Description | Justification   | Capital Outlay | 2013<br>Budget<br>Total |
|---------------------------------------|---|----------------|-------------------------|
| <b>General Fund Capital Outlay</b>    |   |                |                         |
| <b>ADMINISTRATION:</b>                |   |                |                         |
| Office Chairs - council chambers      | To replace existing chairs that are worn and some loose.                          | \$1,667        |                         |
| Chairs for public room                | To replace the stacking chairs, many of which are wobbly                          | \$1,667        |                         |
| Laser printers - 2                    | To upgrade to newer and faster printers.  | \$1,000        |                         |
| Copier                                | To replace aging Imagistics copier split with water and sewer                     | \$5,000        |                         |
| Computer upgrades/software            | Existing computers are approximately 5 yrs old. XP no longer supported after 2014 | \$5,000        |                         |
| Undesignated capital outlay           | Unanticipated needs or for overrun on estimated costs.                            | \$1,000        |                         |
| Total                                 |   | \$15,334       | \$9,668                 |
| <b>POLICE:</b>                        |   |                |                         |
| Police truck                          | To replace existing older unit  | \$10,000       |                         |
| Range development                     | In conjunction with the Sheriff's office.   | \$5,000        |                         |
| Upgrade video wireless system         |   | \$2,500        |                         |
| New computers                         | Replace old computer system - XP no longer supported                              | \$16,000       |                         |
| Undesignated contingency              | Unanticipated needs or for overrun on estimated costs.                            | \$1,000        |                         |
| Total                                 |   | \$34,500       | \$25,455                |
| <b>MUNICIPAL COURT:</b>               |   |                |                         |
| Undesignated contingency              | Unanticipated needs or for overrun on estimated costs.                            | \$500          |                         |
| Total                                 |   | \$500          | \$500                   |
| <b>FIRE:</b>                          |   |                |                         |
| Fire equipment                        | Safety gear, hoses, testing equipment, etc.                                       | \$8,000        |                         |
| Water rescue equipment                | Maintain equipment certifications   | \$2,000        |                         |
| Undesignated contingency              | Unanticipated needs or for overrun on estimated costs.                            | \$500          |                         |
| Total                                 |   | \$10,500       | \$10,500                |
| <b>STREET:</b>                        |   |                |                         |
| Sweeper debt service                  | Payment on sweeper  | \$27,968       |                         |
| Loader payment                        | Payment on loader   | \$17,796       |                         |
| Used dump truck or 1 ton              | Replacement of an existing unit if needed   | \$10,000       |                         |
| Undesignated contingency              | Unanticipated needs or for overrun on estimated costs.                            | \$1,500        |                         |
| Total                                 |   | \$57,264       | \$57,264                |
| <b>PARKS:</b>                         |   |                |                         |
| Tractor mounted tiller                | For tilling larger areas in parks, etc.   | \$1,000        |                         |
| Undesignated contingency              | Unanticipated needs or for overrun on estimated costs.                            | \$1,500        |                         |
| Total                                 |   | \$2,500        | \$2,500                 |
| <b>POOL:</b>                          |   |                |                         |
| Total                                 |   | \$0            | \$10,000                |
| <b>CEMETERY:</b>                      |   |                |                         |
| Undesignated capital outlay           | Unanticipated needs or for overrun on estimated costs.                            | \$1,000        |                         |
| Total                                 |   | \$1,000        | \$1,000                 |

**CAPITAL OUTLAY ITEMS FOR 2014 BUDGET**

| Fund, Department and Item Description    | Justification   | Capital Outlay   | 2013<br>Budget<br>Total |
|--|---|------------------|-------------------------|
| <b><i>ART CENTER</i></b>                 |   |                  |                         |
| General capital improvements             | Needed upgrades   | \$2,500          |                         |
| Total                                    |   | \$2,500          | \$2,500                 |
| <b><i>RECREATION</i></b>                 |   |                  |                         |
| <b><i>General Improvements</i></b>       |   |                  |                         |
| Undesignated                             | Unanticipated needs or for overrun on estimated costs.    | \$1,000          |                         |
| <b><i>Lakeview Complex:</i></b>          |   |                  |                         |
| Shade structures - \$5900 each x 4       | To provide shade protection on concrete seats & bleachers | \$23,600         |                         |
| Storage building                         | For equipment storage - 30 x 60 x 12                      | \$0              |                         |
| <b><i>Feldhausen Field:</i></b>          |   |                  |                         |
| Soccer goals                             | Two pairs at \$1799 each; \$600 shipping - upgrade        | \$4,198          |                         |
| Paint and prime fence                    | Maintenance on outfield fence repair                      | \$3,000          |                         |
| Total                                    |   | \$31,798         | \$48,799                |
| <b><i>HEALTH AND SANITATION</i></b>      |   |                  |                         |
| <b><i>Storm siren updates</i></b>        | Normal upkeep.  | \$3,000          |                         |
| Total                                    |   | \$3,000          | \$3,000                 |
| <b><i>STREET LIGHTING</i></b>            |   |                  |                         |
| Street light repairs                     | Phased conversion to LED                                  | \$4,500          |                         |
| Total                                    |   | \$4,500          | \$4,500                 |
| <b><i>AIRPORT MAINTENANCE</i></b>        |   |                  |                         |
| Undesignated capital outlay              | Unanticipated needs or for overrun on estimated costs.    | \$1,000          |                         |
| Total                                    |   | \$1,000          | \$1,000                 |
| <b>Total General Fund capital outlay</b> |   | <b>\$164,396</b> | <b>\$176,686</b>        |

**WATER REVENUE**

|                                  |   |                 |          |
|----------------------------------|---|-----------------|----------|
| <b>Commercial/General</b>        |   |                 |          |
| Office Chairs - council chambers | To replace existing chairs that are worn and some loose.                          | \$1,667         |          |
| Chairs for public room           | To replace the stacking chairs, many of which are wobbly                          | \$1,667         |          |
| Laser printers - 2               | To upgrade to newer and faster printers.  | \$1,000         |          |
| Copier                           | To replace aging Imagistics copier split with water and sewer                     | \$5,000         |          |
| Computer upgrades/software       | Existing computers are approximately 5 yrs old. XP no longer supported after 2014 | \$5,000         |          |
| Undesignated capital outlay      | Unanticipated needs or for overrun on estimated costs.                            | \$1,000         |          |
| <b>Total Commercial/General</b>  |   | <b>\$15,334</b> | \$8,664  |
| <b>Production</b>                |   |                 |          |
| Well repairs                     | Pull wells #9,#10,#11, inspect, service and repair level and depth check piping   | \$20,000        |          |
| <b>Total Production</b>          |   | <b>\$20,000</b> | \$10,000 |

**CAPITAL OUTLAY ITEMS FOR 2014 BUDGET**

| Fund, Department and Item Description        | Justification                                | Capital Outlay   | 2013<br>Budget<br>Total |
|--|--|------------------|-------------------------|
| <b>Transmission &amp; Distribution</b>       |  |                  |                         |
| Shop addition                                | For additional covered storage for equipment | \$150,000        |                         |
| Skidsteer trade-in - (1/2 water, 1/2 sewer)  | Annual trade-in with Bruna Equipment         | <u>\$1,250</u>   |                         |
| <b>Total Transmission &amp; Distribution</b> |  | <b>\$151,250</b> | \$80,000                |
| <b>Total Water department capital outlay</b> |  | <b>\$186,584</b> | <b>\$98,664</b>         |

**SEWAGE REVENUE**

|  |   |                  |                  |
|--|---|------------------|------------------|
| <b>Commercial/General</b>                  |   |                  |                  |
| Office Chairs - council chambers           | To replace existing chairs that are worn and some loose.                          | \$1,667          |                  |
| Chairs for public room                     | To replace the stacking chairs, many of which are wobbly                          | \$1,667          |                  |
| Laser printers - 2                         | To upgrade to newer and faster printers.  | \$1,000          |                  |
| Copier                                     | To replace aging Imagistics copier split with water and sewer                     | \$5,000          |                  |
| Computer upgrades/software                 | Existing computers are approximately 5 yrs old. XP no longer supported after 2014 | \$5,000          |                  |
| Undesignated capital outlay                | Unanticipated needs or for overrun on estimated costs.                            | <u>\$1,000</u>   |                  |
| <b>Total Commercial/General</b>            |   | <b>\$15,334</b>  | \$8,664          |
| <b>Collection</b>                          |   |                  |                  |
| Loader payment - 1/3                       | Lease payment   | \$8,898          |                  |
| Skidsteer trade-in (1/2 sewer, 1/2 water)  | Annual trade-in with Bruna Equipment  | \$1,500          |                  |
| Shop addition (1/2 water - 1/2 sewer)      | For additional covered storage for equipment                                      | \$150,000        |                  |
| CIPP rehabilitation                        | Annual cured in place pipe sealing program  | \$70,000         |                  |
| <b>Total Collection</b>                    |   | <b>\$221,500</b> | \$117,250        |
| <b>Processing</b>                          |   |                  |                  |
| Undesignated capital outlay                | Unanticipated needs or for overrun on estimated costs.                            | <u>\$3,000</u>   |                  |
| <b>Total processing</b>                    |   | <b>\$3,000</b>   | \$3,000          |
| <b>Total sewage revenue capital outlay</b> |   | <b>\$239,834</b> | <b>\$128,914</b> |

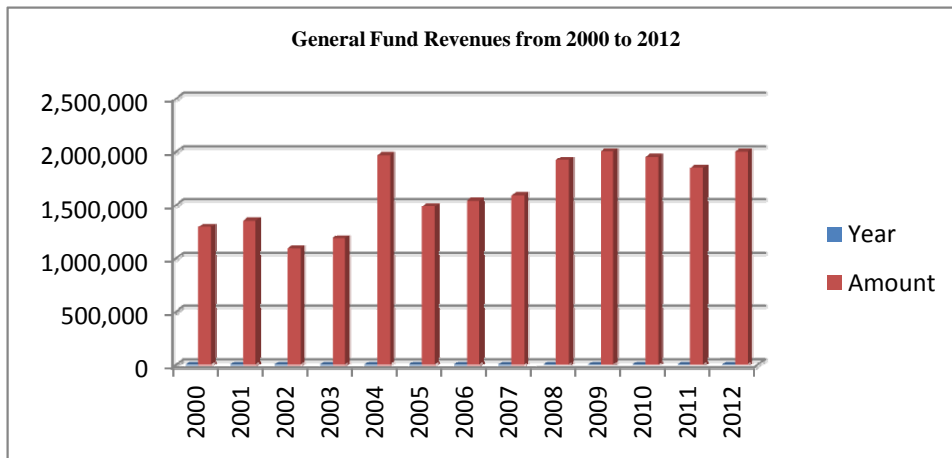


City of Marysville 2014 Budget

| Fund Number and Account                | 2009 Actual      | 2010 Actual      | 2011 Actual    | 2012 Actual      | 2013 Budget      | 2013 Revised     | 2014 Proposed    |
|--|------------------|------------------|----------------|------------------|------------------|------------------|------------------|
| <b>General Fund</b>                    |                  |                  |                |                  |                  |                  |                  |
| <b>Unreserved Fund Balance, Jan 1</b>  | <b>555,912</b>   | <b>541,219</b>   | <b>609,727</b> | <b>538,406</b>   | <b>422,055</b>   | <b>491,953</b>   | <b>406,277</b>   |
| <i>Tax Receivables</i>                 |                  |                  |                |                  |                  |                  |                  |
| 404.001 Ad Valorem Tax                 | 844,849          | 856,776          | 821,637        | 851,982          | 912,073          | 912,073          | 862,158          |
| 404.004 Motor Vehicle Tax              | 105,310          | 108,769          | 111,006        | 101,536          | 105,997          | 103,966          | 109,984          |
| 404.005 Vehicle Excise Tax             | 228              | 233              | 293            | 399              | 340              | 263              | 398              |
| 404.006 Intangibles Tax                | 99,887           | 93,139           | 70,264         | 65,249           | 78,882           | 105,540          | 40,047           |
| 404.011 In Lieu Of                     | 0                | 0                | 0              | 0                | 0                | 715              | 715              |
| 404.013 Neighborhood Revitalization    | -36,274          | -34,646          | -31,893        | -25,431          | -32,319          | -28,237          | -21,943          |
| 404.014 Delinquent Tax                 | 9,910            | 5,228            | 7,378          | 6,516            | 0                | 5,466            | 0                |
| 404.015 16/20M Vehicle Tax             | 1,676            | 1,495            | 1,569          | 1,875            | 1,673            | 1,777            | 1,944            |
| 404.016 Recreation Vehicle Tax         | 1,179            | 1,331            | 1,661          | 1,522            | 1,650            | 1,722            | 1,557            |
| 404.017 Delinquent Pers. Property      | 0                | 0                | 0              | 0                | 0                | 0                | 0                |
| 404..600 Liquor Tax                    | 8,394            | 8,385            | 7,007          | 7,077            | 7,246            | 7,201            | 7,161            |
| <b>Total Taxes</b>                     | <b>1,035,159</b> | <b>1,040,710</b> | <b>988,922</b> | <b>1,010,725</b> | <b>1,075,542</b> | <b>1,110,486</b> | <b>1,002,021</b> |
| <i>Special Assessments</i>             |                  |                  |                |                  |                  |                  |                  |
| 404.007 Weed Assessments               | 4,484            | 1,139            | 1,769          | 2,315            | 650              | 1,422            | 650              |
| 404.010 Street Assessments             | 2,652            | 0                | 0              | 0                | 0                | 0                | 0                |
| <b>Total Special Assessments</b>       | <b>7,136</b>     | <b>1,139</b>     | <b>1,769</b>   | <b>2,315</b>     | <b>650</b>       | <b>1,422</b>     | <b>650</b>       |
| <i>Interest Receivable</i>             |                  |                  |                |                  |                  |                  |                  |
| 664.002 Idle Funds Interest            | 5,115            | 10,366           | 8,721          | 5,922            | 7,744            | 5,858            | 5,950            |
| 664.005 Now Account Interest           | 8,445            | 0                | 0              | 0                | 0                | 0                | 0                |
| <b>Total Interest Receivable</b>       | <b>13,560</b>    | <b>10,366</b>    | <b>8,721</b>   | <b>5,922</b>     | <b>7,744</b>     | <b>5,858</b>     | <b>5,950</b>     |
| <i>Franchises</i>                      |                  |                  |                |                  |                  |                  |                  |
| 450.001 Electric                       | 200,572          | 232,511          | 267,900        | 292,723          | 288,455          | 308,004          | 303,122          |
| 450.002 Gas                            | 94,128           | 86,687           | 106,036        | 88,386           | 104,798          | 104,798          | 89,566           |
| 450.003 Cable TV                       | 21,964           | 28,091           | 27,089         | 29,039           | 26,444           | 28,566           | 29,565           |
| 450.004 Telephone                      | 43,083           | 41,055           | 37,735         | 24,424           | 37,722           | 23,700           | 23,424           |
| <b>Total Franchises</b>                | <b>359,747</b>   | <b>388,344</b>   | <b>438,760</b> | <b>434,572</b>   | <b>457,419</b>   | <b>465,068</b>   | <b>445,677</b>   |
| <i>Licenses</i>                        |                  |                  |                |                  |                  |                  |                  |
| 451.095 Contractor/Builder License     | 7,150            | 6,450            | 5,025          | 4,200            | 3,325            | 4,100            | 4,100            |
| 451.097 Electrical License             | 3,055            | 3,750            | 4,125          | 2,025            | 2,325            | 2,010            | 2,000            |
| 451.099 Plumbing/Heating License       | 2,625            | 4,350            | 3,500          | 2,775            | 2,066            | 2,550            | 2,400            |
| 452.001 Licenses                       | 280              | 150              | 240            | 40               | 240              | 500              | 100              |
| 452.002 Beer License                   | 875              | 750              | 900            | 1,275            | 800              | 900              | 900              |
| 452.003 Liquor Lic-Occupation Tax      | 600              | 600              | 600            | 900              | 600              | 600              | 600              |
| 452.004 Liquor Lic -Club/Drinking Est. | 800              | 575              | 800            | 925              | 800              | 900              | 900              |
| <b>Total Licenses</b>                  | <b>15,385</b>    | <b>16,625</b>    | <b>15,190</b>  | <b>12,140</b>    | <b>10,156</b>    | <b>11,560</b>    | <b>11,000</b>    |
| <i>Non-Business Licenses/Permits</i>   |                  |                  |                |                  |                  |                  |                  |
| 452.005 Dog Tags                       | 3,410            | 4,555            | 4,465          | 4,005            | 4,325            | 4,000            | 4,000            |
| 452.006 Cat Tags                       | 550              | 675              | 495            | 495              | 415              | 450              | 450              |
| 452.007 Animal Adoption Fees           | 0                | 0                | 0              | 0                | 0                | 0                | 0                |
| 477.002 Permits                        | 575              | 100              | 100            | 295              | 75               | 155              | 250              |
| 477.003 Building Permits               | 26,288           | 15,174           | 14,382         | 21,313           | 7,000            | 7,500            | 8,000            |
| 477.005 Electric Inspections           | 810              | 1,080            | 1,800          | 1,110            | 900              | 900              | 900              |
| 477.006 Fireworks Permit               | 125              | 125              | 150            | 125              | 125              | 125              | 125              |
| 477.007 Gas Inspection                 | 360              | 270              | 330            | 330              | 300              | 300              | 300              |
| 477.008 Excavation Permit              | 150              | 400              | 100            | 200              | 100              | 100              | 100              |
| 477.009 Moving Structure Permit        | 0                | 100              | 0              | 200              | 100              | 100              | 100              |
| 477.010 Awning/Sign Permit             | 1,456            | 929              | 363            | 690              | 300              | 1,555            | 200              |
| 477.011 Special Use Permit             | 0                | 0                | 0              | 0                | 125              | 325              | 125              |
| <b>Total Non-Business Lic./Pmts</b>    | <b>33,724</b>    | <b>23,408</b>    | <b>22,185</b>  | <b>28,763</b>    | <b>13,765</b>    | <b>15,510</b>    | <b>14,550</b>    |
| <i>Grants</i>                          |                  |                  |                |                  |                  |                  |                  |
| 543.000 Grants                         | 3,917            | 10,441           | 257            | 2,324            | 1,000            | 1,000            | 1,000            |
| 543.004 Swim Team                      | 0                | 0                | 0              | 0                | 0                | 0                | 0                |
| <b>Total Grants</b>                    | <b>3,917</b>     | <b>10,441</b>    | <b>257</b>     | <b>2,324</b>     | <b>1,000</b>     | <b>1,000</b>     | <b>1,000</b>     |
| <i>Highway Maintenance</i>             |                  |                  |                |                  |                  |                  |                  |
| 545.000 Hwy.Maintenance-KLINK          | 8,412            | 8,418            | 8,418          | 8,424            | 8,418            | 8,418            | 8,418            |
| <b>Total Highway Maintenance</b>       | <b>8,412</b>     | <b>8,418</b>     | <b>8,418</b>   | <b>8,424</b>     | <b>8,418</b>     | <b>8,418</b>     | <b>8,418</b>     |
| <i>Art Center</i>                      |                  |                  |                |                  |                  |                  |                  |
| 573.000 Art Center Receipts            | 250              | 0                | 0              | 0                | 0                | 0                | 0                |
| <b>Total Art Center Receipts</b>       | <b>250</b>       | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |

City of Marysville 2014 Budget

| Fund Number and Account                      | 2009 Actual      | 2010 Actual      | 2011 Actual      | 2012 Actual      | 2013 Budget      | 2013 Revised     | 2014 Proposed    |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Charges for Services</b>                  |                  |                  |                  |                  |                  |                  |                  |
| 607.001 Fire Protection Contracts            | <u>29,010</u>    | <u>36,793</u>    | <u>42,476</u>    | <u>38,612</u>    | <u>35,319</u>    | <u>38,100</u>    | <u>38,100</u>    |
| <b>Total Charges for Services</b>            | 29,010           | 36,793           | 42,476           | 38,612           | 35,319           | 38,100           | 38,100           |
| <b>Charges for Services Rendered</b>         |                  |                  |                  |                  |                  |                  |                  |
| 627.001 Burial Orders                        | <u>10,815</u>    | <u>14,450</u>    | <u>10,930</u>    | <u>11,700</u>    | <u>9,950</u>     | <u>10,000</u>    | <u>10,000</u>    |
| <b>Total Charges for Svcs. Rendered</b>      | 10,815           | 14,450           | 10,930           | 11,700           | 9,950            | 10,000           | 10,000           |
| <b>Admissions/Concessions Sales</b>          |                  |                  |                  |                  |                  |                  |                  |
| 651.000 Entry Fees                           | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 651.003 Shirts                               | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         |
| <b>Total Admiss./Concess. Sales</b>          | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Pool Receipts</b>                         |                  |                  |                  |                  |                  |                  |                  |
| 643.001 Swim Pool Receipts                   | 31,230           | 32,851           | 24,589           | 27,246           | 34,655           | 29,555           | 0                |
| 643.003 Pool Concessions/Rentals             | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         |
| <b>Total Pool Receipts</b>                   | 31,230           | 32,851           | 24,589           | 27,246           | 34,655           | 29,555           | 0                |
| <b>Cemetery Deeds</b>                        |                  |                  |                  |                  |                  |                  |                  |
| 652.000 Cemetery Deeds                       | <u>3,300</u>     | <u>2,050</u>     | <u>950</u>       | <u>1,550</u>     | <u>1,500</u>     | <u>1,500</u>     | <u>1,500</u>     |
| <b>Total Cemetery Deeds</b>                  | 3,300            | 2,050            | 950              | 1,550            | 1,500            | 1,500            | 1,500            |
| <b>Fines</b>                                 |                  |                  |                  |                  |                  |                  |                  |
| 656.000 Municipal Court                      | 72,198           | 93,656           | 57,937           | 56,767           | 55,442           | 59,470           | 61,580           |
| 656.001 Impounding Fees/Law Enf.             | <u>405</u>       | <u>390</u>       | <u>995</u>       | <u>3,035</u>     | <u>322</u>       | <u>995</u>       | <u>900</u>       |
| <b>Total Fines</b>                           | 72,603           | 94,046           | 58,932           | 59,802           | 55,764           | 60,465           | 62,480           |
| <b>Contracts/Rents</b>                       |                  |                  |                  |                  |                  |                  |                  |
| 667.000 Contracts/Rents                      | 1,620            | 2,380            | 844              | 367              | 1,050            | 775              | 775              |
| 667.001 Hangar Space Rent                    | 0                | 2,079            | 2,646            | 2,269            | 2,645            | 2,300            | 2,200            |
| 667.002 Recreation Ballpark Rent             | <u>2,550</u>     | <u>2,700</u>     | <u>0</u>         | <u>0</u>         | <u>2,000</u>     | <u>0</u>         | <u>0</u>         |
| <b>Total Contracts/Rents</b>                 | 4,170            | 7,159            | 3,490            | 2,636            | 5,695            | 3,075            | 2,975            |
| <b>Donations from Private Sources</b>        |                  |                  |                  |                  |                  |                  |                  |
| 675.000 Gifts                                | 250              | 1,455            | 145              | 1,327            | 100              | 1,600            | 100              |
| 675.002 Donation - Fire Equipment            | 0                | 2,100            | 1,250            | 1,250            | 1,000            | 1,250            | 1,000            |
| 675.008 Gift - Playground                    | 0                | 100              | 0                | 0                | 0                | 0                | 0                |
| 675.011 Donation - Jogathon                  | <u>435</u>       | <u>377</u>       | <u>323</u>       | <u>648</u>       | <u>350</u>       | <u>650</u>       | <u>650</u>       |
| <b>Donations from Private Sources</b>        | 685              | 4,032            | 1,718            | 3,225            | 1,450            | 3,500            | 1,750            |
| <b>Contributions -Other Functions</b>        |                  |                  |                  |                  |                  |                  |                  |
| 676.000 Transfer                             | <u>180,000</u>   | <u>180,000</u>   | <u>180,000</u>   | <u>283,530</u>   | <u>272,000</u>   | <u>272,000</u>   | <u>396,000</u>   |
| <b>Total Contributions</b>                   | 180,000          | 180,000          | 180,000          | 283,530          | 272,000          | 272,000          | 396,000          |
| <b>Reimbursements</b>                        |                  |                  |                  |                  |                  |                  |                  |
| 678.001 Reimbursed Expense                   | <u>113,723</u>   | <u>33,982</u>    | <u>17,843</u>    | <u>1,326</u>     | <u>18,555</u>    | <u>7,544</u>     | <u>9,955</u>     |
| <b>Total Reimbursements</b>                  | 113,723          | 33,982           | 17,843           | 1,326            | 18,555           | 7,544            | 9,955            |
| <b>Other Revenues</b>                        |                  |                  |                  |                  |                  |                  |                  |
| 680.000 Miscellaneous                        | 80,503           | 50,150           | 24,785           | 66,326           | 21,232           | 33,221           | 34,566           |
| 681.000 Jrnal Ent-audit entry for petty cash | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>-560</u>      | <u>0</u>         | <u>0</u>         | <u>0</u>         |
| <b>Total Miscellaneous</b>                   | 80,503           | 50,150           | 24,785           | 65,766           | 21,232           | 33,221           | 34,566           |
| <b>Total General Fund Revenues</b>           | <b>2,003,329</b> | <b>1,954,964</b> | <b>1,849,935</b> | <b>2,000,578</b> | <b>2,030,814</b> | <b>2,078,282</b> | <b>2,046,592</b> |
| <b>Total Fund Balance and Revenues</b>       | <b>2,559,241</b> | <b>2,496,183</b> | <b>2,459,662</b> | <b>2,538,984</b> | <b>2,452,869</b> | <b>2,570,235</b> | <b>2,452,869</b> |



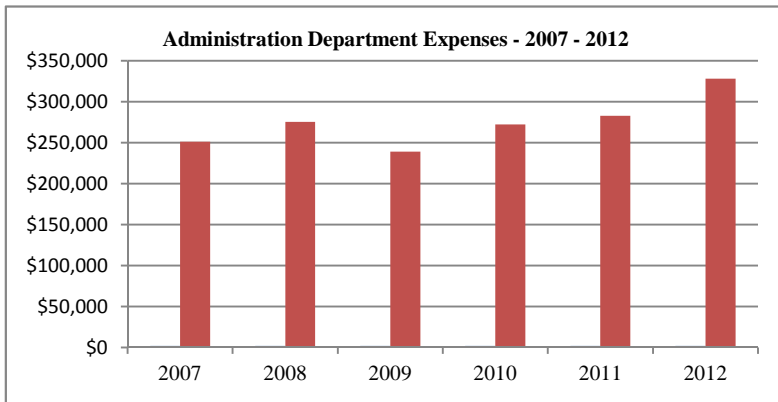
This chart shows the fluctuations in General Fund Revenues for the years 2000 to 2012. Compare this with the General Fund expenses chart on page 15. The carryover from year to year is not reflected in the graph. The spike in 2004 is from the funds received as a result of discontinuing the Special Liability fund.

City of Marysville 2014 Budget

| Fund Number and Account                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Government - Administration                |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 710.000 Personal Services                  | 7,800          | 8,003          | 7,800          | 1,497          | 10,000         | 1,500           | 2,708            |
| 710.001 Salaries - Regular Pay             | 78,215         | 86,388         | 87,924         | 135,274        | 104,800        | 144,258         | 147,660          |
| 710.009 Group Health/Life/Dental Insurance | 11,099         | 12,528         | 10,769         | 9,202          | 17,000         | 11,333          | 14,713           |
| 710.300 Employee Retirement Withholding    | 10,976         | 10,893         | 13,179         | 14,980         | 15,000         | 15,992          | 16,900           |
| 710.330 ICMA Retirement Trust              | 0              | 0              | 0              | 0              | 0              | 2,680           | 2,700            |
| 710.400 Employee Social Security           | 34,908         | 36,481         | 34,062         | 38,706         | 39,000         | 14,995          | 15,640           |
| 710.440 Employee Medicare                  | 0              | 0              | 0              | 0              | 0              | 4,866           | 5,059            |
| 710.500 Federal Withholding                | 0              | 0              | 0              | 0              | 0              | 17,949          | 21,995           |
| 710.600 State Withholding                  | 0              | 0              | 0              | 0              | 0              | 6,112           | 6,998            |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>142,998</b> | <b>154,293</b> | <b>153,734</b> | <b>199,659</b> | <b>185,800</b> | <b>219,685</b>  | <b>234,373</b>   |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services               | 22,066         | 8,323          | 18,313         | 7,986          | 25,000         | 9,554           | 21,000           |
| 720.002 Insurance and Bonds                | 30,261         | 35,432         | 40,537         | 44,902         | 47,000         | 49,955          | 51,000           |
| 720.005 Legal Expense/Attorney Fees        | 12,289         | 29,920         | 23,922         | 33,358         | 30,000         | 32,455          | 34,000           |
| 720.014 Building Maintenance               | 3,252          | 3,420          | 651            | 2,424          | 6,550          | 3,450           | 3,944            |
| 720.015 Utilities                          | 4,534          | 4,939          | 4,512          | 4,595          | 6,125          | 5,122           | 6,100            |
| 720.017 Phone/Internet/Cell Phone          | 1,628          | 2,142          | 2,122          | 2,233          | 2,425          | 2,366           | 2,500            |
| 720.030 School Expense                     | 2,444          | 2,258          | 4,299          | 3,494          | 3,625          | 3,595           | 4,300            |
| 720.035 Equipment Repair & Maintenance     | 435            | 2,062          | 5,884          | 1,159          | 3,555          | 3,122           | 3,255            |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>76,909</b>  | <b>88,496</b>  | <b>100,240</b> | <b>100,151</b> | <b>124,280</b> | <b>109,619</b>  | <b>126,099</b>   |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.000 Commodities                        | 0              | 0              | 0              | 0              | 500            | 25              | 50               |
| 730.001 Office Expense                     | 6,084          | 7,407          | 12,626         | 9,731          | 8,000          | 8,456           | 9,800            |
| 730.003 Planning & Zoning                  | 2,138          | 1,864          | 1,830          | 1,263          | 4,000          | 1,875           | 3,500            |
| 730.020 Gas & Oil                          | 1,074          | 1,546          | 2,040          | 2,281          | 2,250          | 2,300           | 2,300            |
| 730.023 Supplies/Miscellaneous             | 8,554          | 7,649          | 8,003          | 7,643          | 8,500          | 7,788           | 8,500            |
| <b>TOTAL COMMODITIES</b>                   | <b>17,850</b>  | <b>18,466</b>  | <b>24,499</b>  | <b>20,918</b>  | <b>23,250</b>  | <b>20,444</b>   | <b>24,150</b>    |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                     | 0              | 1,023          | 1,399          | 4,072          | 9,668          | 2,655           | 15,334           |
| 740.001 New Equipment                      | 0              | 9,722          | 0              | 1,661          | 0              | 0               | 0                |
| 740.002 Transfer to Mach./Eqpmt Reserve    | 0              | 0              | 1,000          | 1,000          | 1,000          | 1,000           | 1,000            |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>0</b>       | <b>10,745</b>  | <b>2,399</b>   | <b>6,733</b>   | <b>10,668</b>  | <b>3,655</b>    | <b>16,334</b>    |
| <b>ELECTIONS</b>                           |                |                |                |                |                |                 |                  |
| 750.000 Elections                          | 0              | 0              | 1,601          | 0              | 1,500          | 0               | 0                |
| <b>TOTAL ELECTIONS</b>                     | <b>0</b>       | <b>0</b>       | <b>1,601</b>   | <b>0</b>       | <b>1,500</b>   | <b>0</b>        | <b>0</b>         |
| <b>NON-OPERATING EXPENSE</b>               |                |                |                |                |                |                 |                  |
| 753.001 Sales Tax                          | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| 753.003 Real Estate Taxes                  | 1,358          | 547            | 546            | 582            | 1,500          | 644             | 1,000            |
| <b>TOTAL NON-OPERATING EXPENSE</b>         | <b>1,358</b>   | <b>547</b>     | <b>546</b>     | <b>582</b>     | <b>1,500</b>   | <b>644</b>      | <b>1,000</b>     |
| <b>TOTAL GOVERNMENT-ADMINISTRATION</b>     | <b>239,115</b> | <b>272,547</b> | <b>283,019</b> | <b>328,043</b> | <b>346,998</b> | <b>354,047</b>  | <b>401,956</b>   |

**Activity Summary:**

The Administration department provides support for most General Government activities of the City and all expenses associated with City Council expenditures such as salaries, registrations, etc. This department supports the operation of the City Building and any other facilities not assigned to a particular department. A portion of salaries for the City Administrator, City Clerk, Deputy Clerk, etc. are paid from this fund. Attorney fees and other legal expenses not assigned to another department are paid from Administration.



|                             | 2013           | 2,014           |
|-----------------------------|----------------|-----------------|
| Council chamber chairs      | \$1,667        | \$1,667         |
| Public room chairs          | \$1,667        | \$1,667         |
| Laser printers - 2          | \$1,667        | \$1,000         |
| Copier                      |                | \$5,000         |
| Carpeting                   | \$0            | \$0             |
| Computer/server upgrades    | \$2,000        | \$5,000         |
| Folding door for chambers   | \$1,667        | \$0             |
| Undesignated capital outlay | <u>\$1,000</u> | <u>\$1,000</u>  |
|                             | <b>\$9,668</b> | <b>\$15,334</b> |

City of Marysville 2014 Budget

| Fund Number and Account                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Police Dept No. 102                        |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 710.000 Personal Services                  | 25,295         | 14,593         | 4,460          | 1,206          | 11,555         | 1,355           | 2,395            |
| 710.001 Salaries - Regular Pay             | 230,525        | 211,344        | 198,073        | 266,829        | 283,145        | 271,018         | 289,753          |
| 710.009 Group Health/Life/Dental Insurance | 16,313         | 14,806         | 9,932          | 14,368         | 19,000         | 21,825          | 23,277           |
| 710.030 Animal Control Wages               | 6,791          | 5,683          | 6,231          | 6,070          | 7,000          | 5,868           | 7,000            |
| 710.300 Employee Retirement Withholding    | 12,441         | 11,192         | 10,385         | 15,398         | 15,000         | 16,761          | 20,486           |
| 710.400 Employee Social Security           | 55,942         | 49,392         | 46,374         | 63,877         | 60,000         | 20,940          | 27,123           |
| 710.440 Employee Medicare                  | 0              | 0              | 0              | 0              | 0              | 4,901           | 6,811            |
| 710.500 Federal Withholding                | 0              | 0              | 0              | 0              | 0              | 31,135          | 36,000           |
| 710.600 State Withholding                  | 0              | 0              | 0              | 0              | 0              | 10,756          | 12,789           |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>347,307</b> | <b>307,010</b> | <b>275,455</b> | <b>367,748</b> | <b>395,700</b> | <b>384,559</b>  | <b>425,634</b>   |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services               | 9,355          | 10,080         | 11,098         | 17,688         | 15,000         | 13,658          | 17,550           |
| 720.005 Legal Expense/Attorney Fees        | 3,869          | 3,796          | 550            | 891            | 4,500          | 2,277           | 3,944            |
| 720.014 Building Maintenance               | 7,003          | 5,371          | 6,967          | 2,487          | 8,500          | 6,600           | 7,045            |
| 720.015 Utilities                          | 7,903          | 7,757          | 8,599          | 7,639          | 9,500          | 7,988           | 9,000            |
| 720.017 Phone/Internet/Cell Phone          | 2,477          | 4,303          | 3,907          | 3,849          | 5,000          | 3,866           | 4,500            |
| 720.019 Police Firing Range                | 114            | 72             | 0              | 1,045          | 2,000          | 5,000           | 1,000            |
| 720.029 Dive Team                          | 0              | 0              | 720            | 738            | 1,000          | 690             | 2,000            |
| 720.030 School Expense                     | 12,644         | 9,293          | 10,783         | 10,361         | 12,000         | 7,766           | 12,000           |
| 720.034 Police Equipment Expense           | 4,510          | 3,016          | 2,180          | 3,210          | 4,700          | 3,655           | 4,608            |
| 720.035 Equipment Repair and Maintenance   | 17,923         | 11,888         | 8,083          | 10,820         | 15,000         | 12,843          | 14,488           |
| 720.039 Disaster Assistance                | 77             | 0              | 0              | 0              | 2,500          | 500             | 2,500            |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>65,875</b>  | <b>55,576</b>  | <b>52,887</b>  | <b>58,728</b>  | <b>79,700</b>  | <b>64,843</b>   | <b>78,635</b>    |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.000 Commodities                        | 405            | 983            | 0              | 0              | 300            | 50              | 50               |
| 730.001 Office Expense                     | 4,962          | 4,650          | 7,279          | 4,318          | 7,000          | 4,655           | 6,000            |
| 730.020 Gas & Oil                          | 19,451         | 18,242         | 20,414         | 22,145         | 35,000         | 29,944          | 35,000           |
| 730.022 School Resource Officer Expense    | 588            | 2,602          | 92             | 2,362          | 750            | 355             | 755              |
| 730.023 Supplies/ Miscellaneous            | 8,099          | 11,510         | 13,303         | 15,446         | 13,000         | 12,995          | 14,500           |
| 730.027 Uniform Expense                    | 4,853          | 5,862          | 8,553          | 5,685          | 5,000          | 4,688           | 4,995            |
| 730.030 Animal Control Expense             | 2,849          | 2,727          | 3,028          | 4,829          | 3,000          | 3,655           | 4,945            |
| <b>TOTAL COMMODITIES</b>                   | <b>41,207</b>  | <b>46,576</b>  | <b>52,669</b>  | <b>54,785</b>  | <b>64,050</b>  | <b>56,342</b>   | <b>66,245</b>    |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                     | 53,900         | 25,436         | 2,639          | 299            | 25,455         | 12,045          | 34,500           |
| 740.001 New Equipment                      | 12,729         | 25,911         | 38,805         | 6,547          | 0              | 1,500           | 0                |
| 740.002 Transfer to Mach./Eqpmt Reserve    | 0              | 0              | 10,000         | 10,000         | 10,000         | 10,000          | 10,000           |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>66,629</b>  | <b>51,347</b>  | <b>51,444</b>  | <b>16,846</b>  | <b>35,455</b>  | <b>23,545</b>   | <b>44,500</b>    |
| <b>TOTAL POLICE</b>                        | <b>521,018</b> | <b>460,509</b> | <b>432,455</b> | <b>498,107</b> | <b>574,905</b> | <b>529,289</b>  | <b>615,014</b>   |
| Police Department Activity Summary         |                |                |                |                |                |                 |                  |

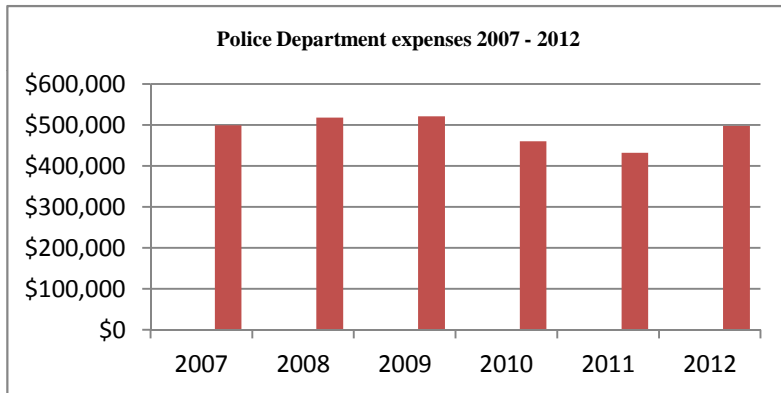
**Activity Summary:** This budget provides for general police protection and related costs within the jurisdiction of the corporate limits. The department operates a full service department with 24 hour patrol services that include investigations, animal control, parking enforcement and crime prevention. All officers in the department are required to attend a 14 week training course at the Kansas Law Enforcement Training Center in Hutchinson. In addition, all officers are required to attend annual training updates.

STAFF AUTHORIZATION

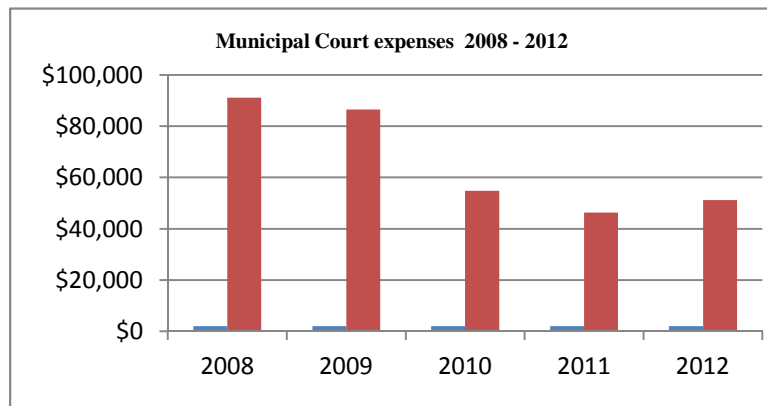
| Position: (FTE's)                   |                          | 2013            | 2014            |
|-------------------------------------|--------------------------|-----------------|-----------------|
| Chief - Marshall 10                 | Police truck             | \$0             | \$10,000        |
| Sergeant - Marshall 11              | Range development        | \$5,000         | \$5,000         |
| Police Officer II - Marshall 12     | Water rescue equipment   | \$1,000         | \$0             |
| Police Officer II - Marshall 13     | Replace old copier w/new | \$8,000         | \$0             |
| Police Officer II - Marshall 14     | New computer system      | \$0             | \$16,000        |
| Police Officer II - Marshall 15     | Upgrade video wireless   | \$0             | \$2,500         |
| Police Officer II - Marshall 16     | Undesignated contingency | \$1,500         | \$1,000         |
| Police Officer II - Marshall 17     | New radar units          | \$8,955         | \$0             |
| Part Time Officer - Marshall 18     |                          | <b>\$24,455</b> | <b>\$34,500</b> |
| Part time Officer - Marshall 19     |                          |                 |                 |
| Clerk (shared with Municipal Court) |                          |                 |                 |

City of Marysville 2014 Budget

| Fund Number and Account                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Municipal Court - Dept. No. 102.600        |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 710.000 Personal Services                  | 3,850          | 1,410          | 1,300          | 239            | 3,000          | 545             | 1,500            |
| 710.001 Salaries - Regular Pay             | 26,290         | 18,152         | 22,048         | 21,428         | 41,800         | 21,613          | 25,026           |
| 710.009 Group Health/Life/Dental Insurance | 1,619          | 647            | 641            | 648            | 1,000          | 690             | 1,280            |
| 710.300 Employee Retirement Withholding    | 1,167          | 1,168          | 1,244          | 1,435          | 2,000          | 1,566           | 1,876            |
| 710.400 Employee Social Security           | 7,478          | 5,664          | 5,352          | 6,369          | 9,000          | 3,260           | 3,683            |
| 710.440 Employee Medicare                  | 0              | 0              | 0              | 0              | 0              | 606             | 861              |
| 710.500 Federal Withholding                | 0              | 0              | 0              | 0              | 0              | 3,039           | 3,911            |
| 710.600 State Withholding                  | 0              | 0              | 0              | 0              | 0              | 785             | 1,876            |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>40,404</b>  | <b>27,041</b>  | <b>30,585</b>  | <b>30,119</b>  | <b>56,800</b>  | <b>32,104</b>   | <b>40,013</b>    |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services               | 5,640          | 977            | 73             | 227            | 3,000          | 998             | 750              |
| 720.005 Legal Expense/Attorney Fees        | 36,639         | 23,994         | 16,004         | 18,475         | 40,000         | 19,667          | 29,000           |
| 720.017 Phone/Internet/Cell Phone          | 870            | 898            | 1,037          | 1,046          | 1,200          | 1,105           | 1,200            |
| 720.030 School Expense                     | 550            | 141            | 329            | 709            | 1,000          | 545             | 1,000            |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>43,699</b>  | <b>26,010</b>  | <b>17,443</b>  | <b>20,457</b>  | <b>45,200</b>  | <b>22,315</b>   | <b>31,950</b>    |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.000 Commodities                        | 255            | 0              | 0              | 0              | 125            | 50              | 50               |
| 730.001 Office Expense                     | 522            | 626            | 927            | 306            | 900            | 648             | 800              |
| 730.023 Supplies/Miscellaneous             | 1,569          | 1,133          | 395            | 325            | 2,500          | 444             | 1,925            |
| <b>TOTAL COMMODITIES</b>                   | <b>2,346</b>   | <b>1,759</b>   | <b>1,322</b>   | <b>631</b>     | <b>3,525</b>   | <b>1,142</b>    | <b>2,775</b>     |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                     | 0              | 0              | 0              | 0              | 0              | 0               | 500              |
| 740.001 New Equipment                      | 0              | 0              | 0              | 0              | 500            | 0               | 0                |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>500</b>     | <b>0</b>        | <b>500</b>       |
| <b>TOTAL MUNICIPAL COURT</b>               | <b>86,449</b>  | <b>54,810</b>  | <b>49,350</b>  | <b>51,207</b>  | <b>106,025</b> | <b>55,561</b>   | <b>75,238</b>    |



Until 2008 the Municipal Court function fell in the Police Department budget. In 2008 it became a separate department in the General Fund. The 2007 expense in the Police Department reflected in the graph includes Municipal Court.

