



MONROE CITY COUNCIL
Finance & Human Resources Committee Meeting
Tuesday, May 14, 2019, 5:30 P.M.
Monroe City Hall, Passport Table

2019 Committee
Councilmembers
Patsy Cudaback
Jason Gamble
Kirk Scarboro

AGENDA

I. Call to Order

II. Approval Minutes (Meeting of Tuesday, March 12, 2019) [\[Page 2\]](#)

III. Unfinished Business

IV. New Business

A. 2018 Annual Report (Finance) [\[Page 4\]](#)

B. Six-Year Utilities Financial Forecasts (Finance/Public Works) [\[Page 82\]](#)

V. Other

VI. Next Committee Meeting (June 11, 2019, 5:30 p.m.)

Agenda Items: Reserve Policy (Finance); and Development Fees Direct Billing (Finance/Community Development)

VII. Adjournment



MONROE CITY COUNCIL
Finance & Human Resources Committee Meeting
Tuesday, March 12, 2019, 5:30 P.M.
Monroe City Hall

2019 Committee
Councilmembers
Patsy Cudaback
Jason Gamble
Kirk Scarboro

MINUTES

I. Call to Order

A regular meeting of the Monroe City Council Finance & Human Resource Committee was held on March 12, 2019, at Monroe City Hall. The Meeting was called to order by Councilmember Gamble at 5:34 p.m.

Committee Present: Councilmembers Patsy Cudaback; Jason Gamble; and Kirk Scarboro.
Staff Present: Becky Hasart, Finance Director; Ben Warthan, Human Resources Director.

II. Special Orders of the Day

A. Selection of 2019 Committee Chairperson

Councilmember Cudaback moved to appoint Councilmember Gamble as 2019 Finance & Human Resources Committee Chairperson; the motion was seconded by Councilmember Scarboro. Motion carried (3-0).

III. Approval Minutes (Meeting of Tuesday, December 11, 2018)

Councilmember Gamble moved to approve the Finance & Human Resources Committee Meeting minutes of Tuesday, December 11, 2018; the motion was seconded by Councilmember Scarboro. Motion carried (2-0); Councilmember Cudaback abstained.

IV. Unfinished Business

V. New Business

A. Review 2019 Finance Director Work Plan (Finance)

Ms. Hasart reviewed the 2019 Finance Director's work plan and timeline; and items for the Committee Work Plan.

B. DRAFT 2019 Committee Work Plan

Ms. Hasart reviewed the DRAFT 2019 Committee Work Plan and timeline. Discussion ensued regarding items and adding 2020 Budget Assumptions tentatively to the months of August and September.

Councilmember Gamble moved to approve the 2019 Finance & Human Resources Committee Work Plan, with the addition of '2020 Budget Assumptions' to

August/September (tentative); the motion was seconded by Councilmember Cudaback. Motion carried (3-0).

C. Confirmation of 2019 Regular Meeting Date/Time¹

Ms. Hasart noted regular meetings are set for the second Tuesday of each month; and proposed moving all meetings to a 5:30 p.m. start time.

Councilmember Cudaback moved to set the 2019 Committee meetings start time to 5:30 p.m.; the motion was seconded by Councilmember Gamble. Motion carried (3-0).

D. Annual Performance Review Update (Human Resources)

Mr. Warthan noted that the Non-Represented performance evaluations have been completed; shared with employees; are on file in the Human Resources Office; and the average score was 3.5. Discussion ensued regarding policy timeline and process.

E. Social Media Policy (Human Resources)

Mr. Warthan provided information on the DRAFT social media policy for the City's social media interactions; including: user notifications; inappropriate uses; removal of comments; responses to inquiries/comments; timeliness of responses; and departmental pages creation/use/procedures. Discussion ensued throughout regarding the draft policy and dissemination to the public/posting. The Committee recommended bringing the policy to the full Council for their consideration including discussed changes.

F. Reserve Policy Introduction (Finance)

Ms. Hasart reviewed the current City of Monroe Reserve Policy; 2019 Current Reserve Levels (Budgeted); and best practices regarding reserve policies. Review to continue at upcoming Committee Meetings.

VI. Other

VII. Next Committee Meeting (April 9, 2019, 5:30 p.m.)

VIII. Adjournment

There being no further business, the Tuesday, March 12, 2019, Monroe City Council Finance & Human Resource Committee meeting adjourned at 6:45 p.m. (3-0).

¹ CLERK'S NOTE: Addressed out of order on the agenda, under Unfinished Business.



MONROE CITY COUNCIL
Finance & Human Resources Committee Meeting
Tuesday, May 14, 2019, 5:30 P.M.

2019 Committee
 Councilmembers
 Jason Gamble
 Kirk Scarboro
 Patsy Cudaback

Agenda Bill

SUBJECT:	2018 Annual Report
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DATE:	DEPT:	CONTACT:	PRESENTER:	ITEM:
05/14/2019	Finance	Becky Hasart	Becky Hasart	New Business A.

Discussion: 05/14/2019
Attachments: 1. 2018 Annual Report

REQUESTED ACTION: None. Information only.

POLICY CONSIDERATIONS

The Council is responsible for all fiscal aspects of City operations. Production of an annual report is required by state law and accounting best practices.

DESCRIPTION/BACKGROUND

Each year the City produces an annual report that details the financial activities and results for the City based on the prior fiscal year. The City’s fiscal year runs January through December of each year. The annual report for a given fiscal year is due to the state by May 30th of the following year. This report is used by anyone interested in the City’s financial activities and position, including but not limited to, the State Auditors and various bonding agencies.

The format of the report is dictated by Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidance. These principles and guidance are also reiterated by the Washington State Auditors through their Budgeting Accounting and Reporting Standards (BARS) manual. For a detailed description of how the City presents its financial data, please refer to the notes beginning on page 7 of the attached annual report.

MONROE

WASHINGTON

ANNUAL REPORT



THE ADVENTURE

MCC F/HR Agenda Packet 05/14/2019
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2018

ANNUAL REPORT CERTIFICATION

City of Monroe

(Official Name of Government)

0685

MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2018

GOVERNMENT INFORMATION:

Official Mailing Address 806 W Main St
Monroe, WA 98272

Official Website Address www.monroewa.gov

Official E-mail Address bhasart@monroewa.gov

Official Phone Number (360) 863-4518

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Becky Hasart Finance Director

Contact Phone Number (360) 863-4518

Contact E-mail Address bhasart@monroewa.gov

I certify 1st day of May, 2019, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Becky Hasart (bhasart@monroewa.gov)

City of Monroe 2018 Annual Report

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City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Total for All Funds (Memo Only)	001 General Fund	105 Streets	109 Tourism
Beginning Cash and Investments					
30810	Reserved	2,359,097	375,076	-	-
30880	Unreserved	39,518,651	5,142,711	344,107	87,297
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	12,634,882	11,188,813	-	88,063
320	Licenses and Permits	1,158,711	943,596	215,115	-
330	Intergovernmental Revenues	2,136,397	510,908	440,103	-
340	Charges for Goods and Services	23,098,750	1,507,062	76,222	-
350	Fines and Penalties	238,987	238,987	-	-
360	Miscellaneous Revenues	3,287,767	120,748	8,409	1,495
Total Revenues:		42,555,494	14,510,114	739,849	89,558
Expenditures					
510	General Government	4,475,830	2,574,108	-	-
520	Public Safety	8,072,604	8,017,711	-	-
530	Utilities	10,844,510	-	-	-
540	Transportation	1,703,559	-	680,123	-
550	Natural and Economic Environment	1,686,228	1,569,708	-	94,183
560	Social Services	20,917	20,917	-	-
570	Culture and Recreation	1,631,769	1,394,043	-	-
Total Expenditures:		28,435,417	13,576,487	680,123	94,183
Excess (Deficiency) Revenues over Expenditures:		14,120,077	933,627	59,726	(4,625)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	2,743,740	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	20,849	-	-	-
381, 395, 398	Other Resources	14,155	3,380	-	-
Total Other Increases in Fund Resources:		2,778,744	3,380	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	11,677,062	46,958	-	-
591-593, 599	Debt Service	4,370,367	-	-	-
597	Transfers-Out	2,880,160	1,123,739	1,796	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	18,819	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		18,946,408	1,170,697	1,796	-
Increase (Decrease) in Cash and Investments:		(2,047,587)	(233,690)	57,930	(4,625)
Ending Cash and Investments					
5081000	Reserved	3,001,272	73,863	-	-
5088000	Unreserved	36,828,891	5,210,235	402,038	82,672
Total Ending Cash and Investments		39,830,163	5,284,098	402,038	82,672

The accompanying notes are an integral part of this statement.

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

	114 Narcotic/Drug Buy Fund	117 REET	203 Governmental Debt Fund	307 Capital Improvements CIP
Beginning Cash and Investments				
30810	Reserved	-	-	-
30880	Unreserved	28,754	1,920,795	3,307
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	-	1,358,006	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	27,496	44,584	56
Total Revenues:		27,496	1,402,590	56
Expenditures				
510	General Government	-	-	-
520	Public Safety	2,368	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		2,368	-	-
Excess (Deficiency) Revenues over Expenditures:		25,128	1,402,590	56
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	1,528,698	148,246
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	1,528,698	148,246
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	5,122,714
591-593, 599	Debt Service	-	1,528,698	-
597	Transfers-Out	-	286,116	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	286,116	1,528,698
Increase (Decrease) in Cash and Investments:		25,128	1,116,474	56
Ending Cash and Investments				
5081000	Reserved	-	-	-
5088000	Unreserved	53,883	3,037,267	3,363
Total Ending Cash and Investments		53,883	3,037,267	3,363

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		317 Parks CIP Fund	318 Streets CIP Fund	319 North Kelsey Development	411 Water Maintenance & Operations
Beginning Cash and Investments					
30810	Reserved	30,221	-	-	489,580
30880	Unreserved	1,048,870	1,677,594	1,286,113	7,782,088
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	1,185,386	-	-
340	Charges for Goods and Services	480,926	1,483,728	-	6,488,889
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	16,755	34,739	20,539	1,109,414
Total Revenues:		497,681	2,703,853	20,539	7,598,303
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	17,503
530	Utilities	-	-	-	4,868,506
540	Transportation	-	291,465	-	-
550	Natural and Economic Environment	-	-	22,337	-
560	Social Services	-	-	-	-
570	Culture and Recreation	237,726	-	-	-
Total Expenditures:		237,726	291,465	22,337	4,886,009
Excess (Deficiency) Revenues over Expenditures:		259,955	2,412,388	(1,798)	2,712,294
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,796	-	1,015,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		1,796	-	1,015,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	388,293	2,024,820	-	1,149,001
591-593, 599	Debt Service	-	-	-	697,611
597	Transfers-Out	-	-	1,390,828	7,845
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		388,293	2,024,820	1,390,828	1,854,457
Increase (Decrease) in Cash and Investments:		(126,542)	387,568	(377,626)	857,837
Ending Cash and Investments					
5081000	Reserved	32,017	-	-	707,639
5088000	Unreserved	920,531	2,065,161	908,488	8,421,867
Total Ending Cash and Investments		952,548	2,065,161	908,488	9,129,506

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		421 Sewer Maintenance & Operations	431 Stormwater Maint & Operations	510 Information & Tech Services	520 Equipment & Fleet Management
Beginning Cash and Investments					
30810	Reserved	1,337,034	127,186	-	-
30880	Unreserved	8,452,777	1,384,407	306,017	3,758,958
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	7,778,282	1,818,279	556,075	1,657,822
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,661,440	27,221	10,364	116,071
Total Revenues:		<u>9,439,722</u>	<u>1,845,500</u>	<u>566,439</u>	<u>1,773,893</u>
Expenditures					
510	General Government	-	-	558,164	-
520	Public Safety	17,504	17,518	-	-
530	Utilities	4,147,132	1,828,872	-	-
540	Transportation	-	-	-	731,971
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>4,164,636</u>	<u>1,846,390</u>	<u>558,164</u>	<u>731,971</u>
Excess (Deficiency) Revenues over Expenditures:		<u>5,275,086</u>	<u>(890)</u>	<u>8,275</u>	<u>1,041,922</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	20,849	-	-	-
381, 395, 398	Other Resources	-	-	-	10,775
Total Other Increases in Fund Resources:		<u>20,849</u>	<u>-</u>	<u>-</u>	<u>10,775</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,411,471	73	7,942	525,790
591-593, 599	Debt Service	1,945,582	198,476	-	-
597	Transfers-Out	63,465	6,371	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	18,819	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>4,439,337</u>	<u>204,920</u>	<u>7,942</u>	<u>525,790</u>
Increase (Decrease) in Cash and Investments:		856,598	(205,810)	333	526,907
Ending Cash and Investments					
5081000	Reserved	1,923,303	255,632	-	-
5088000	Unreserved	8,723,104	1,050,153	306,352	4,285,865
Total Ending Cash and Investments		10,646,407	1,305,785	306,352	4,285,865

City of Monroe
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		530 Facilities Management
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	41,860
388 / 588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	1,251,465
350	Fines and Penalties	-
360	Miscellaneous Revenues	9,052
Total Revenues:		1,260,517
Expenditures		
510	General Government	1,343,558
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		1,343,558
Excess (Deficiency) Revenues over Expenditures:		(83,041)
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	50,000
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		50,000
Other Decreases in Fund Resources		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581	Other Uses	-
Total Other Decreases in Fund Resources:		-
Increase (Decrease) in Cash and Investments:		(33,041)
Ending Cash and Investments		
5081000	Reserved	8,818
5088000	Unreserved	-
Total Ending Cash and Investments		8,818

City of Monroe
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

	Total for All Funds (Memo Only)	Private-Purpose Trust	Agency	
308	Beginning Cash and Investments	2,506,109	2,124,619	381,490
388 & 588	Prior Period Adjustment, Net	-	-	-
310-390	Additions	2,545,207	1,405,606	1,139,601
510-590	Deductions	1,986,278	951,283	1,034,995
	Net Increase (Decrease) in Cash and Investments:	558,929	454,323	104,606
508	Ending Cash and Investments	3,065,037	2,578,943	486,094

The accompanying notes are an integral part of this statement.