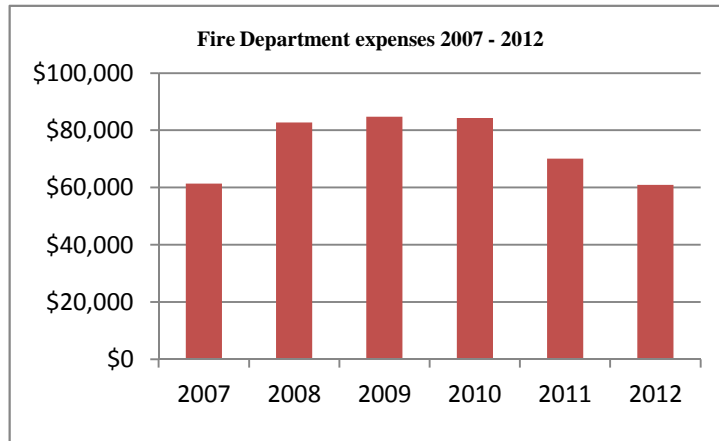


City of Marysville 2014 Budget

| Fund Number and Account                  | 2009 Actual   | 2010 Actual   | 2011 Actual   | 2012 Actual   | 2013 Budget   | 2013 Revised  | 2014 Proposed |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Fire Department, Dept. No. 103           |               |               |               |               |               |               |               |
| <b>PERSONAL SERVICES</b>                 |               |               |               |               |               |               |               |
| 710.000 Personal Services                | 2,810         | 2,410         | 3,857         | 1,981         | 4,000         | 3,101         | 2,400         |
| 710.001 Salaries, Regular Pay            | 29,715        | 26,467        | 30,444        | 27,240        | 35,000        | 25,606        | 32,000        |
| 710.300 Employee Retirement W/H          | 248           | 194           | 213           | 190           | 322           | 211           | 400           |
| 710.400 Employee Social Security         | 2,610         | 2,848         | 2,436         | 2,254         | 3,355         | 2,565         | 2,121         |
| 710.440 Employee Medicare                | 0             |               |               |               |               | 600           | 800           |
| 710.500 Federal Withholding              | 0             |               |               |               |               | 315           | 456           |
| 710.600 State Withholding                | 0             |               |               |               |               | 27            | 123           |
| <b>TOTAL PERSONAL SERVICES</b>           | <b>35,383</b> | <b>31,919</b> | <b>36,950</b> | <b>31,665</b> | <b>42,677</b> | <b>32,425</b> | <b>38,300</b> |
| <b>CONTRACTUAL SERVICES</b>              |               |               |               |               |               |               |               |
| 720.000 Contractual Services             | 3,154         | 2,621         | 3,749         | 3,049         | 3,800         | 3,122         | 3,800         |
| 720.002 Insurance and Bonds              | 4,793         | 4,389         | 4,389         | 4,460         | 4,900         | 4,560         | 4,955         |
| 720.003 Workmans Comp claims             |               |               |               | 134           |               | 0             | 0             |
| 720.005 Legal Expense/Attorney Fees      | 94            | 75            | 0             | 525           | 300           | 233           | 500           |
| 720.014 Building Maintenance             | 76            | 6             | 759           | 857           | 1,600         | 988           | 1,600         |
| 720.015 Utilities                        | 4,359         | 4,380         | 3,939         | 3,546         | 5,000         | 4,122         | 5,044         |
| 720.017 Phone/Internet/Cell Phone        | 324           | 351           | 360           | 406           | 500           | 437           | 500           |
| 720.029 Dive Team                        | 0             | 0             | 720           | 664           | 1,000         | 1,100         | 1,200         |
| 720.030 School Expense                   | 1,369         | 2,364         | 243           | 380           | 1,400         | 1,300         | 1,400         |
| 720.035 Equipment Repair and Maintenance | 8,620         | 9,117         | 4,559         | 6,885         | 10,000        | 7,079         | 10,000        |
| <b>TOTAL CONTRACTUAL SERVICES</b>        | <b>22,789</b> | <b>23,303</b> | <b>18,718</b> | <b>20,906</b> | <b>28,500</b> | <b>22,941</b> | <b>28,999</b> |
| <b>COMMODITIES</b>                       |               |               |               |               |               |               |               |
| 730.000 Commodities                      | 0             | 0             | 0             | 0             | 50            | 0             | 50            |
| 730.018 Tools and Expense                | 148           | 0             | 230           | 352           | 400           | 366           | 400           |
| 730.019 Rural Gas & Oil                  | 947           | 1,056         | 2,077         | 1,784         | 2,500         | 1,898         | 2,125         |
| 730.020 Gas & Oil                        | 848           | 1,143         | 1,806         | 1,257         | 1,600         | 1,433         | 1,600         |
| 730.023 Supplies/Miscellaneous           | 2,857         | 14,466        | 2,645         | 2,764         | 3,500         | 2,988         | 3,122         |
| 730.053 Grants- FEMA Fire Prevention     | 0             | 0             | 2,293         | 0             | 5,000         | 3,000         | 5,000         |
| <b>TOTAL COMMODITIES</b>                 | <b>4,800</b>  | <b>16,665</b> | <b>9,051</b>  | <b>6,157</b>  | <b>13,050</b> | <b>9,685</b>  | <b>12,297</b> |
| <b>CAPITAL OUTLAY</b>                    |               |               |               |               |               |               |               |
| 740.000 Capital Outlay                   | 10,363        | 2,663         | 5,330         | 0             | 10,500        | 8,500         | 10,500        |
| 740.001 New Equipment                    | 11,369        | 9,722         | 0             | 2,191         | 0             | 0             | 0             |
| <b>TOTAL CAPITAL OUTLAY</b>              | <b>21,732</b> | <b>12,385</b> | <b>5,330</b>  | <b>2,191</b>  | <b>10,500</b> | <b>8,500</b>  | <b>10,500</b> |
| <b>TOTAL FIRE EXPENSE</b>                | <b>84,704</b> | <b>84,272</b> | <b>70,049</b> | <b>60,919</b> | <b>94,727</b> | <b>73,551</b> | <b>90,096</b> |

**Vehicle Fleet:**

- 2003 Chevy Silverado 4x4 - Chief
- 750 Gallon pumper
- 1000 Gallon pumper
- 1250 Gallon pumper
- 4x4 250 Gallon tanker 9 (rural)
- 1000 Gallon pumper (rural)
- 6x6 1,000 Gallon pumper (rural)
- 3,500 gallon tanker (rural)
- 1,000 Gallon tanker - small truck (rural)
- Rescue vehicle - Ford F-550



|                          | 2013            | 2014            |
|--------------------------|-----------------|-----------------|
| Capital Outlay           |                 |                 |
| Fire equipment, etc      | \$8,000         | \$8,000         |
| Water rescue equipment   | \$2,000         | \$2,000         |
| Undesignated contingency | \$500           | \$500           |
|                          | <b>\$10,500</b> | <b>\$10,500</b> |

## City of Marysville 2014 Budget

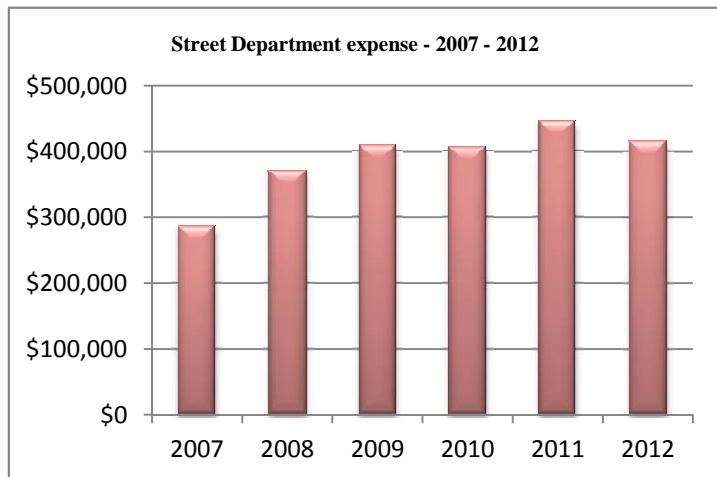
| Fund Number and Account                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Street Department, Dept. No. 104           |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 710.000 Personal Services                  | 18,819         | 20,335         | 24,935         | 16,454         | 25,565         | 7,500           | 7,800            |
| 710.001 Salaries - Regular Pay             | 122,314        | 127,386        | 129,293        | 157,083        | 159,600        | 161,192         | 169,887          |
| 710.009 Group Health/Life/Dental Insurance | 16,389         | 17,487         | 15,972         | 16,258         | 23,000         | 17,696          | 20,319           |
| 710.300 Employee Retirement Withholding    | 7,681          | 8,916          | 8,285          | 9,114          | 12,000         | 10,139          | 12,756           |
| 710.400 Employee Social Security           | 39,916         | 42,413         | 40,670         | 47,649         | 47,000         | 13,553          | 15,817           |
| 710.440 Employee Medicare                  | 0              | 0              | 0              | 0              | 0              | 3,256           | 3,699            |
| 710.500 Federal Withholding                | 0              | 0              | 0              | 0              | 0              | 25,998          | 28,268           |
| 710.600 State Withholding                  | 0              | 0              | 0              | 0              | 0              | 8,365           | 10,205           |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>205,119</b> | <b>216,537</b> | <b>219,155</b> | <b>246,558</b> | <b>267,165</b> | <b>247,699</b>  | <b>268,751</b>   |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services               | 1,346          | 992            | 974            | 651            | 2,500          | 995             | 1,000            |
| 720.003 Workmans Comp claims               |                |                |                | 165            | 0              | 0               | 0                |
| 720.014 Building Maintenance               | 2,272          | 1,021          | 664            | 2,139          | 3,000          | 2,399           | 3,000            |
| 720.015 Utilities                          | 3,951          | 4,498          | 4,132          | 3,322          | 6,000          | 4,822           | 5,500            |
| 720.017 Phone/Internet/Cell Phone          | 863            | 877            | 884            | 918            | 1,000          | 997             | 1,000            |
| 720.020 Christmas                          | 741            | 323            | 134            | 578            | 500            | 499             | 500              |
| 720.021 Snow                               | 17,583         | 16,337         | 18,293         | 4,517          | 24,000         | 23,322          | 24,000           |
| 720.022 Dump/Trash Service                 | 5,495          | 5,462          | 5,242          | 6,606          | 6,500          | 6,788           | 7,152            |
| 720.030 School Expense                     | 633            | 405            | 1,539          | 255            | 1,200          | 799             | 1,197            |
| 720.035 Equipment Repair & Maintenance     | 33,593         | 29,802         | 31,734         | 30,303         | 35,000         | 32,333          | 34,000           |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>66,477</b>  | <b>59,717</b>  | <b>63,596</b>  | <b>49,454</b>  | <b>79,700</b>  | <b>72,954</b>   | <b>77,349</b>    |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.000 Commodities                        | 0              | 0              | 0              | 0              | 50             | 0               | 50               |
| 730.001 Office Expense                     | 504            | 717            | 923            | 704            | 900            | 781             | 909              |
| 730.018 Tools & Expense                    | 1,284          | 1,805          | 1,400          | 669            | 1,500          | 1,322           | 1,515            |
| 730.020 Gas & Oil                          | 27,007         | 28,928         | 31,591         | 26,307         | 37,000         | 31,322          | 36,555           |
| 730.023 Supplies/ Miscellaneous            | 46,651         | 52,087         | 26,889         | 25,936         | 53,000         | 29,888          | 47,224           |
| <b>TOTAL COMMODITIES</b>                   | <b>75,446</b>  | <b>83,537</b>  | <b>60,803</b>  | <b>53,616</b>  | <b>92,450</b>  | <b>63,313</b>   | <b>86,253</b>    |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                     | 57,848         | 43,927         | 45,764         | 45,764         | 57,264         | 47,898          | 57,264           |
| 740.001 New Equipment                      | 2,628          | 198            | 44,255         | 8,430          | 0              | 0               | 0                |
| 740.002 Transfer to Mach./Eqpmt Reserve    | 0              | 0              | 10,000         | 10,000         | 10,000         | 10,000          | 10,000           |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>60,476</b>  | <b>44,125</b>  | <b>100,019</b> | <b>64,194</b>  | <b>67,264</b>  | <b>57,898</b>   | <b>67,264</b>    |
| <b>TOTAL STREET EXPENSE</b>                | <b>407,518</b> | <b>403,916</b> | <b>443,573</b> | <b>413,822</b> | <b>506,579</b> | <b>441,864</b>  | <b>499,617</b>   |

**Capital Outlay Breakdown:**

|                          | 2013            | 2014            |
|--------------------------|-----------------|-----------------|
| Sweeper debt service     | \$27,968        | \$27,968        |
| Loader Payment           | \$17,796        | \$17,796        |
| Used dump truck or 1 ton | \$10,000        | \$10,000        |
| Undesignated contingency | \$1,500         | \$1,500         |
|                          | <b>\$57,264</b> | <b>\$57,264</b> |

**Vehicle Fleet:**

- Backhoe - New Holland #509
- International Dump Truck -1984 #516
- Rubber tire roller - #518
- Laydown Machine - #519
- Johnston MX450 street sweeper - #520
- Ford, 1997 1-ton #521
- KDOT trailer - #522
- International tandem dump truck - 1986 #523
- Ford Tandem dump truck - 1989 #524
- Ford Tandem dump truck - 1989 - #525
- 1999 International Dump truck - #526
- Chevy 2 Ton Blue dump - 1981 #527
- John Deere 524K loader (75% ratio) #530
- 2004 Chevy3/4 ton 4x4 w/plow - #529
- 97 Chevy 4dr. 3500 #531
- Oiler #534
- Chip Spreader #535
- Steel Roller #536
- White Tractor #537 (Cem. & Parks also)
- Sand/Salt Spreader #538
- 2002 Dodge PU 1/2 ton Quadcab #539
- Chipper/Shredder #570
- John Deere Motorgrader #575
- 70 Chevy tanker-1400 gal. #607



## City of Marysville 2014 Budget

| Fund Number and Account                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Park Department, Dept. No. 105             |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 710.000 Personal Services                  | 3,199          | 3,674          | 5,292          | 1,971          | 3,500          | 2,122           | 1,977            |
| 710.001 Salaries - Regular Pay             | 64,827         | 46,735         | 41,872         | 59,105         | 54,000         | 53,276          | 59,780           |
| 710.009 Group Health/Life/Dental Insurance | 7,007          | 8,476          | 10,725         | 11,299         | 13,000         | 12,064          | 13,843           |
| 710.300 Employee Retirement Withholding    | 2,690          | 2,887          | 3,345          | 3,875          | 4,500          | 3,790           | 4,944            |
| 710.400 Employee Social Security           | 12,127         | 11,351         | 9,182          | 11,240         | 15,000         | 4,324           | 6,131            |
| 710.440 Employee Medicare                  | 0              | 0              | 0              | 0              | 0              | 1,199           | 1,434            |
| 710.500 Federal Withholding                | 0              | 0              | 0              | 0              | 0              | 6,379           | 8,834            |
| 710.600 State Withholding                  | 0              | 0              | 0              | 0              | 0              | 2,225           | 2,955            |
| <b>TOTAL PERSONAL SERVICES</b>             | 89,850         | 73,123         | 70,416         | 87,490         | 90,000         | 85,379          | 99,898           |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services               | 934            | 410            | 229            | 202            | 750            | 332             | 750              |
| 720.015 Utilities                          | 3,708          | 6,541          | 6,171          | 7,717          | 12,000         | 8,313           | 8,500            |
| 720.030 School Expense                     | 169            | 0              | 244            | 0              | 250            | 202             | 250              |
| 720.035 Equipment Repair& Maintenance      | 5,175          | 1,619          | 1,772          | 2,629          | 5,500          | 3,146           | 5,500            |
| 720.084 KB Park                            | 51             | 159            | 0              | 0              | 500            | 212             | 500              |
| 720.090 Parks Improvements                 | 29,831         | 3,871          | 19,992         | 7,146          | 12,000         | 8,808           | 11,000           |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | 39,868         | 12,600         | 28,408         | 17,694         | 31,000         | 21,013          | 26,500           |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.000 Commodities                        | 0              | 0              | 0              | 0              | 25             | 10              | 25               |
| 730.006 Trees & Shrubs                     | 1,468          | 980            | 503            | 500            | 3,000          | 1,200           | 1,500            |
| 730.018 Tools & Expense                    | 244            | 90             | 417            | 619            | 400            | 688             | 700              |
| 730.020 Gas & Oil                          | 3,040          | 2,578          | 4,586          | 3,531          | 4,700          | 3,766           | 4,655            |
| 730.023 Supplies/Miscellaneous             | 3,045          | 3,498          | 2,624          | 2,067          | 4,150          | 2,099           | 3,995            |
| <b>TOTAL COMMODITIES</b>                   | 7,797          | 7,146          | 8,130          | 6,717          | 12,275         | 7,763           | 10,875           |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                     | 0              | 0              | 14,500         | 0              | 2,500          | 1,000           | 1,500            |
| 740.001 New Equipment                      | 6,292          | 1,242          | 0              | 0              | 0              | 0               | 0                |
| 740.002 Transfer to Mach./Eqpmt Reserve    | 0              | 0              | 8,000          | 8,000          | 8,000          | 8,000           | 8,000            |
| <b>TOTAL CAPITAL OUTLAY</b>                | 6,292          | 1,242          | 22,500         | 8,000          | 10,500         | 9,000           | 9,500            |
| <b>TOTAL PARKS EXPENSE</b>                 | 143,807        | 94,111         | 129,454        | 119,901        | 143,775        | 123,155         | 146,773          |

### Parks Department Overview and Summary

**Activity Summary:** The parks department has responsibility for maintaining park land, vacant lots and other property owned by the City. Parks include City Park, Lions Park, Dargatz Par, Statue Park, and the Trails Landing. Vacant lots consist mostly of the 20 some parcels acquired through the FEMA buyout in the mid to late 1990's. Lots that are rented are not maintained by the City. Other properties maintained by the parks department include City Hall, the sewer plant at 3<sup>rd</sup> and Walnut, sewer lagoons, Industrial Park, some rights-of-way and the flood control levee.

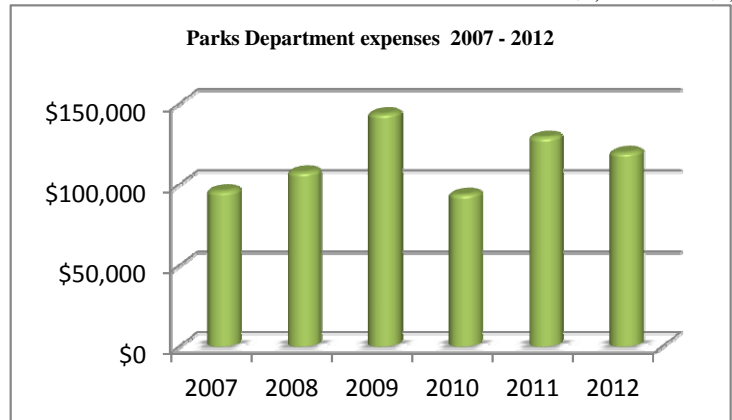
#### Capital outlay breakdown:

Undesignated contingency

|       | 2013    | 2014    |
|-------|---------|---------|
| Total | \$1,500 | \$1,500 |
|       | \$1,500 | \$1,500 |

#### Vehicle Fleet:

2002 Dodge 3500 1-ton dump  
 1996 Chevy S-10  
 1994 chevy 3/4 T PU  
 1997 GMC 1/2t 4x4  
 Gravely Mower  
 Dew-Eze Mower  
 Ferris Mower - 2008  
 Dixon Mower  
 Grasshopper mower



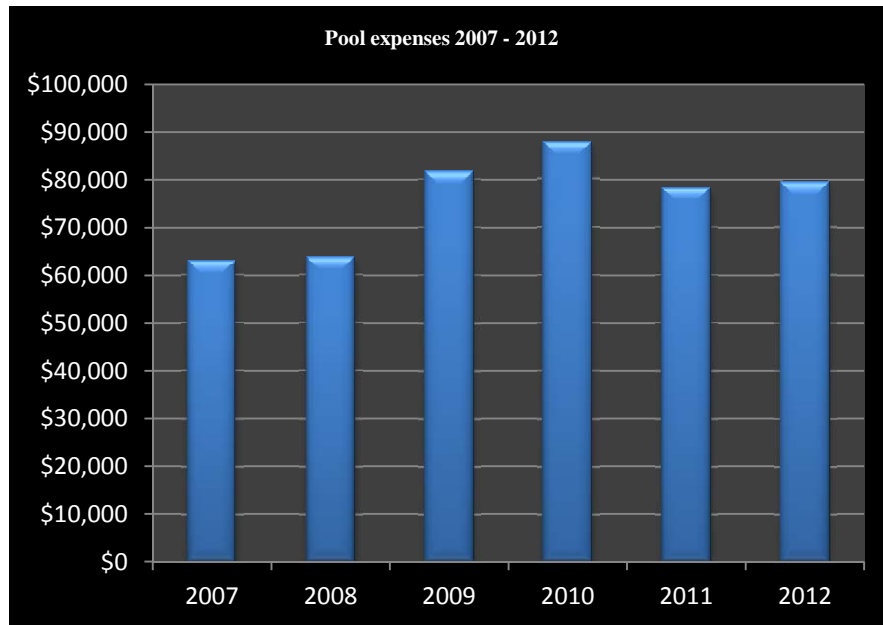


## City of Marysville 2014 Budget

| Fund Number and Account                   | 2009          | 2010          | 2011          | 2012          | 2013           | 2013          | 2014     |
|---|---------------|---------------|---------------|---------------|----------------|---------------|----------|
|   | Actual        | Actual        | Actual        | Actual        | Budget         | Revised       | Proposed |
| Parks-Pool, Department, Dept. No. 105.511 |               |               |               |               |                |               |          |
| <b>PERSONAL SERVICES</b>                  |               |               |               |               |                |               |          |
| 710.001 Salaries, Regular Pay             | 0             | 0             | 0             | 0             | 0              | 0             |          |
| 710.003 Pool Salaries                     | 36,574        | 37,961        | 36,489        | 36,961        | 40,000         | 35,547        |          |
| 710.400 Employee Social Security          | 4,838         | 5,228         | 4,369         | 7,457         | 6,500          | 2,199         |          |
| 710.440 Employee Medicare                 | 0             |               |               |               | 0              | 856           |          |
| 710.500 Federal Withholding               | 0             |               |               |               | 0              | 3,566         |          |
| 710.600 State Withholding                 | 0             |               |               |               | 0              | 1,011         |          |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>41,412</b> | <b>43,189</b> | <b>40,858</b> | <b>44,418</b> | <b>46,500</b>  | <b>43,179</b> | <b>0</b> |
| <b>CONTRACTUAL SERVICES</b>               |               |               |               |               |                |               |          |
| 720.000 Contractual Services              | 8             | 0             | 9             | 272           | 100            | 175           |          |
| 720.100 Pool Supplies, Misc.              | 3,634         | 2,080         | 3,477         | 3,630         | 6,000          | 4,654         |          |
| 720.102 Pool Chemicals                    | 11,099        | 10,618        | 6,223         | 11,545        | 12,000         | 8,808         |          |
| 720.103 Pool - Electrical, Utilities      | 5,096         | 4,258         | 4,301         | 5,813         | 5,500          | 3,988         |          |
| 720.105 Pool - Phone                      | 328           | 352           | 360           | 405           | 500            | 475           |          |
| 720.106 Pool - Concession, Food, Pop      | 6,449         | 6,744         | 6,789         | 7,138         | 7,500          | 4,454         |          |
| 720.108 Pool - Maintenance & Repair       | 2,275         | 14,941        | 4,624         | 5,809         | 12,000         | 2,201         |          |
| 720.110 Pool - Sales Tax Due              | 462           | 549           | 368           | 367           | 650            | 355           |          |
| <b>TOTAL CONTRACTUAL SERVICES</b>         | <b>29,351</b> | <b>39,542</b> | <b>26,151</b> | <b>34,979</b> | <b>44,250</b>  | <b>25,110</b> | <b>0</b> |
| <b>CAPITAL OUTLAY</b>                     |               |               |               |               |                |               |          |
| 740.000 Capital Outlay                    | 10,888        | 5,150         | 11,253        | 0             | 10,000         | 0             |          |
| <b>TOTAL CAPITAL OUTLAY</b>               | <b>10,888</b> | <b>5,150</b>  | <b>11,253</b> | <b>0</b>      | <b>10,000</b>  | <b>0</b>      | <b>0</b> |
| <b>TOTAL POOL EXPENSES</b>                | <b>81,651</b> | <b>87,881</b> | <b>78,262</b> | <b>79,397</b> | <b>100,750</b> | <b>68,289</b> | <b>0</b> |

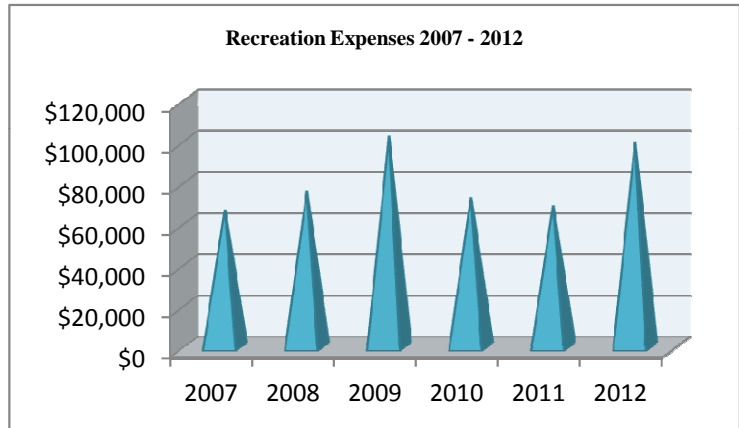
### Swimming Pool Overview and Summary

**Activity Summary:** The swimming pool function will be removed from the General Fund for 2014 and following years. These expenses will be absorbed by the Swimming Pool Sales Tax Fund which is supported by a .60% sales tax. The chart below shows the expenses over the last six years from 2007 to 2012.



City of Marysville 2014 Budget

| Fund Number and Account                | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Recreation - Department No. 105.711    |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>               |                |                |                |                |                |                 |                  |
| 710.001 Salaries, Regular Pay          | <u>344</u>     | <u>1,250</u>   | <u>1,241</u>   | <u>0</u>       | <u>4,500</u>   | <u>1,255</u>    | <u>2,500</u>     |
| <b>TOTAL PERSONAL SERVICES</b>         | <b>344</b>     | <b>1,250</b>   | <b>1,241</b>   | <b>0</b>       | <b>4,500</b>   | <b>1,255</b>    | <b>2,500</b>     |
| <b>CONTRACTUAL SERVICES</b>            |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services           | 61,502         | 61,853         | 60,012         | 60,026         | 65,000         | 60,100          | 62,000           |
| 720.014 Building Maintenance           | 8,519          | 1,130          | 28             | 613            | 100            | 98              | 400              |
| 720.015 Utilities                      | 2,246          | 4,550          | 4,120          | 4,355          | 4,900          | 4,655           | 5,122            |
| 720.035 Equipment Repair & Maintenance | 379            | 0              | 195            | 0              | 700            | 322             | 595              |
| 720.090 Parks Improvements             | <u>3,856</u>   | <u>3,635</u>   | <u>2,406</u>   | <u>1,108</u>   | <u>5,000</u>   | <u>4,648</u>    | <u>5,000</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>      | <b>76,502</b>  | <b>71,168</b>  | <b>66,761</b>  | <b>66,102</b>  | <b>75,700</b>  | <b>69,823</b>   | <b>73,117</b>    |
| <b>COMMODITIES</b>                     |                |                |                |                |                |                 |                  |
| 730.000 Commodities                    | 0              | 0              | 0              | 0              | 25             | 10              | 25               |
| 730.023 Supplies/Miscellaneous         | 1,243          | 369            | 811            | 294            | 1,300          | 888             | 1,300            |
| 730.029 Jogathon                       | <u>634</u>     | <u>508</u>     | <u>490</u>     | <u>519</u>     | <u>700</u>     | <u>540</u>      | <u>700</u>       |
| <b>TOTAL COMMODITIES</b>               | <b>1,877</b>   | <b>877</b>     | <b>1,301</b>   | <b>813</b>     | <b>2,025</b>   | <b>1,438</b>    | <b>2,025</b>     |
| <b>CAPITAL OUTLAY</b>                  |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                 | 0              | 0              | 0              | 17,500         | 0              | 2,574           | 31,798           |
| 740.001 New Equipment                  | <u>24,027</u>  | <u>0</u>       | <u>0</u>       | <u>15,599</u>  | <u>0</u>       | <u>9,250</u>    | <u>0</u>         |
| <b>TOTAL CAPITAL OUTLAY</b>            | <b>24,027</b>  | <b>0</b>       | <b>0</b>       | <b>33,099</b>  | <b>0</b>       | <b>11,824</b>   | <b>31,798</b>    |
| <b>NON-OPERATING EXPENSE</b>           |                |                |                |                |                |                 |                  |
| 753.001 Sales Tax                      | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL NON-OPERATING EXP.</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>TOTAL RECREATION</b>                | <b>102,750</b> | <b>73,295</b>  | <b>69,303</b>  | <b>100,014</b> | <b>82,225</b>  | <b>84,340</b>   | <b>109,440</b>   |



**Capital outlay breakdown:**

**Lakeview:**

|                                    |          |
|------------------------------------|----------|
| Shade structures - 4 @ \$5900 each | \$23,600 |
| Storage building - 30 x 60 x 12    | \$39,920 |

**Feldhausen Field:**

|  |         |
|--|---------|
| Soccer goals - 2 @ \$1799 each+ shipping | \$4,198 |
|--|---------|

**Fence repair**

|                                     |                 |
|-------------------------------------|-----------------|
| General Improvements - undesignated | \$1,000         |
| <b>TOTAL</b>                        | <b>\$71,718</b> |

City of Marysville 2014 Budget

| Fund Number and Account                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Cemetery - Department No. 106              |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 710.000 Personal Services                  | 7,137          | 7,030          | 7,937          | 1,673          | 8,100          | 1,787           | 1,399            |
| 710.001 Salaries - Regular Pay             | 13,185         | 19,000         | 41,998         | 58,481         | 46,000         | 59,060          | 61,621           |
| 710.009 Group Health/Life/Dental Insurance | 4,166          | 4,558          | 4,780          | 4,833          | 5,500          | 5,500           | 6,966            |
| 710.300 Employee Retirement Withholding    | 2,523          | 2,587          | 2,680          | 2,951          | 3,600          | 3,200           | 3,499            |
| 710.400 Employee Social Security           | 13,872         | 14,186         | 13,776         | 15,286         | 17,500         | 4,450           | 4,559            |
| 710.440 Employee Medicare                  | 0              | 0              | 0              | 0              | 0              | 1,149           | 1,514            |
| 710.500 Federal Withholding                | 0              | 0              | 0              | 0              | 0              | 7,324           | 7,999            |
| 710.600 State Withholding                  | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>2,377</u>    | <u>2,799</u>     |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>40,883</b>  | <b>47,361</b>  | <b>71,171</b>  | <b>83,224</b>  | <b>80,700</b>  | <b>84,847</b>   | <b>90,356</b>    |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services               | 151            | 377            | 186            | 261            | 1,055          | 640             | 775              |
| 720.014 Building Maintenance               | 9,715          | 710            | 862            | 416            | 1,750          | 944             | 1,750            |
| 720.015 Utilities                          | 3,396          | 3,139          | 3,064          | 2,476          | 6,500          | 3,455           | 5,000            |
| 720.017 Phone/Internet/Cell Phone          | 753            | 871            | 879            | 910            | 1,005          | 990             | 1,005            |
| 720.030 School Expense                     | 89             | 0              | 59             | 0              | 150            | 60              | 100              |
| 720.035 Equipment Repair & Maintenance     | 9,005          | 3,597          | 4,638          | 3,252          | 10,000         | 4,459           | 6,595            |
| 720.056 Chapel                             | 215            | 304            | 303            | 334            | 375            | 355             | 375              |
| 720.057 Grave Digging                      | <u>5,850</u>   | <u>7,425</u>   | <u>6,210</u>   | <u>6,300</u>   | <u>7,500</u>   | <u>6,422</u>    | <u>7,500</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>29,174</b>  | <b>16,423</b>  | <b>16,201</b>  | <b>13,949</b>  | <b>28,335</b>  | <b>17,325</b>   | <b>23,100</b>    |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.000 Commodities                        | 0              | 0              | 200            | 0              | 25             | 15              | 15               |
| 730.014 Memorial Day                       | 730            | 795            | 580            | 479            | 900            | 566             | 900              |
| 730.018 Tools & Expense                    | 244            | 353            | 145            | 618            | 400            | 399             | 400              |
| 730.020 Gas & Oil                          | 3,040          | 2,578          | 4,631          | 3,531          | 5,000          | 3,947           | 5,000            |
| 730.023 Supplies/Miscellaneous             | <u>2,338</u>   | <u>2,215</u>   | <u>2,293</u>   | <u>2,584</u>   | <u>3,500</u>   | <u>2,644</u>    | <u>3,299</u>     |
| <b>TOTAL COMMODITIES</b>                   | <b>6,352</b>   | <b>5,941</b>   | <b>7,849</b>   | <b>7,212</b>   | <b>9,825</b>   | <b>7,571</b>    | <b>9,614</b>     |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                     | 0              | 0              | 0              | 0              | 1,000          | 455             | 1,000            |
| 740.001 New Equipment                      | 207            | 12,589         | 0              | 0              | 0              | 0               | 0                |
| 740.002 Transfer to Mach./Eqpmt Reserve    | <u>0</u>       | <u>0</u>       | <u>6,000</u>   | <u>6,000</u>   | <u>6,000</u>   | <u>6,000</u>    | <u>6,000</u>     |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>207</b>     | <b>12,589</b>  | <b>6,000</b>   | <b>6,000</b>   | <b>7,000</b>   | <b>6,455</b>    | <b>7,000</b>     |
| <b>TOTAL CEMETERY</b>                      | <b>76,616</b>  | <b>82,314</b>  | <b>101,221</b> | <b>110,385</b> | <b>125,860</b> | <b>116,198</b>  | <b>130,070</b>   |

**Cemetery Department Overview/Summary**

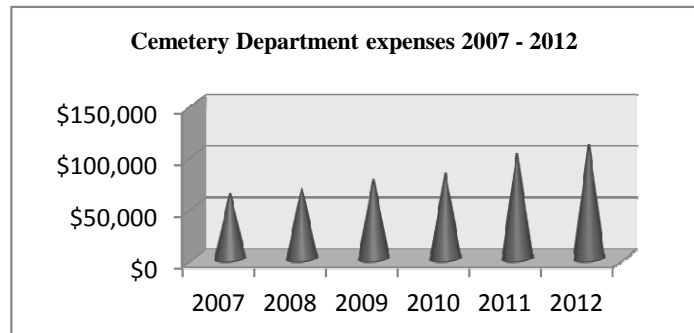
**Activity Summary:** The Cemetery Department is responsible for maintenance in the City Cemetery. The personnel assigned to this department consist of the Supervisor, Assistant Supervisor and one part time position assigned to mow the cemetery.

**Capital Outlay Breakdown:**

|              |                |
|--------------|----------------|
| Undesignated | <b>2014</b>    |
|              | <u>\$1,000</u> |
| <b>Total</b> | <b>\$1,000</b> |

**Vehicle Fleet:**

- #506 - 1997 GMC Pickup
- #551 - Ferris Mower (2007)
- #558 - Dixon Mower
- Ferris mower - 2008



City of Marysville 2014 Budget

| Fund Number and Account                | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Traffic Control - Department No. 107   |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>               |                |                |                |                |                |                 |                  |
| 710.001 Salaries, Regular Pay          | <u>1,827</u>   | <u>1,673</u>   | <u>657</u>     | <u>0</u>       | <u>2,500</u>   | <u>700</u>      | <u>2,000</u>     |
| <b>TOTAL PERSONAL SERVICES</b>         | <b>1,827</b>   | <b>1,673</b>   | <b>657</b>     | <b>0</b>       | <b>2,500</b>   | <b>700</b>      | <b>2,000</b>     |
| <b>CONTRACTUAL SERVICES</b>            |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services           | 0              | 0              | 0              | 0              | 25             | 25              | 25               |
| 720.035 Equipment Repair & Maintenance | 0              | 20             | 2,600          | 382            | 2,000          | 1,200           | 2,000            |
| 720.072 Signal Lights                  | 4,461          | 3,687          | 1,947          | 1,507          | 4,000          | 1,655           | 4,000            |
| 720.073 Street Marking                 | 1,297          | 698            | 2,922          | 0              | 4,000          | 3,344           | 3,500            |
| 720.074 Signs & Parking Lots           | <u>1,357</u>   | <u>7,366</u>   | <u>2,373</u>   | <u>5,967</u>   | <u>7,000</u>   | <u>4,566</u>    | <u>6,000</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>      | <b>7,115</b>   | <b>11,771</b>  | <b>9,842</b>   | <b>7,856</b>   | <b>17,025</b>  | <b>10,790</b>   | <b>15,525</b>    |
| <b>COMMODITIES</b>                     |                |                |                |                |                |                 |                  |
| 730.000 Commodities                    | 0              | 0              | 0              | 0              | 25             | 5               | 25               |
| 730.023 Supplies/Miscellaneous         | <u>65</u>      | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>100</u>     | <u>25</u>       | <u>100</u>       |
| <b>TOTAL COMMODITIES</b>               | <b>65</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>125</b>     | <b>30</b>       | <b>125</b>       |
| <b>TOTAL TRAFFIC CONTROL</b>           | <b>9,007</b>   | <b>13,444</b>  | <b>10,499</b>  | <b>7,856</b>   | <b>19,650</b>  | <b>11,520</b>   | <b>17,650</b>    |

**Activity Summary:** The traffic control department functions to take care of traffic control items such as street signs, traffic painting and maintenance of the signal lights at 8<sup>th</sup>, 10<sup>th</sup> and 14<sup>th</sup> Streets.

|  |               |                |                |                |                |                |                |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Health and Safety - Department No. 108 |               |                |                |                |                |                |                |
| <b>PUBLIC SAFETY</b>                   |               |                |                |                |                |                |                |
| 720.031 Storm Sirens                   | <u>1,547</u>  | <u>1,896</u>   | <u>1,744</u>   | <u>2,094</u>   | <u>2,000</u>   | <u>1,655</u>   | <u>2,000</u>   |
| <b>TOTAL PUBLIC SAFETY</b>             | <b>1,547</b>  | <b>1,896</b>   | <b>1,744</b>   | <b>2,094</b>   | <b>2,000</b>   | <b>1,655</b>   | <b>2,000</b>   |
| <b>SANITATION</b>                      |               |                |                |                |                |                |                |
| 720.038 Recycling                      | <u>1,915</u>  | <u>1,716</u>   | <u>1,858</u>   | <u>1,981</u>   | <u>2,000</u>   | <u>2,025</u>   | <u>2,050</u>   |
| <b>TOTAL SANITATION</b>                | <b>1,915</b>  | <b>1,716</b>   | <b>1,858</b>   | <b>1,981</b>   | <b>2,000</b>   | <b>2,025</b>   | <b>2,050</b>   |
| <b>PERSONAL SERVICES</b>               |               |                |                |                |                |                |                |
| 710.001 Salaries, Regular Pay          | <u>15</u>     | <u>47</u>      | <u>0</u>       | <u>0</u>       | <u>500</u>     | <u>50</u>      | <u>500</u>     |
| <b>TOTAL PERSONAL SERVICES</b>         | <b>15</b>     | <b>47</b>      | <b>0</b>       | <b>0</b>       | <b>500</b>     | <b>50</b>      | <b>500</b>     |
| <b>CONTRACTUAL SERVICES</b>            |               |                |                |                |                |                |                |
| 720.000 Contractual Services           | 0             | 0              | 0              | 0              | 30,000         | 6,976          | 25,000         |
| 720.025 Ambulance                      | 94,178        | 101,241        | 108,834        | 116,997        | 100,000        | 125,772        | 134,576        |
| 720.026 Mosquito/Insect Control        | 0             | 0              | 0              | 65             | 300            | 77             | 200            |
| 720.035 Equipment Repair & Maintenance | <u>0</u>      | <u>14</u>      | <u>311</u>     | <u>1,177</u>   | <u>300</u>     | <u>1,299</u>   | <u>1,500</u>   |
| <b>TOTAL CONTRACTUAL SERVICES</b>      | <b>94,178</b> | <b>101,255</b> | <b>109,145</b> | <b>118,239</b> | <b>130,600</b> | <b>134,124</b> | <b>161,276</b> |
| <b>COMMODITIES</b>                     |               |                |                |                |                |                |                |
| 730.023 Supplies/Miscellaneous         | <u>0</u>      | <u>0</u>       | <u>5</u>       | <u>0</u>       | <u>100</u>     | <u>15</u>      | <u>50</u>      |
| <b>TOTAL COMMODITIES</b>               | <b>0</b>      | <b>0</b>       | <b>5</b>       | <b>0</b>       | <b>100</b>     | <b>15</b>      | <b>50</b>      |
| <b>CAPITAL OUTLAY</b>                  |               |                |                |                |                |                |                |
| 740.000 Capital Outlay                 | 0             | 0              | 0              | 0              | 3,000          | 0              | 3,000          |
| 740.001 New Equipment                  | <u>0</u>      | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       |
| <b>TOTAL CAPITAL OUTLAY</b>            | <b>0</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>3,000</b>   | <b>0</b>       | <b>3,000</b>   |
| <b>TOTAL HEALTH &amp; SAFETY</b>       | <b>97,655</b> | <b>104,914</b> | <b>112,752</b> | <b>122,314</b> | <b>138,200</b> | <b>137,869</b> | <b>168,876</b> |

**Activity Summary:** The Health & Safety Department is charged with basic public health and safety functions. No specific personnel are assigned to this department. Costs related to the provision of these services are charged to the fund. The largest expense in this fund is for ambulance protection. The last year of the previous contract was 2012. In 2013 the one-year agreement set a fee of \$125,772. The estimate for 2014 is \$134,567. In past years no funds were budgeted for demolition, so for 2013 the amount of \$30,000 was added to line item 720.000 for demolition of structures. In 2014 \$25,000 was allocated for the same activity.