City of Monroe
Notes to the Financial Statements
For the year ended December 31, 2018

Note 1 - Summary of Significant Accounting Policies

The City of Monroe was incorporated in 1902 and operates under the laws of the state of Washington applicable to a non-charter code city with a mayor-council form of government. The city is a general purpose local government and provides general government services including public safety, street improvements, parks and recreation, planning, zoning, building permits and general administrative services. In addition, the city owns and operates a sewer system and treatment plant, a water utility, and a stormwater system.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

Agency Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law, the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Budgets

The city adopts annual appropriated budgets for all funds except fiduciary funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund #001	\$18,353,895	\$14,742,606	(\$3,611,289)
Contingency Fund #002	972,108	122,351	(\$849,757)
Donation Fund #008	8,783	4,578	(\$4,205)
Street Fund #105	1,038,764	681,919	(\$356,845)
Tourism Fund #109	167,746	94,183	(\$73,563)
Narcotics Fund #114	39,354	2,368	(\$36,986)
Real Estate Excise Tax Fund #117	3,135,595	286,116	(\$2,849,479)
Governmental Debt Fund #203	1,532,210	1,528,698	(\$3,512)
General Capital Projects #307	6,426,995	5,122,714	(\$1,304,281)
Parks CIP Fund #317	1,935,588	626,020	(\$1,309,568)
Streets CIP Fund #318	9,397,026	2,316,285	(\$7,080,741)
N. Kelsey Development Fund #319	2,306,112	1,413,164	(\$892,948)
Water Fund #411	10,605,077	10,000,001	(\$605,076)
Water CIP Fund #412	8,121,557	1,682,132	(\$6,439,425)
Sewer Fund #421	9,923,639	9,151,420	(\$772,219)
Sewer CIP Fund #422	9,654,564	2,806,938	(\$6,847,626)
Stormwater Fund #431	2,469,819	2,189,826	(\$279,993)
Stormwater CIP Fund #432	1,027,078	305,895	(\$721,183)
Revenue Bond Reserve #450	2,859,762	0	(\$2,859,762)
Info Tech Services Fund #510	843,089	566,104	(\$276,985)
Fleet & Equipment Fund #520	5,451,014	1,257,760	(\$4,193,254)
Facilities Management Fund #530	\$1,351,738	\$1,343,558	(\$8,180)
Totals	\$97,621,513	\$56,244,637	(\$41,376,876)

Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body. Variances from actual to appropriations in the CIP funds are due to the timing of construction project expenditures.

The city adopted the final amended budget on June 12, 2018 by ordinance number 013/2018. The following funds were amended by more than five (5) percent:

- Donation Fund #008 – Amended estimated beginning fund balance of \$3,330 to actual beginning fund balance of \$4,733.
- Street Fund #105 – Amended estimated beginning fund balance of \$266,595 to actual beginning fund balance of \$344,107. Also recognized both the revenue and expenditures associated with a Transportation Improvement Board grant of \$11,345 for LED street lights.

- Narcotics Fund #114 – Amended estimated beginning fund balance of \$15,900 to actual beginning fund balance of \$28,754.
- General Capital Projects Fund #307 – Amended estimated beginning fund balance of \$4,842,979 to actual of \$6,252,995. Also recognized Council approved project and associated transfer in from Real Estate Excise Taxes of \$154,000 to improve the Council chambers.
- North Kelsey Development Fund #317 – recognize the Council approved General Fund transfer in of \$845,000.
- Water O&M Fund #411 – Amend the estimated beginning fund balance of \$2,972,152 to the actual beginning fund balance of \$4,681,476. Increased the transfer to the Water CIP Fund #412 to \$1,627,362.
- Water CIP Fund #412 – Increase the transfer in from the Water O&M Fund #411 to \$1,627,362.
- Fleet & Equipment Fund #520 – Amend estimated beginning fund balance from \$3,450,330 to \$3,758,957.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Upon separation or retirement, the amount of hours of accrued vacation payout is as follows:

Clerical, Public Works & Parks, Supervisors, and Non-represented employees	100 hours maximum paid
Police Guild	200 hours maximum paid
Police Sergeants	Total of earned vacation leave (no maximum)

Upon separation or retirement, the amount of accrued sick leave paid out is as follows:

Non-represented employees hired before 1/1/13	75% of accrued sick leave paid
Non-represented employees hired after 1/1/13	No vested payments of accrued sick leave
Police Guild employees hired before 4/5/06	75% of accrued sick leave paid, with a maximum of 700 hours paid out
Police Guild employees hired after 4/5/06 and before 1/1/15	50% of accrued sick leave paid, with a maximum of 800 hours paid out
Police Guild employees hired after 1/1/15	No vested payments of accrued sick leave unless employment ends due to death, disability, layoff or retirement with 15 years of service

Clerical, Public Works & Parks, and Supervisors hired before 12/21/05	75% of accrued sick leave paid, with a maximum of 800 hours paid out
Clerical, Public Works & Parks, and Supervisors hired after 12/21/05 and before 1/1/13	50% of accrued sick leave paid, with a maximum of 800 hours paid out
Clerical, Public Works & Parks, and Supervisors hired after 1/1/13	No vested payments of accrued sick leave
Police Sergeant employees hired before 12/12/06	75% of accrued sick leave paid, with a maximum of 800 hours paid out
Police Sergeant employees hired after 12/12/06 and before 1/1/13	50% of accrued sick leave paid, with a maximum of 800 hours paid out
Police Sergeant employees hired after 1/1/13	Payout only if laid off, retire with 20 years of service, die or are disabled: 25% of accrued sick leave paid, with a maximum of 800 hours paid out

Payments are recognized as expenditures when paid. Upon separation or retirement, sick leave payouts are paid from the Sick Leave Reserve agency fund.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The government's *Other Financing Sources or Uses* consist of operating transfers-in and operating transfers-out, and the issuance and refunding of general obligation bonds, as well as the planned sale of city-owned real estate.

I. Risk Management

The City of Monroe is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 160 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. While the liability program assumes no liability deductibles apply, claims deductible levels of \$25,000, \$50,000, \$100,000, \$250,000, \$500,000, and \$1,000,000 are potential coverage options for members that may at the sole discretion of WCIA be extended to members. The City of Monroe carries a \$25,000 per claim deductible. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$21 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$25 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits.

Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigation, consultants for personnel and land use issues, insurance brokerage, actuarial and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance, and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

Further information on the WCIA can be obtained in writing to Washington Cities Insurance Authority, PO Box 88030, Tukwila, WA 98138.

The City of Monroe also maintains a Risk Management Reserve agency fund to cover unforeseen claims or deductibles. The current balance in this fund is \$146,184.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance or resolution. When expenditures that meet restrictions are incurred, the city intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of the following:

- \$73,863 in the General Fund restricted for public safety expenditures. This is residual revenue from the photo enforcement program that was created with Ordinance 002/2007, and discontinued in 2014.
- \$82,672 in the Tourism Special Revenue Fund. This money is from lodging tax revenue and is restricted in how it can be spent by state law.
- \$32,017 in the Parks CIP Fund. This is the accumulation of 0.42% of the fuel tax revenue received each year. By state statute this revenue must be spent on paths and trails.
- \$707,639 in the Water Fund is reserved to comply with the revenue bond covenants in the bond ordinances for the 2005 Revenue Bonds and the 2011 Revenue Bonds.
- \$1,923,303 in the Sewer Fund is reserved to comply with the revenue bond covenants in the bond ordinances for the 2005 Revenue Bonds, the 2009 Revenue Bonds, and the 2011 Revenue Bonds.

- \$255,632 in the Stormwater Fund is reserved to comply with the revenue bond covenants in the bond ordinance for the 2011 Revenue Bonds.

Note 2 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the city. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The city’s regular levy for the year 2018 was \$1.18560795514 per \$1,000 on an assessed valuation of \$2,255,923,097 for a total regular levy of \$2,674,640.

Note 3 – Deposits and Investments

It is the city’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits are covered by the Federal Deposit Insurance Corporation or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the city or its agent in the government’s name.

Investments are reported at original cost. Investments by type at December 31, 2018 are as follows:

<u>Type of Investment</u>	City’s own investments	Investments held by the city as an agent for other local governments, individuals or private organizations.	Total
L.G.I.P.	\$ 5,934,921	\$0	\$ 5,934,921
Money Market (Opus Bank)	5,782,588	0	5,782,588
U.S. Government Securities	<u>24,114,835</u>	<u>0</u>	<u>24,114,835</u>
Total	<u>\$35,832,345</u>	<u>\$0</u>	<u>\$35,832,345</u>

Note 4 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2018.

The debt service requirements for general obligation bonds, revenue bonds, Public Works Trust Fund Loans, Department of Ecology Loans, and capital leases are as follows:

	Principal	Interest	Total
2018	3,424,989	950,161	4,375,150
2019	2,176,675	865,605	3,042,280
2020	5,101,085	794,900	5,895,985
2021	2,334,592	652,824	2,987,416
2022	1,815,197	576,812	2,392,009
2023-2027	6,085,000	2,136,244	8,221,244
2028-2032	5,655,000	902,800	6,557,800
2033-2036	1,470,000	150,000	1,620,000
Totals	28,062,538	7,029,347	35,091,885

Capital Lease

In September 2016 the city entered into a three year capital lease for police department body cameras. The total amount of the lease purchase agreement is \$12,212.86. Three annual payments are to be made in the amount of \$4,308.30. The first payment was made at closing, and the two subsequent payments will include total interest payments of \$712.04. This lease was paid in full during 2018.

Note 5 – Pension Plans

A. State Sponsored Pension Plans

Substantially all of the city’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution

retirement plans: Public Employees’ Retirement System (PERS) Plans 1, 2 and 3, or Law Enforcement and Fire Fighters Retirement System (LEOFF).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2018 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	0.004490%	\$200,525
PERS 1 UAAL	0.047516%	\$2,122,081
PERS 2 and 3	0.060671%	\$1,035,903
LEOFF 1	0.006724%	(\$122,074)
LEOFF 2	0.098214%	(\$1,993,958)

LEOFF Plan 1

The city also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The city also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

B. Other Pension Plans

Each bargaining unit of city employees in the Teamster union (Office-Clerical Employees, Supervisory Employees, Public Works and Parks Employees, and Sergeants) has independently voted to also be in the Western Conference Teamsters Pension Trust (WCTPT). Each unit votes on the hourly amount they will contribute to the pension fund. Each unit negotiates with the city on an amount the city will contribute hourly to this pension fund. This is paid monthly. There is no unfunded liability on the city's part. This is merely an additional benefit on top of the PERS system. The city currently pays into the WCTPT on account of each member of the bargaining unit, sixty-eight cents (\$0.68) for each hour compensated, except for the Sergeants union, which receives eighty cents (\$0.80) for each hour compensated and the Supervisors which receive sixty-five cents (\$0.65). Effective 1/1/19, all unions except the Supervisors and Sergeants will receive seventy-five cents (\$0.75) for each hour compensated. Effective 1/1/18, the Supervisors will receive seventy cents (\$0.70) and the Sergeants will receive ninety cents (\$0.90) for each hour compensated. In 2018 the city paid a total of \$97,476 to the WCTPT for its portion of the contribution.

Additional information can be obtained by writing to Western Conference of Teamster Pension Plan, 2323 Eastlake Avenue East, Seattle, WA 98102.

Note 6 – Significant Commitments or Obligations

A. Other Post-Employment Benefits (OPEB)

The city has a commitment to pay for post-employment benefits for employees that belong to LEOFF 1. These benefits include medical, vision, nursing care, prescriptions, and medical premiums. Three retirees received benefits during the year. A former employee, who is not retired but is no longer employed by the city, has a severance agreement that commits the city to the same post-employment benefits as a LEOFF 1 retiree. A total of \$38,705 was paid out for all post-employment benefits during the year.

B. Construction Commitment

The city has active construction projects as of December 31, 2018. At year-end the city's commitments with contractors are as follows:

Project	\$ Spent before 01/01/2018	\$ Spent between 01/01/2018 & 12/31/2018	Future \$ under contract as of 12/31/18	Future \$ not under contract at year end
132nd Water Main	\$ -	\$ 33,571		\$ 1,279,452
182nd Ave. Water Main	\$ -	\$ 7,365	\$ -	\$ -
191st Avenue Extension	\$ 1,837	\$ 209,792	\$ 61,206	\$ -
2018 Overlay TIB	\$ 717,850	\$ 608,714		\$ 501
2018 Overlay TBD	\$ 728,232	\$ 434,723		\$ 500
Air Field Waterline Replacement	\$ 10,789	\$ 296,780	\$ 7,500	\$ -
Blueberry Infiltration	\$ -	\$ -	\$ -	\$ 342,896
Cascade View Drive	\$ -	\$ 9,767	\$ -	\$ 835,841
Chain Lake Road Phase 2a Civil	\$ -	\$ 223,094	\$ 34,655	\$ 19,000
Chain Lake Road Phase 2a ROW	\$ 981	\$ 47,620	\$ 153,075	\$ 713,140
Dickinson Utility Replacement	\$ 16,262	\$ 7,389	\$ -	\$ -
Graden Water Main Replacement	\$ -	\$ 47,090	\$ -	\$ 1,045,737
Kelsey/Blueberry Lane Intersection	\$ -	\$ 80,654	\$ 13,696	\$ 397,800
Powell Sewer	\$ 272,707	\$ 12,308	\$ -	\$ -
Railrod Crossing Project	\$ 1,025	\$ 185,367	\$ -	\$ -
Smith & Park	\$ 32,269	\$ 796,598	\$ -	\$ -
Tester Road Water Main Replacement	\$ 739,426	\$ 138,247	\$ -	\$ -
PW Shop	\$ 249,797	\$ 4,945,863	\$ 761,171	\$ -
WWTP Energy Conservation Phase III	\$ -	\$ 2,466,591	\$ 552,445	\$ -
Totals	\$ 2,771,174	\$ 10,551,534	\$ 1,583,747	\$ 4,634,868

All construction projects are funded through awarded grants, impact fees, capital utility fees, utility revenues, and/or excise taxes. There are no unfunded contract commitments.

Note 7 – Join Ventures and Jointly Governed Organizations

Snohomish County 911 (formally SNOFAC):

The City of Monroe and other police and fire entities jointly operate SNOHOMISH COUNTY 911 (formally Snohomish County Police Staff and Auxiliary Services Center - SNOFAC). SNOHOMISH COUNTY 911, a cash basis special purpose district, was created under the Interlocal Cooperation Act, as codified in RCW 39.34. This established the statutory authority necessary for Snohomish County, the cities, towns, fire districts, police districts and other service districts to enter into a contract and agreement to jointly establish, maintain and operate a support communications center. Control of SNOHOMISH COUNTY 911 is with a 16 member Board of Directors which is specified in the Interlocal Agreement. SNOHOMISH COUNTY 911 takes 911 calls, and performs emergency dispatch services for local governmental agencies including police, fire and medical aid.

In the event of the dissolution of SNOHOMISH COUNTY 911, any money in the possession of SNOHOMISH COUNTY 911 or the Board of Directors after payment of all costs, expenses, and charges validly incurred under this Agreement, shall be returned to the parties to this Agreement in proportion to their contribution during the fiscal year of dissolution. Before deducting the payment of all costs, expenses, and charges validly incurred, the city's share was \$442,693 on December 31, 2018.

Complete financial statements for SNOHOMISH COUNTY 911 can be obtained from SNOHOMISH COUNTY 911's administrative office at 1121 SE Everett Mall Way, Suite 200, Everett, WA 98208.

French Slough Flood Control District:

In December 2010 the city entered into an interlocal agreement with the French Slough Flood Control District to replace a 1992 interlocal agreement with the Snohomish County Drainage Improvement Districts Number 4 and 4A and the French Slough Flood Control District. The agreement is to maintain a Joint Advisory Board for the purpose of improving communications regarding their combined drainage system and service area. The city maintains the property that is within the district boundary and city limits. The district maintains the property that is within the district boundary and not the city limits. The two areas of responsibility are mutually exclusive.

The Joint Advisory Board meets not less than four times annually to recommend the annual budget of the drainage system. Approximately 27.73% of the land in the Flood District is in city limits, therefore the city pays 27.73% of the assessments each year to the District. The city's annual assessment for 2018 was \$102,700 and was paid from the Stormwater Utility Fund #431.

The 2010 agreement had an initial term of five years with three additional renewal periods of five years each. Either party may terminate the agreement with 180 days written notice to the other party.

Note 8 – Other Disclosures

In 2012 the Monroe City Council adopted an ordinance to create a Transportation Benefit District (TBD), with the same boundaries as the city limits. Per the ordinance, funding sources for this district can only be created through a vote of the citizens of Monroe, regardless of the type of revenue source. The board is comprised of whoever are the current residing city council members. In 2014 the citizens voted to impose a 0.2% sales tax to fund street related projects. The sales tax levy commenced January 1, 2015. \$786,778 in sales tax revenue was collected by the district in 2015, \$1,058,999 in sales tax revenue was collected in 2016, \$1,220,039 in 2017, and \$1,229,117 was collected in 2018. The City of Monroe reports the TBD financial activities in trust fund 623 and the TBD reports their financial activity to the state auditor's office as a separate entity from the city.

On September 11, 2018, the City of Monroe adopted its first formal debt service policy by Resolution No. 018/2018. This policy establishes how, when, and for what debt may be issued and establishes parameters the City must be able to maintain regarding debt service payments (debt coverage must always be a minimum of 1.25 times debt service needs for revenue bonds).

On November 13, 2018, the City of Monroe adopted Ordinance No. 025/2018 establishing a ten percent (10%) utility tax on its sewer utility activities, similar to the already established ten percent (10%) utility tax on its water utility. This tax became effective on January 1, 2019 and is anticipated to generate over nine hundred thousand dollars (\$900,000) to the General Fund for the City's general operations. 2019 sewer rates were also decreased by two and one half percent (2.5%) effective January 1, 2019. Water and stormwater rate increases remained the same as prior years with water increasing seven and one half percent (7.5%) and stormwater increasing four percent (4%).

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3081000	Reserved Cash and Investments - Beginning	\$375,076
0685	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$5,142,711
0685	001	General Fund	3111000	Property Tax	\$2,664,221
0685	001	General Fund	3131100	Local Retail Sales and Use Tax	\$4,419,645
0685	001	General Fund	3131101	Local Retail Sales and Use Tax	\$807,642
0685	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$397,058
0685	001	General Fund	3131501	Special Purpose Sales and Use Tax	\$72,542
0685	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$338,613
0685	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$884,103
0685	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$350,041
0685	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$332,813
0685	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$760,162
0685	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$49,709
0685	001	General Fund	3172000	Leasehold Excise Tax	\$5,788
0685	001	General Fund	3181100	Admissions Tax	\$106,476
0685	001	General Fund	3219100	Franchise Fees and Royalties	\$120,684
0685	001	General Fund	3219101	Franchise Fees and Royalties	\$6,675
0685	001	General Fund	3219900	Other Business Licenses and Permits	\$49,949
0685	001	General Fund	3219902	Other Business Licenses and Permits	\$251
0685	001	General Fund	3221000	Buildings, Structures and Equipment	\$752,468
0685	001	General Fund	3223000	Animal Licenses	\$7,538
0685	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$5,961
0685	001	General Fund	3229900	Other Non-Business Licenses and Permits	\$70

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$3,001
0685	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$6,223
0685	001	General Fund	3332061	Federal Indirect Grant from Department of Transportation	\$4,779
0685	001	General Fund	3340151	State Grant from Department of Corrections	\$395
0685	001	General Fund	3340310	State Grant from Department of Ecology	\$8,443
0685	001	General Fund	3340350	State Grant from Traffic Safety Commission	\$635
0685	001	General Fund	3350091	PUD Privilege Tax	\$109,929
0685	001	General Fund	3360099	Streamlined Sales Tax Mitigation Payment	\$54,474
0685	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$5,321
0685	001	General Fund	3360626	Criminal Justice - Special Programs	\$19,232
0685	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$28,986
0685	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$2,713
0685	001	General Fund	3360694	Liquor/Beer Excise Tax	\$92,764
0685	001	General Fund	3360695	Liquor Control Board Profits	\$152,047
0685	001	General Fund	3371090	Local Grants, Entitlements and Other Payments	\$16,441
0685	001	General Fund	3372102	Local Grants, Entitlements and Other Payments	\$633
0685	001	General Fund	3372200	Local Grants, Entitlements and Other Payments	\$4,892
0685	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$159
0685	001	General Fund	3414300	Budgeting and Accounting Services	\$221,350
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$6,384
0685	001	General Fund	3414301	Budgeting and Accounting Services	\$7

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3414302	Budgeting and Accounting Services	\$30
0685	001	General Fund	3417000	Sales of Merchandise	\$200
0685	001	General Fund	3417500	Sales of Merchandise	\$242
0685	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,160
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$1,014
0685	001	General Fund	3418107	Data/Word Processing, Printing, Duplicating and IT Services	\$470
0685	001	General Fund	3419500	Legal Services	\$100,399
0685	001	General Fund	3419600	Personnel Services	\$184,771
0685	001	General Fund	3419600	Personnel Services	\$47,812
0685	001	General Fund	3419600	Personnel Services	\$101,090
0685	001	General Fund	3419600	Personnel Services	\$110,316
0685	001	General Fund	3419900	Passport and Naturalization Services	\$30,745
0685	001	General Fund	3419901	Passport and Naturalization Services	\$9,566
0685	001	General Fund	3421000	Law Enforcement Services	\$71,582
0685	001	General Fund	3421000	Law Enforcement Services	\$40,562
0685	001	General Fund	3421001	Law Enforcement Services	\$9,795
0685	001	General Fund	3421900	Law Enforcement Services	\$2,078
0685	001	General Fund	3423701	Detention and Correction Services	\$4,269
0685	001	General Fund	3458100	Zoning and Subdivision Services	\$61,285
0685	001	General Fund	3458301	Plan Checking Services	\$411,980
0685	001	General Fund	3458302	Plan Checking Services	\$794
0685	001	General Fund	3458314	Plan Checking Services	\$330
0685	001	General Fund	3458315	Plan Checking Services	\$24,004
0685	001	General Fund	3458315	Plan Checking Services	\$800
0685	001	General Fund	3458316	Plan Checking Services	\$1,518
0685	001	General Fund	3458316	Plan Checking Services	\$13,664
0685	001	General Fund	3458900	Other Planning and Development Services	\$4,486

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3458901	Other Planning and Development Services	\$35
0685	001	General Fund	3473000	Activity Fees	\$39,551
0685	001	General Fund	3473000	Activity Fees	\$755
0685	001	General Fund	3473002	Activity Fees	\$2,408
0685	001	General Fund	3476000	Program Fees	\$1,451
0685	001	General Fund	3529000	Other Civil Penalties	\$28,486
0685	001	General Fund	3529001	Other Civil Penalties	\$15,648
0685	001	General Fund	3531000	Traffic Infraction Penalties	\$111,618
0685	001	General Fund	3531005	Traffic Infraction Penalties	\$523
0685	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$32,459
0685	001	General Fund	3537050	Non-Traffic Infraction Penalties	\$1,890
0685	001	General Fund	3540000	Civil Parking Infraction Penalties	\$1,178
0685	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$26,294
0685	001	General Fund	3573600	Collection Agency Cost	\$27
0685	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$20,864
0685	001	General Fund	3611100	Investment Earnings	\$74,652
0685	001	General Fund	3611100	Investment Earnings	\$14,667
0685	001	General Fund	3614000	Other Interest	\$1,167
0685	001	General Fund	3614000	Other Interest	\$385
0685	001	General Fund	3614000	Other Interest	\$316
0685	001	General Fund	3614000	Other Interest	\$3,256
0685	001	General Fund	3614000	Other Interest	\$513
0685	001	General Fund	3614000	Other Interest	\$147
0685	001	General Fund	3614000	Other Interest	\$1,905
0685	001	General Fund	3614000	Other Interest	\$396
0685	001	General Fund	3614000	Other Interest	\$53
0685	001	General Fund	3614001	Other Interest	\$9,327
0685	001	General Fund	3614001	Other Interest	\$217
0685	001	General Fund	3614003	Other Interest	\$1,207
0685	001	General Fund	3620000	Rents and Leases	\$12
0685	001	General Fund	3620000	Rents and Leases	\$1
0685	001	General Fund	3620003	Rents and Leases	\$1

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$9,902
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$98
0685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,550
0685	001	General Fund	3671102	Contributions and Donations from Nongovernmental Sources	\$600
0685	001	General Fund	3671103	Contributions and Donations from Nongovernmental Sources	\$1,600
0685	001	General Fund	3671104	Contributions and Donations from Nongovernmental Sources	\$800
0685	001	General Fund	3691000	Sale of Surplus	\$458
0685	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$639
0685	001	General Fund	3694000	Judgments and Settlements	\$1,401
0685	001	General Fund	3694002	Judgments and Settlements	\$1,757
0685	001	General Fund	3698100	Cash Adjustments	(\$80)
0685	001	General Fund	3699100	Miscellaneous Other	\$279
0685	001	General Fund	3699100	Miscellaneous Other	\$255
0685	001	General Fund	3699109	Miscellaneous Other	(\$6,733)
0685	105	Streets	3088000	Unreserved Cash and Investments - Beginning	\$344,107
0685	105	Streets	3219100	Franchise Fees and Royalties	\$215,115
0685	105	Streets	3340384	State Grant from Transportation Improvement Board (TIB)	\$12,551
0685	105	Streets	3360071	Multimodal Transportation - Cities	\$25,821
0685	105	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$401,731

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	3441001	Roads/Streets Maintenance/Repair/Constr uction Services	\$940
0685	105	Streets	3458301	Plan Checking Services	\$3,554
0685	105	Streets	3458302	Plan Checking Services	\$4,163
0685	105	Streets	3458310	Plan Checking Services	\$67,565
0685	105	Streets	3611100	Investment Earnings	\$5,945
0685	105	Streets	3614000	Other Interest	\$1,495
0685	105	Streets	3691000	Sale of Surplus	\$378
0685	105	Streets	3694000	Judgments and Settlements	\$249
0685	105	Streets	3699100	Miscellaneous Other	\$342
0685	109	Tourism	3088000	Unreserved Cash and Investments - Beginning	\$87,297
0685	109	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$88,063
0685	109	Tourism	3611100	Investment Earnings	\$1,495
0685	114	Narcotic/Drug Buy Fund	3088000	Unreserved Cash and Investments - Beginning	\$28,754
0685	114	Narcotic/Drug Buy Fund	3611100	Investment Earnings	\$22
0685	114	Narcotic/Drug Buy Fund	3611103	Investment Earnings	\$1
0685	114	Narcotic/Drug Buy Fund	3693000	Confiscated and Forfeited Property	\$27,473
0685	117	REET	3088000	Unreserved Cash and Investments - Beginning	\$1,920,795
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$666,673
0685	117	REET	3183400	REET 1 - First Quarter Percent	\$24,660
0685	117	REET	3183500	REET 2 - Second Quarter Percent	\$666,673
0685	117	REET	3611100	Investment Earnings	\$44,584
0685	203	Governmental Debt Fund	3088000	Unreserved Cash and Investments - Beginning	\$3,307
0685	203	Governmental Debt Fund	3611100	Investment Earnings	\$56
0685	307	Capital Improvements CIP	3088000	Unreserved Cash and Investments - Beginning	\$6,252,996
0685	307	Capital Improvements CIP	3611100	Investment Earnings	\$77,986
0685	307	Capital Improvements CIP	3614000	Other Interest	\$1,398
0685	317	Parks CIP Fund	3081000	Reserved Cash and Investments - Beginning	\$30,221

City of Monroe

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,048,870
0685	317	Parks CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$480,926
0685	317	Parks CIP Fund	3611100	Investment Earnings	\$16,280
0685	317	Parks CIP Fund	3614000	Other Interest	\$475
0685	318	Streets CIP Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,677,594
0685	318	Streets CIP Fund	3331421	Federal Indirect Grant from Department of Housing and Urban Development.	\$186,279
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$94,802
0685	318	Streets CIP Fund	3332020	Federal Indirect Grant from Department of Transportation	\$10,027
0685	318	Streets CIP Fund	3340384	State Grant from Transportation Improvement Board (TIB)	\$894,278
0685	318	Streets CIP Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$778,915
0685	318	Streets CIP Fund	3458500	Growth Management Act (GMA) Impact Fees	\$704,813
0685	318	Streets CIP Fund	3611100	Investment Earnings	\$34,675
0685	318	Streets CIP Fund	3614000	Other Interest	\$64
0685	319	North Kelsey Development	3088000	Unreserved Cash and Investments - Beginning	\$1,286,113
0685	319	North Kelsey Development	3611100	Investment Earnings	\$20,539
0685	411	Water Maintenance & Operations	3081000	Reserved Cash and Investments - Beginning	\$489,580
0685	411	Water Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$7,782,088
0685	411	Water Maintenance & Operations	3434000	Water Sales and Services	\$5,537,516
0685	411	Water Maintenance & Operations	3434001	Water Sales and Services	\$94,023
0685	411	Water Maintenance & Operations	3434003	Water Sales and Services	\$36,357
0685	411	Water Maintenance & Operations	3434004	Water Sales and Services	\$694,300
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$101,175

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$444
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$2,760
0685	411	Water Maintenance & Operations	3434009	Water Sales and Services	\$2,276
0685	411	Water Maintenance & Operations	3458301	Plan Checking Services	\$8,266
0685	411	Water Maintenance & Operations	3458302	Plan Checking Services	\$8,798
0685	411	Water Maintenance & Operations	3458309	Plan Checking Services	\$470
0685	411	Water Maintenance & Operations	3458317	Plan Checking Services	\$2,504
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$77,870
0685	411	Water Maintenance & Operations	3611100	Investment Earnings	\$69,160
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$2,083
0685	411	Water Maintenance & Operations	3614000	Other Interest	\$1,375
0685	411	Water Maintenance & Operations	3674340	Contributions and Donations from Nongovernmental Sources	\$955,808
0685	411	Water Maintenance & Operations	3694000	Judgments and Settlements	\$3,062
0685	411	Water Maintenance & Operations	3698100	Cash Adjustments	\$56
0685	421	Sewer Maintenance & Operations	3081000	Reserved Cash and Investments - Beginning	\$1,337,034
0685	421	Sewer Maintenance & Operations	3088000	Unreserved Cash and Investments - Beginning	\$8,452,777
0685	421	Sewer Maintenance & Operations	3414300	Budgeting and Accounting Services	\$576
0685	421	Sewer Maintenance & Operations	3414300	Budgeting and Accounting Services	\$5,000
0685	421	Sewer Maintenance & Operations	3436000	Cemetery Sales and Services	\$6,565,092
0685	421	Sewer Maintenance & Operations	3436008	Cemetery Sales and Services	\$1,169,999
0685	421	Sewer Maintenance & Operations	3436012	Cemetery Sales and Services	\$2,100
0685	421	Sewer Maintenance & Operations	3458301	Plan Checking Services	\$11,336