City of Marysville 2014 Budget

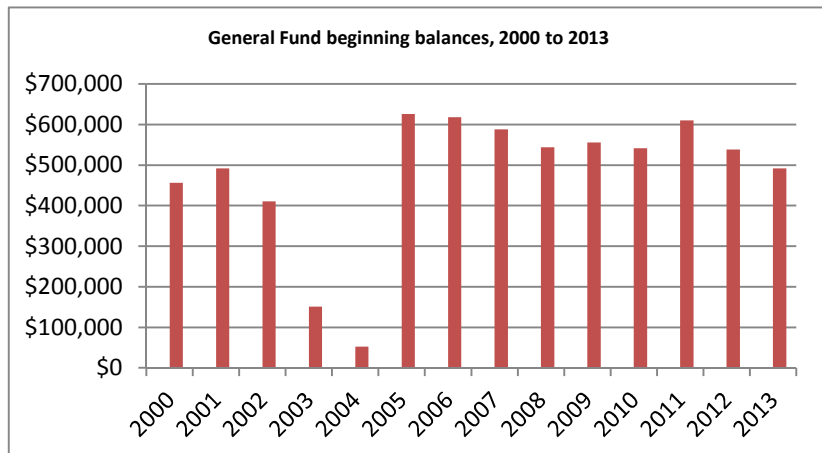
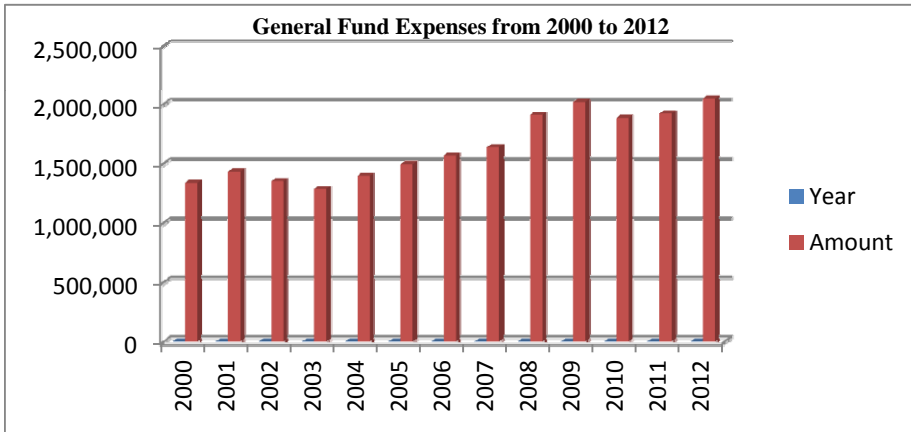
| Fund Number and Account                | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Street Lighting - Department No. 109   |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>               |                |                |                |                |                |                 |                  |
| 710.001 Salaries, Regular Pay          | <u>502</u>     | <u>370</u>     | <u>12</u>      | <u>0</u>       | <u>1,000</u>   | <u>75</u>       | <u>1,000</u>     |
| <b>TOTAL PERSONAL SERVICES</b>         | <b>502</b>     | <b>370</b>     | <b>12</b>      | <b>0</b>       | <b>1,000</b>   | <b>75</b>       | <b>1,000</b>     |
| <b>CONTRACTUAL SERVICES</b>            |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services           | 0              | 0              | 0              | 0              | 1,000          | 0               | 500              |
| 720.016 Street Light Rent/Electricity  | 54,104         | 58,080         | 59,415         | 60,706         | 72,350         | 61,998          | 65,350           |
| 720.035 Equipment Repair & Maintenance | <u>1,912</u>   | <u>1,255</u>   | <u>1,835</u>   | <u>7,847</u>   | <u>2,000</u>   | <u>4,566</u>    | <u>3,535</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>      | <b>56,016</b>  | <b>59,335</b>  | <b>61,250</b>  | <b>68,553</b>  | <b>75,350</b>  | <b>66,564</b>   | <b>69,385</b>    |
| <b>COMMODITIES</b>                     |                |                |                |                |                |                 |                  |
| 730.018 Tools & Expense                | 0              | 0              | 0              | 0              | 50             | 0               | 50               |
| 730.023 Supplies/Miscellaneous         | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>150</u>     | <u>25</u>       | <u>150</u>       |
| <b>TOTAL COMMODITIES</b>               | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>200</b>     | <b>25</b>       | <b>200</b>       |
| <b>CAPITAL OUTLAY</b>                  |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                 | 0              | 0              | 0              | 0              | 4,500          | 3,699           | 4,500            |
| 740.001 New Equipment                  | <u>2,100</u>   | <u>0</u>       | <u>0</u>       | <u>4,832</u>   | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL CAPITAL OUTLAY</b>            | <b>2,100</b>   | <b>0</b>       | <b>0</b>       | <b>4,832</b>   | <b>4,500</b>   | <b>3,699</b>    | <b>4,500</b>     |
| <b>TOTAL STREET LIGHTING</b>           | <b>58,618</b>  | <b>59,705</b>  | <b>61,262</b>  | <b>73,385</b>  | <b>81,050</b>  | <b>70,363</b>   | <b>75,085</b>    |
| Forestry - Department No. 110          |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>               |                |                |                |                |                |                 |                  |
| 710.001 Salaries, Regular Pay          | <u>5,846</u>   | <u>7,070</u>   | <u>579</u>     | <u>0</u>       | <u>6,000</u>   | <u>688</u>      | <u>6,000</u>     |
| <b>TOTAL PERSONAL SERVICES</b>         | <b>5,846</b>   | <b>7,070</b>   | <b>579</b>     | <b>0</b>       | <b>6,000</b>   | <b>688</b>      | <b>6,000</b>     |
| <b>CONTRACTUAL SERVICES</b>            |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services           | 0              | 0              | 0              | 250            | 100            | 77              | 100              |
| 720.035 Equipment Repair & Maintenance | <u>370</u>     | <u>332</u>     | <u>134</u>     | <u>494</u>     | <u>400</u>     | <u>99</u>       | <u>400</u>       |
| <b>TOTAL CONTRACTUAL SERVICES</b>      | <b>370</b>     | <b>332</b>     | <b>134</b>     | <b>744</b>     | <b>500</b>     | <b>176</b>      | <b>500</b>       |
| <b>COMMODITIES</b>                     |                |                |                |                |                |                 |                  |
| 730.000 Commodities                    | 0              | 0              | 0              | 0              | 50             | 0               | 50               |
| 730.006 Trees & Shrubs                 | 0              | 0              | 721            | 0              | 3,000          | 500             | 1,250            |
| 730.018 Tools & Expense                | 68             | 10             | 67             | 156            | 175            | 79              | 175              |
| 730.020 Gas & Oil                      | 0              | 14             | 74             | 0              | 150            | 22              | 100              |
| 730.023 Supplies/Miscellaneous         | <u>180</u>     | <u>183</u>     | <u>140</u>     | <u>32</u>      | <u>300</u>     | <u>50</u>       | <u>250</u>       |
| <b>TOTAL COMMODITIES</b>               | <b>248</b>     | <b>207</b>     | <b>1,002</b>   | <b>188</b>     | <b>3,675</b>   | <b>651</b>      | <b>1,825</b>     |
| <b>CAPITAL OUTLAY</b>                  |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                 | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| 740.001 New Equipment                  | <u>3,596</u>   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL CAPITAL OUTLAY</b>            | <b>3,596</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>TOTAL FORESTRY</b>                  | <b>10,060</b>  | <b>7,609</b>   | <b>1,715</b>   | <b>932</b>     | <b>10,175</b>  | <b>1,515</b>    | <b>8,325</b>     |

City of Marysville 2014 Budget

| Fund Number and Account                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Airport Maintenance - Department No. 111   |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 710.001 Salaries, Regular Pay              | <u>2,144</u>   | <u>3,161</u>   | <u>809</u>     | <u>830</u>     | <u>3,500</u>   | <u>799</u>      | <u>2,500</u>     |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>2,144</b>   | <b>3,161</b>   | <b>809</b>     | <b>830</b>     | <b>3,500</b>   | <b>799</b>      | <b>2,500</b>     |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services               | 5,590          | 0              | 0              | 0              | 500            | 50              | 300              |
| 720.014 Building Maintenance               | 0              | 0              | 0              | 7              | 300            | 15              | 150              |
| 720.015 Utilities                          | 1,473          | 1,724          | 1,834          | 1,950          | 2,000          | 2,299           | 2,179            |
| 720.017 Phone/Internet/Cell Phone          | 292            | 345            | 322            | 396            | 600            | 477             | 500              |
| 720.032 Maint. Eqpmt.Rep & Runway          | <u>1,019</u>   | <u>517</u>     | <u>740</u>     | <u>159</u>     | <u>800</u>     | <u>333</u>      | <u>800</u>       |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>8,374</b>   | <b>2,586</b>   | <b>2,896</b>   | <b>2,512</b>   | <b>4,200</b>   | <b>3,174</b>    | <b>3,929</b>     |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.000 Commodities                        | 0              | 0              | 0              | 0              | 50             | 12              | 25               |
| 730.023 Supplies/Miscellaneous             | <u>278</u>     | <u>433</u>     | <u>194</u>     | <u>131</u>     | <u>400</u>     | <u>177</u>      | <u>400</u>       |
| <b>TOTAL COMMODITIES</b>                   | <b>278</b>     | <b>433</b>     | <b>194</b>     | <b>131</b>     | <b>450</b>     | <b>189</b>      | <b>425</b>       |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                     | 0              | 0              | 0              | 0              | 1,000          | 0               | 1,000            |
| 740.001 New Equipment                      | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>1,000</b>   | <b>0</b>        | <b>1,000</b>     |
| <b>TOTAL AIRPORT MAINTENANCE</b>           | <b>10,796</b>  | <b>6,180</b>   | <b>3,899</b>   | <b>3,473</b>   | <b>9,150</b>   | <b>4,162</b>    | <b>7,854</b>     |
| Transfers - Department No. 112             |                |                |                |                |                |                 |                  |
| <b>NON-OPERATING EXPENSE</b>               |                |                |                |                |                |                 |                  |
| 753.105 Transfer to Fire Equipment Fund    | 24,000         | 24,000         | 24,000         | 24,000         | 24,000         | 24,000          | 24,000           |
| 753.109 Transfer to Capital Improvement    | <u>8,000</u>   | <u>12,000</u>  | <u>12,000</u>  | <u>12,000</u>  | <u>12,000</u>  | <u>12,000</u>   | <u>12,000</u>    |
| <b>TOTAL NON-OPERATING EXPENSE</b>         | <b>32,000</b>  | <b>36,000</b>  | <b>36,000</b>  | <b>36,000</b>  | <b>36,000</b>  | <b>36,000</b>   | <b>36,000</b>    |
| <b>TOTAL TRANSFERS</b>                     | <b>32,000</b>  | <b>36,000</b>  | <b>36,000</b>  | <b>36,000</b>  | <b>36,000</b>  | <b>36,000</b>   | <b>36,000</b>    |
| Art Center and Old PD - Department No. 114 |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 710.001 Salaries, Regular Pay              | <u>567</u>     | <u>512</u>     | <u>65</u>      | <u>185</u>     | <u>500</u>     | <u>399</u>      | <u>500</u>       |
| <b>TOTAL PERSONAL SERVICES</b>             | <b>567</b>     | <b>512</b>     | <b>65</b>      | <b>185</b>     | <b>500</b>     | <b>399</b>      | <b>500</b>       |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services               | 3,003          | 12             | 2,003          | 2,006          | 2,500          | 2,500           | 2,500            |
| 720.014 Building Maintenance               | 14,228         | 0              | 0              | 1,177          | 750            | 1,155           | 1,100            |
| 720.015 Utilities                          | 2,772          | 0              | 0              | 0              | 0              | 0               | 0                |
| 720.017 Phone/Internet/Cell Phone          | <u>268</u>     | <u>0</u>       | <u>29</u>      | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>20,271</b>  | <b>12</b>      | <b>2,032</b>   | <b>3,183</b>   | <b>3,250</b>   | <b>3,655</b>    | <b>3,600</b>     |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.023 Supplies/Miscellaneous             | <u>85</u>      | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL COMMODITIES</b>                   | <b>85</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>CAPITAL OUTLAY</b>                      |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                     | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>2,500</u>   | <u>433</u>      | <u>2,500</u>     |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>2,500</b>   | <b>433</b>      | <b>2,500</b>     |
| <b>TOTAL ART CENTER</b>                    | <b>20,923</b>  | <b>524</b>     | <b>2,097</b>   | <b>3,368</b>   | <b>6,250</b>   | <b>4,487</b>    | <b>6,600</b>     |
| Grants/Gifts - Department No. 116          |                |                |                |                |                |                 |                  |
| <b>COMMODITIES</b>                         |                |                |                |                |                |                 |                  |
| 730.053 Grants - FEMA - Fire Prevention    | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| 730.054 Grant - Forestry - Fire Dept.      | 1,798          | 4,964          | 3,501          | 1,050          | 0              | 1,000           | 1,500            |
| 730.055 Grant - Swim Team                  | 2,090          | 1,263          | 683            | 1,205          | 3,000          | 1,200           | 1,250            |
| 730.060 Donation                           | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL COMMODITIES</b>                   | <b>3,888</b>   | <b>6,227</b>   | <b>4,184</b>   | <b>2,255</b>   | <b>3,000</b>   | <b>2,200</b>    | <b>2,750</b>     |
| <b>COMMUNITY PROMOTION</b>                 |                |                |                |                |                |                 |                  |
| 730.061 Main Street Contribution           | <u>5,000</u>   | <u>5,000</u>   | <u>5,000</u>   | <u>5,000</u>   | <u>5,000</u>   | <u>5,000</u>    | <u>5,000</u>     |
| <b>TOTAL COMMUNITY PROMOTION</b>           | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>    | <b>5,000</b>     |
| <b>GIFT FUND EXPENDITURES</b>              |                |                |                |                |                |                 |                  |
| 756.005 Playground Project                 | <u>1,896</u>   | <u>2,794</u>   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL GIFT FUND EXPENDITURES</b>        | <b>1,896</b>   | <b>2,794</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>TOTAL GRANTS/GIFTS</b>                  | <b>10,784</b>  | <b>14,021</b>  | <b>9,184</b>   | <b>7,255</b>   | <b>8,000</b>   | <b>7,200</b>    | <b>7,750</b>     |

## City of Marysville 2014 Budget

| Fund Number and Account                 | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Actual   | 2012<br>Actual   | 2013<br>Budget   | 2013<br>Revised  | 2014<br>Proposed |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Tort Liability - Department No. 118     |                  |                  |                  |                  |                  |                  |                  |
| <b>CONTRACTUAL SERVICES</b>             |                  |                  |                  |                  |                  |                  |                  |
| 720.002 Insurance & Bonds               | <u>20,422</u>    | <u>1,865</u>     | <u>22,291</u>    | <u>25,015</u>    | <u>35,000</u>    | <u>28,789</u>    | <u>32,100</u>    |
| <b>TOTAL CONTRACTUAL SERVICES</b>       | <b>20,422</b>    | <b>1,865</b>     | <b>22,291</b>    | <b>25,015</b>    | <b>35,000</b>    | <b>28,789</b>    | <b>32,100</b>    |
| <b>NON-OPERATING EXPENSE</b>            |                  |                  |                  |                  |                  |                  |                  |
| 753.605 Tort Liability                  | <u>3,072</u>     | <u>25,565</u>    | <u>3,521</u>     | <u>5,211</u>     | <u>25,000</u>    | <u>15,021</u>    | <u>21,800</u>    |
| <b>TOTAL NON-OPERATING EXPENSE</b>      | <b>3,072</b>     | <b>25,565</b>    | <b>3,521</b>     | <b>5,211</b>     | <b>25,000</b>    | <b>15,021</b>    | <b>21,800</b>    |
| <b>TOTAL TORT LIABILITY</b>             | <b>23,494</b>    | <b>27,430</b>    | <b>25,812</b>    | <b>30,226</b>    | <b>60,000</b>    | <b>43,810</b>    | <b>53,900</b>    |
| Noxious Weed - Department No. 500       |                  |                  |                  |                  |                  |                  |                  |
| <b>PERSONAL SERVICES</b>                |                  |                  |                  |                  |                  |                  |                  |
| 710.001 Salaries - Regular Pay          | <u>1,041</u>     | <u>2,342</u>     | <u>746</u>       | <u>0</u>         | <u>1,500</u>     | <u>300</u>       | <u>1,500</u>     |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>1,041</b>     | <b>2,342</b>     | <b>746</b>       | <b>0</b>         | <b>1,500</b>     | <b>300</b>       | <b>1,500</b>     |
| <b>CONTRACTUAL SERVICES</b>             |                  |                  |                  |                  |                  |                  |                  |
| 720.026 Mosquito/Insect Control         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>500</u>       | <u>100</u>       | <u>500</u>       |
| 720.035 Equipment Repair & Maintenance  | <u>16</u>        | <u>0</u>         | <u>66</u>        | <u>207</u>       | <u>100</u>       | <u>98</u>        | <u>175</u>       |
| <b>TOTAL CONTRACTUAL SERVICES</b>       | <b>16</b>        | <b>0</b>         | <b>66</b>        | <b>207</b>       | <b>600</b>       | <b>198</b>       | <b>675</b>       |
| <b>COMMODITIES</b>                      |                  |                  |                  |                  |                  |                  |                  |
| 730.000 Commodities                     | <u>0</u>         | <u>0</u>         | <u>94</u>        | <u>0</u>         | <u>50</u>        | <u>0</u>         | <u>50</u>        |
| 730.023 Supplies/Miscellaneous          | <u>0</u>         | <u>632</u>       | <u>444</u>       | <u>220</u>       | <u>400</u>       | <u>240</u>       | <u>400</u>       |
| <b>TOTAL COMMODITIES</b>                | <b>0</b>         | <b>632</b>       | <b>538</b>       | <b>220</b>       | <b>450</b>       | <b>240</b>       | <b>450</b>       |
| <b>TOTAL NOXIOUS WEED</b>               | <b>1,057</b>     | <b>2,974</b>     | <b>1,350</b>     | <b>427</b>       | <b>2,550</b>     | <b>738</b>       | <b>2,625</b>     |
| <b>TOTAL GENERAL FUND EXPENSES</b>      | <b>2,018,022</b> | <b>1,886,456</b> | <b>1,921,256</b> | <b>2,047,031</b> | <b>2,452,869</b> | <b>2,163,958</b> | <b>2,452,869</b> |
| <b>Unreserved Fund Balance, Dec. 31</b> | <b>541,219</b>   | <b>609,727</b>   | <b>538,406</b>   | <b>491,953</b>   | <b>0</b>         | <b>406,277</b>   | <b>0</b>         |



City of Marysville 2014 Budget

| Fund Number and Account                    | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Actual   | 2012<br>Actual   | 2013<br>Budget   | 2013<br>Revised  | 2014<br>Proposed |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Water Revenue Fund - Fund No. 200          |                  |                  |                  |                  |                  |                  |                  |
| Revenues                                   |                  |                  |                  |                  |                  |                  |                  |
| Unreserved Fund Balance, Jan. 1            | 282,586          | 433,969          | 455,478          | 500,198          | 444,836          | 689,981          | 497,225          |
| <b>Charges for Services Rendered</b>       |                  |                  |                  |                  |                  |                  |                  |
| 627.300 Service Charges                    | 5,512            | 9,766            | 12,559           | 17,019           | 6,755            | 13,253           | 12,877           |
| 627.301 Remote Meter Installation          | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 627.302 Meter Pits                         | 4,415            | 9,939            | 24,386           | 14,093           | 3,566            | 4,550            | 4,455            |
| 627.303 Water Taps                         | 0                | 900              | 5,036            | 1,650            | 1,200            | 1,300            | 1,200            |
| 627.304 Meter Pit Lids                     | 0                | 60               | 0                | 0                | 0                | 0                | 0                |
| 627.305 Second Meter Installation          | <u>800</u>       | <u>0</u>         | <u>0</u>         | <u>390</u>       | <u>600</u>       | <u>400</u>       | <u>200</u>       |
| <b>Total Charges for Services Rendered</b> | <b>10,727</b>    | <b>20,665</b>    | <b>41,981</b>    | <b>33,152</b>    | <b>12,121</b>    | <b>19,503</b>    | <b>18,732</b>    |
| <b>Charges for Services - Sales</b>        |                  |                  |                  |                  |                  |                  |                  |
| 643.200 Water Sales                        | <u>613,403</u>   | <u>640,311</u>   | <u>752,979</u>   | <u>940,852</u>   | <u>796,708</u>   | <u>810,367</u>   | <u>843,453</u>   |
| <b>Total Charges for Services - Sales</b>  | <b>613,403</b>   | <b>640,311</b>   | <b>752,979</b>   | <b>940,852</b>   | <b>796,708</b>   | <b>810,367</b>   | <b>843,453</b>   |
| <b>Penalties</b>                           |                  |                  |                  |                  |                  |                  |                  |
| 653.000 Penalties                          | <u>6,022</u>     | <u>5,849</u>     | <u>7,968</u>     | <u>6,551</u>     | <u>6,522</u>     | <u>6,899</u>     | <u>6,654</u>     |
| <b>Total Penalties</b>                     | <b>6,022</b>     | <b>5,849</b>     | <b>7,968</b>     | <b>6,551</b>     | <b>6,522</b>     | <b>6,899</b>     | <b>6,654</b>     |
| <b>Sales Tax</b>                           |                  |                  |                  |                  |                  |                  |                  |
| 655.000 Sales Tax                          | <u>8,602</u>     | <u>10,785</u>    | <u>10,395</u>    | <u>11,741</u>    | <u>11,134</u>    | <u>12,133</u>    | <u>12,345</u>    |
| <b>Total Sales Tax</b>                     | <b>8,602</b>     | <b>10,785</b>    | <b>10,395</b>    | <b>11,741</b>    | <b>11,134</b>    | <b>12,133</b>    | <b>12,345</b>    |
| <b>Interest Receivable</b>                 |                  |                  |                  |                  |                  |                  |                  |
| 664.002 Idle/NOW Interest                  | 2,093            | 5,007            | 4,666            | 4,061            | 2,677            | 3,550            | 3,900            |
| 664.005 NOW Account Interest               | <u>2,958</u>     | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         |
| <b>Total Interest Receivable</b>           | <b>5,051</b>     | <b>5,007</b>     | <b>4,666</b>     | <b>4,061</b>     | <b>2,677</b>     | <b>3,550</b>     | <b>3,900</b>     |
| <b>Reimbursements</b>                      |                  |                  |                  |                  |                  |                  |                  |
| 678.001 Reimbursed Expense                 | <u>8,285</u>     | <u>43</u>        | <u>1,356</u>     | <u>0</u>         | <u>1,000</u>     | <u>3,855</u>     | <u>1,000</u>     |
| <b>Total Reimbursements</b>                | <b>8,285</b>     | <b>43</b>        | <b>1,356</b>     | <b>0</b>         | <b>1,000</b>     | <b>3,855</b>     | <b>1,000</b>     |
| <b>Other Revenues</b>                      |                  |                  |                  |                  |                  |                  |                  |
| 680.000 Miscellaneous                      | 20,969           | 4,631            | 10,962           | 1,546            | 1,000            | 8,988            | 1,000            |
| 680.500 KDHE Water Loan                    | 1,256,697        | 646,059          | 0                | 0                | 250,000          | 0                | 408,604          |
| 681.000 Journal Entry -petty cash/auditor  | <u>1,202</u>     | <u>0</u>         | <u>764</u>       | <u>-1,392</u>    | <u>0</u>         | <u>0</u>         | <u>0</u>         |
| <b>Total Other Revenues</b>                | <b>1,278,868</b> | <b>650,690</b>   | <b>11,726</b>    | <b>154</b>       | <b>251,000</b>   | <b>8,988</b>     | <b>409,604</b>   |
| <b>Total Water Fund Revenues</b>           | <b>1,930,958</b> | <b>1,333,350</b> | <b>831,071</b>   | <b>996,511</b>   | <b>1,081,162</b> | <b>865,295</b>   | <b>1,295,688</b> |
| <b>Total Fund Balance and Revenues</b>     | <b>2,213,544</b> | <b>1,767,319</b> | <b>1,286,549</b> | <b>1,496,709</b> | <b>1,525,998</b> | <b>1,555,276</b> | <b>1,792,913</b> |



## City of Marysville 2014 Budget

| Fund Number and Account                                    | 2009          | 2010          | 2011          | 2012          | 2013           | 2013          | 2014           |
|--|---------------|---------------|---------------|---------------|----------------|---------------|----------------|
|  | Actual        | Actual        | Actual        | Actual        | Budget         | Revised       | Proposed       |
| <b>Water Revenue Fund - Production Expense - Dept. 201</b> |               |               |               |               |                |               |                |
| <b>PERSONAL SERVICES</b>                                   |               |               |               |               |                |               |                |
| 710.000 Personal Services                                  | 0             | 0             | 0             | 0             | 0              | 0             | 0              |
| 710.001 Salaries - Regular Pay                             | 9,575         | 18,801        | 4,172         | 0             | 18,000         | 9,955         | 12,500         |
| 710.009 Group Health/Life/Dental Insurance                 | 0             | 0             | 0             | 0             | 0              |               | 1,255          |
| 710.300 Employee Retirement Withholding                    | 0             | 0             | 0             | 0             | 0              |               | 999            |
| 710.400 Employee Social Security                           | <u>0</u>      | <u>0</u>      | <u>0</u>      | <u>0</u>      | <u>0</u>       |               | <u>1,665</u>   |
| <b>TOTAL PERSONAL SERVICES</b>                             | <b>9,575</b>  | <b>18,801</b> | <b>4,172</b>  | <b>0</b>      | <b>18,000</b>  | <b>9,955</b>  | <b>16,419</b>  |
| <b>CONTRACTUAL SERVICES</b>                                |               |               |               |               |                |               |                |
| 720.000 Contractual Services                               | 8             | 2,141         | 6             | 16            | 2,555          | 500           | 3,000          |
| 720.014 Building Maintenance                               | 1,912         | 341           | 1,281         | 552           | 2,144          | 1,655         | 2,555          |
| 720.015 Utilities  | 40,397        | 31,503        | 41,321        | 43,131        | 46,650         | 44,133        | 48,750         |
| 720.017 Phone/Internet/Cell Phone                          | 1,809         | 1,462         | 1,496         | 1,667         | 1,625          | 1,650         | 1,950          |
| 720.030 School Expense                                     | 0             | 0             | 0             | 0             | 550            | 300           | 550            |
| 720.035 Equipment Repair & Maintenance                     | 5,273         | 5,185         | 4,585         | 7,422         | 7,000          | 14,545        | 13,222         |
| 720.200 Lab  | <u>1,429</u>  | <u>2,055</u>  | <u>2,121</u>  | <u>1,785</u>  | <u>2,565</u>   | <u>2,211</u>  | <u>2,300</u>   |
| <b>TOTAL CONTRACTUAL SERVICES</b>                          | <b>50,828</b> | <b>42,687</b> | <b>50,810</b> | <b>54,573</b> | <b>63,089</b>  | <b>64,994</b> | <b>72,327</b>  |
| <b>COMMODITIES</b>   |               |               |               |               |                |               |                |
| 730.000 Commodities  | 0             | 0             | 0             | 0             | 150            | 0             | 100            |
| 730.023 Supplies/Miscellaneous                             | <u>4,242</u>  | <u>4,121</u>  | <u>4,785</u>  | <u>6,109</u>  | <u>7,295</u>   | <u>7,199</u>  | <u>8,500</u>   |
| <b>TOTAL COMMODITIES</b>                                   | <b>4,242</b>  | <b>4,121</b>  | <b>4,785</b>  | <b>6,109</b>  | <b>7,445</b>   | <b>7,199</b>  | <b>8,600</b>   |
| <b>CAPITAL OUTLAY</b>                                      |               |               |               |               |                |               |                |
| 740.000 Capital Outlay                                     | 0             | 0             | 0             | 0             | 10,000         | 0             | 20,000         |
| 740.001 New Equipment                                      | 0             | 0             | 3,711         | 7,510         | 0              | 0             | 0              |
| 740.002 Transfer to Mach./Eqpmt Reserve                    | <u>0</u>      | <u>0</u>      | <u>10,000</u> | <u>10,000</u> | <u>15,000</u>  | <u>15,000</u> | <u>15,000</u>  |
| <b>TOTAL CAPITAL OUTLAY</b>                                | <b>0</b>      | <b>0</b>      | <b>13,711</b> | <b>17,510</b> | <b>25,000</b>  | <b>15,000</b> | <b>35,000</b>  |
| <b>TOTAL PRODUCTION</b>                                    | <b>64,645</b> | <b>65,609</b> | <b>73,478</b> | <b>78,192</b> | <b>113,534</b> | <b>97,148</b> | <b>132,346</b> |

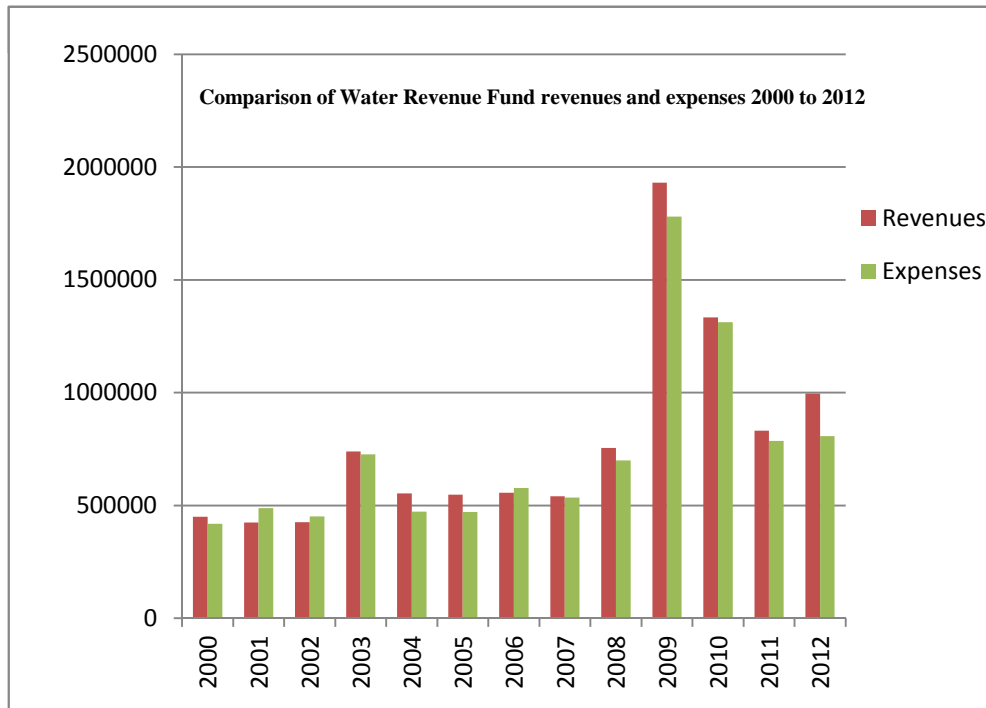


Chart explanation: The spike in 2003 came as a result of the project to absorb RWD 2 and build the eastside water system. The jump in 2009 and 2010 represents our expenses mainly for the new water tower and well project. The revenues and expenses vary from year to year but generally are close to each other.

City of Marysville 2014 Budget

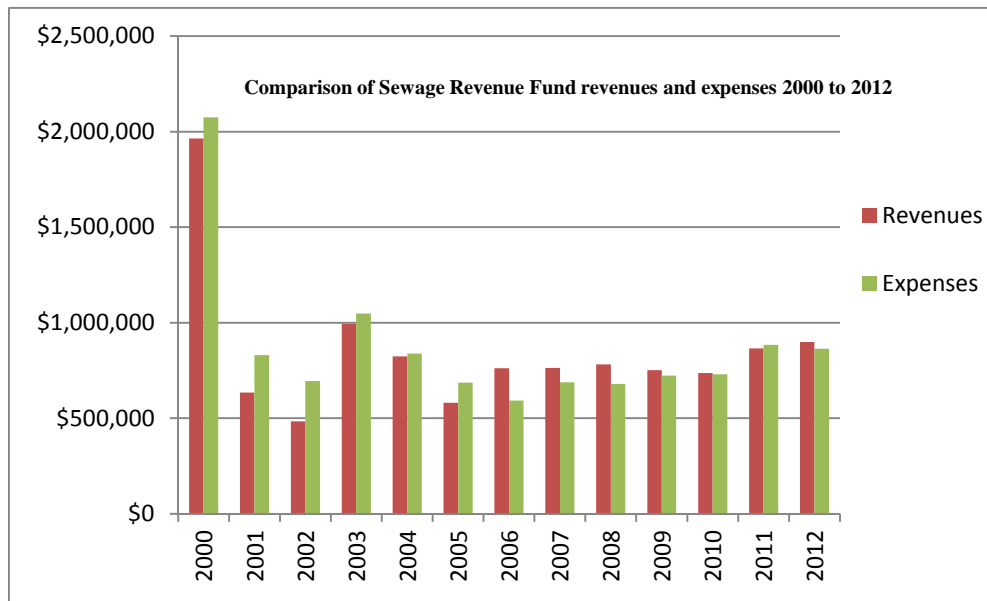
| Fund Number and Account  | 2009             | 2010           | 2011           | 2012           | 2013           | 2013           | 2014             |
|--|------------------|----------------|----------------|----------------|----------------|----------------|------------------|
|  | Actual           | Actual         | Actual         | Actual         | Budget         | Revised        | Proposed         |
| <b>Water Revenue Fund - Transmission and Distribution Expense - Department 202</b> |                  |                |                |                |                |                |                  |
| <b>PERSONAL SERVICES</b>   |                  |                |                |                |                |                |                  |
| 710.000 Personal Services  | 4,007            | 3,061          | 7,341          | 764            | 8,525          | 899            | 900              |
| 710.001 Salaries - Regular Pay   | 76,376           | 76,351         | 51,812         | 73,080         | 91,000         | 72,204         | 87,299           |
| 710.009 Group Health/Life/Dental Insurance   | 6,903            | 44,914         | 40,093         | 33,236         | 55,000         | 6,604          | 8,200            |
| 710.102 Employer Health/Life/Dental  | 0                | 0              | 0              | 0              | 0              | 34,101         | 43,404           |
| 710.300 Employee Retirement Withholding  | 3,345            | 12,060         | 9,018          | 12,899         | 15,654         | 4,407          | 4,233            |
| 710.302 Employer Retirement Withholding  | 0                | 0              | 0              | 0              | 0              | 8,554          | 9,600            |
| 710.400 Employee Social Security   | 13,299           | 22,948         | 15,037         | 23,353         | 25,654         | 8,683          | 7,144            |
| 710.402 Employer Social Security   | 0                | 0              | 0              | 0              | 0              | 5,131          | 7,144            |
| 710.440 Employee Medicare  | 0                | 0              | 0              | 0              | 0              | 1,495          | 1,552            |
| 710.442 Employer Medicare  | 0                | 0              | 0              | 0              | 0              | 1,082          | 1,552            |
| 710.500 Federal Withholding  | 0                | 0              | 0              | 0              | 0              | 8,450          | 12,650           |
| 710.600 State Withholding  | 0                | 0              | 0              | 0              | 0              | 2,923          | 3,400            |
| 710.611 Unemployment Insurance and Bonds   | <u>0</u>         | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>325</u>     | <u>500</u>       |
| <b>TOTAL PERSONAL SERVICES</b>   | <b>103,930</b>   | <b>159,334</b> | <b>123,301</b> | <b>143,332</b> | <b>195,833</b> | <b>154,858</b> | <b>187,578</b>   |
| <b>CONTRACTUAL SERVICES</b>  |                  |                |                |                |                |                |                  |
| 720.000 Contractual Services   | 7,751            | 23,061         | 12,201         | 39,691         | 50,000         | 39,994         | 41,000           |
| 720.014 Building Maintenance   | 10,123           | 7,860          | 949            | 4,332          | 14,000         | 9,988          | 12,656           |
| 720.015 Utilities  | 7,628            | 7,412          | 7,108          | 5,563          | 15,555         | 7,746          | 9,555            |
| 720.017 Phone/Internet/Cell Phone  | 1,076            | 726            | 678            | 706            | 1,100          | 900            | 1,100            |
| 720.030 School Expense   | 860              | 1,213          | 819            | 788            | 1,400          | 900            | 1,400            |
| 720.035 Equipment Repair & Maintenance   | <u>2,919</u>     | <u>4,048</u>   | <u>1,670</u>   | <u>3,972</u>   | <u>4,900</u>   | <u>4,455</u>   | <u>7,222</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>  | <b>30,357</b>    | <b>44,320</b>  | <b>23,425</b>  | <b>55,052</b>  | <b>86,955</b>  | <b>63,983</b>  | <b>72,933</b>    |
| <b>COMMODITIES</b>   |                  |                |                |                |                |                |                  |
| 730.000 Commodities  | 0                | 0              | 0              | 0              | 100            | 0              | 50               |
| 730.001 Office Expense   | 549              | 551            | 514            | 387            | 750            | 745            | 750              |
| 730.018 Tools & Expense  | 1,657            | 1,640          | 838            | 1,031          | 3,200          | 1,855          | 2,200            |
| 730.020 Gas & Oil  | 3,419            | 4,933          | 7,212          | 7,553          | 9,000          | 8,595          | 8,755            |
| 730.023 Supplies/Miscellaneous   | <u>31,356</u>    | <u>58,312</u>  | <u>86,400</u>  | <u>58,669</u>  | <u>85,000</u>  | <u>76,432</u>  | <u>82,400</u>    |
| <b>TOTAL COMMODITIES</b>   | <b>36,981</b>    | <b>65,436</b>  | <b>94,964</b>  | <b>67,640</b>  | <b>98,050</b>  | <b>87,627</b>  | <b>94,155</b>    |
| <b>CAPITAL OUTLAY</b>  |                  |                |                |                |                |                |                  |
| 740.000 Capital Outlay   | 0                | 0              | 0              | 0              | 80,000         | 1,000          | 151,250          |
| 740.001 New Equipment  | 6,765            | 2,946          | 20,287         | 14,599         | 0              | 49,654         | 0                |
| 740.002 Transfer to Mach./Eqpmt Reserve  | 0                | 0              | 10,000         | 10,000         | 15,000         | 15,000         | 15,000           |
| 740.011 Water Lines  | 0                | 42,395         | 14,092         | 5,338          | 45,000         | 7,998          | 40,000           |
| 740.012 Hydrants/Valves  | 25,423           | 9,870          | 28,401         | 4,111          | 24,455         | 29,955         | 25,555           |
| 740.013 Water Meters   | 2,826            | 7,951          | 13,860         | 7,395          | 19,500         | 3,880          | 12,500           |
| 740.020 Eastside Water Project   | <u>1,274,318</u> | <u>646,105</u> | <u>1,620</u>   | <u>0</u>       | <u>250,000</u> | <u>0</u>       | <u>575,000</u>   |
| <b>TOTAL CAPITAL OUTLAY</b>  | <b>1,309,332</b> | <b>709,267</b> | <b>88,260</b>  | <b>41,443</b>  | <b>433,955</b> | <b>107,487</b> | <b>819,305</b>   |
| <b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>                                       | <b>1,480,600</b> | <b>978,357</b> | <b>329,950</b> | <b>307,467</b> | <b>814,793</b> | <b>413,955</b> | <b>1,173,971</b> |

City of Marysville 2013 Budget

| Fund Number and Account   | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget   | 2013<br>Revised  | 2014<br>Proposed |
|---|------------------|------------------|----------------|----------------|------------------|------------------|------------------|
| <b>Water Revenue Fund - Commercial and General Expense - Department No. 203</b> |                  |                  |                |                |                  |                  |                  |
| <b>PERSONAL SERVICES</b>  |                  |                  |                |                |                  |                  |                  |
| 710.000 Personal Services   | 1,545            | 713              | 0              | 0              | 1,600            | 0                | 700              |
| 710.001 Salaries - Regular Pay  | 51,581           | 50,676           | 53,472         | 32,443         | 31,500           | 17,092           | 34,500           |
| 710.009 Group Health/Life/Dental Insurance                                      | 1,045            | 6,402            | 5,907          | 11,569         | 8,800            | 1,996            | 3,996            |
| 710.102 Employer Health/Life/Dental Ins.  | 0                | 0                | 0              | 0              | 0                | 11,245           | 15,455           |
| 710.300 Employee Retirement Withholding   | 1,406            | 5,012            | 3,596          | 4,109          | 7,000            | 3,278            | 3,466            |
| 710.302 Employer Retirement Withholding   | 0                | 0                | 0              | 0              | 0                | 4,882            | 5,101            |
| 710.400 Employee Social Security  | 8,792            | 13,435           | 7,636          | 5,919          | 15,455           | 3,631            | 2,710            |
| 710.402 Employer Social Security  | 0                | 0                | 0              | 0              | 0                | 2,945            | 2,710            |
| 710.440 Employee Medicare   | 0                | 0                | 0              | 0              | 0                | 399              | 734              |
| 710.442 Employer Medicare   | 0                | 0                | 0              | 0              | 0                | 329              | 734              |
| 710.500 Federal Withholding   | 0                | 0                | 0              | 0              | 0                | 3,200            | 4,545            |
| 710.600 State Withholding   | 0                | 0                | 0              | 0              | 0                | 345              | 490              |
| 710.611 Unemployment Insurance and Bonds  | 0                | 0                | 0              | 0              | 0                | 50               | 125              |
| <b>TOTAL PERSONAL SERVICES</b>  | <b>64,369</b>    | <b>76,238</b>    | <b>70,611</b>  | <b>54,040</b>  | <b>64,355</b>    | <b>49,392</b>    | <b>75,266</b>    |
| <b>CONTRACTUAL SERVICES</b>   |                  |                  |                |                |                  |                  |                  |
| 720.000 Contractual Services  | 3,258            | 4,860            | 7,231          | 4,635          | 7,000            | 5,966            | 7,555            |
| 720.002 Insurance & Bonds   | 8,642            | 11,904           | 12,348         | 14,137         | 16,000           | 15,387           | 21,555           |
| 720.005 Legal Expense/Attorney Fees   | 1,187            | 658              | 932            | 720            | 1,955            | 844              | 2,105            |
| 720.014 Building Maintenance  | 1,702            | 1,112            | 689            | 1,565          | 4,000            | 1,655            | 4,000            |
| 720.015 Utilities   | 2,079            | 2,385            | 2,257          | 2,297          | 3,200            | 2,766            | 3,700            |
| 720.017 Phone/Internet/Cell Phone   | 652              | 676              | 628            | 674            | 1,100            | 722              | 1,100            |
| 720.030 School Expense  | 1,470            | 1,314            | 2,329          | 2,292          | 2,000            | 2,344            | 2,400            |
| 720.215 Interest  | 819              | 292              | 174            | 1,094          | 1,000            | 0                | 0                |
| <b>TOTAL CONTRACTUAL SERVICES</b>   | <b>19,809</b>    | <b>23,201</b>    | <b>26,588</b>  | <b>27,414</b>  | <b>36,255</b>    | <b>29,684</b>    | <b>42,415</b>    |
| <b>COMMODITIES</b>  |                  |                  |                |                |                  |                  |                  |
| 730.000 Commodities   | 0                | 0                | 0              | 0              | 125              | 25               | 125              |
| 730.001 Office Expense  | 6,948            | 7,137            | 8,643          | 9,270          | 8,500            | 7,299            | 9,500            |
| 730.023 SuppliesMiscellaneous   | 1,587            | 1,320            | 1,794          | 830            | 2,000            | 1,688            | 2,650            |
| <b>TOTAL COMMODITIES</b>  | <b>8,535</b>     | <b>8,457</b>     | <b>10,437</b>  | <b>10,100</b>  | <b>10,625</b>    | <b>9,012</b>     | <b>12,275</b>    |
| <b>CAPITAL OUTLAY</b>   |                  |                  |                |                |                  |                  |                  |
| 740.000 Capital Outlay  | 0                | 1,023            | 699            | 3,072          | 8,664            | 3,455            | 15,334           |
| 740.001 New Equipment   | 0                | 0                | 0              | 830            | 10,000           | 855              | 0                |
| <b>TOTAL CAPITAL OUTLAY</b>   | <b>0</b>         | <b>1,023</b>     | <b>699</b>     | <b>3,902</b>   | <b>18,664</b>    | <b>4,310</b>     | <b>15,334</b>    |
| <b>TOTAL COMMERCIAL &amp; GENERAL</b>   | <b>92,713</b>    | <b>108,919</b>   | <b>108,335</b> | <b>95,456</b>  | <b>129,899</b>   | <b>92,398</b>    | <b>145,290</b>   |
| <b>Water Revenue Fund - Non-Operating Expense - Department No. 204</b>          |                  |                  |                |                |                  |                  |                  |
| <b>NON-OPERATING EXPENSE</b>  |                  |                  |                |                |                  |                  |                  |
| 753.001 Sales Tax   | 9,089            | 9,463            | 12,043         | 14,463         | 15,000           | 15,633           | 16,806           |
| 753.004 Water Protection Fee  | 4,185            | 4,168            | 3,957          | 4,146          | 5,000            | 3,544            | 5,000            |
| 753.005 Clean Drinking Water Fee  | 3,924            | 3,907            | 3,713          | 3,890          | 5,500            | 3,101            | 4,500            |
| 753.100 Transfers   | 0                | 0                | 0              | 59,640         | 36,000           | 36,000           | 60,000           |
| 753.102 Transfers to B&I #1   | 100,419          | 117,418          | 204,875        | 123,368        | 230,803          | 230,803          | 185,000          |
| 753.108 Transfer to Utility Reserve   | 24,000           | 24,000           | 50,000         | 119,201        | 165,469          | 165,469          | 60,000           |
| 753.605 Tort Liability  | 0                | 0                | 0              | 905            | 10,000           | 0                | 10,000           |
| <b>NON-OPERATING EXPENSE</b>  | <b>141,617</b>   | <b>158,956</b>   | <b>274,588</b> | <b>325,613</b> | <b>467,772</b>   | <b>454,550</b>   | <b>341,306</b>   |
| <b>TOTAL NON-OPERATING EXPENSE</b>  | <b>141,617</b>   | <b>158,956</b>   | <b>274,588</b> | <b>325,613</b> | <b>467,772</b>   | <b>454,550</b>   | <b>341,306</b>   |
| <b>TOTAL WATER REVENUE FUND EXPENSES</b>  | <b>1,779,575</b> | <b>1,311,841</b> | <b>786,351</b> | <b>806,728</b> | <b>1,525,998</b> | <b>1,058,051</b> | <b>1,792,913</b> |
| Unreserved Fund Balance, Dec. 31  | 433,969          | 455,478          | 500,198        | 689,981        | 0                | 497,225          | 0                |

City of Marysville 2013 Budget

| Fund Number and Account                    | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Actual   | 2012<br>Actual   | 2013<br>Budget   | 2013<br>Revised  | 2014<br>Proposed |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Sewage Revenue Fund - Fund No. 300         |                  |                  |                  |                  |                  |                  |                  |
| Revenues                                   |                  |                  |                  |                  |                  |                  |                  |
| Unreserved Fund Balance, Jan. 1            | 433,561          | 461,567          | 467,981          | 450,511          | 357,814          | 486,671          | 323,953          |
| <b>Special Assessments Receivable</b>      |                  |                  |                  |                  |                  |                  |                  |
| 404.018 Sewer Assessment                   | 87,665           | 87,575           | 88,887           | 88,707           | 33,069           | 32,966           | 32,966           |
| <b>Total Special Assessments</b>           | <b>87,665</b>    | <b>87,575</b>    | <b>88,887</b>    | <b>88,707</b>    | <b>33,069</b>    | <b>32,966</b>    | <b>32,966</b>    |
| <b>Interest Receivable</b>                 |                  |                  |                  |                  |                  |                  |                  |
| 664.002 Idle Funds Interest                | 4,700            | 5,973            | 4,997            | 3,656            | 4,656            | 4,342            | 4,455            |
| 664.005 NOW Account Interest               | 5,139            | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Total Interest Receivable</b>           | <b>9,839</b>     | <b>5,973</b>     | <b>4,997</b>     | <b>3,656</b>     | <b>4,656</b>     | <b>4,342</b>     | <b>4,455</b>     |
| <b>Non-Business Licenses/Permits</b>       |                  |                  |                  |                  |                  |                  |                  |
| 477.004 Sewer Hook-up Fee                  | 1,860            | 5,360            | 6,660            | 3,580            | 3,000            | 800              | 900              |
| <b>Total Non-Business Licenses/Permits</b> | <b>1,860</b>     | <b>5,360</b>     | <b>6,660</b>     | <b>3,580</b>     | <b>3,000</b>     | <b>800</b>       | <b>900</b>       |
| <b>Charges for Sewer Use</b>               |                  |                  |                  |                  |                  |                  |                  |
| 645.000 Sewer Use Charges                  | 641,254          | 611,488          | 751,386          | 789,648          | 793,928          | 748,399          | 765,588          |
| <b>Total Charges for Sewer Use</b>         | <b>641,254</b>   | <b>611,488</b>   | <b>751,386</b>   | <b>789,648</b>   | <b>793,928</b>   | <b>748,399</b>   | <b>765,588</b>   |
| <b>Penalties</b>                           |                  |                  |                  |                  |                  |                  |                  |
| 653.000 Penalties                          | 8,822            | 8,226            | 10,938           | 9,258            | 8,565            | 8,632            | 8,500            |
| <b>Total Penalties</b>                     | <b>8,822</b>     | <b>8,226</b>     | <b>10,938</b>    | <b>9,258</b>     | <b>8,565</b>     | <b>8,632</b>     | <b>8,500</b>     |
| <b>Reimbursements</b>                      |                  |                  |                  |                  |                  |                  |                  |
| 678.001 Reimbursed Expenses                | 0                | 0                | 0                | 9                | 100              | 91               | 100              |
| <b>Total Reimbursements</b>                | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>9</b>         | <b>100</b>       | <b>91</b>        | <b>100</b>       |
| <b>Other Revenues</b>                      |                  |                  |                  |                  |                  |                  |                  |
| 680.000 Miscellaneous                      | 1,969            | 17,421           | 3,707            | 4,644            | 1,500            | 500              | 1,000            |
| <b>Total Other Revenues</b>                | <b>1,969</b>     | <b>17,421</b>    | <b>3,707</b>     | <b>4,644</b>     | <b>1,500</b>     | <b>500</b>       | <b>1,000</b>     |
| <b>Total Sewage Revenue Fund Revenues</b>  | <b>751,409</b>   | <b>736,043</b>   | <b>866,575</b>   | <b>899,502</b>   | <b>844,818</b>   | <b>795,730</b>   | <b>813,509</b>   |
| <b>Total Fund Balance and Revenues</b>     | <b>1,184,970</b> | <b>1,197,610</b> | <b>1,334,556</b> | <b>1,350,013</b> | <b>1,202,632</b> | <b>1,282,401</b> | <b>1,137,462</b> |



**Chart explanation:**  
 In 2000 the revenues spiked due to a revolving loan for completion of the eastside sewer project. We received \$1.46 million from the loan and interest earnings were a whopping \$67,194. In 2003 and 2004 we received KDHE RLF funds to construct Breeding Heights sewer. In 2006 the assessments from Eastside and Breeding Heights were also coming in along with an adjustment in the rate that kept revenues steady for about 5 years.

City of Marysville 2013 Budget

| Fund Number and Account  | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Sewage Revenue Fund - Commercial & General Operations - Department No. 203 |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>   |                |                |                |                |                |                 |                  |
| 710.001 Salaries Regular Pay   | <u>35,117</u>  | <u>35,528</u>  | <u>27,533</u>  | <u>23,423</u>  | <u>22,500</u>  | <u>27,699</u>   | <u>35,000</u>    |
| <b>TOTAL PERSONAL SERVICES</b>   | <b>35,117</b>  | <b>35,528</b>  | <b>27,533</b>  | <b>23,423</b>  | <b>22,500</b>  | <b>27,699</b>   | <b>35,000</b>    |
| <b>CONTRACTUAL SERVICES</b>  |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services   | 4,323          | 4,707          | 6,930          | 4,207          | 7,222          | 6,788           | 8,088            |
| 720.002 Insurance & Bonds  | 4,393          | 7,294          | 7,882          | 8,528          | 8,159          | 8,053           | 8,250            |
| 720.005 Legal Expense/Attorney Fees  | 1,197          | 1,352          | 1,116          | 451            | 3,145          | 1,821           | 3,150            |
| 720.014 Building Maintenance   | 1,702          | 1,112          | 271            | 1,562          | 4,425          | 455             | 4,575            |
| 720.015 Utilities  | 2,079          | 2,385          | 2,256          | 2,297          | 3,250          | 3,655           | 3,688            |
| 720.017 Phone/Internet/Cell Phone  | 652            | 664            | 629            | 660            | 900            | 997             | 1,050            |
| 720.030 School Expense   | <u>1,470</u>   | <u>1,314</u>   | <u>2,329</u>   | <u>1,945</u>   | <u>1,500</u>   | <u>1,988</u>    | <u>1,929</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>  | <b>15,816</b>  | <b>18,828</b>  | <b>21,413</b>  | <b>19,650</b>  | <b>28,601</b>  | <b>23,757</b>   | <b>30,730</b>    |
| <b>COMMODITIES</b>   |                |                |                |                |                |                 |                  |
| 730.000 Commodities  | 0              | 0              | 0              | 0              | 500            | 150             | 500              |
| 730.001 Office Expense   | 6,697          | 6,462          | 8,582          | 9,178          | 9,000          | 8,997           | 9,100            |
| 730.023 SuppliesMiscellaneous  | <u>1,507</u>   | <u>1,059</u>   | <u>1,714</u>   | <u>735</u>     | <u>1,925</u>   | <u>1,344</u>    | <u>2,055</u>     |
| <b>TOTAL COMMODITIES</b>   | <b>8,204</b>   | <b>7,521</b>   | <b>10,296</b>  | <b>9,913</b>   | <b>11,425</b>  | <b>10,491</b>   | <b>11,655</b>    |
| <b>CAPITAL OUTLAY</b>  |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay   | 0              | 1,023          | 699            | 3,000          | 0              | 1,300           | 15,334           |
| 740.001 New Equipment  | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>830</u>     | <u>9000</u>    | <u>0</u>        | <u>0</u>         |
| <b>TOTAL CAPITAL OUTLAY</b>  | <b>0</b>       | <b>1,023</b>   | <b>699</b>     | <b>3,830</b>   | <b>9,000</b>   | <b>1,300</b>    | <b>15,334</b>    |
| <b>TOTAL COMMERCIAL &amp; GENERAL</b>                                      | <b>59,137</b>  | <b>62,900</b>  | <b>59,941</b>  | <b>56,816</b>  | <b>71,526</b>  | <b>63,247</b>   | <b>92,719</b>    |
| Sewage Revenue Fund - Non-Operating Expense - Department 204               |                |                |                |                |                |                 |                  |
| <b>NON-OPERATING EXPENSE</b>   |                |                |                |                |                |                 |                  |
| 753.100 Transfers  |                |                |                | 43,890         | 36,000         | 36,000          | 36,000           |
| 753.103 Transfer to Sewer Replacement                                      | 60,000         | 60,000         | 166,580        | 60,000         | 120,000        | 30,000          | 30,000           |
| 753.104 Transfer to Bond & Int. #1A  | 315,520        | 315,520        | 315,520        | 360,000        | 385,000        | 385,000         | 315,520          |
| 753.605 Tort Liability   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>30,269</u>  | <u>15,500</u>   | <u>31,645</u>    |
| <b>TOTAL NON OPERATING EXPENSE</b>   | <b>375,520</b> | <b>375,520</b> | <b>482,100</b> | <b>463,890</b> | <b>571,269</b> | <b>466,500</b>  | <b>413,165</b>   |

City of Marysville 2013 Budget

| Fund Number and Account                                       | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>Sewage Revenue Fund - Collections - Department No. 302</b> |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                                      |                |                |                |                |                |                 |                  |
| 710.000 Personal Services                                     | 6,366          | 8,392          | 16,879         | 20,596         | 18,955         | 16,752          | 17,555           |
| 710.001 Salaries Regular Pay                                  | 38,648         | 35,504         | 18,940         | 26,567         | 47,844         | 29,445          | 45,860           |
| 710.009 Group Health/Life/Dental Insurance                    | 5,401          | 24,219         | 29,857         | 31,121         | 42,600         | 6,900           | 8,800            |
| 710.102 Employer Health/Life/Dental Ins.                      | 0              | 0              | 0              | 0              | 0              | 26,814          | 38,254           |
| 710.300 Employee Retirement - Withholding                     | 2,008          | 4,820          | 6,597          | 8,280          | 7,688          | 3,380           | 4,250            |
| 710.301 Salaries - Storm Sewer                                | 138            | 3,149          | 195            | 0              | 4,100          | 0               | 1,000            |
| 710.302 Employer Retirement Withholding                       | 0              | 0              | 0              | 0              | 0              | 5,304           | 6,102            |
| 710.303 Sanitary Sewer Inspection                             | 2,469          | 1,692          | 1,498          |                | 3,300          | 0               | 500              |
| 710.400 Employee Social Security                              | 5,101          | 6,792          | 7,736          | 10,499         | 10,900         | 4,846           | 4,651            |
| 710.402 Employer Social Security                              | 0              | 0              | 0              | 0              | 0              | 3,705           | 4,651            |
| 710.440 Employee Medicare                                     | 0              | 0              | 0              | 0              | 0              | 992             | 1,158            |
| 710.442 Employer Medicare                                     | 0              | 0              | 0              | 0              | 0              | 871             | 1,158            |
| 710.500 Federal Withholding                                   | 0              | 0              | 0              | 0              | 0              | 2,409           | 1,466            |
| 710.600 State Withholding                                     | 0              | 0              | 0              | 0              | 0              | 1,286           | 1,425            |
| 710.611 Unemployment Insurance and Bonds                      | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>50</u>       | <u>75</u>        |
| <b>TOTAL PERSONAL SERVICES</b>                                | <b>60,131</b>  | <b>84,568</b>  | <b>81,702</b>  | <b>97,063</b>  | <b>135,387</b> | <b>102,754</b>  | <b>136,905</b>   |
| <b>CONTRACTUAL SERVICES</b>                                   |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services                                  | 7,753          | 5,864          | 23,492         | 5,167          | 29,755         | 19,786          | 32,000           |
| 720.014 Building Maintenance                                  | 4,531          | 607            | 312            | 2,340          | 3,200          | 2,433           | 3,100            |
| 720.017 Phone/Internet/Cell Phone                             | 392            | 299            | 258            | 251            | 450            | 545             | 700              |
| 720.030 School Expense  | 646            | 671            | 425            | 890            | 700            | 998             | 1,000            |
| 720.035 Equipment Repair & Maintenance                        | <u>11,938</u>  | <u>8,632</u>   | <u>8,363</u>   | <u>2,282</u>   | <u>11,565</u>  | <u>9,877</u>    | <u>12,542</u>    |
| <b>TOTAL CONTRACTUAL SERVICES</b>                             | <b>25,260</b>  | <b>16,073</b>  | <b>32,850</b>  | <b>10,930</b>  | <b>45,670</b>  | <b>33,639</b>   | <b>49,342</b>    |
| <b>COMMODITIES</b>  |                |                |                |                |                |                 |                  |
| 730.000 Commodities   | 0              | 0              | 0              | 0              | 100            | 0               | 100              |
| 730.001 Office Expense  | 829            | 540            | 549            | 382            | 995            | 545             | 855              |
| 730.018 Tools & Expense                                       | 1,424          | 533            | 419            | 688            | 2,213          | 560             | 1,545            |
| 730.020 Gas & Oil   | 2,619          | 2,537          | 3,047          | 2,851          | 7,899          | 4,322           | 8,140            |
| 730.023 Supplies/Miscellaneous                                | <u>9,517</u>   | <u>15,995</u>  | <u>4,868</u>   | <u>6,135</u>   | <u>15,223</u>  | <u>8,887</u>    | <u>14,222</u>    |
| <b>TOTAL COMMODITIES</b>                                      | <b>14,389</b>  | <b>19,605</b>  | <b>8,883</b>   | <b>10,056</b>  | <b>26,430</b>  | <b>14,314</b>   | <b>24,862</b>    |
| <b>CAPITAL OUTLAY</b>   |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay  | 7,843          | 7,786          | 14,089         | 8,898          | 10,000         | 10,398          | 221,500          |
| 740.001 New Equipment   | 111,458        | 52,945         | 94,327         | 57,234         | 133,000        | 97,786          | 0                |
| 740.002 Transfer to Mach./Eqpmt Reserve                       | 0              | 0              | 10,000         | 10,000         | 20,000         | 20,000          | 20,000           |
| 740.014 Sewer Lines   | 0              | 16,916         | 0              | 45,000         | 25,000         | 5,500           | 25,000           |
| 790.001 Westside Sewer  | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL CAPITAL OUTLAY</b>                                   | <b>119,301</b> | <b>77,647</b>  | <b>118,416</b> | <b>121,132</b> | <b>188,000</b> | <b>133,684</b>  | <b>266,500</b>   |
| <b>TOTAL COLLECTIONS - SEWER</b>                              | <b>219,081</b> | <b>197,893</b> | <b>241,851</b> | <b>239,181</b> | <b>395,487</b> | <b>284,391</b>  | <b>477,609</b>   |

City of Marysville 2013 Budget

| Fund Number and Account  | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget   | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|------------------|-----------------|------------------|
| <b>Sewage Revenue Fund - Processing - Department No. 303</b>                       |                |                |                |                |                  |                 |                  |
| <b>PERSONAL SERVICES</b>   |                |                |                |                |                  |                 |                  |
| 710.000 Personal Services  | 212            | 17             | 0              | 0              | 25               | 0               | 25               |
| 710.001 Salaries - Regular Pay   | 11,816         | 10,971         | 19,073         | 27,566         | 24,000           | 25,480          | 29,500           |
| 710.009 Group Health/Life/Dental Insurance   | 2,858          | 20,182         | 17,898         | 18,120         | 25,000           | 3,480           | 4,491            |
| 710.102 Employer Health/Life/Dental Ins.   | 0              |                |                |                |                  | 14,820          | 19,127           |
| 710.300 Employee Retirement Withholding  | 3,087          | 7,136          | 4,493          | 5,244          | 8,500            | 1,651           | 1,855            |
| 710.302 Employer Retirement Withholding  | 0              |                |                |                |                  | 3,250           | 4,133            |
| 710.400 Employee Social Security   | 18,759         | 22,364         | 11,454         | 13,199         | 26,555           | 4,680           | 3,652            |
| 710.402 Employer Social Security   | 0              |                |                |                |                  | 2,340           | 3,652            |
| 710.440 Employee Medicare  | 0              |                |                |                |                  | 646             | 720              |
| 710.442 Employer Medicare  | 0              |                |                |                |                  | 546             | 720              |
| 710.500 Federal Withholding  | 0              |                |                |                |                  | 5,330           | 6,404            |
| 710.600 State Withholding  | 0              |                |                |                |                  | 1,404           | 1,501            |
| 710.611 Unemployment Insurance and Bonds   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>         | <u>40</u>       | <u>50</u>        |
| <b>TOTAL PERSONAL SERVICES</b>   | <b>36,732</b>  | <b>60,670</b>  | <b>52,918</b>  | <b>64,129</b>  | <b>84,080</b>    | <b>63,667</b>   | <b>75,830</b>    |
| <b>CONTRACTUAL SERVICES</b>  |                |                |                |                |                  |                 |                  |
| 720.000 Contractual Services   | 224            | 106            | 100            | 94             | 500              | 144             | 250              |
| 720.014 Building Maintenance   | 0              | 0              | 0              | 0              | 300              | 50              | 100              |
| 720.015 Utilities  | 16,691         | 21,147         | 19,663         | 20,191         | 29,000           | 21,888          | 27,555           |
| 720.017 Phone/Internet/Cell Phone  | 320            | 351            | 362            | 406            | 1,000            | 466             | 450              |
| 720.030 School Expense   | 89             | 0              | 0              | 0              | 876              | 870             | 1,000            |
| 720.035 Equipment Repair & Maintenance   | 5,559          | 2,583          | 9,994          | 2,073          | 11,225           | 3,201           | 7,788            |
| 720.200 Lab  | <u>860</u>     | <u>2,180</u>   | <u>2,892</u>   | <u>2,638</u>   | <u>3,400</u>     | <u>2,788</u>    | <u>3,400</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>  | <b>23,743</b>  | <b>26,367</b>  | <b>33,011</b>  | <b>25,402</b>  | <b>46,301</b>    | <b>29,407</b>   | <b>40,543</b>    |
| <b>COMMODITIES</b>   |                |                |                |                |                  |                 |                  |
| 730.000 Commodities  | 0              | 0              | 0              | 0              | 100              | 0               | 50               |
| 730.018 Tools & Expense  | 0              | 87             | 0              | 0              | 250              | 50              | 100              |
| 730.020 Gas & Oil  | 3,168          | 3,331          | 3,768          | 2,652          | 8,431            | 3,355           | 4,400            |
| 730.023 Supplies & Miscellaneous   | 4,301          | 2,861          | 324            | 1,272          | 4,988            | 1,342           | 3,622            |
| 730.036 Lagoon Site  | <u>1,721</u>   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>2,200</u>     | <u>944</u>      | <u>2,000</u>     |
| <b>TOTAL COMMODITIES</b>   | <b>9,190</b>   | <b>6,279</b>   | <b>4,092</b>   | <b>3,924</b>   | <b>15,969</b>    | <b>5,691</b>    | <b>10,172</b>    |
| <b>CAPITAL OUTLAY</b>  |                |                |                |                |                  |                 |                  |
| 740.000 Capital Outlay   | 0              | 0              | 0              | 0              | 0                | 0               | 0                |
| 740.001 New Equipment  | 0              | 0              | 132            | 0              | 3,000            | 545             | 3,000            |
| 740.002 Transfer to Mach./Eqpmt Reserve  | <u>0</u>       | <u>0</u>       | <u>10,000</u>  | <u>10,000</u>  | <u>15,000</u>    | <u>15,000</u>   | <u>15,000</u>    |
| <b>TOTAL CAPITAL OUTLAY</b>  | <b>0</b>       | <b>0</b>       | <b>10,132</b>  | <b>10,000</b>  | <b>18,000</b>    | <b>15,545</b>   | <b>18,000</b>    |
| <b>TOTAL PROCESSING</b>  | <b>69,665</b>  | <b>93,316</b>  | <b>100,153</b> | <b>103,455</b> | <b>164,350</b>   | <b>114,310</b>  | <b>144,545</b>   |
| <b>Sewage Revenue Fund - General &amp; Administrative Expense - Department 304</b> |                |                |                |                |                  |                 |                  |
| <b>NON-OPERATING EXPENSE</b>   |                |                |                |                |                  |                 |                  |
| 764.000 Miscellaneous  |                | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>         | <u>30,000</u>   | <u>9,424</u>     |
| <b>TOTAL NON-OPERATING EXPENSE</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>30,000</b>   | <b>9,424</b>     |
| <b>TOTAL GENERAL/ADMIN EXPENSE</b>   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>30,000</b>   | <b>9,424</b>     |
| <b>TOTAL SEWAGE REVENUE EXPENSES</b>   | <b>723,403</b> | <b>729,629</b> | <b>884,045</b> | <b>863,342</b> | <b>1,202,632</b> | <b>958,448</b>  | <b>1,137,462</b> |
| <b>Unreserved Fund Balance, Dec. 31</b>  | <b>461,567</b> | <b>467,981</b> | <b>450,511</b> | <b>486,671</b> | <b>0</b>         | <b>323,953</b>  | <b>0</b>         |

City of Marysville 2013 Budget

| Fund Number and Account                  | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>Street and Highway, Fund No. 400</b>  |                |                |                |                |                |                 |                  |
| <b>Revenues</b>                          |                |                |                |                |                |                 |                  |
| Unreserved Fund Balance, Jan. 1          | 92,408         | 116,806        | 129,900        | 116,822        | 68,630         | 103,486         | 65,239           |
| <b>Interest Receivable</b>               |                |                |                |                |                |                 |                  |
| 654.002 Idle Funds/NOW Interest          | <u>744</u>     | <u>1,514</u>   | <u>1,345</u>   | <u>908</u>     | <u>750</u>     | <u>675</u>      | <u>750</u>       |
| <b>Total Interest Receivable</b>         | <b>744</b>     | <b>1,514</b>   | <b>1,345</b>   | <b>908</b>     | <b>750</b>     | <b>675</b>      | <b>750</b>       |
| <b>Tax Distribution</b>                  |                |                |                |                |                |                 |                  |
| 404.002 Tax Distribution - Gas           | <u>78,578</u>  | <u>83,669</u>  | <u>83,499</u>  | <u>84,904</u>  | <u>85,730</u>  | <u>82,010</u>   | <u>84,950</u>    |
| <b>Total Tax Distribution</b>            | <b>78,578</b>  | <b>83,669</b>  | <b>83,499</b>  | <b>84,904</b>  | <b>85,730</b>  | <b>82,010</b>   | <b>84,950</b>    |
| <b>Other Revenues</b>                    |                |                |                |                |                |                 |                  |
| 680.000 Miscellaneous                    | 0              | 5,863          | 0              | 0              | 100            | 0               | 50               |
| 680.001 Sale of Materials                | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>25</u>      | <u>0</u>        | <u>25</u>        |
| <b>Total Other Revenues</b>              | <b>0</b>       | <b>5,863</b>   | <b>0</b>       | <b>0</b>       | <b>125</b>     | <b>0</b>        | <b>75</b>        |
| <b>Total Receipts</b>                    | <b>79,322</b>  | <b>91,046</b>  | <b>84,844</b>  | <b>85,812</b>  | <b>86,605</b>  | <b>82,685</b>   | <b>85,775</b>    |
| <b>Total Fund Balance and Receipts</b>   | <b>171,730</b> | <b>207,852</b> | <b>214,744</b> | <b>202,634</b> | <b>155,235</b> | <b>186,171</b>  | <b>151,014</b>   |
| <b>Expenditures</b>                      |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                 |                |                |                |                |                |                 |                  |
| 710.001 Salaries-Regular Pay             | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>5,000</u>   | <u>1,000</u>    | <u>2,500</u>     |
| <b>TOTAL PERSONAL SERVICES</b>           | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>5,000</b>   | <b>1,000</b>    | <b>2,500</b>     |
| <b>CONTRACTUAL SERVICES</b>              |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services             | 0              | 1,764          | 616            | 6,533          | 3,500          | 7,000           | 7,000            |
| 720.035 Equipment Repair and Maintenance | <u>3,200</u>   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>2,500</u>   | <u>3,000</u>    | <u>3,500</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>        | <b>3,200</b>   | <b>1,764</b>   | <b>616</b>     | <b>6,533</b>   | <b>6,000</b>   | <b>10,000</b>   | <b>10,500</b>    |
| <b>COMMODITIES</b>                       |                |                |                |                |                |                 |                  |
| 730.000 Commodities                      | 0              | 0              | 0              | 0              | 100            | 50              | 50               |
| 730.020 Gas & Oil                        | 0              | 606            | 145            | 0              | 5,000          | 5,000           | 2,500            |
| 730.023 Supplies/Miscellaneous           | <u>40,134</u>  | <u>75,582</u>  | <u>65,491</u>  | <u>77,615</u>  | <u>83,050</u>  | <u>78,885</u>   | <u>79,997</u>    |
| <b>TOTAL COMMODITIES</b>                 | <b>40,134</b>  | <b>76,188</b>  | <b>65,636</b>  | <b>77,615</b>  | <b>88,150</b>  | <b>83,935</b>   | <b>82,547</b>    |
| <b>CAPITAL OUTLAY</b>                    |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                   | <u>0</u>       | <u>0</u>       | <u>16,670</u>  | <u>0</u>       | <u>41,085</u>  | <u>10,997</u>   | <u>40,467</u>    |
| <b>TOTAL CAPITAL OUTLAY</b>              | <b>0</b>       | <b>0</b>       | <b>16,670</b>  | <b>0</b>       | <b>41,085</b>  | <b>10,997</b>   | <b>40,467</b>    |
| <b>NON-OPERATING EXPENSE</b>             |                |                |                |                |                |                 |                  |
| 753.001 Sales Tax                        | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| 753.610 KDOT Loan Payment                | <u>11,590</u>  | <u>0</u>       | <u>15,000</u>  | <u>15,000</u>  | <u>15,000</u>  | <u>15,000</u>   | <u>15,000</u>    |
| <b>TOTAL NON-OPERATING EXPENSE</b>       | <b>11,590</b>  | <b>0</b>       | <b>15,000</b>  | <b>15,000</b>  | <b>15,000</b>  | <b>15,000</b>   | <b>15,000</b>    |
| <b>TOTAL ST. &amp; HWY. EXPENDITURES</b> | <b>54,924</b>  | <b>77,952</b>  | <b>97,922</b>  | <b>99,148</b>  | <b>155,235</b> | <b>120,932</b>  | <b>151,014</b>   |
| <b>Unreserved Fund Balance, Dec. 31</b>  | <b>116,806</b> | <b>129,900</b> | <b>116,822</b> | <b>103,486</b> | <b>0</b>       | <b>65,239</b>   | <b>0</b>         |



City of Marysville 2013 Budget

| <b>Fund Number and Account</b>         | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|------------------------|
| Airport Revolving Fund, Fund No. 403   |                        |                        |                        |                        |
| Revenues                               |                        |                        |                        |                        |
| Unreserved Fund Balance, Jan. 1        | <b>36,137</b>          | <b>38,248</b>          | <b>36,966</b>          | <b>725</b>             |
| <b>Revenues</b>                        |                        |                        |                        |                        |
| 516.000 Airport Improvements           | 331,424                | 114,052                | 86,809                 | 0                      |
| 664.002 Idle Funds/NOW Interest        | 310                    | 305                    | 312                    | 41                     |
| 543.000 Grants                         |                        | 4,788                  | 1,110,323              | 168,223                |
| 667.000 Contracts/Rent                 | 2,382                  | 1,080                  | 0                      | 9,269                  |
| 669.000 Farm Crops                     | 8,997                  | 3,549                  | 1,080                  | 0                      |
| 680.000 Miscellaneous                  | <u>52</u>              | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>Total Revenues</b>                  | <b>343,165</b>         | <b>123,774</b>         | <b>1,198,524</b>       | <b>177,533</b>         |
| <b>Total Fund Balance and Revenues</b> | <b>379,302</b>         | <b>162,022</b>         | <b>1,235,490</b>       | <b>178,258</b>         |
| <b>Expenditures</b>                    |                        |                        |                        |                        |
| <b>CONTRACTUAL SERVICES</b>            |                        |                        |                        |                        |
| 720.000 Contractual Services           | <u>291,455</u>         | <u>125,056</u>         | <u>1,234,492</u>       | <u>169,403</u>         |
| <b>TOTAL CONTRACTUAL SERVICES</b>      | <b>291,455</b>         | <b>125,056</b>         | <b>1,234,492</b>       | <b>169,403</b>         |
| <b>COMMODITIES</b>                     |                        |                        |                        |                        |
| 730.023 Supplies/Miscellaneous         | <u>49,599</u>          | <u>0</u>               | <u>273</u>             | <u>0</u>               |
| <b>TOTAL COMMODITIES</b>               | <b>49,599</b>          | <b>0</b>               | <b>273</b>             | <b>0</b>               |
| <b>TOTAL EXPENDITURES</b>              | <b>341,054</b>         | <b>125,056</b>         | <b>1,234,765</b>       | <b>169,403</b>         |
| Unreserved Fund Balance, Dec. 31       | <b>38,248</b>          | <b>36,966</b>          | <b>725</b>             | <b>8,855</b>           |

**Activity Summary:** This fund is not subject to state budgeting laws, therefore only actual expenses incurred in previous years are shown. Most of our expenses for airport improvements funded from FAA grants are paid out of this fund. In 2011, the paving project consumed most of the remaining funds and the remainder were paid from the Industrial Development Fund. In 2013 the PAPI, REIL and AWOS projects are expected to be started.

City of Marysville 2013 Budget

| <b>Fund Number and Account</b>        | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|---------------------------------------|------------------------|------------------------|------------------------|------------------------|
| Sewage Replacement Fund, Fund No. 405 |                        |                        |                        |                        |
| Revenues                              |                        |                        |                        |                        |
| Unreserved Fund Balance, Jan. 1       | <b>746,930</b>         | <b>756,220</b>         | <b>825,284</b>         | <b>976,829</b>         |
| <b>Receipts</b>                       |                        |                        |                        |                        |
| 664.002 Idle Funds Interest           | 3,543                  | 9,064                  | 8,428                  | 7,080                  |
| 676.000 Transfer from Sewage Revenues | 60,000                 | 60,000                 | 166,580                | 60,000                 |
| 678.001 Reimbursed Expense            | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>Total Receipts</b>                 | <b>63,543</b>          | <b>69,064</b>          | <b>175,008</b>         | <b>67,080</b>          |
| Total Fund Balance and Revenues       | <b>810,473</b>         | <b>825,284</b>         | <b>1,000,292</b>       | <b>1,043,909</b>       |
| Expenditures                          |                        |                        |                        |                        |
| <b>CONTRACTUAL SERVICES</b>           |                        |                        |                        |                        |
| 720.000 Contractual Services          | <u>12,661</u>          | <u>0</u>               | <u>17,199</u>          | <u>13,369</u>          |
| <b>TOTAL CONTRACTUAL SERVICES</b>     | <b>12,661</b>          | <b>0</b>               | <b>17,199</b>          | <b>13,369</b>          |
| <b>CAPITAL OUTLAY</b>                 |                        |                        |                        |                        |
| 740.000 Capital Outlay                | <u>41,592</u>          | <u>0</u>               | <u>6,264</u>           | <u>9,153</u>           |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>41,592</b>          | <b>0</b>               | <b>6,264</b>           | <b>9,153</b>           |
| Total Sewage Replacement Fund         | <b>54,253</b>          | <b>0</b>               | <b>23,463</b>          | <b>22,522</b>          |
| Unreserved Fund Balance, Dec. 31      | <b>756,220</b>         | <b>825,284</b>         | <b>976,829</b>         | <b>1,021,387</b>       |

**Activity Summary:** This fund is a non-budgeted fund and generally receives transfers from the Sewage Revenue Fund on a monthly basis at a rate of \$5,000 per month. The 2012 transfer matched previous years with the exception of 2011 when a year- end transfer of excess cash was placed in the fund. The contribution for 2013 has been reduced to \$2,500 per month. There will be a large expense in 2013 for the new pump at the main lift station and those expenses will be reflected in the 2015 budget that will show actual expenses for 2013.

City of Marysville 2013 Budget

| Fund Number and Account                       | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>Bond &amp; Interest Fund, Fund No. 407</b> |                |                |                |                |                |                 |                  |
| Revenues                                      |                |                |                |                |                |                 |                  |
| Unreserved Fund Balance, Jan. 1               | 79,054         | 73,122         | 92,464         | 211,707        | 379,079        | 537,081         | 369,115          |
| <b>Tax Receivable</b>                         |                |                |                |                |                |                 |                  |
| 404.001 Tax Distribution - Ad Valorem         | 208,876        | 239,605        | 255,206        | 259,477        | 265,721        | 265,721         | 265,720          |
| 404.004 Vehicle Tax                           | 22,164         | 26,278         | 30,294         | 30,844         | 32,283         | 31,222          | 32,042           |
| 404.005 Vehicle Excise Tax                    | 45             | 56             | 79             | 119            | 79             | 88              | 116              |
| 404.011 In Lieu Of                            | 0              | 0              | 0              | 0              | 0              | 213             | 214              |
| 404.013 Neighborhood Revitalization Rebate    | -8,976         | -9,690         | -9,906         | -7,745         | -9,843         | -8,227          | -6,393           |
| 404.014 Delinquent Tax                        | 1,986          | 1,185          | 1,951          | 1,878          | 0              | 1,343           | 0                |
| 404.015 16/20 Truck Tax                       | 310            | 323            | 388            | 524            | 510            | 630             | 454              |
| 404.016 RV Tax                                | 251            | 323            | 455            | 462            | 503            | 467             | 566              |
| 404.017 Delinquent Personal Property Tax      | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>Total Tax Receivable</b>                   | <b>224,656</b> | <b>258,080</b> | <b>278,467</b> | <b>285,559</b> | <b>289,253</b> | <b>291,457</b>  | <b>292,719</b>   |
| <b>Special Assessments Receivable</b>         |                |                |                |                |                |                 |                  |
| 404.010 Street Assessments                    | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| 690.000 Special Assessments                   | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>Total Special Assessments</b>              | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>Interest Receivable</b>                    |                |                |                |                |                |                 |                  |
| 664.002 Idle Funds/NOW Interest               | 1,102          | 2,045          | 1,960          | 3,428          | 1,100          | 2,422           | 1,500            |
| 664.005 NOW Account Interest                  | 668            | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>Total Interest Receivable</b>              | <b>1,770</b>   | <b>2,045</b>   | <b>1,960</b>   | <b>3,428</b>   | <b>1,100</b>   | <b>2,422</b>    | <b>1,500</b>     |
| <b>Grants and Other Revenues</b>              |                |                |                |                |                |                 |                  |
| 543.003 Fastline                              | 4,500          | 26,000         | 126,500        | 0              | 0              | 0               | 0                |
| 543.000 Grants                                | 0              | 0              | 0              | 300,000        | 0              | 0               | 0                |
| <b>Total Grants and Other Revenues</b>        | <b>4,500</b>   | <b>26,000</b>  | <b>126,500</b> | <b>300,000</b> | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>Total Revenues</b>                         | <b>230,926</b> | <b>286,125</b> | <b>406,927</b> | <b>588,987</b> | <b>290,353</b> | <b>293,879</b>  | <b>294,219</b>   |
| <b>Total Fund Balance and Revenues</b>        | <b>309,980</b> | <b>359,247</b> | <b>499,391</b> | <b>800,694</b> | <b>669,432</b> | <b>830,960</b>  | <b>663,334</b>   |
| Expenditures                                  |                |                |                |                |                |                 |                  |
| Bonds and Coupons                             |                |                |                |                |                |                 |                  |
| <b>DEBT SERVICE</b>                           |                |                |                |                |                |                 |                  |
| 754.000 Debt Service - Principal              | 191,778        | 216,778        | 263,556        | 245,000        | 430,000        | 430,000         | 435,000          |
| 754.030 Commissions/Service Fees              | 3              | 2,555          | 2              | 1              | 1,200          | 1,200           | 1,200            |
| 754.040 Interest Paid                         | 45,077         | 47,450         | 24,126         | 18,612         | 30,645         | 30,645          | 25,260           |
| 754.055 Cash Reserve Basis                    | 0              | 0              | 0              | 0              | 207,587        | 0               | 201,874          |
| <b>TOTAL DEBT SERVICE</b>                     | <b>236,858</b> | <b>266,783</b> | <b>287,684</b> | <b>263,613</b> | <b>669,432</b> | <b>461,845</b>  | <b>663,334</b>   |
| <b>TOTAL BONDS &amp; COUPONS</b>              | <b>236,858</b> | <b>266,783</b> | <b>287,684</b> | <b>263,613</b> | <b>669,432</b> | <b>461,845</b>  | <b>663,334</b>   |
| <b>Unreserved Fund Balance, Dec. 31</b>       | <b>73,122</b>  | <b>92,464</b>  | <b>211,707</b> | <b>537,081</b> | <b>0</b>       | <b>369,115</b>  | <b>0</b>         |
| Projected debt service payments for 2014      |                |                |                |                |                | Principal       | Interest         |
| Fire equipment and building improvements      |                |                |                |                |                | 40,000          | 8,775            |
| Sewer system improvements                     |                |                |                |                |                | 60,000          | 7,030            |
| 7th Street railbed                            |                |                |                |                |                | 205,000         | 5,675            |
| 11th Road and Broadway                        |                |                |                |                |                | <u>130,000</u>  | <u>3,780</u>     |
| Total   |                |                |                |                |                | 435,000         | 25,260           |

City of Marysville 2013 Budget

| Fund Number and Account                         | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual   | 2013<br>Budget  | 2013<br>Revised | 2014<br>Proposed |
|---|----------------|----------------|----------------|------------------|-----------------|-----------------|------------------|
| Bond & Interest #1 Fund, Fund No. 409           |                |                |                |                  |                 |                 |                  |
| Revenues  |                |                |                |                  |                 |                 |                  |
| Unreserved Fund Balance, Jan. 1                 | 180,749        | 179,472        | 179,752        | 231,400          | 217,202         | 240,543         | 309,325          |
| <b>Interest Receivable</b>                      |                |                |                |                  |                 |                 |                  |
| 664.002 Idle Funds Interest                     | 1,048          | 1,844          | 1,628          | 1,683            | 1,000           | 1,022           | 1,000            |
| 664.005 NOW Account Interest                    | <u>783</u>     | <u>0</u>       | <u>0</u>       | <u>0</u>         | <u>0</u>        | <u>0</u>        | <u>0</u>         |
| <i>Total Interest Receivable</i>                | 1,831          | 1,844          | 1,628          | 1,683            | 1,000           | 1,022           | 1,000            |
| <b>Contribution From Other Funds</b>            |                |                |                |                  |                 |                 |                  |
| 676.000 Transfer                                | <u>100,419</u> | <u>117,418</u> | <u>204,875</u> | <u>123,368</u>   | <u>230,803</u>  | <u>230,803</u>  | <u>185,000</u>   |
| <i>Total Contributions</i>                      | 100,419        | 117,418        | 204,875        | 123,368          | 230,803         | 230,803         | 185,000          |
| <b>Total Revenues</b>                           | <b>102,250</b> | <b>119,262</b> | <b>206,503</b> | <b>125,051</b>   | <b>231,803</b>  | <b>231,825</b>  | <b>186,000</b>   |
| <b>Total Fund Balance and Revenues</b>          | <b>282,999</b> | <b>298,734</b> | <b>386,255</b> | <b>356,451</b>   | <b>449,005</b>  | <b>472,368</b>  | <b>495,325</b>   |
| <b>Expenditures</b>                             |                |                |                |                  |                 |                 |                  |
| <b>DEBT SERVICE</b>                             |                |                |                |                  |                 |                 |                  |
| 754.000 Debt Service                            | 82,196         | 86,689         | 108,025        | 60,242           | 147,701         | 124,259         | 102,861          |
| 754.030 Commissions/Service Fees                | 1,055          | 2,539          | 4,212          | 3,882            | 8,106           | 3,574           | 8,405            |
| 754.040 Interest Paid                           | 20,276         | 29,754         | 42,618         | 51,784           | 74,996          | 35,210          | 73,288           |
| 754.055 Cash Basis Reserve                      | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>         | <u>218,202</u>  | <u>0</u>        | <u>310,771</u>   |
| <b>TOTAL DEBT SERVICE</b>                       | <b>103,527</b> | <b>118,982</b> | <b>154,855</b> | <b>115,908</b>   | <b>449,005</b>  | <b>163,043</b>  | <b>495,325</b>   |
| <b>TOTAL EXPENDITURES</b>                       | <b>103,527</b> | <b>118,982</b> | <b>154,855</b> | <b>115,908</b>   | <b>449,005</b>  | <b>163,043</b>  | <b>495,325</b>   |
| <b>Unreserved Fund Balance, Dec. 31</b>         | <b>179,472</b> | <b>179,752</b> | <b>231,400</b> | <b>240,543</b>   | <b>0</b>        | <b>309,325</b>  | <b>0</b>         |
| <b>Projected debt service payments for 2014</b> |                |                | <b>Loan #</b>  | <b>Principal</b> | <b>Interest</b> | <b>Fee</b>      | <b>Total</b>     |
|   |                |                | 2294           | 0                | 0               | 0               | 0                |
|   |                |                | 2435           | 77,010           | 60,266          | 6,204           | 143,480          |
|   |                |                | 2734           | <u>25,851</u>    | <u>13,022</u>   | <u>2,201</u>    | <u>41,074</u>    |
|   |                |                |                | 102,861          | 73,288          | 8,405           | <b>184,554</b>   |

The table of payments for 2014 shows a zero balance for #2294 since that loan will be retired in August of 2013. Beginning in 2014, the full amount of #2435 would be absorbed by the fund and \$100,000 removed from the Sales Tax Fund that has been used to amortize the loan since its inception.