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	3458302	Plan Checking Services	\$24,179
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$70,731
0685	421	Sewer Maintenance & Operations	3611100	Investment Earnings	\$110,569
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$3,836
0685	421	Sewer Maintenance & Operations	3614000	Other Interest	\$16
0685	421	Sewer Maintenance & Operations	3675003	Contributions and Donations from Nongovernmental Sources	\$1,476,288
0685	431	Stormwater Maint & Operations	3081000	Reserved Cash and Investments - Beginning	\$127,186
0685	431	Stormwater Maint & Operations	3088000	Unreserved Cash and Investments - Beginning	\$1,384,407
0685	431	Stormwater Maint & Operations	3431000	Storm Drainage Sales and Services	\$1,798,202
0685	431	Stormwater Maint & Operations	3458301	Plan Checking Services	\$10,227
0685	431	Stormwater Maint & Operations	3458302	Plan Checking Services	\$9,850
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$15,902
0685	431	Stormwater Maint & Operations	3611100	Investment Earnings	\$10,294
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$947
0685	431	Stormwater Maint & Operations	3614000	Other Interest	\$78
0685	510	Information & Tech Services	3088000	Unreserved Cash and Investments - Beginning	\$306,017
0685	510	Information & Tech Services	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$485,467
0685	510	Information & Tech Services	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$70,608
0685	510	Information & Tech Services	3611100	Investment Earnings	\$4,944
0685	510	Information & Tech Services	3614000	Other Interest	\$4,202
0685	510	Information & Tech Services	3691000	Sale of Surplus	\$1,218

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	3088000	Unreserved Cash and Investments - Beginning	\$3,758,958
0685	520	Equipment & Fleet Management	3441100	Roads/Streets Maintenance/Repair/Construction Services	\$4,468
0685	520	Equipment & Fleet Management	3444000	Sales of Parts	\$1,653,354
0685	520	Equipment & Fleet Management	3611100	Investment Earnings	\$65,999
0685	520	Equipment & Fleet Management	3614000	Other Interest	\$6,871
0685	520	Equipment & Fleet Management	3691000	Sale of Surplus	\$32,111
0685	520	Equipment & Fleet Management	3694000	Judgments and Settlements	\$11,090
0685	530	Facilities Management	3088000	Unreserved Cash and Investments - Beginning	\$41,860
0685	530	Facilities Management	3419300	Custodial/Janitorial/Maintenance/Building Security Services	\$1,251,465
0685	530	Facilities Management	3611100	Investment Earnings	\$812
0685	530	Facilities Management	3614000	Other Interest	\$8,030
0685	530	Facilities Management	3691000	Sale of Surplus	\$210
0685	621	Employee Sick Leave Reserve	3088000	Unreserved Cash and Investments - Beginning	\$400,036
0685	621	Employee Sick Leave Reserve	3611100	Investment Earnings	\$5,207
0685	622	Risk Management Reserve	3088000	Unreserved Cash and Investments - Beginning	\$143,820
0685	622	Risk Management Reserve	3611100	Investment Earnings	\$2,365
0685	623	Transportation Benefit Dist	3088000	Unreserved Cash and Investments - Beginning	\$1,580,763
0685	623	Transportation Benefit Dist	3611100	Investment Earnings	\$32,497
0685	631	Agency Fund	3088000	Unreserved Cash and Investments - Beginning	\$381,490
0685	001	General Fund	5081000	Reserved Cash and Investments - Ending	\$73,863
0685	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$5,210,235
0685	001	General Fund	5113040	Official Publication Services	\$2,614
0685	001	General Fund	5113040	Official Publication Services	\$12,555

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5116010	Legislative Activities	\$67,200
0685	001	General Fund	5116020	Legislative Activities	\$4,166
0685	001	General Fund	5116020	Legislative Activities	\$974
0685	001	General Fund	5116020	Legislative Activities	\$255
0685	001	General Fund	5116030	Legislative Activities	\$1,148
0685	001	General Fund	5116040	Legislative Activities	\$5,500
0685	001	General Fund	5116040	Legislative Activities	\$3,660
0685	001	General Fund	5116040	Legislative Activities	\$1,687
0685	001	General Fund	5116040	Legislative Activities	\$119
0685	001	General Fund	5116040	Legislative Activities	\$3,670
0685	001	General Fund	5117030	Lobbying Activities	\$4,883
0685	001	General Fund	5117040	Lobbying Activities	\$47,475
0685	001	General Fund	5125010	Municipal Court	\$185,320
0685	001	General Fund	5125020	Municipal Court	\$11,208
0685	001	General Fund	5125020	Municipal Court	\$2,621
0685	001	General Fund	5125020	Municipal Court	\$21,570
0685	001	General Fund	5125020	Municipal Court	\$966
0685	001	General Fund	5125020	Municipal Court	\$35,108
0685	001	General Fund	5125020	Municipal Court	\$3,126
0685	001	General Fund	5125020	Municipal Court	\$1,889
0685	001	General Fund	5125020	Municipal Court	\$1,516
0685	001	General Fund	5125030	Municipal Court	\$1,520
0685	001	General Fund	5125030	Municipal Court	\$197
0685	001	General Fund	5125040	Municipal Court	\$7,368
0685	001	General Fund	5125040	Municipal Court	\$63,360
0685	001	General Fund	5125040	Municipal Court	\$1,250
0685	001	General Fund	5125040	Municipal Court	\$8,494
0685	001	General Fund	5125040	Municipal Court	\$14,813
0685	001	General Fund	5125040	Municipal Court	\$2,313
0685	001	General Fund	5125040	Municipal Court	\$1,215
0685	001	General Fund	5125040	Municipal Court	\$689
0685	001	General Fund	5125040	Municipal Court	\$1,196
0685	001	General Fund	5125040	Municipal Court	\$560
0685	001	General Fund	5125040	Municipal Court	\$400
0685	001	General Fund	5125040	Municipal Court	\$801
0685	001	General Fund	5131010	Executive Office	\$267,528
0685	001	General Fund	5131020	Executive Office	\$14,376

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5131020	Executive Office	\$3,846
0685	001	General Fund	5131020	Executive Office	\$28,205
0685	001	General Fund	5131020	Executive Office	\$706
0685	001	General Fund	5131020	Executive Office	\$33,931
0685	001	General Fund	5131020	Executive Office	\$12,340
0685	001	General Fund	5131020	Executive Office	\$2,520
0685	001	General Fund	5131030	Executive Office	\$5,895
0685	001	General Fund	5131030	Executive Office	\$1,773
0685	001	General Fund	5131040	Executive Office	\$70
0685	001	General Fund	5131040	Executive Office	\$2,195
0685	001	General Fund	5131040	Executive Office	\$37,375
0685	001	General Fund	5131040	Executive Office	\$9,105
0685	001	General Fund	5131040	Executive Office	\$22,262
0685	001	General Fund	5131040	Executive Office	\$2,077
0685	001	General Fund	5131040	Executive Office	\$2,594
0685	001	General Fund	5131040	Executive Office	\$4,674
0685	001	General Fund	5131040	Executive Office	\$57,699
0685	001	General Fund	5131040	Executive Office	\$3,398
0685	001	General Fund	5131040	Executive Office	\$2,965
0685	001	General Fund	5131040	Executive Office	\$36
0685	001	General Fund	5131040	Executive Office	\$2,500
0685	001	General Fund	5142010	Financial Services	\$90,240
0685	001	General Fund	5142020	Financial Services	\$5,523
0685	001	General Fund	5142020	Financial Services	\$1,292
0685	001	General Fund	5142020	Financial Services	\$11,500
0685	001	General Fund	5142020	Financial Services	\$243
0685	001	General Fund	5142020	Financial Services	\$16,829
0685	001	General Fund	5142020	Financial Services	\$2,707
0685	001	General Fund	5142020	Financial Services	\$1,260
0685	001	General Fund	5142030	Financial Services	\$381
0685	001	General Fund	5142140	Financial Services	\$925
0685	001	General Fund	5142140	Financial Services	\$471
0685	001	General Fund	5142140	Financial Services	\$1,245
0685	001	General Fund	5142140	Financial Services	\$285
0685	001	General Fund	5142140	Financial Services	\$1,215
0685	001	General Fund	5142310	Financial Services	\$300,466
0685	001	General Fund	5142310	Financial Services	\$539

City of Monroe

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5142320	Financial Services	\$17,697
0685	001	General Fund	5142320	Financial Services	\$4,231
0685	001	General Fund	5142320	Financial Services	\$37,931
0685	001	General Fund	5142320	Financial Services	\$806
0685	001	General Fund	5142320	Financial Services	\$61,127
0685	001	General Fund	5142320	Financial Services	\$6,708
0685	001	General Fund	5142320	Financial Services	\$103
0685	001	General Fund	5142320	Financial Services	\$2,852
0685	001	General Fund	5142320	Financial Services	\$3,614
0685	001	General Fund	5142330	Financial Services	\$742
0685	001	General Fund	5142330	Financial Services	\$1,779
0685	001	General Fund	5142330	Financial Services	\$4,903
0685	001	General Fund	5142340	Financial Services	\$34,206
0685	001	General Fund	5142340	Financial Services	\$6,076
0685	001	General Fund	5142340	Financial Services	\$11,179
0685	001	General Fund	5142340	Financial Services	\$751
0685	001	General Fund	5142340	Financial Services	\$24,463
0685	001	General Fund	5142340	Financial Services	\$388
0685	001	General Fund	5142340	Financial Services	\$328
0685	001	General Fund	5142340	Financial Services	\$1,397
0685	001	General Fund	5142340	Financial Services	\$599
0685	001	General Fund	5142340	Financial Services	\$1,160
0685	001	General Fund	5142340	Financial Services	\$885
0685	001	General Fund	5144050	Election Services	\$17,472
0685	001	General Fund	5154140	External Legal Services - Advice	\$237,456
0685	001	General Fund	5154140	External Legal Services - Advice	\$61,641
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$135,960
0685	001	General Fund	5154540	External Legal Services - Claims and Litigation	\$179,000
0685	001	General Fund	5181010	Personnel Services	\$106,454
0685	001	General Fund	5181020	Personnel Services	\$6,388
0685	001	General Fund	5181020	Personnel Services	\$1,513
0685	001	General Fund	5181020	Personnel Services	\$13,566
0685	001	General Fund	5181020	Personnel Services	\$197
0685	001	General Fund	5181020	Personnel Services	\$14,101
0685	001	General Fund	5181020	Personnel Services	\$3,194

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5181020	Personnel Services	\$55
0685	001	General Fund	5181020	Personnel Services	\$1,008
0685	001	General Fund	5181030	Personnel Services	\$1,955
0685	001	General Fund	5181040	Personnel Services	\$1,591
0685	001	General Fund	5181040	Personnel Services	\$33,030
0685	001	General Fund	5181040	Personnel Services	\$2,718
0685	001	General Fund	5181040	Personnel Services	\$595
0685	001	General Fund	5181040	Personnel Services	\$5,925
0685	001	General Fund	5181040	Personnel Services	\$442
0685	001	General Fund	5181040	Personnel Services	\$68
0685	001	General Fund	5181040	Personnel Services	\$668
0685	001	General Fund	5181040	Personnel Services	\$510
0685	001	General Fund	5181040	Personnel Services	\$100
0685	001	General Fund	5181040	Personnel Services	\$839
0685	001	General Fund	5189020	Other Centralized Services	\$59
0685	001	General Fund	5189040	Other Centralized Services	\$25,470
0685	001	General Fund	5189050	Other Centralized Services	\$12,089
0685	001	General Fund	5189050	Other Centralized Services	\$5,833
0685	001	General Fund	5189050	Other Centralized Services	\$3,323
0685	001	General Fund	5189050	Other Centralized Services	\$212
0685	001	General Fund	5189050	Other Centralized Services	\$154
0685	001	General Fund	5211040	Administration	\$38,705
0685	001	General Fund	5212140	Police Operations	\$2,096
0685	001	General Fund	5212210	Police Operations	\$3,910,822
0685	001	General Fund	5212210	Police Operations	\$362,015
0685	001	General Fund	5212210	Police Operations	\$7,215
0685	001	General Fund	5212210	Police Operations	\$4,682
0685	001	General Fund	5212220	Police Operations	\$19
0685	001	General Fund	5212220	Police Operations	\$239,178
0685	001	General Fund	5212220	Police Operations	\$22,221
0685	001	General Fund	5212220	Police Operations	\$457
0685	001	General Fund	5212220	Police Operations	\$285
0685	001	General Fund	5212220	Police Operations	\$4

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212220	Police Operations	\$56,799
0685	001	General Fund	5212220	Police Operations	\$5,221
0685	001	General Fund	5212220	Police Operations	\$107
0685	001	General Fund	5212220	Police Operations	\$67
0685	001	General Fund	5212220	Police Operations	\$266,134
0685	001	General Fund	5212220	Police Operations	\$18,563
0685	001	General Fund	5212220	Police Operations	\$392
0685	001	General Fund	5212220	Police Operations	\$254
0685	001	General Fund	5212220	Police Operations	\$6
0685	001	General Fund	5212220	Police Operations	\$64,602
0685	001	General Fund	5212220	Police Operations	\$2,699
0685	001	General Fund	5212220	Police Operations	\$104
0685	001	General Fund	5212220	Police Operations	\$90
0685	001	General Fund	5212220	Police Operations	\$38
0685	001	General Fund	5212220	Police Operations	\$595,107
0685	001	General Fund	5212220	Police Operations	\$18,745
0685	001	General Fund	5212220	Police Operations	\$664
0685	001	General Fund	5212220	Police Operations	\$766
0685	001	General Fund	5212220	Police Operations	\$1
0685	001	General Fund	5212220	Police Operations	\$167,367
0685	001	General Fund	5212220	Police Operations	\$4,809
0685	001	General Fund	5212220	Police Operations	\$191
0685	001	General Fund	5212220	Police Operations	\$74
0685	001	General Fund	5212220	Police Operations	\$248
0685	001	General Fund	5212220	Police Operations	\$8,432
0685	001	General Fund	5212220	Police Operations	\$24,468
0685	001	General Fund	5212220	Police Operations	\$300
0685	001	General Fund	5212220	Police Operations	\$77,558
0685	001	General Fund	5212230	Police Operations	\$18,054
0685	001	General Fund	5212230	Police Operations	\$15,482
0685	001	General Fund	5212230	Police Operations	\$27,607
0685	001	General Fund	5212230	Police Operations	\$45,193
0685	001	General Fund	5212230	Police Operations	\$198
0685	001	General Fund	5212230	Police Operations	\$252
0685	001	General Fund	5212230	Police Operations	\$735
0685	001	General Fund	5212240	Police Operations	\$228,635
0685	001	General Fund	5212240	Police Operations	\$7,745

City of Monroe

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5212240	Police Operations	\$1,551
0685	001	General Fund	5212240	Police Operations	\$172,252
0685	001	General Fund	5212240	Police Operations	\$351,964
0685	001	General Fund	5212240	Police Operations	\$319,287
0685	001	General Fund	5212240	Police Operations	\$1,942
0685	001	General Fund	5212240	Police Operations	\$23,317
0685	001	General Fund	5212240	Police Operations	\$43,887
0685	001	General Fund	5212240	Police Operations	\$9,862
0685	001	General Fund	5212240	Police Operations	\$6,194
0685	001	General Fund	5212240	Police Operations	\$1,114
0685	001	General Fund	5212240	Police Operations	\$1,100
0685	001	General Fund	5212250	Police Operations	\$15,110
0685	001	General Fund	5213030	Crime Prevention	\$1,585
0685	001	General Fund	5214040	Training	\$12,060
0685	001	General Fund	5214040	Training	\$16,517
0685	001	General Fund	5236050	Care and Custody of Prisoners	\$387,279
0685	001	General Fund	5255040	Facilities	\$1,724
0685	001	General Fund	5255040	Facilities	\$1,499
0685	001	General Fund	5256010	Disaster Preparedness	\$3,612
0685	001	General Fund	5256020	Disaster Preparedness	\$199
0685	001	General Fund	5256020	Disaster Preparedness	\$52
0685	001	General Fund	5256020	Disaster Preparedness	\$460
0685	001	General Fund	5256020	Disaster Preparedness	\$6
0685	001	General Fund	5256020	Disaster Preparedness	\$404
0685	001	General Fund	5256020	Disaster Preparedness	\$108
0685	001	General Fund	5256020	Disaster Preparedness	\$32
0685	001	General Fund	5256030	Disaster Preparedness	\$375
0685	001	General Fund	5256030	Disaster Preparedness	\$2,738
0685	001	General Fund	5256040	Disaster Preparedness	\$23
0685	001	General Fund	5256040	Disaster Preparedness	\$5,598
0685	001	General Fund	5256040	Disaster Preparedness	\$228
0685	001	General Fund	5256040	Disaster Preparedness	\$184
0685	001	General Fund	5256040	Disaster Preparedness	\$257
0685	001	General Fund	5256040	Disaster Preparedness	\$5
0685	001	General Fund	5285050	Dispatch Services	\$62,799
0685	001	General Fund	5286050	Dispatch Services	\$326,981
0685	001	General Fund	5586010	Planning	\$499,283

City of Monroe

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5586010	Planning	\$3,378
0685	001	General Fund	5586020	Planning	\$30,711
0685	001	General Fund	5586020	Planning	\$7,198
0685	001	General Fund	5586020	Planning	\$62,227
0685	001	General Fund	5586020	Planning	\$1,699
0685	001	General Fund	5586020	Planning	\$97,297
0685	001	General Fund	5586020	Planning	\$8,376
0685	001	General Fund	5586020	Planning	\$39
0685	001	General Fund	5586020	Planning	\$5,793
0685	001	General Fund	5586020	Planning	\$2,237
0685	001	General Fund	5586030	Planning	\$1,935
0685	001	General Fund	5586030	Planning	\$502
0685	001	General Fund	5586040	Planning	\$81,363
0685	001	General Fund	5586040	Planning	\$8,748
0685	001	General Fund	5586040	Planning	\$28,280
0685	001	General Fund	5586040	Planning	\$3,498
0685	001	General Fund	5586040	Planning	\$29,900
0685	001	General Fund	5586040	Planning	\$11,029
0685	001	General Fund	5586040	Planning	\$40,884
0685	001	General Fund	5586040	Planning	\$1,277
0685	001	General Fund	5586040	Planning	\$143
0685	001	General Fund	5586040	Planning	\$3,483
0685	001	General Fund	5586040	Planning	\$710
0685	001	General Fund	5586040	Planning	\$2,618
0685	001	General Fund	5586040	Planning	\$1,314
0685	001	General Fund	5587040	Economic Development	\$86,384
0685	001	General Fund	5587040	Economic Development	\$25,000
0685	001	General Fund	5593010	Property Development	\$265,001
0685	001	General Fund	5593010	Property Development	\$892
0685	001	General Fund	5593020	Property Development	\$16,268
0685	001	General Fund	5593020	Property Development	\$3,808
0685	001	General Fund	5593020	Property Development	\$33,899
0685	001	General Fund	5593020	Property Development	\$3,426
0685	001	General Fund	5593020	Property Development	\$59,352
0685	001	General Fund	5593020	Property Development	\$2,971
0685	001	General Fund	5593020	Property Development	\$3,414
0685	001	General Fund	5593020	Property Development	\$1,888

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5593030	Property Development	\$209
0685	001	General Fund	5593030	Property Development	\$311
0685	001	General Fund	5593030	Property Development	\$149
0685	001	General Fund	5593040	Property Development	\$99,433
0685	001	General Fund	5593040	Property Development	\$622
0685	001	General Fund	5593040	Property Development	\$24,547
0685	001	General Fund	5593040	Property Development	\$1,550
0685	001	General Fund	5593040	Property Development	\$104
0685	001	General Fund	5593040	Property Development	\$2,187
0685	001	General Fund	5593040	Property Development	\$2,632
0685	001	General Fund	5593040	Property Development	\$135
0685	001	General Fund	5593040	Property Development	\$1,553
0685	001	General Fund	5593040	Property Development	\$51
0685	001	General Fund	5666650	Chemical Dependency Services	\$5,917
0685	001	General Fund	5690040	Aging and Disability Services	\$15,000
0685	001	General Fund	5739040	Other	\$13
0685	001	General Fund	5739040	Other	\$1,341
0685	001	General Fund	5739040	Other	\$1,827
0685	001	General Fund	5755040	Multipurpose and Community Centers	\$50,000
0685	001	General Fund	5768010	General Parks	\$389,123
0685	001	General Fund	5768010	General Parks	\$48,741
0685	001	General Fund	5768010	General Parks	\$1,373
0685	001	General Fund	5768020	General Parks	\$23,364
0685	001	General Fund	5768020	General Parks	\$2,849
0685	001	General Fund	5768020	General Parks	\$5,464
0685	001	General Fund	5768020	General Parks	\$666
0685	001	General Fund	5768020	General Parks	\$49,037
0685	001	General Fund	5768020	General Parks	\$5,937
0685	001	General Fund	5768020	General Parks	\$9,245
0685	001	General Fund	5768020	General Parks	\$2,666
0685	001	General Fund	5768020	General Parks	\$112,298
0685	001	General Fund	5768020	General Parks	\$5,292
0685	001	General Fund	5768020	General Parks	\$3,525
0685	001	General Fund	5768020	General Parks	\$10,474
0685	001	General Fund	5768020	General Parks	\$7,249

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5768030	General Parks	\$575
0685	001	General Fund	5768030	General Parks	\$2,394
0685	001	General Fund	5768030	General Parks	\$53,985
0685	001	General Fund	5768030	General Parks	\$1,374
0685	001	General Fund	5768030	General Parks	\$1,128
0685	001	General Fund	5768030	General Parks	\$450
0685	001	General Fund	5768030	General Parks	\$5,372
0685	001	General Fund	5768030	General Parks	\$1,998
0685	001	General Fund	5768030	General Parks	\$2,830
0685	001	General Fund	5768030	General Parks	\$452
0685	001	General Fund	5768030	General Parks	\$266
0685	001	General Fund	5768030	General Parks	\$5,351
0685	001	General Fund	5768040	General Parks	\$2,992
0685	001	General Fund	5768040	General Parks	\$1,561
0685	001	General Fund	5768040	General Parks	\$27,080
0685	001	General Fund	5768040	General Parks	\$219,292
0685	001	General Fund	5768040	General Parks	\$59,168
0685	001	General Fund	5768040	General Parks	\$5,300
0685	001	General Fund	5768040	General Parks	\$57
0685	001	General Fund	5768040	General Parks	\$21,240
0685	001	General Fund	5768040	General Parks	\$1,306
0685	001	General Fund	5768040	General Parks	\$1,531
0685	001	General Fund	5768040	General Parks	\$4,847
0685	001	General Fund	5768040	General Parks	\$4,629
0685	001	General Fund	5769040	Other Park Facilities	\$832
0685	001	General Fund	5769010	Other Park Facilities	\$164,499
0685	001	General Fund	5769020	Other Park Facilities	\$9,330
0685	001	General Fund	5769020	Other Park Facilities	\$2,337
0685	001	General Fund	5769020	Other Park Facilities	\$20,963
0685	001	General Fund	5769020	Other Park Facilities	\$1,260
0685	001	General Fund	5769020	Other Park Facilities	\$29,737
0685	001	General Fund	5769020	Other Park Facilities	\$4,151
0685	001	General Fund	5769020	Other Park Facilities	\$1,524
0685	001	General Fund	5769020	Other Park Facilities	\$1,426
0685	001	General Fund	5769030	Other Park Facilities	\$545
0685	001	General Fund	5769040	Other Park Facilities	\$388
0685	001	General Fund	5769040	Other Park Facilities	\$602

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	001	General Fund	5769040	Other Park Facilities	\$578
0685	001	General Fund	5769050	Other Park Facilities	\$209
0685	105	Streets	5088000	Unreserved Cash and Investments - Ending	\$402,038
0685	105	Streets	5423010	Roadway	\$3,285
0685	105	Streets	5423010	Roadway	\$50,184
0685	105	Streets	5423010	Roadway	\$155,764
0685	105	Streets	5423010	Roadway	\$315
0685	105	Streets	5423010	Roadway	\$4,438
0685	105	Streets	5423020	Roadway	\$179
0685	105	Streets	5423020	Roadway	\$2,966
0685	105	Streets	5423020	Roadway	\$9,560
0685	105	Streets	5423020	Roadway	\$42
0685	105	Streets	5423020	Roadway	\$715
0685	105	Streets	5423020	Roadway	\$2,246
0685	105	Streets	5423020	Roadway	\$375
0685	105	Streets	5423020	Roadway	\$6,434
0685	105	Streets	5423020	Roadway	\$20,351
0685	105	Streets	5423020	Roadway	\$11
0685	105	Streets	5423020	Roadway	\$705
0685	105	Streets	5423020	Roadway	\$2,958
0685	105	Streets	5423020	Roadway	\$893
0685	105	Streets	5423020	Roadway	\$9,594
0685	105	Streets	5423020	Roadway	\$38,434
0685	105	Streets	5423020	Roadway	\$1,040
0685	105	Streets	5423020	Roadway	\$2,744
0685	105	Streets	5423020	Roadway	\$33
0685	105	Streets	5423020	Roadway	\$66
0685	105	Streets	5423020	Roadway	\$7
0685	105	Streets	5423020	Roadway	\$494
0685	105	Streets	5423020	Roadway	\$426
0685	105	Streets	5423020	Roadway	\$5
0685	105	Streets	5423020	Roadway	\$1,455
0685	105	Streets	5423020	Roadway	\$2,715
0685	105	Streets	5423030	Roadway	\$1,077
0685	105	Streets	5423030	Roadway	\$50
0685	105	Streets	5423030	Roadway	\$1,193
0685	105	Streets	5423030	Roadway	\$1,589

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	105	Streets	5423030	Roadway	\$54,293
0685	105	Streets	5423030	Roadway	\$317
0685	105	Streets	5423040	Roadway	\$1,000
0685	105	Streets	5423040	Roadway	\$327
0685	105	Streets	5423040	Roadway	\$11,748
0685	105	Streets	5423040	Roadway	\$877
0685	105	Streets	5423040	Roadway	\$1,013
0685	105	Streets	5423040	Roadway	\$694
0685	105	Streets	5423040	Roadway	\$5
0685	105	Streets	5423040	Roadway	\$24,012
0685	105	Streets	5423040	Roadway	\$5,874
0685	105	Streets	5423040	Roadway	\$1,255
0685	105	Streets	5423040	Roadway	\$331
0685	105	Streets	5424040	Drainage	\$3
0685	105	Streets	5426140	Sidewalks	\$4,407
0685	105	Streets	5426140	Sidewalks	\$1,444
0685	105	Streets	5426440	Traffic Control Devices	\$14,670
0685	105	Streets	5426440	Traffic Control Devices	\$18,889
0685	105	Streets	5426440	Traffic Control Devices	\$7,704
0685	105	Streets	5427030	Roadside	\$1,852
0685	105	Streets	5435040	Facilities	\$9,140
0685	105	Streets	5435040	Facilities	\$177,948
0685	105	Streets	5435040	Facilities	\$19,977
0685	109	Tourism	5088000	Unreserved Cash and Investments - Ending	\$82,672
0685	109	Tourism	5573040	Tourism	\$94,183
0685	114	Narcotic/Drug Buy Fund	5088000	Unreserved Cash and Investments - Ending	\$53,883
0685	114	Narcotic/Drug Buy Fund	5212140	Police Operations	\$2,368
0685	117	REET	5088000	Unreserved Cash and Investments - Ending	\$3,037,267
0685	203	Governmental Debt Fund	5088000	Unreserved Cash and Investments - Ending	\$3,363
0685	307	Capital Improvements CIP	5088000	Unreserved Cash and Investments - Ending	\$1,357,912
0685	317	Parks CIP Fund	5081000	Reserved Cash and Investments - Ending	\$32,017
0685	317	Parks CIP Fund	5088000	Unreserved Cash and Investments - Ending	\$920,531
0685	317	Parks CIP Fund	5768010	General Parks	\$95,799