City of Marysville 2013 Budget

| Fund Number and Account                 | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| Bond & Interest #1A Fund, Fund No. 410  |                |                |                |                |                |                 |                  |
| Revenues                                |                |                |                |                |                |                 |                  |
| <b>Unreserved Fund Balance, Jan. 1</b>  | <b>271,330</b> | <b>273,789</b> | <b>276,496</b> | <b>278,764</b> | <b>325,343</b> | <b>325,283</b>  | <b>396,839</b>   |
| <b>Interest Receivable</b>              |                |                |                |                |                |                 |                  |
| 664.002 Idle/NOW Interest               | 1,458          | 2,706          | 2,268          | 2,038          | 2,100          | 2,077           | 2,100            |
| 664.005 NOW Account Interest            | <u>1,000</u>   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>Total Interest Receivable</b>        | <b>2,458</b>   | <b>2,706</b>   | <b>2,268</b>   | <b>2,038</b>   | <b>2,100</b>   | <b>2,077</b>    | <b>2,100</b>     |
| <b>Contribution From Other Funds</b>    |                |                |                |                |                |                 |                  |
| 676.000 Transfer                        | <u>315,520</u> | <u>315,520</u> | <u>315,520</u> | <u>360,000</u> | <u>385,000</u> | <u>385,000</u>  | <u>315,520</u>   |
| <b>Total Contributions</b>              | <b>315,520</b> | <b>315,520</b> | <b>315,520</b> | <b>360,000</b> | <b>385,000</b> | <b>385,000</b>  | <b>315,520</b>   |
| <b>Total Revenues</b>                   | <b>317,978</b> | <b>318,226</b> | <b>317,788</b> | <b>362,038</b> | <b>387,100</b> | <b>387,077</b>  | <b>317,620</b>   |
| <b>Total Fund Balance and Revenues</b>  | <b>589,308</b> | <b>592,015</b> | <b>594,284</b> | <b>640,802</b> | <b>712,443</b> | <b>712,360</b>  | <b>714,459</b>   |
| <b>Expenditures</b>                     |                |                |                |                |                |                 |                  |
| <b>DEBT SERVICE</b>                     |                |                |                |                |                |                 |                  |
| 754.000 Debt Service                    | 224,239        | 231,814        | 239,647        | 247,746        | 256,120        | 256,120         | 267,277          |
| 754.030 Commissions/Service Fees        | 6,971          | 6,406          | 5,822          | 5,216          | 4,593          | 4,593           | 3,947            |
| 754.040 Interest Paid                   | 84,309         | 77,299         | 70,051         | 62,557         | 54,808         | 54,808          | 46,793           |
| 754.055 Cash Basis Reserve              | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>396,922</u> | <u>0</u>        | <u>396,442</u>   |
| <b>TOTAL DEBT SERVICE</b>               | <b>315,519</b> | <b>315,519</b> | <b>315,520</b> | <b>315,519</b> | <b>712,443</b> | <b>315,521</b>  | <b>714,459</b>   |
| <b>Total Expenditures</b>               | <b>315,519</b> | <b>315,519</b> | <b>315,520</b> | <b>315,519</b> | <b>712,443</b> | <b>315,521</b>  | <b>714,459</b>   |
| <b>Unreserved Fund Balance, Dec. 31</b> | <b>273,789</b> | <b>276,496</b> | <b>278,764</b> | <b>325,283</b> | <b>0</b>       | <b>396,839</b>  | <b>0</b>         |

| Projected debt service payments for 2014 | Loan #  | Principal     | Interest      | Fee          | Total          |
|--|---------|---------------|---------------|--------------|----------------|
|  | 1352-01 | 220,621       | 32,223        | 2,502        | 255,346        |
|  | 1632-01 | <u>44,158</u> | <u>14,570</u> | <u>1,445</u> | <u>60,173</u>  |
|  |         | 264,779       | 46,793        | 3,947        | <b>315,519</b> |

The assessments for loan 1352-01, the east side sewer project, ceased in 2013. The effect of that loss is approximately \$58,000 but the debt service on that loan continues until 2018. The loss of the assessments means that we will have to use revenues from service charges to pay the debt service until the loan is retired. Total debt service, including principal, interest and fees for the two loans is \$315,520 yearly until 2018 when it drops to \$187,847 with the last year of 1352-01, then it drops to \$60,174 yearly for the Breeding Heights sewer until the final payment of \$30,987 comes due in 2025. In 2012, the transfer from the Sewage Revenue Fund was increased to \$360,000 to build the cash reserves in the fund to help offset the loss of the assessments and in 2013, the transfer was increased to \$385,000 which is \$69,480 above the normal debt service. The reason for building this reserve is to offset the additional loss in 2015 of approximately \$29,000 in the assessments for the Breeding Heights loan #1632-01 coming into this fund. After 2018, the transfer to B&I 1A can be reduced with the retirement of the east side loan and additional dollars transferred to the replacement fund or used for pay-as-you-go sewer improvements.

City of Marysville 2013 Budget

| <b>Fund Number and Account</b>                 | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|------------------------|
| <b>Special Improvement Fund - Fund No. 411</b> |                        |                        |                        |                        |
| <b>Revenues</b>                                |                        |                        |                        |                        |
| <b>Unreserved Fund Balance, Jan. 1</b>         | <b>269,164</b>         | <b>39,691</b>          | <b>25,381</b>          | <b>642,240</b>         |
| <b>Interest Receivable</b>                     |                        |                        |                        |                        |
| 664.000 Interest                               | 0                      | 0                      | 0                      |                        |
| 664.002 Idle/NOW Interest                      | 2,803                  | 331                    | 1,558                  | 1,971                  |
| 664.005 NOW Account Interest                   | 977                    | 0                      | 0                      |                        |
| 664.007 NOW Acct. Interest (St. Impr.)         | 0                      | 0                      | 0                      |                        |
| 664.009 Idle Funds Interest - K Block          | 0                      | 0                      | 0                      |                        |
| 664.010 Idle Funds Interest - Brick St. proj   |                        | 0                      | 0                      |                        |
| 664.011 Idle Fund Interest - Sew. Improve.     | 0                      | 0                      | 0                      |                        |
| 664.012 NOW Acct. Interest - K Block           | 0                      | 0                      | 0                      |                        |
| 664.014 NOW Acct. Int. - Sewer Improve.        | 587                    | 0                      | 0                      |                        |
| 664.016 NOW Acct. Int. - Gifts                 | <u>0</u>               | <u>0</u>               | <u>0</u>               |                        |
| <b>Total Interest Receivable</b>               | <b>4,367</b>           | <b>331</b>             | <b>1,558</b>           | <b>1,971</b>           |
| <b>Prepaid Expense</b>                         |                        |                        |                        |                        |
| 664.200 Temporary Notes                        | <u>870,522</u>         | <u>0</u>               | <u>550,055</u>         | <u>0</u>               |
| <b>Total Prepaid Expenses</b>                  | <b>870,522</b>         | <b>0</b>               | <b>550,055</b>         | <b>0</b>               |
| <b>Other Revenues</b>                          |                        |                        |                        |                        |
| 664.220 Bond Issue                             | 0                      | 0                      | 851,105                | 0                      |
| 680.000 Miscellaneous                          | <u>200</u>             | <u>3,058</u>           | <u>37,592</u>          | <u>18,154</u>          |
| <b>Total Other Revenues</b>                    | <b>200</b>             | <b>3,058</b>           | <b>888,697</b>         | <b>18,154</b>          |
| <b>Total Revenues</b>                          | <b>875,089</b>         | <b>3,389</b>           | <b>1,440,310</b>       | <b>20,125</b>          |
| <b>Total Fund Balance and Revenues</b>         | <b>1,144,253</b>       | <b>43,080</b>          | <b>1,465,691</b>       | <b>662,365</b>         |
| <b>Expenses</b>                                |                        |                        |                        |                        |
| <b>Sewer Project -Dept. 302 - Collections</b>  |                        |                        |                        |                        |
| 877.000 Costs of Issuance - Notes/Bonds        | <u>0</u>               | <u>0</u>               | <u>324</u>             | <u>0</u>               |
| <b>Total Collections Expense</b>               | <b>0</b>               | <b>0</b>               | <b>324</b>             | <b>0</b>               |
| <b>Capital Outlay</b>                          |                        |                        |                        |                        |
| 740.015 Keystone Sewer                         | 0                      | 0                      | 0                      | 0                      |
| 740.016 Oak/Jackson Sewer                      | 0                      | 0                      | 0                      | 0                      |
| 740.017 7th St. Sewer                          | 0                      | 0                      | 0                      | 0                      |
| 740.018 Jayhawk Rd. Sewer                      | 0                      | 0                      | 0                      | 0                      |
| 740.900 Outstandings                           | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>Total Capital Outlay</b>                    | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| <b>Total Sewer Projects Expense</b>            | <b>0</b>               | <b>0</b>               | <b>324</b>             | <b>0</b>               |

City of Marysville 2013 Budget

| <b>Fund Number and Account</b>                | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|---|------------------------|------------------------|------------------------|------------------------|
| Special Improvement Fund - Fund No. 411       |                        |                        |                        |                        |
| <b>Special Improvements</b>                   |                        |                        |                        |                        |
| <b>Projects</b>                               |                        |                        |                        |                        |
| 877.000 Costs of Issuance - Notes/bonds       | <u>90,751</u>          | <u>0</u>               | <u>9,988</u>           | <u>0</u>               |
| <b>Total Projects</b>                         | <b>90,751</b>          | <b>0</b>               | <b>9,988</b>           | <b>0</b>               |
| <b>Capital Outlay</b>                         |                        |                        |                        |                        |
| 740.000 Capital Outlay                        | 43,497                 | 199                    | 250,194                | 605,388                |
| 740.400 Street Improvements                   | 970,314                | 17,500                 | 562,945                | 0                      |
| 740.707 Koester Block Improvements            | 0                      | 0                      | 0                      | 18,145                 |
| 740.900 Outstandings                          | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>Total Capital Outlay</b>                   | <b>1,013,811</b>       | <b>17,699</b>          | <b>813,139</b>         | <b>623,533</b>         |
| <b>Total Special Improvements</b>             | <b>1,104,562</b>       | <b>17,699</b>          | <b>823,127</b>         | <b>623,533</b>         |
| <b>Total Special Improvement Fund Expense</b> | <b>1,104,562</b>       | <b>17,699</b>          | <b>823,451</b>         | <b>623,533</b>         |
| <b>Unreserved Fund Balance, Jan. 1</b>        | <b>39,691</b>          | <b>25,381</b>          | <b>642,240</b>         | <b>38,832</b>          |

City of Marysville 2013 Budget

| Fund Number and Account                  | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual |
|--|----------------|----------------|----------------|----------------|
| <b>Water Deposit Fund - Fund No. 413</b> |                |                |                |                |
| <b>Revenues</b>                          |                |                |                |                |
| <b>Unreserved Fund Balance, Jan. 1</b>   | <b>31,826</b>  | <b>34,322</b>  | <b>35,090</b>  | <b>36,219</b>  |
| <b>Interest Receivable</b>               |                |                |                |                |
| 664.002 Idle/NOW Interest                | <u>201</u>     | <u>400</u>     | <u>348</u>     | <u>218</u>     |
| <b>Total Interest Receivable</b>         | <b>201</b>     | <b>400</b>     | <b>348</b>     | <b>218</b>     |
| <b>Customer Deposits</b>                 |                |                |                |                |
| 644.000 Customer Deposits                | <u>12,781</u>  | <u>12,423</u>  | <u>13,570</u>  | <u>8,500</u>   |
| <b>Total Customer Deposits</b>           | <b>12,781</b>  | <b>12,423</b>  | <b>13,570</b>  | <b>8,500</b>   |
| <b>Total Revenues</b>                    | <b>12,982</b>  | <b>12,823</b>  | <b>13,918</b>  | <b>8,718</b>   |
| <b>Total Fund Balance and Revenues</b>   | <b>44,808</b>  | <b>47,145</b>  | <b>49,008</b>  | <b>44,937</b>  |
| <b>Expenditures</b>                      |                |                |                |                |
| <b>NON-OPERATING EXPENSE</b>             |                |                |                |                |
| 753.002 Refunds                          | <u>10,486</u>  | <u>12,055</u>  | <u>12,789</u>  | <u>44,937</u>  |
| <b>TOTAL NON-OPERATING EXPENSE</b>       | <b>10,486</b>  | <b>12,055</b>  | <b>12,789</b>  | <b>44,937</b>  |
| <b>TOTAL EXPENDITURES</b>                | <b>10,486</b>  | <b>12,055</b>  | <b>12,789</b>  | <b>44,937</b>  |
| <b>Unreserved Fund Balance, Dec. 31</b>  | <b>34,322</b>  | <b>35,090</b>  | <b>36,219</b>  | <b>0</b>       |



City of Marysville 2013 Budget

| Fund Number and Account                 | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>INDUSTRIAL FUND, Fund No. 503</b>    |                |                |                |                |                |                 |                  |
| <b>Revenues</b>                         |                |                |                |                |                |                 |                  |
| <b>Unreserved Fund Balance, Jan. 1</b>  | <b>138,750</b> | <b>124,974</b> | <b>143,726</b> | <b>122,766</b> | <b>79,473</b>  | <b>127,646</b>  | <b>95,886</b>    |
| <b>Tax Receivable</b>                   |                |                |                |                |                |                 |                  |
| 404.001 Ad Valorem Tax Distribution     | 38,422         | 38,908         | 29,166         | 38,552         | 38,908         | 38,908          | 30,000           |
| 404.004 Vehicle Tax                     | 5,178          | 5,026          | 5,043          | 3,827          | 4,796          | 3,606           | 4,692            |
| 404.005 Vehicle Excise Tax              | 11             | 11             | 13             | 16             | 9              | 12              | 17               |
| 404.011 In Lieu Of                      | 0              | 0              | 0              | 0              | 0              | 32              | 35               |
| 404.013 Neighborhood Rev. Rebate        | 11,003         | 8,000          | 3,611          | -1,151         | -1,462         | 2,012           | -936             |
| 404.014 Delinquent Tax                  | 457            | 242            | 332            | 262            | 0              | 252             | 0                |
| 404.015 16/20 M Vehicle Tax             | 81             | 74             | 71             | 85             | 76             | 77              | 83               |
| 404.016 RV Tax                          | 58             | 61             | 75             | 57             | 75             | 66              | 66               |
| 404.017 Delinquent Pers. Property       | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>Total Tax Receivables</b>            | <b>55,210</b>  | <b>52,322</b>  | <b>38,311</b>  | <b>41,648</b>  | <b>42,402</b>  | <b>44,965</b>   | <b>33,957</b>    |
| <b>Miscellaneous Receipts</b>           |                |                |                |                |                |                 |                  |
| 664.002 Idle/NOW Interest               | 585            | 1,406          | 1,232          | 899            | 688            | 744             | 755              |
| 680.000 Miscellaneous                   | 1,747          | 55,294         | 30,067         | 2,807          | 1,000          | 39,052          | 1,000            |
| <b>Total Miscellaneous Receipts</b>     | <b>2,332</b>   | <b>56,700</b>  | <b>31,299</b>  | <b>3,706</b>   | <b>1,688</b>   | <b>39,796</b>   | <b>1,755</b>     |
| <b>Total Revenues</b>                   | <b>57,542</b>  | <b>109,022</b> | <b>69,610</b>  | <b>45,354</b>  | <b>44,090</b>  | <b>84,761</b>   | <b>35,712</b>    |
| <b>Total Fund Balance and Revenues</b>  | <b>196,292</b> | <b>233,996</b> | <b>213,336</b> | <b>168,120</b> | <b>123,563</b> | <b>212,407</b>  | <b>131,598</b>   |
| <b>Expenditures</b>                     |                |                |                |                |                |                 |                  |
| <b>PERSONAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 710.000 Personal Services               | 0              | 0              | 0              | 0              | 100            | 0               | 100              |
| 710.001 Salaries, Regular Pay           | 239            | 361            | 22             | 0              | 1,000          | 0               | 1,000            |
| <b>TOTAL PERSONAL SERVICES</b>          | <b>239</b>     | <b>361</b>     | <b>22</b>      | <b>0</b>       | <b>1,100</b>   | <b>0</b>        | <b>1,100</b>     |
| <b>CONTRACTUAL SERVICES</b>             |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services            | 1,940          | 0              | 27,827         | 7,674          | 20,000         | 47,555          | 40,000           |
| 720.005 Legal Expense/Attorney Fees     | 531            | 706            | 749            | 0              | 1,000          | 0               | 1,000            |
| <b>TOTAL CONTRACTUAL SERVICES</b>       | <b>2,471</b>   | <b>706</b>     | <b>28,576</b>  | <b>7,674</b>   | <b>21,000</b>  | <b>47,555</b>   | <b>41,000</b>    |
| <b>COMMODITIES</b>                      |                |                |                |                |                |                 |                  |
| 730.023 Supplies/Miscellaneous          | 810            | 7,475          | 0              | 20,661         | 1,000          | 5,244           | 3,500            |
| <b>TOTAL COMMODITIES</b>                | <b>810</b>     | <b>7,475</b>   | <b>0</b>       | <b>20,661</b>  | <b>1,000</b>   | <b>5,244</b>    | <b>3,500</b>     |
| <b>CAPITAL OUTLAY</b>                   |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                  | 35,074         | 54,000         | 44,732         | 0              | 37,896         | 51,522          | 54,498           |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>35,074</b>  | <b>54,000</b>  | <b>44,732</b>  | <b>0</b>       | <b>37,896</b>  | <b>51,522</b>   | <b>54,498</b>    |
| <b>NON-OPERATING EXPENSE</b>            |                |                |                |                |                |                 |                  |
| 752.000 Land Acquisition                | 0              | 0              | 0              | 0              | 45,000         | 0               | 20,000           |
| 753.003 Real Estate Taxes               | 25,224         | 20,228         | 9,740          | 4,639          | 10,067         | 4,700           | 4,000            |
| <b>TOTAL NON-OPERATING EXPENSE</b>      | <b>25,224</b>  | <b>20,228</b>  | <b>9,740</b>   | <b>4,639</b>   | <b>55,067</b>  | <b>4,700</b>    | <b>24,000</b>    |
| <b>COMMUNITY PROMOTION</b>              |                |                |                |                |                |                 |                  |
| 730.061 Main St. Contribution           | 7,500          | 7,500          | 7,500          | 7,500          | 7,500          | 7,500           | 7,500            |
| <b>TOTAL COMMUNITY PROMOTION</b>        | <b>7,500</b>   | <b>7,500</b>   | <b>7,500</b>   | <b>7,500</b>   | <b>7,500</b>   | <b>7,500</b>    | <b>7,500</b>     |
| <b>TOTAL EXPENDITURES</b>               | <b>71,318</b>  | <b>90,270</b>  | <b>90,570</b>  | <b>40,474</b>  | <b>123,563</b> | <b>116,521</b>  | <b>131,598</b>   |
| <b>Unreserved Fund Balance, Dec. 31</b> | <b>124,974</b> | <b>143,726</b> | <b>122,766</b> | <b>127,646</b> | <b>0</b>       | <b>95,886</b>   | <b>0</b>         |

City of Marysville 2013 Budget

| Fund Number and Account                           | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|----------------|----------------|
| <b>Fire Equipment Reserve Fund - Fund No. 505</b> |                |                |                |                |
| <b>Revenues</b>                                   |                |                |                |                |
| <b>Unreserved Fund Balance, Jan. 1</b>            | <b>28,177</b>  | <b>20,983</b>  | <b>27,048</b>  | <b>39,261</b>  |
| <b>Revenues</b>                                   |                |                |                |                |
| 664.002 Idle/NOW Interest                         | 188            | 258            | 316            | 359            |
| 676.000 Transfer From General Fund                | <u>24,000</u>  | <u>24,000</u>  | <u>24,000</u>  | <u>24,000</u>  |
| <b>Total Revenues</b>                             | <b>24,188</b>  | <b>24,258</b>  | <b>24,316</b>  | <b>24,359</b>  |
| <b>Total Fund Balance and Revenues</b>            | <b>52,365</b>  | <b>45,241</b>  | <b>51,364</b>  | <b>63,620</b>  |
| <b>Expenses</b>                                   |                |                |                |                |
| <b>CAPITAL OUTLAY</b>                             |                |                |                |                |
| 740.001 New Equipment                             | <u>11,382</u>  | <u>2,663</u>   | <u>5,330</u>   | <u>5,225</u>   |
| <b>TOTAL CAPITAL OUTLAY</b>                       | <b>11,382</b>  | <b>2,663</b>   | <b>5,330</b>   | <b>5,225</b>   |
| <b>DEBT SERVICE</b>                               |                |                |                |                |
| 754.000 Debt Service                              | 20,000         | 0              | 0              | 0              |
| 754.000 Interest Paid                             | <u>0</u>       | <u>15,530</u>  | <u>6,773</u>   | <u>5,701</u>   |
| <b>TOTAL DEBT SERVICE</b>                         | <b>20,000</b>  | <b>15,530</b>  | <b>6,773</b>   | <b>5,701</b>   |
| <b>TOTAL EXPENSES</b>                             | <b>31,382</b>  | <b>18,193</b>  | <b>12,103</b>  | <b>10,926</b>  |
| <b>Unreserved Fund Balance, Dec. 31</b>           | <b>20,983</b>  | <b>27,048</b>  | <b>39,261</b>  | <b>52,694</b>  |

City of Marysville 2013 Budget

| <b>Fund Number and Account</b>                     | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|------------------------|
| <b>Fire Insurance Proceeds Fund - Fund No. 506</b> |                        |                        |                        |                        |
| <b>Revenues</b>                                    |                        |                        |                        |                        |
| <b>Unreserved Fund Balance, Jan. 1</b>             | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| <b>Revenues</b>                                    |                        |                        |                        |                        |
| 654.002 Idle/NOW Interest                          | 0                      | 0                      | 0                      | 0                      |
| 575.000 Fire Insurance Proceeds                    | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>21,000</u>          |
| <b>Total Revenues</b>                              | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>21,000</b>          |
| <b>Total Fund Balance and Revenues</b>             | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>21,000</b>          |
| <b>Expenditures</b>                                |                        |                        |                        |                        |
| <b>DEBT SERVICE</b>                                |                        |                        |                        |                        |
| 754.060 Payments                                   | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>21,000</u>          |
| <b>TOTAL DEBT SERVICE</b>                          | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>21,000</b>          |
| <b>Total Expenditures</b>                          | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>21,000</b>          |
| <b>Unreserved Fund Balance, Dec. 31</b>            | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |

City of Marysville 2013 Budget

| <b>Fund Number and Account</b>                | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|---|------------------------|------------------------|------------------------|------------------------|
| <b>Cemetery Endowment Fund - Fund No. 507</b> |                        |                        |                        |                        |
| <b>Unreserved Fund Balance, Jan. 1</b>        | <b>37,141</b>          | <b>37,374</b>          | <b>37,482</b>          | <b>37,482</b>          |
| <b>Revenues</b>                               |                        |                        |                        |                        |
| 664.002 Idle/NOW Interest                     | <u>233</u>             | <u>108</u>             | <u>0</u>               | <u>0</u>               |
| <b>Total Revenues</b>                         | <b>233</b>             | <b>108</b>             | <b>0</b>               | <b>0</b>               |
| <b>Total Fund Balance and Revenues</b>        | <b>37,374</b>          | <b>37,482</b>          | <b>37,482</b>          | <b>37,482</b>          |
| <b>Expenses</b>                               |                        |                        |                        |                        |
| <b>NON-OPERATING EXPENSE</b>                  |                        |                        |                        |                        |
| 753.100 Transfers                             | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>TOTAL NON-OPERATING EXPENSES</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| <b>Total Cemetery Endowment Expense</b>       | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| <b>Unreserved Fund Balance, Dec. 31</b>       | <b>37,374</b>          | <b>37,482</b>          | <b>37,482</b>          | <b>37,482</b>          |

City of Marysville 2013 Budget

| Fund Number and Account                      | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual |
|--|----------------|----------------|----------------|----------------|
| <b>LIBRARY REVOLVING FUND - Fund No. 512</b> |                |                |                |                |
| <b>Revenues</b>                              |                |                |                |                |
| Unreserved Fund Balance, Jan. 1              | 97             | 99             | 2,579          | 3,491          |
| <b>Interest Receivable</b>                   |                |                |                |                |
| 664.002 Idle/NOW Interest                    | <u>26</u>      | <u>8</u>       | <u>0</u>       | <u>0</u>       |
| <b>Total Interest Receivable</b>             | <b>26</b>      | <b>8</b>       | <b>0</b>       | <b>0</b>       |
| <b>Revolving Salaries</b>                    |                |                |                |                |
| 685.000 Revolving Salaries                   | <u>120,000</u> | <u>136,000</u> | <u>138,000</u> | <u>129,000</u> |
| <b>Total Revolving Salaries</b>              | <b>120,000</b> | <b>136,000</b> | <b>138,000</b> | <b>129,000</b> |
| <b>Total Revenues</b>                        | <b>120,026</b> | <b>136,008</b> | <b>138,000</b> | <b>129,000</b> |
| <b>Total Fund Balance and Revenues</b>       | <b>120,123</b> | <b>136,107</b> | <b>140,579</b> | <b>132,491</b> |
| <b>Expenditures</b>                          |                |                |                |                |
| RETIREMENT                                   |                |                |                |                |
| <b>PERSONAL SERVICES</b>                     |                |                |                |                |
| 710.304 KPERS Buyback                        | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       |
| <b>TOTAL PERSONAL SERVICES</b>               | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>EMPLOYEE CONTRIBUTIONS</b>                |                |                |                |                |
| 760.000 Employee Contributions               | <u>3,665</u>   | <u>4,020</u>   | <u>3,988</u>   | <u>3,896</u>   |
| <b>TOTAL EMPLOYEE CONTRIBUTIONS</b>          | <b>3,665</b>   | <b>4,020</b>   | <b>3,988</b>   | <b>3,896</b>   |
| <b>EMPLOYER CONTRIBUTIONS</b>                |                |                |                |                |
| 762.000 Employer Contribution                | <u>5,075</u>   | <u>6,171</u>   | <u>6,720</u>   | <u>7,320</u>   |
| 762.001 Employer Insurance Contribution      | <u>263</u>     | <u>750</u>     | <u>717</u>     | <u>713</u>     |
| <b>TOTAL EMPLOYER CONTRIBUTION</b>           | <b>5,338</b>   | <b>6,921</b>   | <b>7,437</b>   | <b>8,033</b>   |
| <b>TOTAL RETIREMENT</b>                      | <b>9,003</b>   | <b>10,941</b>  | <b>11,425</b>  | <b>11,929</b>  |
| PAYROLL                                      |                |                |                |                |
| <b>PERSONAL SERVICES</b>                     |                |                |                |                |
| 710.001 Salaries, Regular Pay                | 77,307         | 84,985         | 88,218         | 84,231         |
| 710.009 Group Health/Life/Dental Ins.        | 10,927         | 12,121         | 12,846         | 11,395         |
| 710.016 Library Janitor                      | 0              | 0              | 0              | 0              |
| 710.400 Employment Taxes                     | <u>8,473</u>   | <u>9,042</u>   | <u>10,036</u>  | <u>9,543</u>   |
| <b>TOTAL PERSONAL SERVICES</b>               | <b>96,707</b>  | <b>106,148</b> | <b>111,100</b> | <b>105,169</b> |
| <b>CONTRACTUAL SERVICES</b>                  |                |                |                |                |
| 720.000 Contractual Services                 | <u>32</u>      | <u>13</u>      | <u>26</u>      | <u>124</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>            | <b>32</b>      | <b>13</b>      | <b>26</b>      | <b>124</b>     |
| <b>TOTAL LIBRARY REVOLVING PAYROLL</b>       | <b>96,739</b>  | <b>106,161</b> | <b>111,126</b> | <b>105,293</b> |
| SOCIAL SECURITY                              |                |                |                |                |
| <b>EMPLOYEE CONTRIBUTION</b>                 |                |                |                |                |
| 760.000 Employee Contributions               | <u>5,749</u>   | <u>6,614</u>   | <u>4,557</u>   | <u>4,179</u>   |
| <b>TOTAL EMPLOYEE CONTRIBUTION</b>           | <b>5,749</b>   | <b>6,614</b>   | <b>4,557</b>   | <b>4,179</b>   |
| <b>EMPLOYER CONTRIBUTION</b>                 |                |                |                |                |
| 762.000 Employer Contributions               | <u>5,749</u>   | <u>6,614</u>   | <u>6,726</u>   | <u>6,610</u>   |
| <b>TOTAL EMPLOYER CONTRIBUTION</b>           | <b>5,749</b>   | <b>6,614</b>   | <b>6,726</b>   | <b>6,610</b>   |
| <b>TOTAL SOCIAL SECURITY</b>                 | <b>11,498</b>  | <b>13,228</b>  | <b>11,283</b>  | <b>10,789</b>  |
| MEDICARE                                     |                |                |                |                |
| <b>EMPLOYEE CONTRIBUTION</b>                 |                |                |                |                |
| 760.000 Employee Contributions               | <u>1,144</u>   | <u>1,547</u>   | <u>1,573</u>   | <u>1,504</u>   |
| <b>TOTAL EMPLOYEE CONTRIBUTION</b>           | <b>1,144</b>   | <b>1,547</b>   | <b>1,573</b>   | <b>1,504</b>   |
| <b>EMPLOYER CONTRIBUTION</b>                 |                |                |                |                |
| 762.000 Employer Contributions               | <u>1,545</u>   | <u>1,547</u>   | <u>1,573</u>   | <u>1,504</u>   |
| <b>TOTAL EMPLOYER CONTRIBUTION</b>           | <b>1,545</b>   | <b>1,547</b>   | <b>1,573</b>   | <b>1,504</b>   |
| <b>TOTAL MEDICARE</b>                        | <b>2,689</b>   | <b>3,094</b>   | <b>3,146</b>   | <b>3,008</b>   |
| UNEMPLOYMENT INSURANCE                       |                |                |                |                |
| <b>CONTRACTUAL SERVICES</b>                  |                |                |                |                |
| 720.002 Insurance and Bonds                  | <u>95</u>      | <u>104</u>     | <u>108</u>     | <u>861</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>            | <b>95</b>      | <b>104</b>     | <b>108</b>     | <b>861</b>     |
| <b>Total Expenditures</b>                    | <b>120,024</b> | <b>133,528</b> | <b>137,088</b> | <b>131,880</b> |
| Unreserved Fund Balance, Dec. 31             | 99             | 2,579          | 3,491          | 611            |

City of Marysville 2013 Budget

| Fund Number and Account                 | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>LIBRARY FUND, Fund No. 513</b>       |                |                |                |                |                |                 |                  |
| <b>Revenues</b>                         |                |                |                |                |                |                 |                  |
| <b>Unreserved Fund Balance, Jan. 1</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>330</b>     | <b>924</b>     | <b>0</b>        | <b>223</b>       |
| <b>Tax Receivable</b>                   |                |                |                |                |                |                 |                  |
| 404.001 Ad Valorem Tax Distribution     | 154,513        | 161,232        | 160,657        | 163,682        | 169,079        | 169,079         | 160,903          |
| 404.004 Vehicle Tax                     | 18,909         | 19,900         | 20,768         | 19,689         | 20,365         | 19,949          | 20,389           |
| 404.005 Vehicle Excise Tax              | 39             | 43             | 55             | 77             | 65             | 65              | 74               |
| 404.011 In Lieu Of                      | 0              | 0              | 0              | 0              | 0              | 135             | 135              |
| 404.013 Neighborhood Rev. Rebates       | -6,636         | -6,520         | -6,236         | -4,886         | -6,209         | -5,235          | -4,068           |
| 404.014 Delinquent Tax                  | 1,751          | 940            | 1,374          | 1,244          | 0              | 538             | 0                |
| 404.015 16/20M Vehicle Tax              | 276            | 273            | 287            | 353            | 321            | 340             | 360              |
| 404.016 RV Tax                          | 213            | 243            | 311            | 295            | 317            | 214             | 289              |
| 404.017 Delinquent Pers. Property       |                | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>Total Tax Receivable</b>             | <b>169,065</b> | <b>176,111</b> | <b>177,216</b> | <b>180,454</b> | <b>183,938</b> | <b>185,085</b>  | <b>178,082</b>   |
| <b>Total Revenues</b>                   | <b>169,065</b> | <b>176,111</b> | <b>177,216</b> | <b>180,454</b> | <b>183,938</b> | <b>185,085</b>  | <b>178,082</b>   |
| <b>Total Fund Balance and Revenues</b>  | <b>169,065</b> | <b>176,111</b> | <b>177,216</b> | <b>180,784</b> | <b>184,862</b> | <b>185,085</b>  | <b>178,305</b>   |
| <b>Expenditures</b>                     |                |                |                |                |                |                 |                  |
| <b>TAX DISTRIBUTION</b>                 |                |                |                |                |                |                 |                  |
| 755.000 Tax Appropriation               | <u>169,065</u> | <u>176,111</u> | <u>176,886</u> | <u>180,784</u> | <u>184,862</u> | <u>184,862</u>  | <u>178,305</u>   |
| <b>TOTAL TAX DISTRIBUTION</b>           | <b>169,065</b> | <b>176,111</b> | <b>176,886</b> | <b>180,784</b> | <b>184,862</b> | <b>184,862</b>  | <b>178,305</b>   |
| <b>Total Expenditures</b>               | <b>169,065</b> | <b>176,111</b> | <b>176,886</b> | <b>180,784</b> | <b>184,862</b> | <b>184,862</b>  | <b>178,305</b>   |
| <b>Unreserved Fund Balance, Dec. 31</b> | <b>0</b>       | <b>0</b>       | <b>330</b>     | <b>0</b>       | <b>0</b>       | <b>223</b>      | <b>0</b>         |

City of Marysville 2013 Budget

| Fund Number and Account                            | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>LIBRARY EMPLOYEE BENEFIT FUND, Fund No. 514</b> |                |                |                |                |                |                 |                  |
| <b>Revenues</b>                                    |                |                |                |                |                |                 |                  |
| Unreserved Fund Balance, Jan. 1                    | 0              | 0              | 76             | 0              | 107            | 0               | 59               |
| <b>Tax Receivable</b>                              |                |                |                |                |                |                 |                  |
| 404.001 Ad Valorem Tax Distribution                | 28,802         | 21,297         | 25,024         | 25,031         | 24,873         | 24,873          | 36,913           |
| 404.004 Vehicle Tax                                | 3,255          | 3,657          | 2,975          | 2,966          | 3,113          | 3,025           | 2,999            |
| 404.005 Vehicle Excise Tax                         | 7              | 8              | 8              | 11             | 10             | 4               | 11               |
| 404.011 In Lieu Of                                 | 0              | 0              | 0              | 0              | 0              | 20              | 21               |
| 404.013 Neighborhood Rev. Rebate                   | -1,237         | -861           | -971           | -747           | -950           | -770            | -598             |
| 404.014 Delinquent Tax                             | 307            | 168            | 214            | 193            | 0              | 85              | 0                |
| 404.015 16/20M Vehicle Tax                         | 47             | 47             | 53             | 47             | 49             | 53              | 53               |
| 404.016 RV Tax                                     | 37             | 45             | 44             | 44             | 48             | 19              | 42               |
| 404.017 Delinquent Pers. Property                  | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>Total Tax Distribution</b>                      | <b>31,218</b>  | <b>24,361</b>  | <b>27,347</b>  | <b>27,545</b>  | <b>27,143</b>  | <b>27,309</b>   | <b>39,441</b>    |
| <b>Total Revenues</b>                              | <b>31,218</b>  | <b>24,361</b>  | <b>27,347</b>  | <b>27,545</b>  | <b>27,143</b>  | <b>27,309</b>   | <b>39,441</b>    |
| <b>Total Fund Balance and Revenues</b>             | <b>31,218</b>  | <b>24,361</b>  | <b>27,423</b>  | <b>27,545</b>  | <b>27,250</b>  | <b>27,309</b>   | <b>39,500</b>    |
| <b>Expenditures</b>                                |                |                |                |                |                |                 |                  |
| <b>TAX DISTRIBUTION</b>                            |                |                |                |                |                |                 |                  |
| 755.000 Tax Appropriation                          | <u>31,218</u>  | <u>24,285</u>  | <u>27,423</u>  | <u>27,545</u>  | <u>27,250</u>  | <u>27,250</u>   | <u>39,500</u>    |
| <b>TOTAL TAX DISTRIBUTION</b>                      | <b>31,218</b>  | <b>24,285</b>  | <b>27,423</b>  | <b>27,545</b>  | <b>27,250</b>  | <b>27,250</b>   | <b>39,500</b>    |
| <b>Total Expenditures</b>                          | <b>31,218</b>  | <b>24,285</b>  | <b>27,423</b>  | <b>27,545</b>  | <b>27,250</b>  | <b>27,250</b>   | <b>39,500</b>    |
| <b>Unreserved Fund Balance, Dec. 31</b>            | <b>0</b>       | <b>76</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>59</b>       | <b>0</b>         |

City of Marysville 2014 Budget

| Fund Number and Account                           | 2013<br>Budget   | 2013<br>Revised  | 2014<br>Proposed |
|---|------------------|------------------|------------------|
| <b>SWIMMING POOL SALES TAX FUND, Fund No. 600</b> |                  |                  |                  |
| Revenues  |                  |                  |                  |
| <b>Unreserved Fund Balance, Jan. 1</b>            | <b>0</b>         | <b>0</b>         | <b>2,362,583</b> |
| <b>Receipts</b>                                   |                  |                  |                  |
| 404.019 Sales Tax Receipts                        | 252,000          | 305,000          | 540,000          |
| 643.001 Pool receipts                             | 0                | 0                | 67,555           |
| 664.002 Idle/NOW Interest                         | 500              | 10,961           | 4,344            |
| 664.220 Bond Issue                                | 4,276,822        | 4,190,052        | 0                |
| 675.000 Gifts                                     | 400,000          | 525,000          | 0                |
| 680.000 Miscellaneous                             | <u>0</u>         | <u>0</u>         | <u>500</u>       |
| <b>Total Receipts</b>                             | <b>4,929,322</b> | <b>5,031,013</b> | <b>612,399</b>   |
| <b>Total Fund Balance and Revenues</b>            | <b>4,929,322</b> | <b>5,031,013</b> | <b>2,974,982</b> |
| Expenditures                                      |                  |                  |                  |
| Pool - Department 105.511                         |                  |                  |                  |
| <b>PERSONAL SERVICES</b>                          |                  |                  |                  |
| 710.003 Pool salaries                             | 0                | 0                | 129,595          |
| 710.400 Employee Social Security                  | 0                | 0                | 10,624           |
| 710.440 Employee Medicare                         |                  |                  | 2,570            |
| 710.500 Federal Withholding                       |                  |                  | 12,350           |
| 710.600 State Withholding                         |                  |                  | 5,960            |
| 710.611 Unemployment Insurance and Bonds          |                  |                  | <u>25</u>        |
| <b>TOTAL PERSONAL SERVICES</b>                    | <b>0</b>         | <b>0</b>         | <b>161,124</b>   |
| <b>CONTRACTUAL SERVICES</b>                       |                  |                  |                  |
| 720.000 Contractual Services                      | 354,000          | 334,208          | 35,316           |
| 720.100 Pool Supplies, Misc.                      | 0                | 55               | 17,988           |
| 720.102 Pool Chemicals                            | 0                | 0                | 44,000           |
| 720.103 Pool - Electrical, Utilities              | 0                | 0                | 54,000           |
| 720.105 Pool - Phone                              | 0                | 0                | 1,500            |
| 720.106 Pool - Concessions                        | 0                | 0                | 54,588           |
| 720.108 Pool - Maintenance and Repair             | 0                | 0                | 9,000            |
| 720.110 Pool - Sales Tax Due                      | <u>0</u>         | <u>0</u>         | <u>19,287</u>    |
| <b>TOTAL CONTRACTUAL SERVICES</b>                 | <b>354,000</b>   | <b>334,263</b>   | <b>235,679</b>   |
| <b>CAPITAL OUTLAY</b>                             |                  |                  |                  |
| 740.000 Capital Outlay                            | <u>3,923,690</u> | <u>1,961,846</u> | <u>1,928,891</u> |
| <b>TOTAL CAPITAL OUTLAY</b>                       | <b>3,923,690</b> | <b>1,961,846</b> | <b>1,928,891</b> |
| Bonds and Coupons - Department 540.200            |                  |                  |                  |
| <b>DEBT SERVICE</b>                               |                  |                  |                  |
| 754.000 Debt Service                              | 0                |                  | 80,000           |
| 754.030 Commissions/Fees                          | 82,178           | 51,321           | 1,500            |
| 754.040 Interest Paid                             | 0                |                  | 179,759          |
| 754.050 Bond Reserve                              | 345,000          | 321,000          | 321,000          |
| 754.055 Cash Basis Reserve                        | <u>224,454</u>   | <u>0</u>         | <u>67,029</u>    |
| <b>TOTAL DEBT SERVICE</b>                         | <b>651,632</b>   | <b>372,321</b>   | <b>649,288</b>   |
| <b>TOTAL EXPENDITURES</b>                         | <b>4,929,322</b> | <b>2,668,430</b> | <b>2,974,982</b> |
| <b>Unreserved Fund Balance, Dec. 31</b>           | <b>0</b>         | <b>2,362,583</b> | <b>0</b>         |



City of Marysville 2014 Budget

| Fund Number and Account                                  | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual |
|--|----------------|----------------|----------------|----------------|
| <b>SPECIAL LAW ENFORCEMENT TRUST FUND - Fund No. 603</b> |                |                |                |                |
| <b>Revenues</b>  |                |                |                |                |
| <b>Unreserved Fund Balance, Jan. 1,</b>                  | <b>1,597</b>   | <b>6,649</b>   | <b>5,689</b>   | <b>4,796</b>   |
| <b>Law Enforcement</b>                                   |                |                |                |                |
| 630.002 Seizure Funds Received                           | <u>418</u>     | <u>267</u>     | <u>470</u>     | <u>284</u>     |
| <b>Total Law Enforcement</b>                             | <b>418</b>     | <b>267</b>     | <b>470</b>     | <b>284</b>     |
| <b>Interest Receivable</b>                               |                |                |                |                |
| 664.002 Idle/NOW Interest                                | 50             | 79             | 55             | 35             |
| 664.005 NOW Account Interest                             | <u>8</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       |
| <b>Total Interest Receivable</b>                         | <b>58</b>      | <b>79</b>      | <b>55</b>      | <b>35</b>      |
| <b>Other Revenues</b>                                    |                |                |                |                |
| 680.000 Miscellaneous                                    | <u>10,946</u>  | <u>0</u>       | <u>675</u>     | <u>3,489</u>   |
| <b>Total Other Revenues</b>                              | <b>10,946</b>  | <b>0</b>       | <b>675</b>     | <b>3,489</b>   |
| <b>Total Revenues</b>                                    | <b>11,422</b>  | <b>346</b>     | <b>1,200</b>   | <b>3,808</b>   |
| <b>Total Fund Balance and Revenues</b>                   | <b>13,019</b>  | <b>6,995</b>   | <b>6,889</b>   | <b>8,604</b>   |
| <b>Expenditures</b>                                      |                |                |                |                |
| <b>CONTRACTUAL SERVICES</b>                              |                |                |                |                |
| 720.000 Contractual Services                             | <u>200</u>     | <u>0</u>       | <u>0</u>       | <u>0</u>       |
| <b>TOTAL CONTRACTUAL SERVICES</b>                        | <b>200</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>COMMODITIES</b>                                       |                |                |                |                |
| 730.000 Commodities                                      | <u>6,170</u>   | <u>1,306</u>   | <u>2,093</u>   | <u>3,387</u>   |
| <b>TOTAL COMMODITIES</b>                                 | <b>6,170</b>   | <b>1,306</b>   | <b>2,093</b>   | <b>3,387</b>   |
| <b>CAPITAL OUTLAY</b>                                    |                |                |                |                |
| 740.000 Capital Outlay                                   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       |
| <b>TOTAL CAPITAL OUTLAY</b>                              | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>Total Expenditures</b>                                | <b>6,370</b>   | <b>1,306</b>   | <b>2,093</b>   | <b>3,387</b>   |
| <b>Unreserved Fund Balance, Dec. 31</b>                  | <b>6,649</b>   | <b>5,689</b>   | <b>4,796</b>   | <b>5,217</b>   |

City of Marysville 2014 Budget

| Fund Number and Account                            | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>SPECIAL PARKS &amp; REC. FUND, Fund No. 607</b> |                |                |                |                |                |                 |                  |
| <b>Revenues</b>                                    |                |                |                |                |                |                 |                  |
| <b>Unreserved Fund Balance, Jan. 1</b>             | <b>16,988</b>  | <b>16,619</b>  | <b>11,133</b>  | <b>10,263</b>  | <b>10,011</b>  | <b>12,446</b>   | <b>8,045</b>     |
| <b>Tax Receivable</b>                              |                |                |                |                |                |                 |                  |
| 404.600 Liquor Tax                                 | <u>8,394</u>   | <u>8,385</u>   | <u>7,007</u>   | <u>7,077</u>   | <u>7,246</u>   | <u>7,070</u>    | <u>7,161</u>     |
| <b>Total Tax Receivable</b>                        | <b>8,394</b>   | <b>8,385</b>   | <b>7,007</b>   | <b>7,077</b>   | <b>7,246</b>   | <b>7,070</b>    | <b>7,161</b>     |
| <b>Interest Receivable</b>                         |                |                |                |                |                |                 |                  |
| 664.002 Idle/NOW Interest                          | <u>96</u>      | <u>169</u>     | <u>97</u>      | <u>76</u>      | <u>50</u>      | <u>60</u>       | <u>50</u>        |
| <b>Total Interest Receivable</b>                   | <b>96</b>      | <b>169</b>     | <b>97</b>      | <b>76</b>      | <b>50</b>      | <b>60</b>       | <b>50</b>        |
| <b>Donation from Private Sources</b>               |                |                |                |                |                |                 |                  |
| 675.000 Gifts                                      | <u>6,466</u>   | <u>2,500</u>   | <u>3,700</u>   | <u>5,304</u>   | <u>500</u>     | <u>0</u>        | <u>500</u>       |
| <b>Total Donations from Private Sources</b>        | <b>6,466</b>   | <b>2,500</b>   | <b>3,700</b>   | <b>5,304</b>   | <b>500</b>     | <b>0</b>        | <b>500</b>       |
| <b>Total Revenues</b>                              | <b>14,956</b>  | <b>11,054</b>  | <b>10,804</b>  | <b>12,457</b>  | <b>7,796</b>   | <b>7,130</b>    | <b>7,711</b>     |
| <b>Total Fund Balance and Revenues</b>             | <b>31,944</b>  | <b>27,673</b>  | <b>21,937</b>  | <b>22,720</b>  | <b>17,807</b>  | <b>19,576</b>   | <b>15,756</b>    |
| <b>Expenditures</b>                                |                |                |                |                |                |                 |                  |
| <b>CONTRACTUAL SERVICES</b>                        |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services                       | 0              | 0              | 0              | 0              | 100            | 3,000           | 4,000            |
| 720.090 Parks Improvements                         | <u>6,033</u>   | <u>1,604</u>   | <u>4,550</u>   | <u>3,124</u>   | <u>6,500</u>   | <u>2,615</u>    | <u>3,500</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>                  | <b>6,033</b>   | <b>1,604</b>   | <b>4,550</b>   | <b>3,124</b>   | <b>6,600</b>   | <b>5,615</b>    | <b>7,500</b>     |
| <b>COMMODITIES</b>                                 |                |                |                |                |                |                 |                  |
| 730.000 Commodities                                | <u>3,873</u>   | <u>4,975</u>   | <u>7,124</u>   | <u>7,150</u>   | <u>2,000</u>   | <u>1,350</u>    | <u>1,450</u>     |
| <b>TOTAL COMMODITIES</b>                           | <b>3,873</b>   | <b>4,975</b>   | <b>7,124</b>   | <b>7,150</b>   | <b>2,000</b>   | <b>1,350</b>    | <b>1,450</b>     |
| <b>CAPITAL OUTLAY</b>                              |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                             | <u>5,419</u>   | <u>9,961</u>   | <u>0</u>       | <u>0</u>       | <u>9,207</u>   | <u>4,566</u>    | <u>6,806</u>     |
| <b>TOTAL OUTLAY</b>                                | <b>5,419</b>   | <b>9,961</b>   | <b>0</b>       | <b>0</b>       | <b>9,207</b>   | <b>4,566</b>    | <b>6,806</b>     |
| <b>Total Expenditures</b>                          | <b>15,325</b>  | <b>16,540</b>  | <b>11,674</b>  | <b>10,274</b>  | <b>17,807</b>  | <b>11,531</b>   | <b>15,756</b>    |
| <b>Unreserved Fund Balance, Dec. 31</b>            | <b>16,619</b>  | <b>11,133</b>  | <b>10,263</b>  | <b>12,446</b>  | <b>0</b>       | <b>8,045</b>    | <b>0</b>         |

**Activity Summary:** This fund is supported by one-half of the receipts on the alcohol tax collected by organizations licensed by the State to sell alcoholic liquor. The other half goes to the General Fund. This fund pays for some of the improvements in Lion's Park and other parks. Some of the things paid for include plants and bushes, benches, and other similar types of equipment. A few years back this fund paid to have the lighting repaired at Lakeview and Feld Field. In 2010 this fund paid for the lighting upgrades at Feld Field.