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	317	Parks CIP Fund	5768010	General Parks	\$198
0685	317	Parks CIP Fund	5768020	General Parks	\$5,468
0685	317	Parks CIP Fund	5768020	General Parks	\$1,362
0685	317	Parks CIP Fund	5768020	General Parks	\$12,169
0685	317	Parks CIP Fund	5768020	General Parks	\$1,565
0685	317	Parks CIP Fund	5768020	General Parks	\$18,722
0685	317	Parks CIP Fund	5768020	General Parks	\$2,054
0685	317	Parks CIP Fund	5768020	General Parks	\$820
0685	317	Parks CIP Fund	5768020	General Parks	\$914
0685	317	Parks CIP Fund	5768040	General Parks	\$87,260
0685	317	Parks CIP Fund	5768040	General Parks	\$3,500
0685	317	Parks CIP Fund	5768040	General Parks	\$7,618
0685	317	Parks CIP Fund	5768040	General Parks	\$277
0685	318	Streets CIP Fund	5088000	Unreserved Cash and Investments - Ending	\$2,065,161
0685	318	Streets CIP Fund	5431010	Management	\$180,963
0685	318	Streets CIP Fund	5431010	Management	\$1,221
0685	318	Streets CIP Fund	5431020	Management	\$10,793
0685	318	Streets CIP Fund	5431020	Management	\$2,535
0685	318	Streets CIP Fund	5431020	Management	\$21,260
0685	318	Streets CIP Fund	5431020	Management	\$2,412
0685	318	Streets CIP Fund	5431020	Management	\$39,825
0685	318	Streets CIP Fund	5431020	Management	\$3,553
0685	318	Streets CIP Fund	5431020	Management	\$54
0685	318	Streets CIP Fund	5431020	Management	\$1,954
0685	318	Streets CIP Fund	5431020	Management	\$1,591
0685	318	Streets CIP Fund	5431040	Management	\$7,951
0685	318	Streets CIP Fund	5431040	Management	\$17,353
0685	319	North Kelsey Development	5088000	Unreserved Cash and Investments - Ending	\$908,488
0685	319	North Kelsey Development	5586040	Planning	\$11,618
0685	319	North Kelsey Development	5586040	Planning	\$10,719
0685	411	Water Maintenance & Operations	5081000	Reserved Cash and Investments - Ending	\$707,639
0685	411	Water Maintenance & Operations	5088000	Unreserved Cash and Investments - Ending	\$8,421,867
0685	411	Water Maintenance & Operations	5251040	Administration	\$23

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5255040	Facilities	\$1,724
0685	411	Water Maintenance & Operations	5255040	Facilities	\$1,500
0685	411	Water Maintenance & Operations	5256010	Disaster Preparedness	\$3,612
0685	411	Water Maintenance & Operations	5256020	Disaster Preparedness	\$199
0685	411	Water Maintenance & Operations	5256020	Disaster Preparedness	\$52
0685	411	Water Maintenance & Operations	5256020	Disaster Preparedness	\$460
0685	411	Water Maintenance & Operations	5256020	Disaster Preparedness	\$6
0685	411	Water Maintenance & Operations	5256020	Disaster Preparedness	\$404
0685	411	Water Maintenance & Operations	5256020	Disaster Preparedness	\$108
0685	411	Water Maintenance & Operations	5256020	Disaster Preparedness	\$31
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$375
0685	411	Water Maintenance & Operations	5256030	Disaster Preparedness	\$2,737
0685	411	Water Maintenance & Operations	5255040	Facilities	\$248
0685	411	Water Maintenance & Operations	5255040	Facilities	\$184
0685	411	Water Maintenance & Operations	5255040	Facilities	\$237
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$5
0685	411	Water Maintenance & Operations	5256040	Disaster Preparedness	\$5,598
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$185,101
0685	411	Water Maintenance & Operations	5341010	Water Utilities	\$1,221
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$11,051
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,595
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$21,789
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,490

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$40,706
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$3,677
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$54
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$2,017
0685	411	Water Maintenance & Operations	5341020	Water Utilities	\$1,591
0685	411	Water Maintenance & Operations	5341030	Water Utilities	\$87
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$8,121
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$17,776
0685	411	Water Maintenance & Operations	5341040	Water Utilities	\$134,508
0685	411	Water Maintenance & Operations	5341050	Water Utilities	\$345,868
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$57,855
0685	411	Water Maintenance & Operations	5345030	Water Utilities	\$73
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$3,285
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$52,258
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$501,498
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$4,819
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$315
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$18,743
0685	411	Water Maintenance & Operations	5348010	Water Utilities	\$7
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$179
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$3,095
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$31,211
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$284

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$42
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$745
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7,310
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$66
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$375
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$6,699
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$66,395
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$11
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$744
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$8,479
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$242
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$893
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$10,034
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$123,935
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$1,102
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$9,275
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$33
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$66
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$7
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$526
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$426
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$40
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$4,825

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348020	Water Utilities	\$9,094
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,506
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$41
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,317
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$3,730
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$2,152
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$119,975
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$1,481,496
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$348
0685	411	Water Maintenance & Operations	5348030	Water Utilities	\$905
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$4,084
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$10,795
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$43,109
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$309,162
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$54,851
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$159,179
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$880
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$8,816
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$12,421
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$15
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$1,314
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$89,906
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$30,681

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$665
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$7,787
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$2,308
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$340
0685	411	Water Maintenance & Operations	5348040	Water Utilities	\$58,285
0685	411	Water Maintenance & Operations	5348050	Water Utilities	\$658,453
0685	411	Water Maintenance & Operations	5348050	Water Utilities	\$100,347
0685	421	Sewer Maintenance & Operations	5081000	Reserved Cash and Investments - Ending	\$1,923,303
0685	421	Sewer Maintenance & Operations	5088000	Unreserved Cash and Investments - Ending	\$8,723,104
0685	421	Sewer Maintenance & Operations	5251040	Administration	\$23
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$1,724
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$1,500
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$228
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$184
0685	421	Sewer Maintenance & Operations	5255040	Facilities	\$257
0685	421	Sewer Maintenance & Operations	5256010	Disaster Preparedness	\$3,612
0685	421	Sewer Maintenance & Operations	5256020	Disaster Preparedness	\$199
0685	421	Sewer Maintenance & Operations	5256020	Disaster Preparedness	\$52
0685	421	Sewer Maintenance & Operations	5256020	Disaster Preparedness	\$460
0685	421	Sewer Maintenance & Operations	5256020	Disaster Preparedness	\$6
0685	421	Sewer Maintenance & Operations	5256020	Disaster Preparedness	\$404
0685	421	Sewer Maintenance & Operations	5256020	Disaster Preparedness	\$108
0685	421	Sewer Maintenance & Operations	5256020	Disaster Preparedness	\$32

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$375
0685	421	Sewer Maintenance & Operations	5256030	Disaster Preparedness	\$2,737
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$5
0685	421	Sewer Maintenance & Operations	5256040	Disaster Preparedness	\$5,598
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$188,185
0685	421	Sewer Maintenance & Operations	5351010	Sewer/Reclaimed Water Utilities	\$1,221
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$11,192
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,638
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$22,181
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,424
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$40,632
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$3,769
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$54
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$2,017
0685	421	Sewer Maintenance & Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,591
0685	421	Sewer Maintenance & Operations	5351030	Sewer/Reclaimed Water Utilities	\$68
0685	421	Sewer Maintenance & Operations	5351050	Sewer/Reclaimed Water Utilities	\$297,604
0685	421	Sewer Maintenance & Operations	5355040	Sewer/Reclaimed Water Utilities	\$6,202
0685	421	Sewer Maintenance & Operations	5356040	Sewer/Reclaimed Water Utilities	\$155,872
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$3,285
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$52,258
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$371,783
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$4,819

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$489,787
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$8,562
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$315
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$9,873
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$7
0685	421	Sewer Maintenance & Operations	5358010	Sewer/Reclaimed Water Utilities	\$39,419
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$179
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,095
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$22,869
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$271
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$31,618
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$504
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$42
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$745
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,359
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$63
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7,395
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$118
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$375
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,698
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$48,555
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$67,439
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$11

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$744
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$5,968
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$242
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$9,387
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$410
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$893
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$10,034
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$93,733
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$110,177
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$1,102
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,933
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$8,213
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$33
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$66
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$7
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$526
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$426
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$12
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,678
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$6,850
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$167
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$4,537
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$8,006

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358020	Sewer/Reclaimed Water Utilities	\$3,572
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,411
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$41
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$3,696
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$1,607
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$42,830
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$6,422
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$209,712
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$45,813
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$296
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$373
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$2,663
0685	421	Sewer Maintenance & Operations	5358030	Sewer/Reclaimed Water Utilities	\$8,104
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$8,740
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$58,128
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$332,535
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$492,694
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$192,789
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$80
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,352
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$8,121
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$17,776
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$107,822

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$877
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$6,686
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$11,865
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$9,555
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$66
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$903
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$2,411
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$226
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$252,747
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$7,327
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$3,034
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$44,985
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$825
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$190
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,517
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$330
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$55,898
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$361
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$10,364
0685	421	Sewer Maintenance & Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,150
0685	431	Stormwater Maint & Operations	5081000	Reserved Cash and Investments - Ending	\$255,632
0685	431	Stormwater Maint & Operations	5088000	Unreserved Cash and Investments - Ending	\$1,050,153
0685	431	Stormwater Maint & Operations	5251040	Administration	\$23

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5255030	Facilities	\$375
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$1,724
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$1,499
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$228
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$184
0685	431	Stormwater Maint & Operations	5255040	Facilities	\$274
0685	431	Stormwater Maint & Operations	5256010	Disaster Preparedness	\$3,611
0685	431	Stormwater Maint & Operations	5256020	Disaster Preparedness	\$199
0685	431	Stormwater Maint & Operations	5256020	Disaster Preparedness	\$52
0685	431	Stormwater Maint & Operations	5256020	Disaster Preparedness	\$460
0685	431	Stormwater Maint & Operations	5256020	Disaster Preparedness	\$6
0685	431	Stormwater Maint & Operations	5256020	Disaster Preparedness	\$404
0685	431	Stormwater Maint & Operations	5256020	Disaster Preparedness	\$108
0685	431	Stormwater Maint & Operations	5256020	Disaster Preparedness	\$31
0685	431	Stormwater Maint & Operations	5256030	Disaster Preparedness	\$2,737
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$5,598
0685	431	Stormwater Maint & Operations	5256040	Disaster Preparedness	\$5
0685	431	Stormwater Maint & Operations	5313150	Storm Drainage Utilities	\$25,356
0685	431	Stormwater Maint & Operations	5313550	Storm Drainage Utilities	\$102,700
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$3,285
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$50,184
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$482,074
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$6,425

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$180,963
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$315
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$13,499
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$10
0685	431	Stormwater Maint & Operations	5313810	Storm Drainage Utilities	\$1,221
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$179
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,966
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$29,603
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$378
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$10,793
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$42
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$715
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$6,934
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$88
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,535
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$375
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$6,434
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$63,297
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$21,260
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$11
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$705
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$8,406
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$322

City of Monroe

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$2,412
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$893
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$9,593
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$125,495
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$39,825
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,040
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7,814
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$3,553
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$33
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$66
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$7
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$494
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$426
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$99
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$4,650
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$9,212
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$54
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,954
0685	431	Stormwater Maint & Operations	5313820	Storm Drainage Utilities	\$1,591
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$1,420
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$41
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$2,385
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$640

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$14,978
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$68
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$192
0685	431	Stormwater Maint & Operations	5313830	Storm Drainage Utilities	\$7,351
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$5,446
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$27,351
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$4,847
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$43,551
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$234,975
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$48,418
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$60,511
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$7,951
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$17,352
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$14,291
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$877
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$5,859
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$11,804
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$71
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$34,484
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$1,834
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$167
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$915
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$330

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	431	Stormwater Maint & Operations	5313840	Storm Drainage Utilities	\$50,477
0685	510	Information & Tech Services	5088000	Unreserved Cash and Investments - Ending	\$306,352
0685	510	Information & Tech Services	5188810	Information Technology Services	\$94,546
0685	510	Information & Tech Services	5188810	Information Technology Services	\$6,583
0685	510	Information & Tech Services	5188820	Information Technology Services	\$6,203
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,456
0685	510	Information & Tech Services	5188820	Information Technology Services	\$12,885
0685	510	Information & Tech Services	5188820	Information Technology Services	\$292
0685	510	Information & Tech Services	5188820	Information Technology Services	\$20,354
0685	510	Information & Tech Services	5188820	Information Technology Services	\$2,836
0685	510	Information & Tech Services	5188820	Information Technology Services	\$14
0685	510	Information & Tech Services	5188820	Information Technology Services	\$1,512
0685	510	Information & Tech Services	5188830	Information Technology Services	\$1,650
0685	510	Information & Tech Services	5188830	Information Technology Services	\$13,327
0685	510	Information & Tech Services	5188830	Information Technology Services	\$12,059
0685	510	Information & Tech Services	5188830	Information Technology Services	\$15,901
0685	510	Information & Tech Services	5188840	Information Technology Services	\$115,610
0685	510	Information & Tech Services	5188840	Information Technology Services	\$43,228
0685	510	Information & Tech Services	5188840	Information Technology Services	\$41
0685	510	Information & Tech Services	5188840	Information Technology Services	\$2,694
0685	510	Information & Tech Services	5188830	Information Technology Services	\$13,014
0685	510	Information & Tech Services	5188840	Information Technology Services	\$4,421
0685	510	Information & Tech Services	5188830	Information Technology Services	\$7

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For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	510	Information & Tech Services	5188840	Information Technology Services	\$25,825
0685	510	Information & Tech Services	5188840	Information Technology Services	\$479
0685	510	Information & Tech Services	5188840	Information Technology Services	\$23,830
0685	510	Information & Tech Services	5188840	Information Technology Services	\$27,061
0685	510	Information & Tech Services	5188840	Information Technology Services	\$60,830
0685	510	Information & Tech Services	5188840	Information Technology Services	\$8,888
0685	510	Information & Tech Services	5188840	Information Technology Services	\$15,373
0685	510	Information & Tech Services	5188840	Information Technology Services	\$962
0685	510	Information & Tech Services	5188840	Information Technology Services	\$111
0685	510	Information & Tech Services	5188840	Information Technology Services	\$26,042
0685	510	Information & Tech Services	5188840	Information Technology Services	\$130
0685	520	Equipment & Fleet Management	5088000	Unreserved Cash and Investments - Ending	\$4,285,865
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$158,884
0685	520	Equipment & Fleet Management	5486010	Equipment Rental Services	\$3,101
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$9,774
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,286
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$20,691
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,078
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$38,692
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$3,042
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$1,472
0685	520	Equipment & Fleet Management	5486020	Equipment Rental Services	\$2,810
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$4,529

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$5,039
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$103,431
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$55,940
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$15,184
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$9,207
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$17,016
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$17,181
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$16,630
0685	520	Equipment & Fleet Management	5486030	Equipment Rental Services	\$473
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$110,529
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$15,660
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$34,958
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$1,501
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$3,529
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$6,425
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$3,474
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$57,800
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$9,620
0685	520	Equipment & Fleet Management	5486040	Equipment Rental Services	\$15
0685	530	Facilities Management	5081000	Reserved Cash and Investments - Ending	\$8,818
0685	530	Facilities Management	5182010	Property Management Services	\$199,382
0685	530	Facilities Management	5182010	Property Management Services	\$3,796
0685	530	Facilities Management	5182020	Property Management Services	\$13,061