City of Marysville 2014 Budget

| Fund Number and Account                              | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual |
|--|----------------|----------------|----------------|----------------|
| <b>KOESTER BLOCK MAINTENANCE FUND - Fund No. 707</b> |                |                |                |                |
| Revenues   |                |                |                |                |
| <b>Unreserved Fund Balance, Jan. 1</b>               | <b>30,350</b>  | <b>41,819</b>  | <b>38,231</b>  | <b>28,777</b>  |
| <b>Interest Receivable</b>                           |                |                |                |                |
| 664.002 Idle/NOW Interest                            | 162            | 463            | 360            | 233            |
| 664.005 NOW Account Interest                         | <u>172</u>     | <u>0</u>       | <u>0</u>       | <u>0</u>       |
| <b>Total Interest Receivable</b>                     | <b>334</b>     | <b>463</b>     | <b>360</b>     | <b>233</b>     |
| <b>Sales</b>   |                |                |                |                |
| 650.020 Flea Market Receipts                         | 10,793         | 11,942         | 12,224         | 14,101         |
| 651.004 Koester Museum Receipts                      | <u>1,170</u>   | <u>1,080</u>   | <u>1,047</u>   | <u>1,080</u>   |
| <b>Total Sales</b>                                   | <b>11,963</b>  | <b>13,022</b>  | <b>13,271</b>  | <b>15,181</b>  |
| <b>Contracts/Rents</b>                               |                |                |                |                |
| 667.000 Contracts/Rents                              | <u>27,971</u>  | <u>28,871</u>  | <u>34,835</u>  | <u>34,865</u>  |
| <b>Total Contracts/Rents</b>                         | <b>27,971</b>  | <b>28,871</b>  | <b>34,835</b>  | <b>34,865</b>  |
| <b>Donations from Private Sources</b>                |                |                |                |                |
| 675.000 Gifts  | <u>200</u>     | <u>0</u>       | <u>0</u>       | <u>0</u>       |
| <b>Total Donations From Private Sources</b>          | <b>200</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       |
| <b>Other Revenues</b>                                |                |                |                |                |
| 680.000 Miscellaneous                                | <u>67,808</u>  | <u>15,960</u>  | <u>1,400</u>   | <u>967</u>     |
| <b>Total Other Revenues</b>                          | <b>67,808</b>  | <b>15,960</b>  | <b>1,400</b>   | <b>967</b>     |
| <b>Total Revenues</b>                                | <b>108,276</b> | <b>58,316</b>  | <b>49,866</b>  | <b>51,246</b>  |
| <b>Total Fund Balance and Revenues</b>               | <b>138,626</b> | <b>100,135</b> | <b>88,097</b>  | <b>80,023</b>  |
| Expenditures   |                |                |                |                |
| <b>PERSONAL SERVICES</b>                             |                |                |                |                |
| 710.000 Personal Services                            | 0              | 0              | 0              | 0              |
| 710.001 Salaries - Regular Pay                       | 3,114          | 2,829          | 1,098          | 472            |
| 710.011 Salaries - Museum                            | 7,102          | 6,072          | 6,104          | 6,945          |
| 710.400 Employment Taxes                             | <u>1,762</u>   | <u>1,841</u>   | <u>1,783</u>   | <u>2,546</u>   |
| <b>TOTAL PERSONAL SERVICES</b>                       | <b>11,978</b>  | <b>10,742</b>  | <b>8,985</b>   | <b>9,963</b>   |
| <b>CONTRACTUAL SERVICES</b>                          |                |                |                |                |
| 720.000 Contractual Services                         | 0              | 0              | 0              | 0              |
| 720.002 Insurance & Bonds                            | 8,157          | 8,150          | 9,571          | 10,489         |
| 720.005 Legal Expense/Attorney Fees                  | 779            | 237            | 76             | 94             |
| 720.024 Koester Museum                               | 45,520         | 9,997          | 4,214          | 4,538          |
| 720.043 Flea Market                                  | 4,921          | 5,739          | 6,186          | 6,927          |
| 720.044 K Block Wall/Gazebo                          | 458            | 664            | 923            | 868            |
| 720.058 905 1/2 Bdwy (Masonic Hall)                  | 0              | 0              | 0              | 615            |
| 720.059 901 Bdwy (Reflections)                       | 1,070          | 18,021         | 21,566         | 9,648          |
| 720.060 905 Bdwy - Express Video                     | 0              | 30             | 230            | 0              |
| 720.061 907 Bdwy - H&R Block                         | 7              | 0              | 0              | 300            |
| 720.062 909 Bdwy - A Cut Above                       | 103            | 93             | 83             | 0              |
| 720.063 911 Bdwy - Sandy's Pantry                    | 78             | 57             | 0              | 3,006          |
| 720.064 913 Bdwy - Main Dish                         | 43             | 0              | 19             | 10             |
| 720.065 909 1/2 Bdwy - Apartment                     | 919            | 1,319          | 125            | 0              |
| 720.066 908 Elm - Restaurant                         | <u>16,977</u>  | <u>1,128</u>   | <u>1,509</u>   | <u>2,486</u>   |
| <b>TOTAL CONTRACTUAL SERVICES</b>                    | <b>79,032</b>  | <b>45,435</b>  | <b>44,502</b>  | <b>38,981</b>  |

City of Marysville 2014 Budget

| <b>Fund Number and Account</b>                       | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|------------------------|
| <b>KOESTER BLOCK MAINTENANCE FUND - Fund No. 707</b> |                        |                        |                        |                        |
| <b>COMMODITIES</b>                                   |                        |                        |                        |                        |
| 730.023 Supplies/Miscellaneous                       | <u>0</u>               | <u>0</u>               | <u>32</u>              | <u>0</u>               |
| <b>TOTAL COMMODITIES</b>                             | <b>0</b>               | <b>0</b>               | <b>32</b>              | <b>0</b>               |
| <b>NON-OPERATING EXPENSE</b>                         |                        |                        |                        |                        |
| 753.003 Real Estate Taxes                            | <u>5,797</u>           | <u>5,727</u>           | <u>5,801</u>           | <u>6,000</u>           |
| <b>TOTAL NON-OPERATING EXPENSE</b>                   | <b>5,797</b>           | <b>5,727</b>           | <b>5,801</b>           | <b>6,000</b>           |
| <b>Total Expenditures</b>                            | <b>96,807</b>          | <b>61,904</b>          | <b>59,320</b>          | <b>54,944</b>          |
| <b>Unreserved Fund Balance, Dec. 31</b>              | <b>41,819</b>          | <b>38,231</b>          | <b>28,777</b>          | <b>25,079</b>          |

City of Marysville 2014 Budget

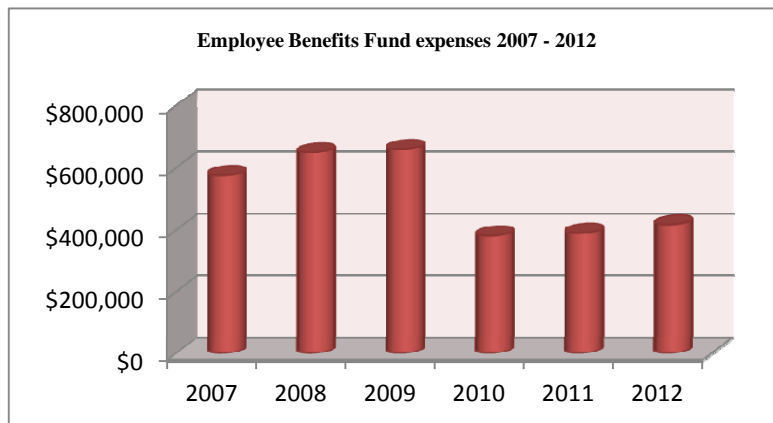
| Fund Number and Account                    | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>EMPLOYEE BENEFIT FUND, Fund No. 711</b> |                |                |                |                |                |                 |                  |
| Unreserved Fund Balance, Jan. 1            | 139,773        | 99,107         | 103,070        | 117,123        | 97,471         | 108,038         | 72,829           |
| <b>Tax Receivable</b>                      |                |                |                |                |                |                 |                  |
| 404.001 Ad Valorem Tax Distribution        | 390,921        | 338,293        | 360,723        | 364,934        | 405,687        | 405,687         | 472,293          |
| 404.004 Vehicle Tax                        | 51,165         | 50,801         | 45,398         | 43,584         | 45,402         | 44,132          | 48,921           |
| 404.005 Vehicle Excise Tax                 | 110            | 110            | 123            | 168            | 146            | 159             | 177              |
| 404.011 In Lieu Of                         | 0              | 0              | 0              | 0              | 0              | 312             | 312              |
| 404.013 Neighborhood Revit. Rebate         | -16,768        | -13,678        | -14,002        | -10,893        | -13,843        | -12,560         | -9,760           |
| 404.014 Delinquent Tax                     | 4,809          | 2,469          | 3,172          | 2,852          | 0              | 1,227           | 0                |
| 404.015 16/20M Vehicle Tax                 | 799            | 729            | 725            | 740            | 717            | 764             | 864              |
| 404.016 RV Tax                             | 574            | 620            | 675            | 653            | 707            | 698             | 692              |
| 404.017 Delinquent Pers. Property          | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>Total Tax Receivable</b>                | <b>431,610</b> | <b>379,344</b> | <b>396,814</b> | <b>402,038</b> | <b>438,816</b> | <b>440,419</b>  | <b>513,499</b>   |
| <b>Contribution From Other Funds.</b>      |                |                |                |                |                |                 |                  |
| 676.001 Employee Contributions             | 137,766        | 0              | 0              | 0              | 0              | 0               | 0                |
| 676.003 Employee Contributions             | 47,083         | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>Total Contribution From Other Funds</b> | <b>184,849</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>Other Revenues</b>                      |                |                |                |                |                |                 |                  |
| 664.002 Interest                           | 953            | 2,569          | 2,120          | 1,707          | 1,755          | 1,688           | 1,650            |
| 680.000 Miscellaneous                      | 2,857          | 3,774          | 5,393          | 4,408          | 1,000          | 1,569           | 0                |
| <b>Total Other Revenues</b>                | <b>3,810</b>   | <b>6,343</b>   | <b>7,513</b>   | <b>6,115</b>   | <b>2,755</b>   | <b>3,257</b>    | <b>1,650</b>     |
| <b>Total Revenues</b>                      | <b>620,269</b> | <b>385,687</b> | <b>404,327</b> | <b>408,153</b> | <b>441,571</b> | <b>443,676</b>  | <b>515,149</b>   |
| <b>Total Fund Balance &amp; Revenues</b>   | <b>760,042</b> | <b>484,794</b> | <b>507,397</b> | <b>525,276</b> | <b>539,042</b> | <b>551,714</b>  | <b>587,978</b>   |
| <b>Expenditures</b>                        |                |                |                |                |                |                 |                  |
| <b>Retirement</b>                          |                |                |                |                |                |                 |                  |
| <b>EMPLOYEE CONTRIBUTION</b>               |                |                |                |                |                |                 |                  |
| 760.000 Employee Contributions             | 43,612         | 0              | 0              | 0              | 0              | 0               | 0                |
| 760.001 Employee Buy-back - KPERS          | 1,926          | 0              | 0              | 104            | 0              | 0               | 0                |
| <b>TOTAL EMPLOYEE CONTRIBUTION</b>         | <b>45,538</b>  | <b>0</b>       | <b>0</b>       | <b>104</b>     | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>EMPLOYER CONTRIBUTION</b>               |                |                |                |                |                |                 |                  |
| 762.000 Employer Contribution              | 60,274         | 50,927         | 55,829         | 71,777         | 70,888         | 77,952          | 107,302          |
| 762.001 Employer Ins. Contribution         | 3,009          | 6,025          | 6,142          | 7,070          | 9,988          | 7,444           | 9,100            |
| <b>TOTAL EMPLOYER CONTRIBUTION</b>         | <b>63,283</b>  | <b>56,952</b>  | <b>61,971</b>  | <b>78,847</b>  | <b>80,876</b>  | <b>85,396</b>   | <b>116,402</b>   |
| <b>TOTAL RETIREMENT</b>                    | <b>108,821</b> | <b>56,952</b>  | <b>61,971</b>  | <b>78,951</b>  | <b>80,876</b>  | <b>85,396</b>   | <b>116,402</b>   |
| <b>Workmen's Comp Ins.</b>                 |                |                |                |                |                |                 |                  |
| <b>CONTRACTUAL SERVICES</b>                |                |                |                |                |                |                 |                  |
| 720.002 Insurance and Bonds                | 50,641         | 42,129         | 45,801         | 27,145         | 55,000         | 33,444          | 50,808           |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>50,641</b>  | <b>42,129</b>  | <b>45,801</b>  | <b>27,145</b>  | <b>55,000</b>  | <b>33,444</b>   | <b>50,808</b>    |
| <b>TOTAL WORKMENS COMP PREMIUM</b>         | <b>50,641</b>  | <b>42,129</b>  | <b>45,801</b>  | <b>27,145</b>  | <b>55,000</b>  | <b>33,444</b>   | <b>50,808</b>    |
| <b>Social Security</b>                     |                |                |                |                |                |                 |                  |
| <b>EMPLOYEE CONTRIBUTION</b>               |                |                |                |                |                |                 |                  |
| 760.000 Employee Contributions             | 76,285         | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>TOTAL EMPLOYEE CONTRIBUTION</b>         | <b>76,285</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>         |
| <b>EMPLOYER CONTRIBUTION</b>               |                |                |                |                |                |                 |                  |
| 762.000 Employer Contribution              | 76,284         | 58,023         | 57,731         | 67,404         | 68,353         | 73,491          | 77,138           |
| <b>TOTAL EMPLOYER CONTRIBUTION</b>         | <b>76,284</b>  | <b>58,023</b>  | <b>57,731</b>  | <b>67,404</b>  | <b>68,353</b>  | <b>73,491</b>   | <b>77,138</b>    |
| <b>TOTAL SOCIAL SECURITY</b>               | <b>152,569</b> | <b>58,023</b>  | <b>57,731</b>  | <b>67,404</b>  | <b>68,353</b>  | <b>73,491</b>   | <b>77,138</b>    |

City of Marysville 2014 Budget

| Fund Number and Account                     | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>EMPLOYEE BENEFIT FUND, Fund No. 711</b>  |                |                |                |                |                |                 |                  |
| <i>Medicare</i>                             |                |                |                |                |                |                 |                  |
| <b>EMPLOYEE CONTRIBUTION</b>                |                |                |                |                |                |                 |                  |
| 760.000 Employee Contributions              | <u>17,841</u>  | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL EMPLOYEE CONTRIBUTION</b>          | 17,841         | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>EMPLOYER CONTRIBUTION</b>                |                |                |                |                |                |                 |                  |
| 762.000 Employer Contribution               | <u>17,841</u>  | <u>13,569</u>  | <u>13,501</u>  | <u>15,733</u>  | <u>20,998</u>  | <u>17,587</u>   | <u>18,600</u>    |
| <b>TOTAL EMPLOYER CONTRIBUTION</b>          | 17,841         | 13,569         | 13,501         | 15,733         | 20,998         | 17,587          | 18,600           |
| <b>TOTAL MEDICARE</b>                       | <b>35,682</b>  | <b>13,569</b>  | <b>13,501</b>  | <b>15,733</b>  | <b>20,998</b>  | <b>17,587</b>   | <b>18,600</b>    |
| <i>Unemployment Insurance</i>               |                |                |                |                |                |                 |                  |
| <b>CONTRACTUAL SERVICES</b>                 |                |                |                |                |                |                 |                  |
| 720.002 Insurance & Bonds                   | <u>1,184</u>   | <u>1,001</u>   | <u>872</u>     | <u>8,580</u>   | <u>12,150</u>  | <u>9,333</u>    | <u>13,150</u>    |
| <b>TOTAL CONTRACTUAL SERVICES</b>           | 1,184          | 1,001          | 872            | 8,580          | 12,150         | 9,333           | 13,150           |
| <b>TOTAL UNEMPLOYMENT INS.</b>              | <b>1,184</b>   | <b>1,001</b>   | <b>872</b>     | <b>8,580</b>   | <b>12,150</b>  | <b>9,333</b>    | <b>13,150</b>    |
| <i>Health Insurance</i>                     |                |                |                |                |                |                 |                  |
| <b>EMPLOYEE CONTRIBUTION</b>                |                |                |                |                |                |                 |                  |
| 760.000 Employee Contribution               | <u>47,368</u>  | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL EMPLOYEE CONTRIBUTION</b>          | 47,368         | 0              | 0              | 0              | 0              | 0               | 0                |
| <b>EMPLOYER CONTRIBUTION</b>                |                |                |                |                |                |                 |                  |
| 762.000 Employer Contribution               | <u>264,670</u> | <u>210,050</u> | <u>210,398</u> | <u>219,425</u> | <u>301,665</u> | <u>259,634</u>  | <u>311,880</u>   |
| <b>TOTAL EMPLOYER CONTRIBUTION</b>          | 264,670        | 210,050        | 210,398        | 219,425        | 301,665        | 259,634         | 311,880          |
| <b>TOTAL HEALTH INSURANCE</b>               | <b>312,038</b> | <b>210,050</b> | <b>210,398</b> | <b>219,425</b> | <b>301,665</b> | <b>259,634</b>  | <b>311,880</b>   |
| <b>Total Employee Benefits Fund Expense</b> | <b>660,935</b> | <b>381,724</b> | <b>390,274</b> | <b>417,238</b> | <b>539,042</b> | <b>478,885</b>  | <b>587,978</b>   |
| <b>Unreserved Fund Balance, Dec. 31</b>     | <b>99,107</b>  | <b>103,070</b> | <b>117,123</b> | <b>108,038</b> | <b>0</b>       | <b>72,829</b>   | <b>0</b>         |

**Activity Summary:**

The Employee Benefit Fund is used to pay for benefit costs of City employees. In years prior to 2010, the employee's share of contributions was placed in the fund, but that practice was discontinued in 2010 upon the auditors' recommendation. Those contributions are accounted for in the appropriate expense centers from which they come. In 2010, the Water Revenue and Sewage Revenue funds began absorbing the employer's share of personnel costs instead of the Employee Benefit Fund doing so. These changes resulted in a lower overall budget for the Employee Benefit Fund and higher costs in the Water and Sewer revenue funds. Since 2011 budget estimates for the Employee Benefits Fund have been based on an estimate that excludes the water and sewer costs and the employee contribution. The chart below reflects the switch made in 2010.



City of Marysville 2014 Budget

| Fund Number and Account                       | 2009<br>Actual | 2010<br>Actual | 2011<br>Actual | 2012<br>Actual | 2013<br>Budget | 2013<br>Revised | 2014<br>Proposed |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| <b>TRANSIENT GUEST TAX FUND, Fund No. 715</b> |                |                |                |                |                |                 |                  |
| <b>Revenues</b>                               |                |                |                |                |                |                 |                  |
| <b>Unreserved Fund Balance, Jan. 1</b>        | <b>9,492</b>   | <b>12,379</b>  | <b>17,521</b>  | <b>35,889</b>  | <b>28,341</b>  | <b>43,936</b>   | <b>28,552</b>    |
| <b>Tax Receivable</b>                         |                |                |                |                |                |                 |                  |
| 690.100 Guest Tax Receivable                  | <u>23,144</u>  | <u>27,517</u>  | <u>50,716</u>  | <u>60,196</u>  | <u>55,000</u>  | <u>54,237</u>   | <u>55,000</u>    |
| <b>Total Tax Receivable</b>                   | <b>23,144</b>  | <b>27,517</b>  | <b>50,716</b>  | <b>60,196</b>  | <b>55,000</b>  | <b>54,237</b>   | <b>55,000</b>    |
| <b>Other Revenues</b>                         |                |                |                |                |                |                 |                  |
| 664.002 Idle Funds/Now Interest               | 51             | 149            | 224            | 261            | 226            | 125             | 221              |
| 675.000 Gifts                                 | 0              | 0              | 0              | 0              | 0              | 0               | 0                |
| 680.000 Miscellaneous                         | 0              | 0              | 5              | 0              | 5              | 0               | 0                |
| 680.001 Sale of materials                     | <u>253</u>     | <u>206</u>     | <u>76</u>      | <u>56</u>      | <u>50</u>      | <u>99</u>       | <u>25</u>        |
| <b>Total Other Revenues</b>                   | <b>304</b>     | <b>355</b>     | <b>305</b>     | <b>317</b>     | <b>281</b>     | <b>224</b>      | <b>246</b>       |
| <b>Total Revenues</b>                         | <b>23,448</b>  | <b>27,872</b>  | <b>51,021</b>  | <b>60,513</b>  | <b>55,281</b>  | <b>54,461</b>   | <b>55,246</b>    |
| <b>Total Fund Balance and Revenues</b>        | <b>32,940</b>  | <b>40,251</b>  | <b>68,542</b>  | <b>96,402</b>  | <b>83,622</b>  | <b>98,397</b>   | <b>83,798</b>    |
| <b>Expenditures</b>                           |                |                |                |                |                |                 |                  |
| <b>CONTRACTUAL SERVICES</b>                   |                |                |                |                |                |                 |                  |
| 720.000 Contractual Services                  | <u>0</u>       | <u>174</u>     | <u>0</u>       | <u>0</u>       | <u>50</u>      | <u>25</u>       | <u>50</u>        |
| <b>TOTAL CONTRACTUAL SERVICES</b>             | <b>0</b>       | <b>174</b>     | <b>0</b>       | <b>0</b>       | <b>50</b>      | <b>25</b>       | <b>50</b>        |
| <b>COMMODITIES</b>                            |                |                |                |                |                |                 |                  |
| 730.000 Commodities                           | 0              | 0              | 0              | 0              | 50             | 50              | 50               |
| 730.023 Supplies/Miscellaneous                | <u>0</u>       | <u>16</u>      | <u>6</u>       | <u>0</u>       | <u>50</u>      | <u>50</u>       | <u>50</u>        |
| <b>TOTAL COMMODITIES</b>                      | <b>0</b>       | <b>16</b>      | <b>6</b>       | <b>0</b>       | <b>100</b>     | <b>100</b>      | <b>100</b>       |
| <b>CAPITAL OUTLAY</b>                         |                |                |                |                |                |                 |                  |
| 740.000 Capital Outlay                        | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>50</u>      | <u>50</u>       | <u>50</u>        |
| <b>TOTAL CAPITAL OUTLAY</b>                   | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>50</b>      | <b>50</b>       | <b>50</b>        |
| <b>NON-OPERATING EXPENSE</b>                  |                |                |                |                |                |                 |                  |
| 753.001 Sales Tax                             | <u>5</u>       | <u>3</u>       | <u>2</u>       | <u>2</u>       | <u>10</u>      | <u>5</u>        | <u>10</u>        |
| <b>TOTAL NON-OPERATING EXPENSE</b>            | <b>5</b>       | <b>3</b>       | <b>2</b>       | <b>2</b>       | <b>10</b>      | <b>5</b>        | <b>10</b>        |
| <b>COMMUNITY PROMOTION</b>                    |                |                |                |                |                |                 |                  |
| 730.061 Main Street Contribution              | 2,500          | 2,500          | 2,500          | 2,500          | 2,500          | 2,500           | 2,500            |
| 765.000 Tourist Promotion                     | 17,162         | 18,223         | 27,441         | 48,638         | 74,912         | 64,465          | 78,088           |
| 765.020 Tourist Promo-Billboards              | 894            | 1,814          | 2,704          | 1,326          | 6,000          | 2,700           | 3,000            |
| 788.000 Chamber of Commerce                   | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>       | <u>0</u>        | <u>0</u>         |
| <b>TOTAL COMMUNITY PROMOTION</b>              | <b>20,556</b>  | <b>22,537</b>  | <b>32,645</b>  | <b>52,464</b>  | <b>83,412</b>  | <b>69,665</b>   | <b>83,588</b>    |
| <b>Total Expenditures</b>                     | <b>20,561</b>  | <b>22,730</b>  | <b>32,653</b>  | <b>52,466</b>  | <b>83,622</b>  | <b>69,845</b>   | <b>83,798</b>    |
| Unreserved Fund Balance, Dec. 31              | <b>12,379</b>  | <b>17,521</b>  | <b>35,889</b>  | <b>43,936</b>  | <b>0</b>       | <b>28,552</b>   | <b>0</b>         |

**Transient Guest Tax Fund Overview and Summary**

**Activity Summary:** This Fund is subject to the state budgeting laws and is funded through the bed tax on lodging that is charged for transient stays in motels. The rate had been 2% since 1986, but was increased to 5% by the council in July of 2010 to take effect on Jan. 1, 2011. The effect has been a sharp increase in revenues allowing for expansion of activities. The budget for travel and tourism expenditures is detailed on the next page.

City of Marysville 2014 Budget

**Transient Guest Tax Fund Overview and Summary**

| <b>Capital Outlay budget expenditures for</b>        | <b>2013</b>     | <b>2014</b>     |
|--|-----------------|-----------------|
| Dues and Publications                                | \$100           | \$750           |
| Kansas Sales Tax                                     | \$5             | \$5             |
| Promotional materials - brochures, pens, bags, flags | \$4,500         | \$6,000         |
| Advertising - Print                                  | \$1,000         | \$2,000         |
| Advertising - Radio                                  | \$3,000         | \$5,000         |
| <b>Signage:</b>                                      |                 |                 |
| Repair and Maintenance                               | \$1,000         | \$1,000         |
| Electricity & Lighting                               | \$750           | \$1,000         |
| Leasing  | \$3,000         | \$6,000         |
| <b>Convention and Tourism Promotion:</b>             |                 |                 |
| Marysville Auto Fest                                 | \$2,000         | \$2,000         |
| Fast Draw Competition                                | \$500           | \$500           |
| Big Blue Championship                                | \$2,000         | \$1,200         |
| New Convention & Tourism Requests                    | \$18,335        | \$16,435        |
| Convention & Tourism Expense Fund                    | \$1,200         | \$1,500         |
| 4th of July  |                 | \$4,000         |
| <b>Subsidation:</b>                                  |                 |                 |
| Chamber Tourism Work                                 | \$9,000         | \$9,000         |
| Chamber Utilities                                    | \$2,000         | \$2,000         |
| 800# Reimbursement                                   | \$160           | \$160           |
| Marshall County Devel. Corporation                   | <u>\$4,000</u>  | <u>\$4,000</u>  |
| <b>Total Expenses</b>                                | <b>\$52,550</b> | <b>\$62,550</b> |



City of Marysville 2014 Budget

| <b>Fund Number and Account</b>                         | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|------------------------|
| <b>Municipal Equipment Reserve Fund - Fund No. 720</b> |                        |                        |                        |                        |
| Revenues   |                        |                        |                        |                        |
| <b>Unreserved Fund Balance, Jan. 1</b>                 | <b>0</b>               | <b>0</b>               | <b>0</b>               | 46,474                 |
| <b>Interest Receivable</b>                             |                        |                        |                        |                        |
| 664.002 Idle/NOW Acct. Funds                           | <u>0</u>               | <u>0</u>               | <u>489</u>             | <u>819</u>             |
| <b>Total Interest Receivable</b>                       | <b>0</b>               | <b>0</b>               | <b>489</b>             | <b>819</b>             |
| <b>Transfers</b>                                       |                        |                        |                        |                        |
| 676.000 Transfers                                      | <u>0</u>               | <u>0</u>               | <u>75,000</u>          | <u>75,000</u>          |
| <b>Total Transfers</b>                                 | <b>0</b>               | <b>0</b>               | <b>75,000</b>          | <b>75,000</b>          |
| <b>Total Revenues</b>                                  | <b>0</b>               | <b>0</b>               | <b>75,489</b>          | <b>75,819</b>          |
| <b>Total Fund Balance and Revenues</b>                 | <b>0</b>               | <b>0</b>               | <b>75,489</b>          | <b>122,293</b>         |
| Expenditures   |                        |                        |                        |                        |
| <b>CAPITAL OUTLAY</b>                                  |                        |                        |                        |                        |
| 740.000 Capital Outlay                                 | <u>0</u>               | <u>0</u>               | <u>29,015</u>          | <u>0</u>               |
| <b>Total Capital Outlay</b>                            | <b>0</b>               | <b>0</b>               | <b>29,015</b>          | <b>0</b>               |
| <b>Total Expenditures</b>                              | <b>0</b>               | <b>0</b>               | <b>29,015</b>          | <b>0</b>               |
| <b>Unreserved Fund Balance, Dec. 31</b>                | <b>0</b>               | <b>0</b>               | <b>46,474</b>          | <b>122,293</b>         |

This fund was created by Ordinance No. 1759, adopted June 14, 2010. The first transfers were made into this fund in January of 2011 and are reflected in the 2013 calendar year budget as 2011 actual receipts. Some equipment purchases were charged to the fund in 2011 for a new rubber-tired roller and a grasshopper mower. Only actual expenses from the previous year are shown since this is a non-budgeted fund.

City of Marysville 2014 Budget

| <b>Fund Number and Account</b>                   | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|------------------------|
| <b>Capital Improvements Fund - Fund No.. 799</b> |                        |                        |                        |                        |
| <b>Revenues</b>                                  |                        |                        |                        |                        |
| <b>Unreserved Fund Balance, Jan. 1</b>           | <b>59,230</b>          | <b>61,126</b>          | <b>66,135</b>          | <b>73,479</b>          |
| <b>Interest Receivable</b>                       |                        |                        |                        |                        |
| 664.002 Idle/NOW Acct. Funds                     | 387                    | 731                    | 616                    | 498                    |
| 664.005 NOW Account Interest                     | <u>290</u>             | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>Total Interest Receivable</b>                 | <b>677</b>             | <b>731</b>             | <b>616</b>             | <b>498</b>             |
| <b>Donations From Private Sources</b>            |                        |                        |                        |                        |
| 543.000 Grants                                   | 0                      | 0                      | 13,115                 | 0                      |
| 675. 000 Gifts                                   | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>Total Donations from Private Sources</b>      | <b>0</b>               | <b>0</b>               | <b>13,115</b>          | <b>0</b>               |
| <b>Transfers</b>                                 |                        |                        |                        |                        |
| 675.000 Transfers                                | <u>8,000</u>           | <u>12000</u>           | <u>12,000</u>          | <u>12,000</u>          |
| <b>Total Transfers</b>                           | <b>8,000</b>           | <b>12,000</b>          | <b>12,000</b>          | <b>12,000</b>          |
| <b>Total Revenues</b>                            | <b>8,677</b>           | <b>12,731</b>          | <b>25,731</b>          | <b>12,498</b>          |
| <b>Total Fund Balance and Revenues</b>           | <b>67,907</b>          | <b>73,857</b>          | <b>91,866</b>          | <b>85,977</b>          |
| <b>Expenditures</b>                              |                        |                        |                        |                        |
| <b>Capital Improvements</b>                      |                        |                        |                        |                        |
| <b>CONTRACTUAL SERVICES</b>                      |                        |                        |                        |                        |
| 720.000 Contractual Services                     | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>TOTAL CONTRACTUAL SERVICES</b>                | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| <b>COMMODITIES</b>                               |                        |                        |                        |                        |
| 730.000 Commodities                              | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>TOTAL COMMODITIES</b>                         | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| <b>CAPITAL OUTLAY</b>                            |                        |                        |                        |                        |
| 740.000 Capital Outlay                           | <u>6,781</u>           | <u>7,722</u>           | <u>18,387</u>          | <u>13,197</u>          |
| <b>TOTAL CAPITAL OUTLAY</b>                      | <b>6,781</b>           | <b>7,722</b>           | <b>18,387</b>          | <b>13,197</b>          |
| <b>Total Expenditures</b>                        | <b>6,781</b>           | <b>7,722</b>           | <b>18,387</b>          | <b>13,197</b>          |
| <b>Unreserved Fund Balance, Dec. 31</b>          | <b>61,126</b>          | <b>66,135</b>          | <b>73,479</b>          | <b>72,780</b>          |

City of Marysville 2014 Budget

| Fund Number and Account                         | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Actual   | 2012<br>Actual   | 2013<br>Budget   | 2013<br>Revised  | 2014<br>Proposed |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>SALES TAX IMPROVEMENT FUND, Fund No. 800</b> |                  |                  |                  |                  |                  |                  |                  |
| <b>Revenues</b>                                 |                  |                  |                  |                  |                  |                  |                  |
| Unreserved Fund Balance, Jan. 1                 | 1,691,343        | 1,517,480        | 1,409,303        | 1,220,984        | 905,886          | 1,264,556        | 910,333          |
| <b>Interest Receivable</b>                      |                  |                  |                  |                  |                  |                  |                  |
| 664.002 Idle/Now Interest                       | 10,237           | 21,078           | 12,808           | 8,589            | 5,000            | 6,550            | 8,200            |
| 664.005 NOW Account Interest                    | <u>6,329</u>     | <u>0</u>         | <u>0</u>         | <u>0</u>         |                  | <u>0</u>         | <u>0</u>         |
| <b>Total Interest Receivable</b>                | <b>16,566</b>    | <b>21,078</b>    | <b>12,808</b>    | <b>8,589</b>     | <b>5,000</b>     | <b>6,550</b>     | <b>8,200</b>     |
| <b>Sales Tax</b>                                |                  |                  |                  |                  |                  |                  |                  |
| 404.019 Sales Tax Receipts                      | <u>862,976</u>   | <u>861,185</u>   | <u>938,208</u>   | <u>910,256</u>   | <u>861,555</u>   | <u>878,556</u>   | <u>881,432</u>   |
| <b>Total Sales Tax</b>                          | <b>862,976</b>   | <b>861,185</b>   | <b>938,208</b>   | <b>910,256</b>   | <b>861,555</b>   | <b>878,556</b>   | <b>881,432</b>   |
| <b>Other Revenues</b>                           |                  |                  |                  |                  |                  |                  |                  |
| 680.000 Miscellaneous                           | <u>444</u>       | <u>400,000</u>   | <u>0</u>         | <u>0</u>         | <u>1,000</u>     | <u>0</u>         | <u>1,000</u>     |
| <b>Total Other Revenues</b>                     | <b>444</b>       | <b>400,000</b>   | <b>0</b>         | <b>0</b>         | <b>1,000</b>     | <b>0</b>         | <b>1,000</b>     |
| <b>Total Revenues</b>                           | <b>879,986</b>   | <b>1,282,263</b> | <b>951,016</b>   | <b>918,845</b>   | <b>867,555</b>   | <b>885,106</b>   | <b>890,632</b>   |
| <b>Total Fund Balance and Revenues</b>          | <b>2,571,329</b> | <b>2,799,743</b> | <b>2,360,319</b> | <b>2,139,829</b> | <b>1,773,441</b> | <b>2,149,662</b> | <b>1,800,965</b> |
| <b>Expenses</b>                                 |                  |                  |                  |                  |                  |                  |                  |
| <b>Street Reconstruction</b>                    |                  |                  |                  |                  |                  |                  |                  |
| <b>PERSONAL SERVICES</b>                        |                  |                  |                  |                  |                  |                  |                  |
| 710.000 Personal Services                       | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>2,500</u>     | <u>500</u>       | <u>1,000</u>     |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>2,500</b>     | <b>500</b>       | <b>1,000</b>     |
| <b>CONTRACTUAL SERVICES</b>                     |                  |                  |                  |                  |                  |                  |                  |
| 720.000 Contractual Services                    | <u>10,000</u>    | <u>0</u>         | <u>5,400</u>     | <u>0</u>         | <u>5,500</u>     | <u>1,700</u>     | <u>5,000</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>               | <b>10,000</b>    | <b>0</b>         | <b>5,400</b>     | <b>0</b>         | <b>5,500</b>     | <b>1,700</b>     | <b>5,000</b>     |
| <b>COMMODITIES</b>                              |                  |                  |                  |                  |                  |                  |                  |
| 730.023 Supplies/Miscellaneous                  | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>1,000</u>     | <u>400</u>       | <u>1,000</u>     |
| <b>TOTAL COMMODITIES</b>                        | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>1,000</b>     | <b>400</b>       | <b>1,000</b>     |
| <b>CAPITAL OUTLAY</b>                           |                  |                  |                  |                  |                  |                  |                  |
| 740.400 Street Improvements                     | 57,317           | 66,793           | 17,549           | 84,089           | 242,898          | 162,788          | 359,486          |
| 740.401 N. 11th Road Improvements               | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| 740.402 North Street Improvements               | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         |
| <b>TOTAL CAPITAL OUTLAY</b>                     | <b>57,317</b>    | <b>66,793</b>    | <b>17,549</b>    | <b>84,089</b>    | <b>242,898</b>   | <b>162,788</b>   | <b>359,486</b>   |
| <b>TOTAL STREET RECONSTRUCTION</b>              | <b>67,317</b>    | <b>66,793</b>    | <b>22,949</b>    | <b>84,089</b>    | <b>251,898</b>   | <b>165,388</b>   | <b>366,486</b>   |
| <b>Railbed Maintenance</b>                      |                  |                  |                  |                  |                  |                  |                  |
| <b>PERSONAL SERVICES</b>                        |                  |                  |                  |                  |                  |                  |                  |
| 710.001 Salaries, Regular Pay                   | <u>7,280</u>     | <u>0</u>         | <u>126</u>       | <u>0</u>         | <u>3,000</u>     | <u>1,000</u>     | <u>2,000</u>     |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>7,280</b>     | <b>0</b>         | <b>126</b>       | <b>0</b>         | <b>3,000</b>     | <b>1,000</b>     | <b>2,000</b>     |
| <b>CAPITAL OUTLAY</b>                           |                  |                  |                  |                  |                  |                  |                  |
| 740.800 Railbed improvement                     | <u>25,061</u>    | <u>0</u>         | <u>60,704</u>    | <u>5,598</u>     | <u>60,000</u>    | <u>3,300</u>     | <u>25,000</u>    |
| <b>TOTAL CAPITAL OUTLAY</b>                     | <b>25,061</b>    | <b>0</b>         | <b>60,704</b>    | <b>5,598</b>     | <b>60,000</b>    | <b>3,300</b>     | <b>25,000</b>    |
| <b>TOTAL GRADE SEPARATION</b>                   | <b>32,341</b>    | <b>0</b>         | <b>60,830</b>    | <b>5,598</b>     | <b>63,000</b>    | <b>4,300</b>     | <b>27,000</b>    |