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182020	Property Management Services	\$3,065
0685	530	Facilities Management	5182020	Property Management Services	\$27,795
0685	530	Facilities Management	5182020	Property Management Services	\$4,470
0685	530	Facilities Management	5182020	Property Management Services	\$53,800
0685	530	Facilities Management	5182020	Property Management Services	\$4,163
0685	530	Facilities Management	5182020	Property Management Services	\$2,003
0685	530	Facilities Management	5182020	Property Management Services	\$3,919
0685	530	Facilities Management	5182030	Property Management Services	\$4,189
0685	530	Facilities Management	5182030	Property Management Services	\$4,761
0685	530	Facilities Management	5182030	Property Management Services	\$6,327
0685	530	Facilities Management	5182030	Property Management Services	\$74,879
0685	530	Facilities Management	5182030	Property Management Services	\$36,449
0685	530	Facilities Management	5182030	Property Management Services	\$131
0685	530	Facilities Management	5182040	Property Management Services	\$6,078
0685	530	Facilities Management	5182040	Property Management Services	\$9,559
0685	530	Facilities Management	5182040	Property Management Services	\$21,754
0685	530	Facilities Management	5182040	Property Management Services	\$46,307
0685	530	Facilities Management	5182040	Property Management Services	\$14
0685	530	Facilities Management	5182040	Property Management Services	\$54,292
0685	530	Facilities Management	5182040	Property Management Services	\$36,524
0685	530	Facilities Management	5182040	Property Management Services	\$235,067
0685	530	Facilities Management	5182040	Property Management Services	\$229,676
0685	530	Facilities Management	5182040	Property Management Services	\$99,729

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	530	Facilities Management	5182040	Property Management Services	\$9,247
0685	530	Facilities Management	5182040	Property Management Services	\$100,670
0685	530	Facilities Management	5182040	Property Management Services	\$5,316
0685	530	Facilities Management	5182040	Property Management Services	\$900
0685	530	Facilities Management	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,549
0685	530	Facilities Management	5183040	Maintenance/Security/Insurance/Janitorial Services	\$42,686
0685	621	Employee Sick Leave Reserve	5088000	Unreserved Cash and Investments - Ending	\$346,645
0685	622	Risk Management Reserve	5088000	Unreserved Cash and Investments - Ending	\$146,184
0685	623	Transportation Benefit Dist	5088000	Unreserved Cash and Investments - Ending	\$2,086,114
0685	623	Transportation Benefit Dist	5433040	General Services	\$3,804
0685	623	Transportation Benefit Dist	5433040	General Services	\$2,500
0685	631	Agency Fund	5088000	Unreserved Cash and Investments - Ending	\$486,094
0685	001	General Fund	3981000	Insurance Recoveries	\$3,380
0685	203	Governmental Debt Fund	3970001	Transfers-In	\$1,390,828
0685	203	Governmental Debt Fund	3971170	Transfers-In	\$137,870
0685	307	Capital Improvements CIP	3974400	Transfers-In	\$148,246
0685	317	Parks CIP Fund	3970005	Transfers-In	\$1,796
0685	319	North Kelsey Development	3970000	Transfers-In	\$1,015,000
0685	421	Sewer Maintenance & Operations	3893000	Agency Type Collections	\$20,849
0685	520	Equipment & Fleet Management	3951000	Proceeds from Sales of Capital Assets	\$10,775
0685	530	Facilities Management	3973030	Transfers-In	\$50,000
0685	621	Employee Sick Leave Reserve	3971000	Transfers-In	\$108,739
0685	621	Employee Sick Leave Reserve	3973400	Transfers-In	\$7,845
0685	621	Employee Sick Leave Reserve	3973500	Transfers-In	\$13,465

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	621	Employee Sick Leave Reserve	3973800	Transfers-In	\$6,371
0685	623	Transportation Benefit Dist	3894000	Agency Type Deposits	\$1,229,117
0685	631	Agency Fund	3891000	Refundable Deposits	\$30,419
0685	631	Agency Fund	3891000	Refundable Deposits	\$638
0685	631	Agency Fund	3892000	Retainage Deposits	\$209,956
0685	631	Agency Fund	3893000	Agency Type Collections	\$8,557
0685	631	Agency Fund	3893000	Agency Type Collections	\$8,718
0685	631	Agency Fund	3893000	Agency Type Collections	\$14,994
0685	631	Agency Fund	3893000	Agency Type Collections	\$7,805
0685	631	Agency Fund	3893000	Agency Type Collections	\$3,295
0685	631	Agency Fund	3893000	Agency Type Collections	\$237,912
0685	631	Agency Fund	3893000	Agency Type Collections	\$500
0685	631	Agency Fund	3893000	Agency Type Collections	\$2,421
0685	631	Agency Fund	3893000	Agency Type Collections	\$41,000
0685	631	Agency Fund	3893000	Agency Type Collections	\$39,562
0685	631	Agency Fund	3893000	Agency Type Collections	\$518
0685	631	Agency Fund	3893000	Agency Type Collections	\$533,306
0685	001	General Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$46,958
0685	001	General Fund	59700	Transfers-Out	\$1,015,000
0685	001	General Fund	59700	Transfers-Out	\$108,739
0685	105	Streets	59700	Transfers-Out	\$1,796
0685	117	REET	59700	Transfers-Out	\$137,870
0685	117	REET	59700	Transfers-Out	\$148,246
0685	203	Governmental Debt Fund	59118	Debt Repayment - Centralized/General Services	\$71,400
0685	203	Governmental Debt Fund	59173	Debt Repayment - Cultural and Community Activities	\$1,300,000
0685	203	Governmental Debt Fund	59218	Interest and Other Debt Service Cost - Centralized/General Services	\$66,470
0685	203	Governmental Debt Fund	59273	Interest and Other Debt Service Cost - Cultural and Community Activities	\$90,828

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	307	Capital Improvements CIP	59418	Capital Expenditures/Expenses - Centralized/General Services	\$15,083
0685	307	Capital Improvements CIP	59418	Capital Expenditures/Expenses - Centralized/General Services	\$148,246
0685	307	Capital Improvements CIP	59418	Capital Expenditures/Expenses - Centralized/General Services	\$4,959,385
0685	317	Parks CIP Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$5,204
0685	317	Parks CIP Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$6,901
0685	317	Parks CIP Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$6,964
0685	317	Parks CIP Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$646
0685	317	Parks CIP Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$16,065
0685	317	Parks CIP Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$352,513
0685	318	Streets CIP Fund	59510	Capital Expenditures/Expenses - Engineering	\$2,024,820
0685	319	North Kelsey Development	59700	Transfers-Out	\$1,390,828
0685	411	Water Maintenance & Operations	59134	Debt Repayment - Water Utilities	\$96,330
0685	411	Water Maintenance & Operations	59134	Debt Repayment - Water Utilities	\$201,500
0685	411	Water Maintenance & Operations	59134	Debt Repayment - Water Utilities	\$135,144
0685	411	Water Maintenance & Operations	59138	Debt Repayment - Combined Utilities	\$46,200
0685	411	Water Maintenance & Operations	59234	Interest and Other Debt Service Cost - Water Utilities	\$13,514
0685	411	Water Maintenance & Operations	59234	Interest and Other Debt Service Cost - Water Utilities	\$16,921

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	411	Water Maintenance & Operations	59234	Interest and Other Debt Service Cost - Water Utilities	\$144,992
0685	411	Water Maintenance & Operations	59238	Interest and Other Debt Service Cost - Combined Utilities	\$43,010
0685	411	Water Maintenance & Operations	59434	Capital Expenditures/Expenses - Water Utilities	\$1,063,734
0685	411	Water Maintenance & Operations	59434	Capital Expenditures/Expenses - Water Utilities	\$85,267
0685	411	Water Maintenance & Operations	59700	Transfers-Out	\$7,845
0685	421	Sewer Maintenance & Operations	58930	Agency Type Remittances	\$18,819
0685	421	Sewer Maintenance & Operations	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$410,670
0685	421	Sewer Maintenance & Operations	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$345,878
0685	421	Sewer Maintenance & Operations	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$390,000
0685	421	Sewer Maintenance & Operations	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$200,000
0685	421	Sewer Maintenance & Operations	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$73,337
0685	421	Sewer Maintenance & Operations	59138	Debt Repayment - Combined Utilities	\$42,000
0685	421	Sewer Maintenance & Operations	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$72,137
0685	421	Sewer Maintenance & Operations	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$25,442
0685	421	Sewer Maintenance & Operations	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$5,412
0685	421	Sewer Maintenance & Operations	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$324,996

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	421	Sewer Maintenance & Operations	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$16,610
0685	421	Sewer Maintenance & Operations	59238	Interest and Other Debt Service Cost - Combined Utilities	\$39,100
0685	421	Sewer Maintenance & Operations	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$51,016
0685	421	Sewer Maintenance & Operations	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$14,225
0685	421	Sewer Maintenance & Operations	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$2,346,230
0685	421	Sewer Maintenance & Operations	59700	Transfers-Out	\$13,465
0685	421	Sewer Maintenance & Operations	59700	Transfers-Out	\$50,000
0685	431	Stormwater Maint & Operations	59138	Debt Repayment - Combined Utilities	\$58,500
0685	431	Stormwater Maint & Operations	59138	Debt Repayment - Combined Utilities	\$50,400
0685	431	Stormwater Maint & Operations	59231	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$42,656
0685	431	Stormwater Maint & Operations	59238	Interest and Other Debt Service Cost - Combined Utilities	\$46,920
0685	431	Stormwater Maint & Operations	59538	Capital Expenditures/Expenses - Roadway	\$73
0685	431	Stormwater Maint & Operations	59700	Transfers-Out	\$6,371
0685	510	Information & Tech Services	59418	Capital Expenditures/Expenses - Centralized/General Services	\$7,942
0685	520	Equipment & Fleet Management	59418	Capital Expenditures/Expenses - Centralized/General Services	\$147,426
0685	520	Equipment & Fleet Management	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$254,260

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	520	Equipment & Fleet Management	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$124,104
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$12,265
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$760
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$178
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$161,764
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$6,868
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$2,006
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$10,219
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$170
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$11
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$2
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$170
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$11
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$2
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$381
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$24
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$6
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$170
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$11
0685	621	Employee Sick Leave Reserve	58940	Agency Type Disbursements	\$2
0685	623	Transportation Benefit Dist	58940	Agency Type Disbursements	\$749,959
0685	631	Agency Fund	58610	Court Remittances	\$2,804
0685	631	Agency Fund	58910	Refund of Deposits	\$37,981

City of Monroe

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0685	631	Agency Fund	58910	Refund of Deposits	\$931
0685	631	Agency Fund	58920	Refund of Retainage	\$20,527
0685	631	Agency Fund	58920	Refund of Retainage	\$83,525
0685	631	Agency Fund	58930	Agency Type Remittances	\$9,229
0685	631	Agency Fund	58930	Agency Type Remittances	\$1,449
0685	631	Agency Fund	58930	Agency Type Remittances	\$5,842
0685	631	Agency Fund	58930	Agency Type Remittances	\$262,160
0685	631	Agency Fund	58930	Agency Type Remittances	\$22,799
0685	631	Agency Fund	58930	Agency Type Remittances	\$39,537
0685	631	Agency Fund	58930	Agency Type Remittances	\$518
0685	631	Agency Fund	58930	Agency Type Remittances	\$544,312
0685	631	Agency Fund	58930	Agency Type Remittances	\$3,381

Schedule Summary of Bank Reconciliation (Schedule 06)
For the year ended December 31, 2018

Bank & Investment Account (1)	FROM BANK STATEMENTS						FROM GL				FYE RECONCILING ITEMS			
	Beginning Balance (2)	Cash Inflows (3)	Cash Outflows (4)	Ending Balance (5)	Non-reported cash inflows (6)	Non-reported cash outflows (7)	Reported increases without cash inflows (8)	Reported decreases without cash outflows (9)	EOY Positive Reconciling Items (Deposits in Transit) (10)	Prior Year Positive Reconciling Items (Deposits in Transit) (11)	Outstanding Items AND Open Period Expenditures, EOY (12)	Outstanding Items AND Open Period Expenditures, Prior Year (13)		
Key Bank-General Acct	\$ 5,682,785	\$ 43,696,787	\$ 44,751,533	\$ 4,628,039	\$ 13,411,228	\$ 13,740,008	\$ 16,552,983	\$ 17,932,768	\$ 306,391	\$ 224,901	\$ 2,303,562	\$ 2,330,802		
Key Bank-Police Dept	\$ 26,459	\$ 27,495	\$ 3,343	\$ 50,611								\$ 975		
Key Bank-Seizure Acct	\$ 2,470	\$ 1		\$ 2,471										
Key Bank-Police Drug Acct	\$ 800			\$ 800										
City Hall Petty Cash	\$ 1,500			\$ 1,500										
Police Dept. Petty Cash	\$ 600			\$ 600										
Local Govt Invest Pool	\$ 4,825,549	\$ 1,109,372		\$ 5,934,921	\$ 1,109,372									
Opera Bank	\$ 9,613,371	\$ 1,692,218	\$ 4,000,000	\$ 5,782,589	\$ 1,692,218	\$ 4,000,000								
US Bank-Muni Invest Acct	\$ 89,389	\$ 13,103,484	\$ 8,816,864	\$ 4,376,009	\$ 12,624,844	\$ 8,816,864			\$ 5					
US Bank-Safeskeeping	\$ 26,247,810	\$ 8,816,864	\$ 10,949,839	\$ 24,114,835	\$ 8,816,864	\$ 10,949,839								
RECONCILING FUNDS-KEY	\$ 35,239			\$ 39,945										
Bank Court Acct	\$ 46,525,972	\$ 67,376,603	\$ 68,970,256	\$ 44,932,319	\$ 36,131,526	\$ 37,506,712	\$ 16,552,983	\$ 17,932,768	\$ 306,391	\$ 224,906	\$ 2,303,562	\$ 2,331,777		

**City of Monroe
Schedule of Liabilities
For the Year Ended December 31, 2018**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	2015 GO Refunding Bonds - N. Kelsey	9/1/2020	4,140,000	-	1,300,000	2,840,000
251.11	2016 Revenue Bonds - PW Shop	12/1/2036	1,832,600	-	71,400	1,761,200
263.51	Capital Lease - Police Body Cameras	9/30/2018	3,629	-	3,629	-
Total General Obligation Debt/Liabilities:			5,976,229	-	1,375,029	4,601,200
Revenue and Other (non G.O.) Debt/Liabilities						
263.88	Public Works Trust Fund Loan	6/1/2022	675,724	-	135,144	540,580
263.82	Department of Ecology Loan	9/5/2022	1,782,256	-	345,878	1,436,378
263.82	Department of Ecology Loan	7/30/2022	377,816	-	73,337	304,479
252.11	2005 W&S Refunding Bonds	12/1/2021	2,153,000	-	507,000	1,646,000
252.11	2009 W&S Refunding Bonds	8/1/2019	405,000	-	200,000	205,000
252.11	2011 W/S/Storm Revenue Bonds	12/1/2023	4,250,000	-	650,000	3,600,000
252.11	2016 Revenue Bonds - PW Shop	12/1/2036	3,557,400	-	138,600	3,418,800
252.11	2017 Revenue Bonds - Partial refunding 2009 & 2011 Bonds	12/1/2031	8,885,000	-	-	8,885,000
259.12	Compensated Absences		2,126,276	-	6,508	2,119,768
264.30	Net Pension Liabilities		4,437,965	-	1,079,456	3,358,509
Total Revenue and Other (non G.O.) Debt/Liabilities:			28,650,437	-	3,135,923	25,514,514
Total Liabilities:			34,626,666	-	4,510,952	30,115,714

City of Monroe

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2018

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Corrections	DOC Reimbursable LE Services	LE Services	3,564
			Sub-total: 3,564
State Grant from Department of Ecology	Shorelands Shoreline Master Program	SEASMP-1719-MoCoDev-00023	8,443
			Sub-total: 8,443
State Grant from Traffic Safety Commission	DRE Callouts	WATSC	635
			Sub-total: 635
State Grant from Transportation Improvement Board (TIB)	LED Streetlight Conversion Project	S-P-822(002)-1	12,551
	FY 2019 Overlay Project - Multi Locations	3-P-822(006)-1	631,900
			Sub-total: 644,451
			Grand total: 657,093

City of Monroe
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CDBG - Entitlement Grants Cluster								
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Snohomish County Human Services Department)	Community Development Block Grants/Entitlement Grants	14.218	HCS-15-21- 1502-235	185,354	-	185,354	-	1, 2, 7
Total CDBG - Entitlement Grants Cluster:				185,354	-	185,354	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	15-0404-0-1- 754	-	6,223	6,223	-	1, 2, 7
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2629(001)	94,802	-	94,802	-	1, 2, 7
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation)	Highway Planning and Construction	20.205	CM-2629(001)	15,238	-	15,238	-	1, 2, 7
Total Highway Planning and Construction Cluster:				110,040	-	110,040	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	69-8020-0-7- 401	4,696	-	4,696	-	1, 7

The accompanying notes are an integral part of this schedule.