City of Marysville 2014 Budget

| Fund Number and Account                         | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Actual   | 2012<br>Actual   | 2013<br>Budget   | 2013<br>Revised  | 2014<br>Proposed |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>SALES TAX IMPROVEMENT FUND, Fund No. 800</b> |                  |                  |                  |                  |                  |                  |                  |
| <b>Levee and Parks Department</b>               |                  |                  |                  |                  |                  |                  |                  |
| <b>PERSONAL SERVICES</b>                        |                  |                  |                  |                  |                  |                  |                  |
| 710.001 Salaries, Regular Pay                   | <u>2,161</u>     | <u>2,791</u>     | <u>5,511</u>     | <u>0</u>         | <u>5,000</u>     | <u>3,200</u>     | <u>5,515</u>     |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>2,161</b>     | <b>2,791</b>     | <b>5,511</b>     | <b>0</b>         | <b>5,000</b>     | <b>3,200</b>     | <b>5,515</b>     |
| <b>CONTRACTUAL SERVICES</b>                     |                  |                  |                  |                  |                  |                  |                  |
| 720.000 Contractual Services                    | 18,356           | 18,750           | 19,031           | 18,536           | 25,000           | 21,434           | 25,550           |
| 720.035 Equipment Repair & Maintenance          | <u>318</u>       | <u>1,306</u>     | <u>642</u>       | <u>592</u>       | <u>2,500</u>     | <u>1,200</u>     | <u>2,500</u>     |
| <b>TOTAL CONTRACTUAL SERVICES</b>               | <b>18,674</b>    | <b>20,056</b>    | <b>19,673</b>    | <b>19,128</b>    | <b>27,500</b>    | <b>22,634</b>    | <b>28,050</b>    |
| <b>COMMODITIES</b>                              |                  |                  |                  |                  |                  |                  |                  |
| 730.000 Commodities                             | 0                | 0                | 0                | 0                | 500              | 125              | 250              |
| 730.020 Gas & Oil                               | 399              | 565              | 606              | 530              | 900              | 755              | 900              |
| 730.023 Supplies/Miscellaneous                  | <u>320</u>       | <u>76</u>        | <u>315</u>       | <u>249</u>       | <u>500</u>       | <u>442</u>       | <u>455</u>       |
| <b>TOTAL COMMODITIES</b>                        | <b>719</b>       | <b>641</b>       | <b>921</b>       | <b>779</b>       | <b>1,900</b>     | <b>1,322</b>     | <b>1,605</b>     |
| <b>CAPITAL OUTLAY</b>                           |                  |                  |                  |                  |                  |                  |                  |
| 740.000 Capital Outlay                          | <u>0</u>         | <u>0</u>         | <u>4,450</u>     | <u>0</u>         | <u>2,500</u>     | <u>1,000</u>     | <u>4,500</u>     |
| <b>TOTAL CAPITAL OUTLAY</b>                     | <b>0</b>         | <b>0</b>         | <b>4,450</b>     | <b>0</b>         | <b>2,500</b>     | <b>1,000</b>     | <b>4,500</b>     |
| <b>TOTAL LEVEE &amp; PARKS DEPT.</b>            | <b>21,554</b>    | <b>23,488</b>    | <b>30,555</b>    | <b>19,907</b>    | <b>36,900</b>    | <b>28,156</b>    | <b>39,670</b>    |
| <b>Bonds and Coupons</b>                        |                  |                  |                  |                  |                  |                  |                  |
| <b>DEBT SERVICE</b>                             |                  |                  |                  |                  |                  |                  |                  |
| 754.005 KDOT Revolving Loan Payment             | 145,862          | 151,500          | 157,355          | 154,519          | 169,753          | 158,853          | 175,281          |
| 754.006 KDHE Revolving Fund Loan                | 0                | 0                | 100,000          | 100,000          | 100,000          | 100,000          | 0                |
| 754.030 Commissions/Service Fees                | 1,671            | 2,043            | 13,736           | 884              | 863              | 863              | 449              |
| 754.040 Interest Paid                           | 38,287           | 65,785           | 28,291           | 22,068           | 17,745           | 17,745           | 6,473            |
| 754.200 Temporary Notes                         | <u>177,727</u>   | <u>555,000</u>   | <u>228,721</u>   | <u>225,000</u>   | <u>125,000</u>   | <u>125,000</u>   | <u>0</u>         |
| <b>TOTAL DEBT SERVICE</b>                       | <b>363,547</b>   | <b>774,328</b>   | <b>528,103</b>   | <b>502,471</b>   | <b>413,361</b>   | <b>402,461</b>   | <b>182,203</b>   |
| <b>General &amp; Administrative Expense</b>     |                  |                  |                  |                  |                  |                  |                  |
| <b>COMMODITIES</b>                              |                  |                  |                  |                  |                  |                  |                  |
| 730.023 Supplies, Miscellaneous                 | <u>154,200</u>   | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>17,091</u>    | <u>595</u>       | <u>7,944</u>     |
| <b>TOTAL COMMODITIES</b>                        | <b>154,200</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>17,091</b>    | <b>595</b>       | <b>7,944</b>     |
| <b>NON-OPERATING EXPENSE</b>                    |                  |                  |                  |                  |                  |                  |                  |
| 752.000 Land Acquisition                        | 0                | 50,000           | 50,000           | 0                | 60,000           | 0                | 60,000           |
| 753.100 Transfers                               | <u>180,000</u>   | <u>180,000</u>   | <u>180,000</u>   | <u>180,000</u>   | <u>200,000</u>   | <u>200,000</u>   | <u>300,000</u>   |
| <b>TOTAL NON-OPERATING EXPENSE</b>              | <b>180,000</b>   | <b>230,000</b>   | <b>230,000</b>   | <b>180,000</b>   | <b>260,000</b>   | <b>200,000</b>   | <b>360,000</b>   |
| <b>TOTAL GENERAL/ADMIN. EXPENSE</b>             | <b>334,200</b>   | <b>230,000</b>   | <b>230,000</b>   | <b>180,000</b>   | <b>277,091</b>   | <b>200,595</b>   | <b>367,944</b>   |
| <b>Public Works Improvements</b>                |                  |                  |                  |                  |                  |                  |                  |
| <b>CAPITAL OUTLAY</b>                           |                  |                  |                  |                  |                  |                  |                  |
| 740.850 Utilities Improvements                  | 106,595          | 32,169           | 116,961          | 0                | 299,656          | 133,542          | 346,566          |
| 740.855 Public Works Improvements               | <u>128,295</u>   | <u>263,662</u>   | <u>149,937</u>   | <u>83,208</u>    | <u>431,535</u>   | <u>304,887</u>   | <u>471,096</u>   |
| <b>TOTAL CAPITAL OUTLAY</b>                     | <b>234,890</b>   | <b>295,831</b>   | <b>266,898</b>   | <b>83,208</b>    | <b>731,191</b>   | <b>438,429</b>   | <b>817,662</b>   |
| <b>TOTAL PUBLIC WORKS</b>                       | <b>234,890</b>   | <b>295,831</b>   | <b>266,898</b>   | <b>83,208</b>    | <b>731,191</b>   | <b>438,429</b>   | <b>817,662</b>   |
| <b>TOTAL SALES TAX EXPENDITURES</b>             | <b>1,053,849</b> | <b>1,390,440</b> | <b>1,139,335</b> | <b>875,273</b>   | <b>1,773,441</b> | <b>1,239,329</b> | <b>1,800,965</b> |
| <b>Unreserved Fund Balance, Dec. 31</b>         | <b>1,517,480</b> | <b>1,409,303</b> | <b>1,220,984</b> | <b>1,264,556</b> | <b>0</b>         | <b>910,333</b>   | <b>0</b>         |

City of Marysville 2014 Budget

| <b>Fund Number and Account</b>             | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|------------------------|
| Water Utility Reserve Fund - Fund No.. 875 |                        |                        |                        |                        |
| Revenues                                   |                        |                        |                        |                        |
| <b>Unreserved Fund Balance, Jan. 1</b>     | <b>273,329</b>         | <b>273,684</b>         | <b>260,669</b>         | <b>303,893</b>         |
| <b>Revenues</b>                            |                        |                        |                        |                        |
| 664.002 Idle/Now Interest                  | 1,790                  | 3,205                  | 2,657                  | 2,329                  |
| 676.000 Transfers                          | <u>24,000</u>          | <u>24,000</u>          | <u>50,000</u>          | <u>119,201</u>         |
| <b>Total Revenues</b>                      | <b>25,790</b>          | <b>27,205</b>          | <b>52,657</b>          | <b>121,530</b>         |
| <b>Total Fund Balance and Revenues</b>     | <b>299,119</b>         | <b>300,889</b>         | <b>313,326</b>         | <b>425,423</b>         |
| Expenses                                   |                        |                        |                        |                        |
| <b>CONTRACTUAL SERVICES</b>                |                        |                        |                        |                        |
| 720.000 Contractual Services               | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>TOTAL CONTRACTUAL SERVICES</b>          | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| <b>COMMODITIES</b>                         |                        |                        |                        |                        |
| 730.023 Supplies/Miscellaneous             | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>0</u>               |
| <b>TOTAL COMMODITIES</b>                   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| <b>CAPITAL OUTLAY</b>                      |                        |                        |                        |                        |
| 740.000 Capital Outlay                     | <u>25,435</u>          | <u>40,220</u>          | <u>9,433</u>           | <u>0</u>               |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>25,435</b>          | <b>40,220</b>          | <b>9,433</b>           | <b>0</b>               |
| <b>TOTAL WATER UTIL. RSV. EXPENSE</b>      | <b>25,435</b>          | <b>40,220</b>          | <b>9,433</b>           | <b>0</b>               |
| <b>Unreserved Fund Balance, Dec. 31</b>    | <b>273,684</b>         | <b>260,669</b>         | <b>303,893</b>         | <b>425,423</b>         |

**Activity Summary:** The Water Utility Reserve Fund is capitalized by monthly transfers from the Water Revenue Fund. Extraordinary or one-time expenses that occur from time to time have been, or are paid from this fund. The purpose of this fund is to build a reserve account to provide for replacement or major water system components.

This fund is not subject to the budgeting laws and only revenues and expenses from the prior year are shown on the budget for information purposes. Transfers from the Water Revenue Fund to the Water Utility Reserve Fund have been increased in order to build a larger reserve. Expenses from this fund are typically non-recurring expenses for major repairs to pumps, motors, etc. or other extraordinary expenses.

City of Marysville 2014 Budget

| Fund Number and Account          | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Actual   | 2012<br>Actual   | 2013<br>Budget    | 2013<br>Revised   | 2014<br>Proposed  |
|----------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Summary of Funds                 |                  |                  |                  |                  |                   |                   |                   |
| Expenditures                     |                  |                  |                  |                  |                   |                   |                   |
| General Fund                     | 2,018,022        | 1,886,456        | 1,921,256        | 2,047,031        | 2,452,869         | 2,163,958         | 2,452,869         |
| Water Revenue                    | 1,779,575        | 1,311,841        | 786,351          | 806,728          | 1,525,998         | 1,058,051         | 1,792,913         |
| Sewage Revenue                   | 723,403          | 729,629          | 884,045          | 863,342          | 1,202,632         | 958,448           | 1,137,462         |
| Street and Highway               | 54,924           | 77,952           | 97,922           | 99,148           | 155,235           | 120,932           | 151,014           |
| Airport Revolving Fund           | 341,054          | 125,056          | 1,234,765        | 169,403          | 0                 | 0                 | 0                 |
| Sewage Replacement Fund          | 54,253           | 0                | 23,463           | 22,522           | 0                 | 0                 | 0                 |
| Bond and Interest                | 236,858          | 266,783          | 287,684          | 263,613          | 669,432           | 461,845           | 663,334           |
| Bond and Interest Account #1     | 103,527          | 118,982          | 154,855          | 115,908          | 449,005           | 163,043           | 495,325           |
| Bond and Interest Account #1A    | 315,519          | 315,519          | 315,520          | 315,519          | 712,443           | 315,521           | 714,459           |
| Special Improvement Fund         | 1,104,562        | 17,699           | 823,451          | 623,533          | 0                 | 0                 | 0                 |
| Water Deposit Fund               | 10,486           | 12,055           | 12,789           | 44,937           | 0                 | 0                 | 0                 |
| Industrial Fund                  | 71,318           | 90,270           | 90,570           | 40,474           | 123,563           | 116,521           | 131,598           |
| Fire Equipment Reserve           | 31,382           | 18,193           | 12,103           | 10,926           | 0                 | 0                 | 0                 |
| Fire Insurance Proceeds Fund     | 0                | 0                | 0                | 21,000           | 0                 | 0                 | 0                 |
| Cemetery Endowment Fund          | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 |
| Library Revolving Fund           | 120,024          | 133,528          | 137,088          | 131,880          | 0                 | 0                 | 0                 |
| Library Fund                     | 169,065          | 176,111          | 176,886          | 180,784          | 184,862           | 184,862           | 178,305           |
| Library Employee Benefit Fund    | 31,218           | 24,285           | 27,423           | 27,545           | 27,250            | 27,250            | 39,500            |
| Special Law Enforcement Trust    | 6,370            | 1,306            | 2,093            | 3,387            | 0                 | 0                 | 0                 |
| Swimming Pool Sales Tax Fund     | 0                | 0                | 0                | 0                | 4,929,322         | 2,668,430         | 2,974,982         |
| Special Parks and Recreation     | 15,325           | 16,540           | 11,674           | 10,274           | 17,807            | 11,531            | 15,756            |
| Koester Block Maintenance        | 96,807           | 61,904           | 59,320           | 54,944           | 0                 | 0                 | 0                 |
| Employee Benefit Fund            | 660,935          | 381,724          | 390,274          | 417,238          | 539,042           | 478,885           | 587,978           |
| Transient Guest Tax Fund         | 20,561           | 22,730           | 32,653           | 52,466           | 83,622            | 69,845            | 83,798            |
| Municipal Equipment Reserve Fund | 0                | 0                | 29,015           | 0                | 0                 | 0                 | 0                 |
| Capital Improvements Fund        | 6,781            | 7,722            | 18,387           | 13,197           | 0                 | 0                 | 0                 |
| Sales Tax Improvements Fund      | 1,053,849        | 1,390,440        | 1,139,335        | 875,273          | 1,773,441         | 1,239,329         | 1,800,965         |
| Water Utility Reserve Fund       | <u>25,435</u>    | <u>40,220</u>    | <u>9,433</u>     | <u>0</u>         | <u>0</u>          | <u>0</u>          | <u>0</u>          |
| <b>Total Summary of Expenses</b> | <b>9,051,253</b> | <b>7,226,945</b> | <b>8,678,355</b> | <b>7,211,072</b> | <b>14,846,523</b> | <b>10,038,451</b> | <b>13,220,258</b> |

City of Marysville 2014 Budget

FISCAL YEAR 2014 BUDGET SUMMARY BY CATEGORY

|                            | Estimated        |                  |                   |                  |                  |                |                  | Other or       | Debt Service<br>and Cash |                  |                   |
|----------------------------|------------------|------------------|-------------------|------------------|------------------|----------------|------------------|----------------|--------------------------|------------------|-------------------|
|                            | Fund             |                  |                   |                  |                  |                |                  | Non            |                          | Basis Reserve    | Transfers         |
| Fund                       | Balance          | Total            | Resources         |                  | Contractual      |                | Capital          | Operating      |                          |                  | Expenditures      |
|                            | 1/1/2014         | Revenue          | Available         | Personnel        | Services         | Commodities    | Outlay           |                |                          |                  |                   |
| General                    | 406,277          | 2,046,592        | 2,452,869         | 1,213,825        | 752,739          | 220,059        | 163,396          | 31,850         |                          | 71,000           | 2,452,869         |
| Water                      | 497,225          | 1,295,688        | 1,792,913         | 279,263          | 187,675          | 115,030        | 839,639          | 36,306         |                          | 335,000          | 1,792,913         |
| Sewage                     | 323,953          | 813,509          | 1,137,462         | 247,735          | 120,615          | 46,689         | 264,834          | 41,069         |                          | 416,520          | 1,137,462         |
| Street & Highway           | 65,239           | 85,775           | 151,014           | 2,500            | 10,500           | 82,547         | 40,467           | 0              | 15,000                   |                  | 151,014           |
| Airport Revolving          |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Sewage Replacement         |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Bond & Interest            | 369,115          | 294,219          | 663,334           |                  |                  |                |                  |                | 663,334                  |                  | 663,334           |
| Bond & Interest # 1        | 309,325          | 186,000          | 495,325           |                  |                  |                |                  |                | 495,325                  |                  | 495,325           |
| Bond & Interest #1A        | 396,839          | 317,620          | 714,459           |                  |                  |                |                  |                | 714,459                  |                  | 714,459           |
| Special Improvement        |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Water Deposit              |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Industrial                 | 95,886           | 35,712           | 131,598           | 1,100            | 41,000           | 3,500          | 54,498           | 31,500         |                          |                  | 131,598           |
| Fire Equipment Reserve     |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Fire Insurance Proceeds    |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Cemetery Endowment         |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Library Revolving          |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Library                    | 223              | 178,082          | 178,305           |                  |                  |                |                  | 178,305        |                          |                  | 178,305           |
| Library Employee Benefit   | 59               | 39,441           | 39,500            |                  |                  |                |                  | 39,500         |                          |                  | 39,500            |
| Special Law                |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Swimming Pool Sales Tax    | 2,362,583        | 612,399          | 2,974,982         | 161,124          | 235,679          | 0              | 1,928,891        |                | 649,288                  |                  | 2,974,982         |
| Special Parks & Recreation | 8,045            | 7,711            | 15,756            |                  | 7,500            | 1,450          | 6,806            |                |                          |                  | 15,756            |
| Koester Block Maintenance  |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Employee Benefit           | 72,829           | 515,149          | 587,978           | 587,978          |                  |                |                  |                |                          |                  | 587,978           |
| Transient Guest Tax        | 28,552           | 55,246           | 83,798            |                  | 50               | 100            | 50               | 83,598         |                          |                  | 83,798            |
| Capital Improvements       |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| Sales Tax Improvements     | 910,333          | 890,632          | 1,800,965         | 8,515            | 33,050           | 10,549         | 1,206,648        | 60,000         | 182,203                  | 300,000          | 1,800,965         |
| Water Utility Reserve      |                  |                  |                   |                  |                  |                |                  |                |                          |                  | 0                 |
| <b>TOTALS</b>              | <b>5,846,483</b> | <b>7,373,775</b> | <b>13,220,258</b> | <b>2,502,040</b> | <b>1,388,808</b> | <b>479,924</b> | <b>4,505,229</b> | <b>502,128</b> | <b>2,719,609</b>         | <b>1,122,520</b> | <b>13,220,258</b> |

The totals in the Estimated Fund Balance and Total Revenues columns must be added together to equal the total in the Resources Available total.

Budget Comparison - Summary of Expenditures  
Eleven Year History  
Actual

| Fund                                  | 2000<br>Actual   | 2001<br>Actual   | 2002<br>Actual   | 2003<br>Actual   | 2004<br>Actual   | 2005<br>Actual   | 2006<br>Actual   | 2007<br>Actual   | 2008<br>Actual   | 2009<br>Actual   | 2010<br>Actual   | 2011<br>Actual   | 2012<br>Actual   |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Summary of Funds</b>               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Expenditures</b>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| General Fund                          | 1,336,687        | 1,433,634        | 1,352,763        | 1,286,708        | 1,396,462        | 1,495,641        | 1,568,033        | 1,638,172        | 1,911,087        | 2,018,022        | 1,886,456        | 1,921,256        | 2,047,032        |
| Water Revenue                         | 418,378          | 488,097          | 451,349          | 726,902          | 473,098          | 470,825          | 577,851          | 534,405          | 694,205          | 1,779,576        | 1,311,841        | 786,351          | 806,728          |
| Sewage Revenue                        | 2,074,211        | 830,496          | 695,070          | 1,048,789        | 839,632          | 687,150          | 593,174          | 688,279          | 680,132          | 723,402          | 729,629          | 884,045          | 863,342          |
| Street and Highway                    | 112,167          | 120,868          | 86,874           | 41,563           | 90,578           | 78,865           | 98,409           | 74,429           | 130,419          | 54,924           | 77,952           | 97,922           | 99,148           |
| Airport Revolving Fund                | 95               | 115              | 0                | 0                | 23,725           | 609,305          | 9,450            | 52,280           | 84,630           | 341,054          | 125,056          | 1,234,765        | 169,403          |
| Sewage Replacement Fund               | 0                | 0                | 10,022           | 0                | 0                | 100,984          | 51,775           | 1,317            | 0                | 54,253           | 0                | 23,463           | 22,522           |
| Bond and Interest                     | 158,626          | 207,027          | 205,300          | 248,550          | 158,781          | 213,478          | 163,205          | 245,381          | 204,661          | 236,858          | 266,783          | 287,684          | 263,613          |
| Bond and Interest Account # 1         | 100,155          | 99,905           | 99,545           | 104,020          | 128,659          | 22,112           | 22,113           | 100,418          | 100,419          | 103,527          | 118,982          | 154,855          | 115,907          |
| Bond and Interest Account #1A         | 232,054          | 270,534          | 270,534          | 287,279          | 287,278          | 318,245          | 334,945          | 315,520          | 315,519          | 315,519          | 315,519          | 315,520          | 315,520          |
| Special Improvement Fund              | 577,355          | 525,516          | 1,048,985        | 1,103,518        | 51,962           | 23,023           | 1,442,783        | 157,505          | 322,640          | 1,104,562        | 17,699           | 823,451          | 623,533          |
| Water Deposit Fund                    | 7,600            | 5,724            | 6,810            | 7,551            | 6,086            | 8,199            | 8,396            | 5,731            | 10,215           | 10,486           | 12,055           | 12,789           | 44,937           |
| Industrial Fund                       | 60,774           | 54,770           | 124,163          | 49,923           | 17,205           | 47,723           | 56,126           | 66,196           | 115,392          | 71,318           | 90,270           | 90,570           | 40,474           |
| Fire Equipment Reserve                | 0                | 0                | 0                | 0                | 39,009           | 0                | 50,000           | 10,089           | 45,639           | 31,382           | 18,193           | 12,103           | 10,926           |
| Fire Insurance Proceeds               | 0                | 0                | 0                | 0                | 0                | 4,511            | 0                | 0                | 0                | 0                | 0                | 0                | 21,000           |
| Cemetery Endowment Fund               | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Library Revolving Fund                | 75,757           | 85,651           | 94,383           | 101,733          | 110,055          | 86,988           | 97,422           | 112,462          | 121,750          | 120,024          | 133,528          | 137,088          | 131,880          |
| Library Fund                          | 91,800           | 98,500           | 119,650          | 124,991          | 124,033          | 136,013          | 139,518          | 144,089          | 160,076          | 169,065          | 176,111          | 176,886          | 180,784          |
| Library Employee Benefit Fund         | 17,100           | 18,800           | 21,200           | 21,156           | 22,616           | 24,584           | 25,000           | 24,920           | 27,589           | 31,218           | 24,285           | 27,423           | 27,545           |
| Special Law Enforcement Trust         | 0                | 0                | 750              | 2,459            | 1,544            | 1,162            | 4,343            | 0                | 15,146           | 6,370            | 1,306            | 2,093            | 3,386            |
| Special Liability                     | 9,439            | 13,164           | 23,031           | 33,158           | 461,914          | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Special Parks and Recreation          | 14,382           | 25,150           | 0                | 0                | 13,443           | 11,796           | 3,988            | 5,785            | 5,314            | 15,325           | 16,540           | 11,674           | 10,274           |
| Koester Block Maintenance             | 48,163           | 49,089           | 36,517           | 117,419          | 44,351           | 42,318           | 35,558           | 39,904           | 45,182           | 96,807           | 61,904           | 59,320           | 54,944           |
| Employee Benefit Fund                 | 307,144          | 345,586          | 302,894          | 416,570          | 416,061          | 504,010          | 539,675          | 575,860          | 650,436          | 660,935          | 381,724          | 390,435          | 417,239          |
| Transient Guest Tax Fund              | 21,992           | 37,381           | 15,295           | 17,249           | 20,336           | 19,052           | 27,567           | 28,070           | 23,922           | 20,561           | 22,730           | 32,653           | 52,466           |
| Municipal Equipment Reserve           | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 29,015           | 0                |
| Capital Improvements Fund             | 21,420           | 20,000           | 56,090           | 7,216            | 7,428            | 42,090           | 18,532           | 12,678           | 5,189            | 6,781            | 7,722            | 18,387           | 13,198           |
| Sales Tax Improv. Fund                | 18,614           | 91,175           | 344,663          | 461,851          | 771,862          | 2,128,787        | 1,025,128        | 1,059,671        | 1,507,718        | 1,053,849        | 1,390,440        | 1,139,335        | 875,273          |
| Water Utility Reserve Fund            | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>6,876</u>     | <u>73,761</u>    | <u>68,417</u>    | <u>0</u>         | <u>25,435</u>    | <u>40,220</u>    | <u>9,433</u>     | <u>0</u>         |
| <b>Total Summary of Expenses</b>      | <b>5,703,913</b> | <b>4,821,182</b> | <b>5,365,888</b> | <b>6,208,605</b> | <b>5,506,118</b> | <b>7,083,737</b> | <b>6,966,752</b> | <b>5,961,578</b> | <b>7,177,280</b> | <b>9,051,253</b> | <b>7,226,945</b> | <b>8,678,516</b> | <b>7,211,074</b> |
| <b>Total Budgeted Funds' Expenses</b> | 4,973,523        | 4,135,087        | 4,112,331        | 4,868,709        | 5,221,958        | 6,158,281        | 5,174,732        | 5,501,195        | 6,526,889        | 7,254,099        | 6,809,262        | 6,316,609        | 6,115,345        |





City of Marysville

2014

**Computation to Determine Limit for 2014**

|   |                    | <b>Amount of Levy</b> |
|---|--------------------|-----------------------|
| 1. Total Tax Levy Amount in 2013 Budget   | + \$               | <u>1,816,341</u>      |
| 2. Debt Service Levy in 2013 Budget   | -                  | <u>265,721</u>        |
| 3. <b>Tax Levy Excluding Debt Service</b>   | \$                 | <u>1,550,620</u>      |
| <br><b>2013 Valuation Information for Valuation Adjustments:</b>                      |                    |                       |
| 4. <b>New Improvements for 2013:</b>  | + <u>176,177</u>   |                       |
| 5. <b>Increase in Personal Property for 2013:</b>                                     |                    |                       |
| 5a. Personal Property 2013  | + <u>1,773,100</u> |                       |
| 5b. Personal Property 2012  | - <u>1,907,861</u> |                       |
| 5c. Increase in Personal Property (5a minus 5b)                                       | + <u>0</u>         |                       |
|   |                    | (Use Only if > 0)     |
| 6. <b>Valuation of annexed territory for 2013</b>                                     |                    |                       |
| 6a. Real Estate   | + <u>0</u>         |                       |
| 6b. State Assessed  | + <u>0</u>         |                       |
| 6c. New Improvements  | - <u>0</u>         |                       |
| 6d. Total Adjustment (Sum of 6a, 6b, and 6c)  | + <u>0</u>         |                       |
| 7. <b>Valuation of Property that has Changed in Use during 2013</b>                   |                    | <u>48,348</u>         |
| 8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>                       |                    | <u>224,525</u>        |
| 9. Total Estimated Valuation July 1, 2013   | <u>24,424,239</u>  |                       |
| 10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>                      |                    | <u>24,199,714</u>     |
| 11. Factor for Increase (8 divided by 10)   |                    | <u>0.00928</u>        |
| 12. Amount of Increase (11 times 3)   | + \$               | <u>14,387</u>         |
| 13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b> | \$                 | <u>1,565,007</u>      |
| 14. <b>Debt Service in this 2014 Budget</b>   |                    | <u>265,720</u>        |
| 15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>    |                    | <u>1,830,727</u>      |

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Marysville

2014

**Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider**

| Budgeted Fund<br>for 2013 | Budget Tax Levy<br>Amount for 2012 | Allocation for Year 2014 |       |            |
|---------------------------|------------------------------------|--------------------------|-------|------------|
|                           |                                    | MVT                      | RVT   | 16/20M Veh |
| General                   | 912,073                            | 109,984                  | 1,557 | 1,944      |
| Bond & Interest           | 265,721                            | 32,042                   | 454   | 566        |
| Library                   | 169,079                            | 20,389                   | 289   | 360        |
| Library Employee Benefit  | 24,873                             | 2,999                    | 42    | 53         |
| Employee Benefit          | 405,687                            | 48,921                   | 692   | 864        |
| Industrial                | 38,908                             | 4,692                    | 66    | 83         |
|                           |                                    |                          |       |            |
|                           |                                    |                          |       |            |
|                           |                                    |                          |       |            |
|                           |                                    |                          |       |            |
|                           |                                    |                          |       |            |
|                           |                                    |                          |       |            |
|                           |                                    |                          |       |            |
| TOTAL                     | 1,816,341                          | 219,027                  | 3,100 | 3,870      |

|   |                |                |                |
|---|----------------|----------------|----------------|
| County Treas Motor Vehicle Estimate             | <u>219,027</u> |                |                |
| County Treasurers Recreational Vehicle Estimate |                | <u>3,100</u>   |                |
| County Treasurers 16/20M Vehicle Estimate       |                |                | <u>3,870</u>   |
| Motor Vehicle Factor                            | <u>0.12059</u> |                |                |
| Recreational Vehicle Factor                     |                | <u>0.00171</u> |                |
| 16/20M Vehicle Factor                           |                |                | <u>0.00213</u> |



City of Marysville

2014

**STATEMENT OF INDEBTEDNESS**

| Type of Debt               | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2013 | Date Due   |           | Amount Due 2013 |                  | Amount Due 2014 |                |
|----------------------------|---------------|--------------------|-----------------|---------------|--|------------|-----------|-----------------|------------------|-----------------|----------------|
|                            |               |                    |                 |               |  | Interest   | Principal | Interest        | Principal        | Interest        | Principal      |
| <b>General Obligation:</b> |               |                    |                 |               |  |            |           |                 |                  |                 |                |
| Fire Eqpmnt & Bldg. Imp.   | 3/15/2003     | 10/1/2018          | 3.625-4.1       | 717,000       | 265,000                                  | 4/1 & 10/1 | 10/1      | 10,195          | 40,000           | 8,775           | 40,000         |
| Sewer System Imprvments    | 9/15/2006     | 10/1/2016          | 3.6-4.5         | 550,000       | 250,000                                  | 4/1 & 10/1 | 10/1      | 9,250           | 60,000           | 7,030           | 60,000         |
| 7th Street Railbed         | 11/29/2011    | 5/1/2016           | 1.00            | 850,000       | 850,000                                  | 5/1 & 11/1 | 5/1       | 7,600           | 180,000          | 5,675           | 205,000        |
| <b>TEMPORARY NOTES:</b>    |               |                    |                 |               |  |            |           |                 |                  |                 |                |
| KLINK overlay              | 4/8/2009      | 10/1/2013          | 2.0 - 2.4       | 870,000       | 150,000                                  | 4/1 & 10/1 | 10/1      | 3,600           | 150,000          | 0               | 0              |
| 11th Road/ Broadway St.    | 7/20/2011     | 7/1/2015           | 1.20            | 550,000       | 440,000                                  | 1/1 & 7/1  | 7/1       | 5,280           | 125,000          | 3,780           | 130,000        |
| <b>Total G.O. Bonds</b>    |               |                    |                 |               | <b>1,955,000</b>                         |            |           | <b>35,925</b>   | <b>555,000</b>   | <b>25,260</b>   | <b>435,000</b> |
| <b>Revenue Bonds:</b>      |               |                    |                 |               |  |            |           |                 |                  |                 |                |
| <b>Total Revenue Bonds</b> |               |                    |                 |               | <b>0</b>                                 |            |           | <b>0</b>        | <b>0</b>         | <b>0</b>        | <b>0</b>       |
| <b>Other:</b>              |               |                    |                 |               |  |            |           |                 |                  |                 |                |
| <b>KDOT RLF LOANS:</b>     |               |                    |                 |               |  |            |           |                 |                  |                 |                |
| Curb & Gutter #T0006       | 11/8/2004     | 8/1/2014           | 3.93            | 920,000       | 208,662                                  | 2/1 & 8/1  | 8/1       | 8,200           | 104,833          | 4,081           | 103,829        |
| N. 11th Road #T0008        | 6/29/2005     | 8/1/2015           | 3.76            | 575,000       | 136,372                                  | 2/1 & 8/1  | 8/1       | 5,128           | 64,920           | 2,687           | 67,361         |
| <b>KDHE RLF LOANS:</b>     |               |                    |                 |               |  |            |           |                 |                  |                 |                |
| East Side C-20-1352-01     | 11/12/1996    | 3/2/2018           | 3.22            | 3,761,700     | 1,268,560                                | 3/1 & 9/1  | 3/1 & 9/1 | 42,186          | 213,160          | 34,725          | 220,621        |
| East Side Water #2294      | 3/12/2002     | 8/1/2023           | 3.79            | 301,747       | 97,116                                   | 2/1 & 8/1  | 2/1 & 8/1 | 3,818           | 97,117           | 0               | 0              |
| Breeding Heights C-20-1632 | 6/16/2003     | 9/1/2025           | 2.77            | 937,213       | 632,112                                  | 3/1 & 9/1  | 3/1 & 9/1 | 17,214          | 42,960           | 16,016          | 44,158         |
| Tower & Well #2435         | 9/15/2008     | 8/1/2030           | 3.75            | 2,008,008     | 1,865,817                                | 2/1 & 8/1  | 2/1 & 8/1 | 69,279          | 74,201           | 66,470          | 77,010         |
| Water Tower rehab #2734    | 1/9/2012      | 2/1/2033           | 2.42            | 652,084       | 652,084                                  | 2/1 & 8/1  | 2/1 & 8/1 | 2,208           | 17,957           | 15,223          | 25,851         |
| <b>Total Other</b>         |               |                    |                 |               | <b>4,860,723</b>                         |            |           | <b>148,033</b>  | <b>615,148</b>   | <b>139,202</b>  | <b>538,830</b> |
| <b>Total Indebtedness</b>  |               |                    |                 |               | <b>6,815,723</b>                         |            |           | <b>183,958</b>  | <b>1,170,148</b> | <b>164,462</b>  | <b>973,830</b> |



**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2014**

Library found in: City of Marysville  
Marshall

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

|                            | Current Year | Proposed Year |
|----------------------------|--------------|---------------|
|                            | <u>2013</u>  | <u>2014</u>   |
| Ad Valorem                 | \$169,079    | \$160,903     |
| Delinquent Tax             | \$538        | \$0           |
| Motor Vehicle Tax          | \$19,949     | \$20,389      |
| Recreational Vehicle Tax   | \$214        | \$289         |
| 16/20M Vehicle Tax         | \$340        | \$360         |
| LAVTR                      | \$0          | \$0           |
|                            | <u>\$0</u>   | <u>\$0</u>    |
| TOTAL TAXES                | \$190,120    | \$181,941     |
| Difference in Total Taxes: | (\$8,179)    |               |
| Qualify for grant:         | Not Qualify  |               |

Second test:

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Assessed Valuation               | \$24,268,845 | \$24,424,239 |
| Did Assessed Valuation Decrease? | No           |              |
| Levy Rate                        | 6.967        | 6.588        |
| Difference in Levy Rate:         | (0.379)      |              |
| Qualify for grant:               | Not Qualify  |              |

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.







City of Marysville

2014

| Adopted Budget<br><b>General Fund - Detail Page 1</b> | Prior Year<br>Actual for 2012 | Current Year<br>Estimate for 2013 | Proposed Budget<br>Year for 2014 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                                  |                               |                                   |                                  |
| <b>Administration</b>                                 |                               |                                   |                                  |
| Personal Services                                     | 199,659                       | 219,685                           | 234,373                          |
| Contractual   | 100,151                       | 109,619                           | 126,099                          |
| Commodities   | 20,918                        | 20,444                            | 24,150                           |
| Capital Outlay  | 6,733                         | 3,655                             | 16,334                           |
| Elections   | 0                             | 0                                 | 0                                |
| Non-Operating Expense                                 | 582                           | 644                               | 1,000                            |
| <b>Total</b>  | <b>328,043</b>                | <b>354,047</b>                    | <b>401,956</b>                   |
| <b>Police</b>   |                               |                                   |                                  |
| Personal Services                                     | 367,748                       | 384,559                           | 425,634                          |
| Contractual   | 58,728                        | 64,843                            | 78,635                           |
| Commodities   | 54,785                        | 56,342                            | 66,245                           |
| Capital Outlay  | 16,846                        | 23,545                            | 44,500                           |
| <b>Total</b>  | <b>498,107</b>                | <b>529,289</b>                    | <b>615,014</b>                   |
| <b>Municipal Court</b>                                |                               |                                   |                                  |
| Personal Services                                     | 30,119                        | 32,104                            | 40,013                           |
| Contractual   | 20,457                        | 22,315                            | 31,950                           |
| Commodities   | 631                           | 1,142                             | 2,775                            |
| Capital Outlay  | 0                             | 0                                 | 500                              |
| <b>Total</b>  | <b>51,207</b>                 | <b>55,561</b>                     | <b>75,238</b>                    |
| <b>Fire</b>   |                               |                                   |                                  |
| Personal Services                                     | 31,665                        | 32,425                            | 38,300                           |
| Contractual   | 20,906                        | 22,941                            | 28,999                           |
| Commodities   | 6,157                         | 9,685                             | 12,297                           |
| Capital Outlay  | 2,191                         | 8,500                             | 10,500                           |
| <b>Total</b>  | <b>60,919</b>                 | <b>73,551</b>                     | <b>90,096</b>                    |
| <b>Street</b>   |                               |                                   |                                  |
| Personal Services                                     | 246,558                       | 247,699                           | 268,751                          |
| Contractual   | 49,454                        | 72,954                            | 77,349                           |
| Commodities   | 53,616                        | 63,313                            | 86,253                           |
| Capital Outlay  | 64,194                        | 57,898                            | 67,264                           |
| <b>Total</b>  | <b>413,822</b>                | <b>441,864</b>                    | <b>499,617</b>                   |
| <b>Parks</b>  |                               |                                   |                                  |
| Personal Services                                     | 87,490                        | 85,379                            | 99,898                           |
| Contractual   | 17,694                        | 21,013                            | 26,500                           |
| Commodities   | 6,717                         | 7,763                             | 10,875                           |
| Capital Outlay  | 8,000                         | 9,000                             | 9,500                            |
| <b>Total</b>  | <b>119,901</b>                | <b>123,155</b>                    | <b>146,773</b>                   |
| <b>Pool</b>   |                               |                                   |                                  |
| Personal Services                                     | 44,418                        | 43,179                            | 0                                |
| Contractual   | 34,979                        | 25,110                            | 0                                |
| Commodities   | 0                             | 0                                 | 0                                |
| Capital Outlay  | 0                             | 0                                 | 0                                |
| <b>Total</b>  | <b>79,397</b>                 | <b>68,289</b>                     | <b>0</b>                         |
| <b>Recreation</b>                                     |                               |                                   |                                  |
| Personal Services                                     | 0                             | 1,255                             | 2,500                            |
| Contractual   | 66,102                        | 69,823                            | 73,117                           |
| Commodities   | 813                           | 1,438                             | 2,025                            |
| Capital Outlay  | 33,099                        | 11,824                            | 31,798                           |
| Non-Operating Expense                                 | 0                             | 0                                 | 0                                |
| <b>Total</b>  | <b>100,014</b>                | <b>84,340</b>                     | <b>109,440</b>                   |
| <b>Page 1 - Total</b>                                 | <b>1,651,410</b>              | <b>1,730,096</b>                  | <b>1,938,134</b>                 |

| Adopted Budget<br><b>General Fund - Detail Page 2</b> | Prior Year<br>Actual for 2012 | Current Year<br>Estimate for 2013 | Proposed Budget<br>Year for 2014 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                                  |                               |                                   |                                  |
| <b>Cemetery</b>                                       |                               |                                   |                                  |
| Personal Services                                     | 83,224                        | 84,847                            | 90,356                           |
| Contractual   | 13,949                        | 17,325                            | 23,100                           |
| Commodities   | 7,212                         | 7,571                             | 9,614                            |
| Capital Outlay  | 6,000                         | 6,455                             | 7,000                            |
| <b>Total</b>  | <b>110,385</b>                | <b>116,198</b>                    | <b>130,070</b>                   |
| <b>Traffic Control</b>                                |                               |                                   |                                  |
| Personal Services                                     | 0                             | 700                               | 2,000                            |
| Contractual   | 7,856                         | 10,790                            | 15,525                           |
| Commodities   | 0                             | 30                                | 125                              |
| Capital Outlay  | 0                             | 0                                 | 0                                |
| <b>Total</b>  | <b>7,856</b>                  | <b>11,520</b>                     | <b>17,650</b>                    |
| <b>Health and Safety</b>                              |                               |                                   |                                  |
| Personal Services                                     | 0                             | 50                                | 500                              |
| Contractual   | 118,239                       | 134,124                           | 161,276                          |
| Commodities   | 0                             | 15                                | 50                               |
| Capital Outlay  | 0                             | 0                                 | 3,000                            |
| Public Safety   | 2,094                         | 1,655                             | 2,000                            |
| Sanitation  | 1,981                         | 2,025                             | 2,050                            |
| <b>Total</b>  | <b>122,314</b>                | <b>137,869</b>                    | <b>168,876</b>                   |
| <b>Street Lighting</b>                                |                               |                                   |                                  |
| Personal Services                                     | 0                             | 75                                | 1,000                            |
| Contractual   | 68,553                        | 66,564                            | 69,385                           |
| Commodities   | 0                             | 25                                | 200                              |
| Capital Outlay  | 4,832                         | 3,699                             | 4,500                            |
| <b>Total</b>  | <b>73,385</b>                 | <b>70,363</b>                     | <b>75,085</b>                    |
| <b>Forestry</b>                                       |                               |                                   |                                  |
| Personal Services                                     | 0                             | 688                               | 6,000                            |
| Contractual   | 744                           | 176                               | 500                              |
| Commodities   | 188                           | 651                               | 1,825                            |
| Capital Outlay  | 0                             | 0                                 | 0                                |
| <b>Total</b>  | <b>932</b>                    | <b>1,515</b>                      | <b>8,325</b>                     |
| <b>Airport Maintenance</b>                            |                               |                                   |                                  |
| Personal Services                                     | 830                           | 799                               | 2,500                            |
| Contractual   | 2,512                         | 3,174                             | 3,929                            |
| Commodities   | 131                           | 189                               | 425                              |
| Capital Outlay  | 0                             | 0                                 | 1,000                            |
| <b>Total</b>  | <b>3,473</b>                  | <b>4,162</b>                      | <b>7,854</b>                     |
| <b>Art Center/Old PD Building</b>                     |                               |                                   |                                  |
| Personal Services                                     | 185                           | 399                               | 500                              |
| Contractual   | 3,183                         | 3,655                             | 3,600                            |
| Commodities   | 0                             | 0                                 | 0                                |
| Capital Outlay  | 0                             | 433                               | 2,500                            |
| <b>Total</b>  | <b>3,368</b>                  | <b>4,487</b>                      | <b>6,600</b>                     |
| <b>Other and Non-Operating</b>                        |                               |                                   |                                  |
| Grants/Gifts  | 2,255                         | 2,200                             | 2,750                            |
| Tort Liability  | 30,226                        | 43,810                            | 53,900                           |
| Noxious Weeds   | 427                           | 738                               | 2,625                            |
| Transfers   | 36,000                        | 36,000                            | 36,000                           |
| Community Promotion - Main Street                     | 5,000                         | 5,000                             | 5,000                            |
| <b>Total</b>  | <b>73,908</b>                 | <b>87,748</b>                     | <b>100,275</b>                   |
| <b>Page 2 -Total</b>                                  | <b>395,621</b>                | <b>433,862</b>                    | <b>514,735</b>                   |
| <b>Page 1 -Total</b>                                  | <b>1,651,410</b>              | <b>1,730,096</b>                  | <b>1,938,134</b>                 |
| <b>Grand Total</b>                                    | <b>2,047,031</b>              | <b>2,163,958</b>                  | <b>2,452,869</b>                 |

(Note: Should agree with general sub-totals.)

City of Marysville

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year                       | Proposed Budget      |
|---|-----------------|------------------------------------|----------------------|
| <b>Bond &amp; Interest</b>              | Actual for 2012 | Estimate for 2013                  | Year for 2014        |
| Unencumbered Cash Balance Jan 1         | 211,707         | 537,081                            | 369,115              |
| Receipts:                               |                 |                                    |                      |
| Ad Valorem Tax                          | 259,477         | 265,721                            | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax                          | 1,878           | 1,343                              | 0                    |
| Motor Vehicle Tax                       | 30,844          | 31,222                             | 32,042               |
| Recreational Vehicle Tax                | 462             | 467                                | 454                  |
| 16/20M Vehicle Tax                      | 524             | 630                                | 566                  |
| Vehicle Excise Tax                      | 119             | 88                                 | 116                  |
| Neighborhood Revitalization Rebate      | (7,745)         | -8,227                             | -6,393               |
| Interest on Idle Funds                  | 3,428           | 2,422                              | 1,500                |
| KDOT Reimbursed expense                 | 300,000         | 0                                  | 0                    |
| In Lieu Of                              |                 | 213                                | 214                  |
| Miscellaneous                           |                 |                                    |                      |
| Does miscellaneous exceed 10% Total Rec |                 |                                    |                      |
| <b>Total Receipts</b>                   | <b>588,987</b>  | <b>293,879</b>                     | <b>28,499</b>        |
| <b>Resources Available:</b>             | <b>800,694</b>  | <b>830,960</b>                     | <b>397,614</b>       |
| Expenditures:                           |                 |                                    |                      |
| Debt Service Principal                  | 245,000         | 430,000                            | 435,000              |
| Commissions/Service Fees                | 1               | 1,200                              | 1,200                |
| Interest on Idle Funds                  | 18,612          | 30,645                             | 25,260               |
| Cash Basis Reserve                      | 0               | 0                                  | 201,874              |
|   |                 |                                    |                      |
|   |                 |                                    |                      |
|   |                 |                                    |                      |
| Neighborhood Revitalization Rebate      |                 |                                    |                      |
| Miscellaneous                           |                 |                                    |                      |
| Does miscellaneous exceed 10% Total Exp |                 |                                    |                      |
| <b>Total Expenditures</b>               | <b>263,613</b>  | <b>461,845</b>                     | <b>663,334</b>       |
| Unencumbered Cash Balance Dec 31        | 537,081         | 369,115                            | xxxxxxxxxxxxxxxxxxxx |
| 2012/2013 Budget Authority Amount       | 427,809         | 669,432                            | xxxxxxxxxxxxxxxxxxxx |
|   |                 | Non-Appropriated Balance           |                      |
|   |                 | Total Expenditure/Non-Appr Balance | 663,334              |
|   |                 | Tax Required                       | 265,720              |
|   |                 | Delinquent Comp Rate: 0.0%         | 0                    |
|   |                 | Amount of 2013 Ad Valorem Tax      | 265,720              |

| Adopted Budget                          | Prior Year      | Current Year                       | Proposed Budget      |
|---|-----------------|------------------------------------|----------------------|
| <b>Library</b>                          | Actual for 2012 | Estimate for 2013                  | Year for 2014        |
| Unencumbered Cash Balance Jan 1         | 330             | 0                                  | 223                  |
| Receipts:                               |                 |                                    |                      |
| Ad Valorem Tax                          | 163,682         | 169,079                            | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax                          | 1,244           | 538                                | 0                    |
| Motor Vehicle Tax                       | 19,689          | 19,949                             | 20,389               |
| Recreational Vehicle Tax                | 295             | 214                                | 289                  |
| 16/20M Vehicle Tax                      | 353             | 340                                | 360                  |
| Vehicle Excise Tax                      | 77              | 65                                 | 74                   |
| Neighborhood Revitalization Rebate      | (4,886)         | -5,235                             | -4,068               |
| In Lieu Of                              |                 | 135                                | 135                  |
|   |                 |                                    |                      |
|   |                 |                                    |                      |
| Interest on Idle Funds                  |                 |                                    |                      |
| Miscellaneous                           |                 |                                    |                      |
| Does miscellaneous exceed 10% Total Rec |                 |                                    |                      |
| <b>Total Receipts</b>                   | <b>180,454</b>  | <b>185,085</b>                     | <b>17,179</b>        |
| <b>Resources Available:</b>             | <b>180,784</b>  | <b>185,085</b>                     | <b>17,402</b>        |
| Expenditures:                           |                 |                                    |                      |
| Tax Distribution                        | 180,784         | 184,862                            | 178,305              |
|   |                 |                                    |                      |
|   |                 |                                    |                      |
|   |                 |                                    |                      |
|   |                 |                                    |                      |
| Neighborhood Revitalization Rebate      |                 |                                    |                      |
| Miscellaneous                           |                 |                                    |                      |
| Does miscellaneous exceed 10% Total Exp |                 |                                    |                      |
| <b>Total Expenditures</b>               | <b>180,784</b>  | <b>184,862</b>                     | <b>178,305</b>       |
| Unencumbered Cash Balance Dec 31        | 0               | 223                                | xxxxxxxxxxxxxxxxxxxx |
| 2012/2013 Budget Authority Amount       | 180,907         | 184,862                            | xxxxxxxxxxxxxxxxxxxx |
|   |                 | Non-Appropriated Balance           |                      |
|   |                 | Total Expenditure/Non-Appr Balance | 178,305              |
|   |                 | Tax Required                       | 160,903              |
|   |                 | Delinquent Comp Rate: 0.0%         | 0                    |
|   |                 | Amount of 2013 Ad Valorem Tax      | 160,903              |

City of Marysville

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year                       | Proposed Budget          |
|---|-----------------|------------------------------------|--------------------------|
| <b>Library Employee Benefit</b>         | Actual for 2012 | Estimate for 2013                  | Year for 2014            |
| Unencumbered Cash Balance Jan 1         | 0               | 0                                  | 59                       |
| Receipts:                               |                 |                                    |                          |
| Ad Valorem Tax                          | 25,031          | 24,873                             | xxxxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax                          | 193             | 85                                 | 0                        |
| Motor Vehicle Tax                       | 2,966           | 3,025                              | 2,999                    |
| Recreational Vehicle Tax                | 44              | 19                                 | 42                       |
| 16/20M Vehicle Tax                      | 47              | 53                                 | 53                       |
| Vehicle Excise Tax                      | 11              | 4                                  | 11                       |
| Neighborhood Revitalization Rebate      | -747            | -770                               | -598                     |
| In Lieu Of                              |                 | 20                                 | 21                       |
| Interest on Idle Funds                  |                 |                                    |                          |
| Miscellaneous                           |                 |                                    |                          |
| Does miscellaneous exceed 10% Total Rec |                 |                                    |                          |
| <b>Total Receipts</b>                   | <b>27,545</b>   | <b>27,309</b>                      | <b>2,528</b>             |
| <b>Resources Available:</b>             | <b>27,545</b>   | <b>27,309</b>                      | <b>2,587</b>             |
| Expenditures:                           |                 |                                    |                          |
| Tax Distribution                        | 27,545          | 27,250                             | 39,500                   |
|   |                 |                                    |                          |
|   |                 |                                    |                          |
|   |                 |                                    |                          |
|   |                 |                                    |                          |
| Neighborhood Revitalization Rebate      |                 |                                    |                          |
| Miscellaneous                           |                 |                                    |                          |
| Does miscellaneous exceed 10% Total Exp |                 |                                    |                          |
| <b>Total Expenditures</b>               | <b>27,545</b>   | <b>27,250</b>                      | <b>39,500</b>            |
| Unencumbered Cash Balance Dec 31        | 0               | 59                                 | xxxxxxxxxxxxxxxxxxxxxxxx |
| 2012/2013 Budget Authority Amount:      | 27,701          | 27,250                             | xxxxxxxxxxxxxxxxxxxxxxxx |
|   |                 | Non-Appropriated Balance           |                          |
|   |                 | Total Expenditure/Non-Appr Balance | 39,500                   |
|   |                 | Tax Required                       | 36,913                   |
|   |                 | Delinquent Comp Rate:              | 0.0%                     |
|   |                 | Amount of 2013 Ad Valorem Tax      | 36,913                   |

| Adopted Budget                          | Prior Year      | Current Year                       | Proposed Budget          |
|---|-----------------|------------------------------------|--------------------------|
| <b>Employee Benefit</b>                 | Actual for 2012 | Estimate for 2013                  | Year for 2014            |
| Unencumbered Cash Balance Jan 1         | 117,123         | 108,038                            | 72,829                   |
| Receipts:                               |                 |                                    |                          |
| Ad Valorem Tax                          | 364,934         | 405,687                            | xxxxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax                          | 2,852           | 1,227                              | 0                        |
| Motor Vehicle Tax                       | 43,584          | 44,132                             | 48,921                   |
| Recreational Vehicle Tax                | 653             | 698                                | 692                      |
| 16/20M Vehicle Tax                      | 740             | 764                                | 864                      |
| Vehicle Excise Tax                      | 168             | 159                                | 177                      |
| In Lieu Of                              | 0               | 312                                | 312                      |
| Neighborhood Revitalization Rebate      | -10,893         | -12,560                            | -9,760                   |
| Interest on Idle Funds                  | 1,707           | 1,688                              | 1,650                    |
|   |                 |                                    |                          |
| Miscellaneous                           | 4,408           | 1,569                              | 0                        |
| Does miscellaneous exceed 10% Total Rec |                 |                                    |                          |
| <b>Total Receipts</b>                   | <b>408,153</b>  | <b>443,676</b>                     | <b>42,856</b>            |
| <b>Resources Available:</b>             | <b>525,276</b>  | <b>551,714</b>                     | <b>115,685</b>           |
| Expenditures:                           |                 |                                    |                          |
| Retirement                              | 78,951          | 85,396                             | 116,402                  |
| Workmen's Comp                          | 27,145          | 33,444                             | 50,808                   |
| FICA                                    | 67,404          | 73,491                             | 77,138                   |
| Medicare                                | 15,733          | 17,587                             | 18,600                   |
| Unemployment                            | 8,580           | 9,333                              | 13,150                   |
| Health Insurance                        | 219,425         | 259,634                            | 311,880                  |
|   |                 |                                    |                          |
| Neighborhood Revitalization Rebate      |                 |                                    |                          |
| Miscellaneous                           |                 |                                    |                          |
| Does miscellaneous exceed 10% Total Exp |                 |                                    |                          |
| <b>Total Expenditures</b>               | <b>417,238</b>  | <b>478,885</b>                     | <b>587,978</b>           |
| Unencumbered Cash Balance Dec 31        | 108,038         | 72,829                             | xxxxxxxxxxxxxxxxxxxxxxxx |
| 2012/2013 Budget Authority Amount:      | 510,787         | 539,042                            | xxxxxxxxxxxxxxxxxxxxxxxx |
|   |                 | Non-Appropriated Balance           |                          |
|   |                 | Total Expenditure/Non-Appr Balance | 587,978                  |
|   |                 | Tax Required                       | 472,293                  |
|   |                 | Delinquent Comp Rate:              | 0.0%                     |
|   |                 | Amount of 2013 Ad Valorem Tax      | 472,293                  |

City of Marysville

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br><b>Industrial</b>     | Prior Year<br>Actual for 2012 | Current Year<br>Estimate for 2013  | Proposed Budget<br>Year for 2014 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 122,766                       | 127,646                            | 95,886                           |
| Receipts:                               |                               |                                    |                                  |
| Ad Valorem Tax                          | 38,552                        | 38,908                             | xxxxxxxxxxxxxxxxxxxxxxx          |
| Delinquent Tax                          | 262                           | 252                                | 0                                |
| Motor Vehicle Tax                       | 3,827                         | 3,606                              | 4,692                            |
| Recreational Vehicle Tax                | 57                            | 66                                 | 66                               |
| 16/20M Vehicle Tax                      | 85                            | 77                                 | 83                               |
| Vehicle Excise Tax                      | 16                            | 12                                 | 17                               |
| Neighborhood Revitalization Rebate      | -1,151                        | 2,012                              | -936                             |
| Interest on Idle Funds                  | 899                           | 744                                | 755                              |
| Reimbursed Expense                      | 0                             | 39,052                             | 1,000                            |
| In Lieu Of                              |                               | 32                                 | 35                               |
| Miscellaneous                           | 2,807                         | 0                                  | 0                                |
| Does miscellaneous exceed 10% Total Rec |                               |                                    |                                  |
| <b>Total Receipts</b>                   | <b>45,354</b>                 | <b>84,761</b>                      | <b>5,712</b>                     |
| <b>Resources Available:</b>             | <b>168,120</b>                | <b>212,407</b>                     | <b>101,598</b>                   |
| Expenditures:                           |                               |                                    |                                  |
| Personal Services                       | 0                             | 0                                  | 1,100                            |
| Contractual Services                    | 7,674                         | 47,555                             | 41,000                           |
| Commodities                             | 20,661                        | 5,244                              | 3,500                            |
| Capital Outlay                          | 0                             | 51,522                             | 54,498                           |
| Non-Operating Expense                   | 4,639                         | 4,700                              | 24,000                           |
| Community Promotion                     | 7,500                         | 7,500                              | 7,500                            |
| Neighborhood Revitalization Rebate      |                               |                                    |                                  |
| Miscellaneous                           |                               |                                    |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                    |                                  |
| <b>Total Expenditures</b>               | <b>40,474</b>                 | <b>116,521</b>                     | <b>131,598</b>                   |
| Unencumbered Cash Balance Dec 31        | 127,646                       | 95,886                             | xxxxxxxxxxxxxxxxxxxxxxx          |
| 2012/2013 Budget Authority Amount:      | 137,891                       | 123,563                            | xxxxxxxxxxxxxxxxxxxxxxx          |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 131,598                          |
|   |                               | Tax Required                       | 30,000                           |
| Delinquent Comp Rate:                   |                               | 0.0%                               | 0                                |
|   |                               | Amount of 2013 Ad Valorem Tax      | 30,000                           |

| Adopted Budget<br><b>0</b>              | Prior Year<br>Actual for 2012 | Current Year<br>Estimate for 2013  | Proposed Budget<br>Year for 2014 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         |                               | 0                                  | 0                                |
| Receipts:                               |                               |                                    |                                  |
| Ad Valorem Tax                          |                               | 0                                  | xxxxxxxxxxxxxxxxxxxxxxx          |
| Delinquent Tax                          |                               |                                    |                                  |
| Motor Vehicle Tax                       |                               |                                    |                                  |
| Recreational Vehicle Tax                |                               |                                    |                                  |
| 16/20M Vehicle Tax                      |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
| Interest on Idle Funds                  |                               |                                    |                                  |
| Miscellaneous                           |                               |                                    |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                    |                                  |
| <b>Total Receipts</b>                   | <b>0</b>                      | <b>0</b>                           | <b>0</b>                         |
| <b>Resources Available:</b>             | <b>0</b>                      | <b>0</b>                           | <b>0</b>                         |
| Expenditures:                           |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
| Neighborhood Revitalization Rebate      |                               |                                    |                                  |
| Miscellaneous                           |                               |                                    |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                    |                                  |
| <b>Total Expenditures</b>               | <b>0</b>                      | <b>0</b>                           | <b>0</b>                         |
| Unencumbered Cash Balance Dec 31        | 0                             | 0                                  | xxxxxxxxxxxxxxxxxxxxxxx          |
| 2012/2013 Budget Authority Amount:      | 0                             | 0                                  | xxxxxxxxxxxxxxxxxxxxxxx          |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 0                                |
|   |                               | Tax Required                       | 0                                |
| Delinquent Comp Rate:                   |                               | 0.0%                               | 0                                |
|   |                               | Amount of 2013 Ad Valorem Tax      | 0                                |

City of Marysville

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| <b>Street and Highway</b>               | Actual for 2012 | Estimate for 2013 | Year for 2014   |
| Unencumbered Cash Balance Jan 1         | 116,822         | 103,486           | 65,239          |
| Receipts:                               |                 |                   |                 |
| State of Kansas Gas Tax                 | 84,904          | 82,010            | 84,950          |
| County Transfers Gas                    | 0               | 0                 | 0               |
| Interest on Idle Funds                  | 908             | 675               | 750             |
|   |                 |                   |                 |
|   |                 |                   |                 |
| Miscellaneous                           |                 |                   | 75              |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>85,812</b>   | <b>82,685</b>     | <b>85,775</b>   |
| <b>Resources Available:</b>             | <b>202,634</b>  | <b>186,171</b>    | <b>151,014</b>  |
| Expenditures:                           |                 |                   |                 |
| Personal Services                       | 0               | 1,000             | 2,500           |
| Contractual Services                    | 6,533           | 10,000            | 10,500          |
| Commodities                             | 77,615          | 83,935            | 82,547          |
| Capital Outlay                          | 0               | 10,997            | 40,467          |
| Non-Operating Expense                   | 15,000          | 15,000            | 15,000          |
|   |                 |                   |                 |
|   |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>99,148</b>   | <b>120,932</b>    | <b>151,014</b>  |
| Unencumbered Cash Balance Dec 31        | 103,486         | 65,239            | 0               |
| 2012/2013 Budget Authority Amount:      | 170,996         | 155,235           |                 |

Adopted Budget

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget  |
|---|-----------------|-------------------|------------------|
| <b>Swimming Pool Sales Tax</b>          | Actual for 2012 | Estimate for 2013 | Year for 2014    |
| Unencumbered Cash Balance Jan 1         |                 | 0                 | 2,362,583        |
| Receipts:                               |                 |                   |                  |
| Sales Tax Receipts                      |                 | 305,000           | 540,000          |
| Pool Receipts                           |                 | 0                 | 67,555           |
| Interest on Idle Funds                  |                 | 10,961            | 4,344            |
| Bond Issue                              |                 | 4,190,052         | 0                |
| Gifts                                   |                 | 525,000           | 0                |
| Miscellaneous                           |                 | 0                 | 500              |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                  |
| <b>Total Receipts</b>                   | <b>0</b>        | <b>5,031,013</b>  | <b>612,399</b>   |
| <b>Resources Available:</b>             | <b>0</b>        | <b>5,031,013</b>  | <b>2,974,982</b> |
| Expenditures:                           |                 |                   |                  |
| Personal Services                       |                 | 0                 | 161,124          |
| Contractual Services                    |                 | 334,263           | 235,679          |
| Capital Outlay                          |                 | 1,961,846         | 1,928,891        |
| Debt Service                            |                 | 372,321           | 649,288          |
|   |                 |                   |                  |
|   |                 |                   |                  |
| Miscellaneous                           |                 |                   |                  |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                  |
| <b>Total Expenditures</b>               | <b>0</b>        | <b>2,668,430</b>  | <b>2,974,982</b> |
| Unencumbered Cash Balance Dec 31        | 0               | 2,362,583         | 0                |
| 2012/2013 Budget Authority Amount:      | 0               | 4,929,322         |                  |

City of Marysville

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| <b>Special Parks and Recreation</b>     | Actual for 2012 | Estimate for 2013 | Year for 2014   |
| Unencumbered Cash Balance Jan 1         | 10,263          | 12,446            | 8,045           |
| Receipts:                               |                 |                   |                 |
| Liquor Tax                              | 7,077           | 7,070             | 7,161           |
| Interest on Idle Funds                  | 76              | 60                | 50              |
| Donations                               | 5,304           | 0                 | 500             |
|   |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>12,457</b>   | <b>7,130</b>      | <b>7,711</b>    |
| <b>Resources Available:</b>             | <b>22,720</b>   | <b>19,576</b>     | <b>15,756</b>   |
| Expenditures:                           |                 |                   |                 |
| Contractual Services                    | 3,124           | 5,615             | 7,500           |
| Commodities                             | 7,150           | 1,350             | 1,450           |
| Capital Outlay                          | 0               | 4,566             | 6,806           |
|   |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>10,274</b>   | <b>11,531</b>     | <b>15,756</b>   |
| Unencumbered Cash Balance Dec 31        | 12,446          | 8,045             | 0               |
| 2012/2013 Budget Authority Amount:      | 18,516          | 17,807            |                 |

Adopted Budget

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| <b>Transient Guest Tax</b>              | Actual for 2012 | Estimate for 2013 | Year for 2014   |
| Unencumbered Cash Balance Jan 1         | 35,889          | 43,936            | 28,552          |
| Receipts:                               |                 |                   |                 |
| Guest Tax                               | 60,196          | 54,237            | 55,000          |
| Interest on Idle Funds                  | 261             | 125               | 221             |
| Sale of materials                       | 56              | 99                | 25              |
|   |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>60,513</b>   | <b>54,461</b>     | <b>55,246</b>   |
| <b>Resources Available:</b>             | <b>96,402</b>   | <b>98,397</b>     | <b>83,798</b>   |
| Expenditures:                           |                 |                   |                 |
| Contractual Services                    | 0               | 25                | 50              |
| Commodities                             | 0               | 100               | 100             |
| Capital Outlay                          | 0               | 50                | 50              |
| Non-Operating Expense                   | 2               | 5                 | 10              |
| Community Promotion                     | 52,464          | 69,665            | 83,588          |
|   |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>52,466</b>   | <b>69,845</b>     | <b>83,798</b>   |
| Unencumbered Cash Balance Dec 31        | 43,936          | 28,552            | 0               |
| 2012/2013 Budget Authority Amount:      | 84,148          | 83,622            |                 |



City of Marysville

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year       | Current Year      | Proposed Budget  |
|---|------------------|-------------------|------------------|
| <b>Sales Tax Improvement</b>            | Actual for 2012  | Estimate for 2013 | Year for 2014    |
| Unencumbered Cash Balance Jan 1         | 1,220,984        | 1,264,556         | 910,333          |
| Receipts:                               |                  |                   |                  |
| Sales Tax                               | 910,256          | 878,556           | 881,432          |
| Other Revenues                          | 0                | 0                 | 1,000            |
| Interest on Idle Funds                  | 8,589            | 6,550             | 8,200            |
|   |                  |                   |                  |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Rec |                  |                   |                  |
| <b>Total Receipts</b>                   | <b>918,845</b>   | <b>885,106</b>    | <b>890,632</b>   |
| <b>Resources Available:</b>             | <b>2,139,829</b> | <b>2,149,662</b>  | <b>1,800,965</b> |
| Expenditures:                           |                  |                   |                  |
| Street Reconstruction                   | 84,089           | 165,388           | 366,486          |
| Railbed Maintenance                     | 5,598            | 4,300             | 27,000           |
| Levee & Parks                           | 19,907           | 28,156            | 39,670           |
| Bonds & Coupons                         | 502,471          | 402,461           | 182,203          |
| General and Administrative Expense      | 180,000          | 200,595           | 367,944          |
| Public Works Improvements               | 83,208           | 438,429           | 817,662          |
|   |                  |                   |                  |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Exp |                  |                   |                  |
| <b>Total Expenditures</b>               | <b>875,273</b>   | <b>1,239,329</b>  | <b>1,800,965</b> |
| Unencumbered Cash Balance Dec 31        | 1,264,556        | 910,333           | 0                |
| 2012/2013 Budget Authority Amount:      | 1,770,602        | 1,773,441         |                  |

Adopted Budget

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| <b>Bond &amp; Interest #1</b>           | Actual for 2012 | Estimate for 2013 | Year for 2014   |
| Unencumbered Cash Balance Jan 1         | 231,400         | 240,543           | 309,325         |
| Receipts:                               |                 |                   |                 |
| Transfer                                | 123,368         | 230,803           | 185,000         |
| Interest on Idle Funds                  | 1,683           | 1,022             | 1,000           |
|   |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>125,051</b>  | <b>231,825</b>    | <b>186,000</b>  |
| <b>Resources Available:</b>             | <b>356,451</b>  | <b>472,368</b>    | <b>495,325</b>  |
| Expenditures:                           |                 |                   |                 |
| Debt Service                            | 60,242          | 124,259           | 102,861         |
| Commissions/Service Fees                | 3,882           | 3,574             | 8,405           |
| Interest Paid                           | 51,784          | 35,210            | 73,288          |
| Cash Basis Reserve                      | 0               | 0                 | 310,771         |
|   |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>115,908</b>  | <b>163,043</b>    | <b>495,325</b>  |
| Unencumbered Cash Balance Dec 31        | 240,543         | 309,325           | 0               |
| 2012/2013 Budget Authority Amount:      | 226,787         | 449,005           |                 |

City of Marysville

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br><b>Bond &amp; Interest #1A</b> | Prior Year<br>Actual for 2012 | Current Year<br>Estimate for 2013 | Proposed Budget<br>Year for 2014 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                  | 278,764                       | 325,283                           | 396,839                          |
| Receipts:  |                               |                                   |                                  |
| Transfer   | 360,000                       | 385,000                           | 315,520                          |
| Interest on Idle Funds                           | 2,038                         | 2,077                             | 2,100                            |
|  |                               |                                   |                                  |
| Miscellaneous                                    |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec          |                               |                                   |                                  |
| <b>Total Receipts</b>                            | <b>362,038</b>                | <b>387,077</b>                    | <b>317,620</b>                   |
| <b>Resources Available:</b>                      | <b>640,802</b>                | <b>712,360</b>                    | <b>714,459</b>                   |
| Expenditures:                                    |                               |                                   |                                  |
| Debt Service                                     | 247,746                       | 256,120                           | 267,277                          |
| Commissions/Service Fees                         | 5,216                         | 4,593                             | 3,947                            |
| Interest Paid                                    | 62,557                        | 54,808                            | 46,793                           |
| Cash Basis Reserve                               | 0                             | 0                                 | 396,442                          |
|  |                               |                                   |                                  |
| Miscellaneous                                    |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp          |                               |                                   |                                  |
| <b>Total Expenditures</b>                        | <b>315,519</b>                | <b>315,521</b>                    | <b>714,459</b>                   |
| Unencumbered Cash Balance Dec 31                 | 325,283                       | 396,839                           | 0                                |
| 2012/2013 Budget Authority Amount:               | 640,696                       | 712,443                           |                                  |

Adopted Budget

| Adopted Budget<br><b>0</b>              | Prior Year<br>Actual for 2012 | Current Year<br>Estimate for 2013 | Proposed Budget<br>Year for 2014 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         |                               | 0                                 | 0                                |
| Receipts:                               |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| <b>Resources Available:</b>             | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| Expenditures:                           |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| Unencumbered Cash Balance Dec 31        | 0                             | 0                                 | 0                                |
| 2012/2013 Budget Authority Amount:      | 0                             | 0                                 |                                  |

City of Marysville

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                               | Prior Year       | Current Year      | Proposed Budget  |
|--|------------------|-------------------|------------------|
| <b>Water Revenue</b>                         | Actual for 2012  | Estimate for 2013 | Year for 2014    |
| Unencumbered Cash Balance Jan 1              | 500,198          | 689,981           | 497,225          |
| Receipts:                                    |                  |                   |                  |
| Charges for Services                         | 33,152           | 19,503            | 18,732           |
| Water Sales                                  | 940,852          | 810,367           | 843,453          |
| Penalties                                    | 6,551            | 6,899             | 6,654            |
| Sales Tax                                    | 11,741           | 12,133            | 12,345           |
| Interest on Idle Funds                       | 4,061            | 3,550             | 3,900            |
| Reimbursements                               | 0                | 3,855             | 1,000            |
| KDHE RLF loan                                | 0                | 0                 | 408,604          |
| Journal Entry                                | -1,392           | 0                 | 0                |
| Miscellaneous                                | 1,546            | 8,988             | 1,000            |
| Does miscellaneous exceed 10% Total Rec      |                  |                   |                  |
| <b>Total Receipts</b>                        | <b>996,511</b>   | <b>865,295</b>    | <b>1,295,688</b> |
| <b>Resources Available:</b>                  | <b>1,496,709</b> | <b>1,555,276</b>  | <b>1,792,913</b> |
| Expenditures:                                |                  |                   |                  |
| <b>PRODUCTION</b>                            |                  |                   |                  |
| Personal Services                            | 0                | 9,955             | 16,419           |
| Contractual Services                         | 54,573           | 64,994            | 72,327           |
| Commodities                                  | 6,109            | 7,199             | 8,600            |
| Capital Outlay                               | 7,510            | 0                 | 20,000           |
| <b>Total Production</b>                      | <b>68,192</b>    | <b>82,148</b>     | <b>117,346</b>   |
| <b>TRANSMISSION &amp; DISTRIBUTION</b>       |                  |                   |                  |
| Personal Services                            | 143,332          | 154,858           | 187,578          |
| Contractual Services                         | 55,052           | 63,983            | 72,933           |
| Commodities                                  | 67,640           | 87,627            | 94,155           |
| Capital Outlay                               | 31,443           | 92,487            | 804,305          |
| <b>Total Transmission &amp; Distribution</b> | <b>297,467</b>   | <b>398,955</b>    | <b>1,158,971</b> |
| <b>COMMERCIAL AND GENERAL</b>                |                  |                   |                  |
| Personal Services                            | 54,040           | 49,392            | 75,266           |
| Contractual Services                         | 27,414           | 29,684            | 42,415           |
| Commodities                                  | 10,100           | 9,012             | 12,275           |
| Capital Outlay                               | 3,902            | 4,310             | 15,334           |
| <b>Total Commercial and General</b>          | <b>95,456</b>    | <b>92,398</b>     | <b>145,290</b>   |
| <b>OTHER/NON-OPERATING EXPENSE</b>           |                  |                   |                  |
| Sales Tax and Water Protection Fees          | 22,499           | 22,278            | 26,306           |
| Transfers - Other                            | 59,640           | 36,000            | 60,000           |
| Transfer to Bond & Interest #1               | 123,368          | 230,803           | 185,000          |
| Transfer to Water Utility Reserve Fund       | 119,201          | 165,469           | 60,000           |
| Transfer to Machinery & Equipment Reserve    | 20,000           | 30,000            | 30,000           |
| Tort Liability                               | 905              | 0                 | 10,000           |
| <b>Total Other/Non-Operating Expense</b>     | <b>345,613</b>   | <b>484,550</b>    | <b>371,306</b>   |
| Miscellaneous                                |                  |                   |                  |
| Does miscellaneous exceed 10% Total Exp      |                  |                   |                  |
| <b>Total Expenditures</b>                    | <b>806,728</b>   | <b>1,058,051</b>  | <b>1,792,913</b> |
| Unencumbered Cash Balance Dec 31             | 689,981          | 497,225           | 0                |
| 2012 Budget Authority Limited Amount:        | 1,155,500        | 1,525,998         |                  |

City of Marysville

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year       | Current Year      | Proposed Budget  |
|---|------------------|-------------------|------------------|
| <b>Sewage Revenue</b>                   | Actual for 2012  | Estimate for 2013 | Year for 2014    |
| Unencumbered Cash Balance Jan 1         | 450,511          | 486,671           | 323,953          |
| Receipts:                               |                  |                   |                  |
| Sewer Assessments                       | 88,707           | 32,966            | 32,966           |
| Interest on Idle Funds                  | 3,656            | 4,342             | 4,455            |
| Licenses and Permits                    | 3,580            | 800               | 900              |
| Sewer Use Charges                       | 789,648          | 748,399           | 765,588          |
| Penalties                               | 9,258            | 8,632             | 8,500            |
| Reimbursement                           | 9                | 91                | 100              |
| Other Revenues                          | 4,644            | 500               | 1,000            |
|   |                  |                   |                  |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Rec |                  |                   |                  |
| <b>Total Receipts</b>                   | <b>899,502</b>   | <b>795,730</b>    | <b>813,509</b>   |
| <b>Resources Available:</b>             | <b>1,350,013</b> | <b>1,282,401</b>  | <b>1,137,462</b> |
| Expenditures:                           |                  |                   |                  |
| <b>COMMERCIAL &amp; GENERAL</b>         |                  |                   |                  |
| Personal Services                       | 23,423           | 27,699            | 35,000           |
| Contractual Services                    | 19,650           | 23,757            | 30,730           |
| Commodities                             | 9,913            | 10,491            | 11,655           |
| Capital Outlay                          | 3,830            | 1,300             | 15,334           |
| <b>Total Commercial and General</b>     | <b>56,816</b>    | <b>63,247</b>     | <b>92,719</b>    |
| <b>NON-OPERATING EXPENSE</b>            |                  |                   |                  |
| Transfers - Other                       | 43,890           | 36,000            | 36,000           |
| Transfer to Sewer Replacement           | 60,000           | 30,000            | 30,000           |
| Transfer to Bond & Interest #1A         | 360,000          | 385,000           | 315,520          |
| Tort Liability                          | 0                | 15,500            | 31,645           |
| <b>Total Non-Operating Expense</b>      | <b>463,890</b>   | <b>466,500</b>    | <b>413,165</b>   |
| <b>COLLECTIONS</b>                      |                  |                   |                  |
| Personal Services                       | 97,063           | 102,754           | 136,905          |
| Contractual Services                    | 10,930           | 33,639            | 49,342           |
| Commodities                             | 10,056           | 14,314            | 24,862           |
| Capital Outlay                          | 111,132          | 113,684           | 246,500          |
| <b>Total Collections</b>                | <b>229,181</b>   | <b>264,391</b>    | <b>457,609</b>   |
| <b>PROCESSING</b>                       |                  |                   |                  |
| Personal Services                       | 64,129           | 63,667            | 75,830           |
| Contractual Services                    | 25,402           | 29,407            | 40,543           |
| Commodities                             | 3,924            | 5,691             | 10,172           |
| Capital Outlay                          | 0                | 545               | 3,000            |
| <b>Total Processing</b>                 | <b>93,455</b>    | <b>99,310</b>     | <b>129,545</b>   |
| <b>GENERAL &amp; ADMINISTRATIVE</b>     |                  |                   |                  |
| Transfer to Equipment Reserve           | 20,000           | 35,000            | 35,000           |
| Other general & administrative expense  |                  | 30,000            | 9,424            |
| <b>Total General and Administrative</b> | <b>20,000</b>    | <b>65,000</b>     | <b>44,424</b>    |
| Miscellaneous                           |                  | 0                 | 0                |
| Does miscellaneous exceed 10% Total Exp |                  |                   |                  |
| <b>Total Expenditures</b>               | <b>863,342</b>   | <b>958,448</b>    | <b>1,137,462</b> |
| Unencumbered Cash Balance Dec 31        | 486,671          | 323,953           | 0                |
| 2012 Budget Authority Limited Amount:   | 1,204,254        | 1,202,632         |                  |

City of Marysville

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2012 is to be shown)*

2014

Non-Budgeted Funds-A

| (1) Fund Name:           |         | (2) Fund Name:            |           | (3) Fund Name:             |         | (4) Fund Name:         |        | (5) Fund Name:                |        |                     |
|--------------------------|---------|---------------------------|-----------|----------------------------|---------|------------------------|--------|-------------------------------|--------|---------------------|
| <b>Airport Revolving</b> |         | <b>Sewage Replacement</b> |           | <b>Special Improvement</b> |         | <b>Water Deposit</b>   |        | <b>Fire Equipment Reserve</b> |        | <b>Total</b>        |
| Unencumbered             |         | Unencumbered              |           | Unencumbered               |         | Unencumbered           |        | Unencumbered                  |        |                     |
| Cash Balance Jan 1       | 725     | Cash Balance Jan 1        | 976,829   | Cash Balance Jan 1         | 642,240 | Cash Balance Jan 1     | 36,219 | Cash Balance Jan 1            | 39,261 | 1,695,274           |
| Receipts:                |         | Receipts:                 |           | Receipts:                  |         | Receipts:              |        | Receipts:                     |        |                     |
| Interest on Idle Funds   | 41      | Interest on Idle Funds    | 7,080     | Interest on Idle Funds     | 1,971   | Interest on Idle Funds | 218    | Interest on Idle Funds        | 359    |                     |
| Grants                   | 168,223 | Transfer                  | 60,000    | Other Revenues             | 18,154  | Customer deposits      | 8,500  | Transfer                      | 24,000 |                     |
| Contracts/Rents          | 9,269   |                           |           |                            |         |                        |        |                               |        |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
| Total Receipts           | 177,533 | Total Receipts            | 67,080    | Total Receipts             | 20,125  | Total Receipts         | 8,718  | Total Receipts                | 24,359 | 297,815             |
| Resources Available:     | 178,258 | Resources Available:      | 1,043,909 | Resources Available:       | 662,365 | Resources Available:   | 44,937 | Resources Available:          | 63,620 | 1,993,089           |
| Expenditures:            |         | Expenditures:             |           | Expenditures:              |         | Expenditures:          |        | Expenditures:                 |        |                     |
| Contractual Services     | 169,403 | Contractual Services      | 13,369    | Capital Outlay             | 605,388 | Refunds                | 44,937 | Capital Outlay                | 5,225  |                     |
|                          |         | Capital Outlay            | 9,153     | Koester Block Impr.        | 18,145  |                        |        | Debt Service                  | 5,701  |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
|                          |         |                           |           |                            |         |                        |        |                               |        |                     |
| Total Expenditures       | 169,403 | Total Expenditures        | 22,522    | Total Expenditures         | 623,533 | Total Expenditures     | 44,937 | Total Expenditures            | 10,926 | 871,321             |
| Cash Balance Dec 31      | 8,855   | Cash Balance Dec 31       | 1,021,387 | Cash Balance Dec 31        | 38,832  | Cash Balance Dec 31    | 0      | Cash Balance Dec 31           | 52,694 | <b>1,121,768</b> ** |
|                          |         |                           |           |                            |         |                        |        |                               |        | <b>1,121,768</b> ** |

\*\*Note: These two block figures should agree.

City of Marysville

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2012 is to be shown)*

2014

Non-Budgeted Funds-B

(1) Fund Name: **Fire Insurance Proceeds**      (2) Fund Name: **Cemetery Endowment**      (3) Fund Name: **Library Revolving**      (4) Fund Name: **Special Law Enforcement**      (5) Fund Name: **Koester Block Maintenance**

|                    |   |                    |        |                    |       |                    |       |                    |        |              |
|--------------------|---|--------------------|--------|--------------------|-------|--------------------|-------|--------------------|--------|--------------|
| Unencumbered       |   | Unencumbered       |        | Unencumbered       |       | Unencumbered       |       | Unencumbered       |        | <b>Total</b> |
| Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 37,482 | Cash Balance Jan 1 | 3,491 | Cash Balance Jan 1 | 4,796 | Cash Balance Jan 1 | 28,777 | 74,546       |

|                             |               |                             |               |                             |                |                             |              |                             |               |                |
|-----------------------------|---------------|-----------------------------|---------------|-----------------------------|----------------|-----------------------------|--------------|-----------------------------|---------------|----------------|
| Receipts:                   |               | Receipts:                   |               | Receipts:                   |                | Receipts:                   |              | Receipts:                   |               |                |
| Fire Ins. Proceeds          | 21,000        |                             |               | Revolving Salaries          | 129,000        | Seizure Funds               | 284          | Interest on Idle Funds      | 233           |                |
|                             |               |                             |               |                             |                | Interest on Idle Funds      | 35           | Sales                       | 15,181        |                |
|                             |               |                             |               |                             |                | Other Revenues              | 3,489        | Contracts/Rents             | 34,865        |                |
|                             |               |                             |               |                             |                |                             |              | Other Revenues              | 967           |                |
|                             |               |                             |               |                             |                |                             |              |                             |               |                |
|                             |               |                             |               |                             |                |                             |              |                             |               |                |
|                             |               |                             |               |                             |                |                             |              |                             |               |                |
| <b>Total Receipts</b>       | <b>21,000</b> | <b>Total Receipts</b>       | <b>0</b>      | <b>Total Receipts</b>       | <b>129,000</b> | <b>Total Receipts</b>       | <b>3,808</b> | <b>Total Receipts</b>       | <b>51,246</b> | <b>205,054</b> |
| <b>Resources Available:</b> | <b>21,000</b> | <b>Resources Available:</b> | <b>37,482</b> | <b>Resources Available:</b> | <b>132,491</b> | <b>Resources Available:</b> | <b>8,604</b> | <b>Resources Available:</b> | <b>80,023</b> | <b>279,600</b> |

|                            |               |                            |               |                            |                |                            |              |                            |               |                  |
|----------------------------|---------------|----------------------------|---------------|----------------------------|----------------|----------------------------|--------------|----------------------------|---------------|------------------|
| Expenditures:              |               | Expenditures:              |               | Expenditures:              |                | Expenditures:              |              | Expenditures:              |               |                  |
| Payments                   | 21,000        |                            |               | Retirement                 | 11,929         | Commodities                | 3,387        | Personal Services          | 9,963         |                  |
|                            |               |                            |               | Payroll                    | 105,293        |                            |              | Contractual Services       | 38,981        |                  |
|                            |               |                            |               | FICA                       | 10,789         |                            |              | Non-Operating Exp.         | 6,000         |                  |
|                            |               |                            |               | Medicare                   | 3,008          |                            |              |                            |               |                  |
|                            |               |                            |               | Unemployment               | 861            |                            |              |                            |               |                  |
|                            |               |                            |               |                            |                |                            |              |                            |               |                  |
|                            |               |                            |               |                            |                |                            |              |                            |               |                  |
|                            |               |                            |               |                            |                |                            |              |                            |               |                  |
| <b>Total Expenditures</b>  | <b>21,000</b> | <b>Total Expenditures</b>  | <b>0</b>      | <b>Total Expenditures</b>  | <b>131,880</b> | <b>Total Expenditures</b>  | <b>3,387</b> | <b>Total Expenditures</b>  | <b>54,944</b> | <b>211,211</b>   |
| <b>Cash Balance Dec 31</b> | <b>0</b>      | <b>Cash Balance Dec 31</b> | <b>37,482</b> | <b>Cash Balance Dec 31</b> | <b>611</b>     | <b>Cash Balance Dec 31</b> | <b>5,217</b> | <b>Cash Balance Dec 31</b> | <b>25,079</b> | <b>68,389</b> ** |
|                            |               |                            |               |                            |                |                            |              |                            |               | <b>68,389</b> ** |

\*\*Note: These two block figures should agree.

City of Marysville

**NON-BUDGETED FUNDS (C)**  
*(Only the actual budget year for 2012 is to be shown)*

2014

Non-Budgeted Funds-C

| (1) Fund Name:                     |         | (2) Fund Name:             |        | (3) Fund Name:               |         | (4) Fund Name:                  |   | (5) Fund Name:       |   |                   |
|------------------------------------|---------|----------------------------|--------|------------------------------|---------|---------------------------------|---|----------------------|---|-------------------|
| <b>Municipal Equipment Reserve</b> |         | <b>Capital Improvement</b> |        | <b>Water Utility Reserve</b> |         | <b>Health Insurance Reserve</b> |   |                      |   |                   |
| Unencumbered                       |         | Unencumbered               |        | Unencumbered                 |         | Unencumbered                    |   | Unencumbered         |   | <b>Total</b>      |
| Cash Balance Jan 1                 | 46,474  | Cash Balance Jan 1         | 73,479 | Cash Balance Jan 1           | 303,893 | Cash Balance Jan 1              | 0 | Cash Balance Jan 1   |   | 423,846           |
| Receipts:                          |         | Receipts:                  |        | Receipts:                    |         | Receipts:                       |   | Receipts:            |   |                   |
| Interest on Idle Funds             | 819     | Interest on Idle Funds     | 498    | Interest on Idle Funds       | 2,329   |                                 |   |                      |   |                   |
| Transfers                          | 75,000  | Transfers                  | 12,000 | Transfers                    | 119,201 |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
| Total Receipts                     | 75,819  | Total Receipts             | 12,498 | Total Receipts               | 121,530 | Total Receipts                  | 0 | Total Receipts       | 0 | 209,847           |
| Resources Available:               | 122,293 | Resources Available:       | 85,977 | Resources Available:         | 425,423 | Resources Available:            | 0 | Resources Available: | 0 | 633,693           |
| Expenditures:                      |         | Expenditures:              |        | Expenditures:                |         | Expenditures:                   |   | Expenditures:        |   |                   |
|                                    |         | Capital Outlay             | 13,197 |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
|                                    |         |                            |        |                              |         |                                 |   |                      |   |                   |
| Total Expenditures                 | 0       | Total Expenditures         | 13,197 | Total Expenditures           | 0       | Total Expenditures              | 0 | Total Expenditures   | 0 | 13,197            |
| Cash Balance Dec 31                | 122,293 | Cash Balance Dec 31        | 72,780 | Cash Balance Dec 31          | 425,423 | Cash Balance Dec 31             | 0 | Cash Balance Dec 31  | 0 | <b>620,496</b> ** |
|                                    |         |                            |        |                              |         |                                 |   |                      |   | <b>620,496</b> ** |

\*\*Note: These two block figures should agree.