City of Monroe
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc of Sheriffs & Police Chiefs)	National Priority Safety Programs	20.616	69-8020-0-7- 401	1,681	-	1,681	-	1,7
Total Highway Safety Cluster:				6,377	-	6,377	-	
Total Federal Awards Expended:				301,771	6,223	307,994	-	

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The accompanying notes are an integral part of this schedule.

City of Monroe

**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018**

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the city of Monroe's financial statements. The city of Monroe uses the cash basis accounting method.

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the city of Monroe's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 7 – Indirect Cost Rate

The city of Monroe has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

City of Monroe

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2018

Total current public work construction budget as amended (annual or biennial as applicable)	18,803,561
Allowable portion of total public works (10 percent of line 1)	1,880,356
Less: Amount (if any) in excess of permitted amount from prior budget period.	-
Total allowable public works (line 2 minus line 3)	1,880,356
Total public works projects performed by public employiyees during the current year (include work performed by a county)	254,114
If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	-
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	1,626,242

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

**Labor Relations Consultant(S)
For the Year Ended December 31, 2018**

Has your government engaged labor relations consultants? Yes No

If yes, please provide the following information for each consultant:

Name of firm: Ogden Murphy Wallace LLC
Name of consultant: Scott W. Snyder
Business address: 901 Fifth Avenue, Suite 3500, Seattle, WA 98164-2008
Amount paid to consultant during fiscal year: \$6,848
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$275.00 per hour Maximum compensation allowed: as needed, with prior approval Duration of services: until issue is resolved Services provided: assistance with unfair labor practice (Police ULP, union negotiations)

City of Monroe

(County/City/District)**Local Government Risk Assumption
For the Year Ended December 31, 2018**

1. Self-Insurance Program Manager: Ben Warthan, HR Director
2. Manager Phone: _360-794-7400
3. Manager Email: bwarthan@monroewa.gov

4. How do you insure property and liability risks, if at all? **B**
 - a. Self-insure some or all risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. No insurance

5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all? **C**
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable - no such benefits offered

6. How do you insure unemployment compensation benefits, if any? **A**
 - a. Self-insured ("Reimbursable")
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security ("Taxable")
 - d. Not applicable – no employees

7. How do you insure workers compensation benefits, if any? **C**
 - a. Self-insured ("Reimbursable")
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries
 - d. Not applicable – no employees

8. How do you insure other risks and obligations, if any? **B**
 - a. Self-insure some or all other risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. Not applicable – have no other insurable risks

If the answer to any of the above questions is (a), then answer the rest of the form in relation to the government's self-insured risks.

9. Does the local government self-insure any risks as an individual program? (yes/no) - **NO**
- i. If answered YES, does the local government allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the other entity or entities: _____

10. Does the local government self-insure any risks as a joint program? (yes/no) - **NO**
- i. If answered YES, list the other member(s): _____
11. Are any claims administered by contract with a third-party administrator? (yes/no) - **NO**
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? (yes/no) - **NO**
13. Were the program's revenues sufficient to cover the program's expenses? (yes/no) - **YES**
14. Did the program use an actuary to determine its liabilities? (yes/no) - **NO**
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment insurance	3	3	\$10,821



MONROE CITY COUNCIL
Finance & Human Resources Committee Meeting
Tuesday, May 14, 2019, 5:30 P.M.

2019 Committee
 Councilmembers
 Jason Gamble
 Kirk Scarboro
 Patsy Cudaback

Agenda Bill

SUBJECT:	Six Year Utilities Financial Forecasts
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DATE:	DEPT:	CONTACT:	PRESENTER:	ITEM:
05/14/2019	Finance	Becky Hasart	Becky Hasart	New Business B.

- Discussion:** Council meetings 01/28/2019 and 04/30/2019; 05/14/2019
- Attachments:**
1. Six Year Stormwater Financial Projection
 2. Six Year Water Financial Projection
 3. Six Year Sewer Financial Projection – Updated
 4. Monroe Six Year Capital Improvement Plan – Updated draft
 5. Utility Rates and Charges page 153 of Municipal Research Services Center’s (MRSC) Revenue Guide for Washington Cities and Towns

REQUESTED ACTION: Develop a 2020 rate structure for water, sewer, and stormwater to recommend to the full council for adoption as part of the 2020 City Budget process.

POLICY CONSIDERATIONS

The Council is responsible for adopting the City’s budget, which sets the policy for staffing and program levels of service (RCW 35A.33.080), to include capital projects and appropriate user fees.

Any city that has an established utility must set an appropriate rate to recover costs (RCW 35.92 and 35A.80). The City operates three utilities: water, sewer, and stormwater. A best practice to determine appropriate rates is to project a rolling six year forecast to include capital and staffing needs that best supports regulatory requirements and the City’s accepted levels of service.

DESCRIPTION/BACKGROUND

At the January 28, 2019, Council Workshop, Mayor Thomas and city staff outlined alternative funding sources for the Street and Stormwater Funds. This is part of the Six-Year Strategic Plan to develop a holistic approach for funding street operations and maintenance. The holistic approach includes stormwater funding consideration, given the close relationship and frequent overlap between street operations and maintenance and stormwater activities.

The City Council reviewed the resources available for street operations and maintenance versus the expenditures since 2014. Staff is continuing to develop recommendations for the Street Fund as part of the Mayor’s 2020 Recommended Budget.

The City Council also reviewed resources available for the Stormwater Utility. As discussed on January 28, 2019, the Stormwater Capital identified in the City’s Six-Year Capital Improvement Plan (CIP) requires significant resources for the Blueberry Lane infiltration (\$2.8 million), Blueberry/Kelsey infiltration (\$1.2 million), and the Lake Tye Bio-swale (\$132,000).

As discussed in January, city staff performed a forward looking assessment for both Stormwater (Attachment 1) and Water (Attachment 2). Staff also reassessed the Sewer Fund (Attachment 3).

Stormwater Operations and Maintenance

Stormwater O&M are accounted for separately than Stormwater Capital in the City’s budget (Funds 431 and 432 respectively). Unlike the streets O&M, stormwater O&M and its related capital are supported by rates, not taxes. The last rate study the City conducted (in 2015) identified a

regular four percent (4%) yearly increase through 2021. These rates are meant to fund both O&M and capital. 2019's single family stormwater rate is \$12.28 per month. Other stormwater revenues include interest earnings, development review fees, grants when available, etc. The current rate structure has been sufficient to cover operations and maintenance needs, but continues to fall short regarding capital needs.

Stormwater Capital

Stormwater capital is primarily funded by a sweep from the stormwater O&M fund. After O&M expenses, any revenue above the twelve percent (12%) target reserve per the City's reserve policy and utility management best practices is transferred to the capital fund. This "sweep" is then held in the capital fund until such time as the balance can cover the costs of the identified capital projects. A secondary revenue stream for stormwater capital would be grants, when available. The City's last significant grant for stormwater was in 2015 for Lewis Street.

The following two tables illustrates the resources available for stormwater capital after funding O&M needs:

Table 2: Fund 432 Stormwater Capital revenue over/under expenses

	A	B	C	D	E	F	G
1		2014	2015	2016	2017	2018 B	2019 B
2	Beginning Fund Balance	1,216,297.12	1,505,819.13	1,287,745.98	1,008,491.03	698,887.00	707,084.00
3	Transfer In from O&M	515,000.00	165,000.00	0.00	0.00	321,108.00	83,500.00
4	Remaining revenues	1,308,383.96	895,804.66	7,213.58	8,347.71	7,083.00	272,214.00
5	Total Resources	3,039,681.08	2,566,623.79	1,294,959.56	1,016,838.74	1,027,078.00	1,062,798.00
6	Total Expenses	1,533,861.95	1,278,877.81	286,468.53	317,951.32	928,293.00	887,314.00
7	Ending Fund Balance	1,505,819.13	1,287,745.98	1,008,491.03	698,887.42	98,785.00	175,484.00

Table 3: Stormwater 6 Year Capital Improvement Plan versus estimated available resources.

	A	B	C	D	E	F	G
1		2019	2020	2021	2022	2023	2024
5	Total Resources	1,062,798.00	175,484.00	(3,658,620.00)	(5,353,999.00)	(5,545,031.00)	(6,156,663.00)
6	Total Projected Capital	887,314.00	3,834,104.00	1,695,379.00	191,032.00	611,632.00	103,600.00
7	Difference	175,484.00	(3,658,620.00)	(5,353,999.00)	(5,545,031.00)	(6,156,663.00)	(6,260,263.00)

As illustrated in Table 2, the revenue sweep from the stormwater O&M fund is volatile and does not occur each year (line 3). Other items of note regarding the stormwater capital funding include:

- The 2019 capital expenditures budget is for design only for Blueberry Lane infiltration, Blueberry/Kelsey infiltration, and the Lake Tye Bio-swale. Capital construction for these three projects are scheduled for 2020 and 2021, pending availability of funds.
- Table 3 represents the cost estimates identified for stormwater capital in the City's 6 Year Capital Improvement Plan for years 2019 through 2024. These costs are netted against the anticipated fund balance carry overs year to year. The fund balances do not yet include any future revenue sweeps from stormwater O&M, any potential grant funding, or any potential revenue bond proceeds.

Alternatives

The attached Utility Fund assessments review rate sufficiency versus operations and maintenance as well as current and future capital needs. For the Stormwater Fund, the options listed below, and reviewed at the meeting on January 28, 2019, were evaluated, including the assessment of the utility tax to help support street operations and maintenance:

- Evaluate a stormwater utility rate to cover the cost of proposed capital improvements (Table 4). Raising the utility rate while maintaining existing levels of O&M service should increase the available resources which can be transferred into the capital fund. The evaluation would include prioritizing a six year Stormwater Capital Improvement Plan.

- Decrease the O&M levels of service to allow additional resources to be swept into the capital fund without adjusting existing rates. This option would be difficult. Many of the activities associated with the stormwater utility are mandated by state and federal regulations. Those items that could be absorbed back into street O&M would increase the challenges faced by that fund.
- Adopt a general facility charge (GFC) for stormwater similar to what is assessed for the water and sewer utilities. In the past, it was determined that the stormwater utility did not have the economy of scale to support the need for a general facility charge. As we continue to grow, this may no longer apply. However, a GFC would take time to grow to a level significant enough to help support capital needs.
- Continue to aggressively pursue grant opportunities and delay capital construction until grants are available and awarded. Pursuing grants are an ongoing effort by the Public Works department.
- Issue revenue bonds to cover capital needs. During 2018, the City adopted a formal debt policy, which includes guidance on when and how to issue revenue bonds. If issuing bonds, rate revenue must be sufficient to accommodate the increase to the utilities debt payment obligations.

At the April 30, 2019 Council Retreat, Council assigned the utilities rate forecasting to the Finance Committee. For tonight, the Finance Committee will work with the forecasting models developed by staff to determine an appropriate recommendation to make to the Mayor and Council for consideration with the 2020 City Budget.

Six Year Stormwater Financial Projection

	2019 Projected	2020	2021	2022	2023	2024
OPERATIONS						
Beginning Fund Balance	\$325,680	\$265,602	\$239,986	\$250,304	\$272,052	\$283,743
Service Charges	\$1,879,415	\$1,978,272	\$2,082,329	\$2,191,860	\$2,307,152	\$2,428,508
Grants	\$27,846	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$31,337	\$31,337	\$31,337	\$31,337	\$31,337	\$31,337
Misc. Revenues	\$8,240	\$6,312	\$5,799	\$6,006	\$6,441	\$6,674
Other/Transfer In	\$12,646					
subtotal revenues	\$2,285,164	\$2,281,523	\$2,359,452	\$2,479,507	\$2,616,982	\$2,750,262
Expenditures						
Salaries (10)	\$586,993	\$616,343	\$647,160	\$679,518	\$713,494	\$749,168
Benefits (20)	\$294,753	\$324,228	\$356,651	\$392,316	\$431,548	\$474,703
Supplies (30)	\$33,899	\$34,916	\$35,963	\$37,042	\$38,154	\$39,298
Professional Svcs (40)	\$639,184	\$658,360	\$678,110	\$698,454	\$719,407	\$740,989
Intergovernmental (50)	\$147,068	\$148,921	\$150,797	\$152,698	\$154,621	\$156,570
Utility Tax						
Other Transfers (90)	\$91,106	\$7,606	\$7,606	\$7,606	\$7,606	\$7,606
Capital (60)	\$27,846	\$0	\$0	\$0	\$0	\$0
subtotal expenses	\$1,820,849	\$1,790,373	\$1,876,288	\$1,967,633	\$2,064,830	\$2,168,334
rev over/under exp	\$464,315	\$491,149	\$483,164	\$511,873	\$552,152	\$581,927
Debt Service (70-80)	\$198,713	\$217,119	\$217,181	\$307,075	\$307,301	\$298,708
Subtotal Fund Balance	\$265,602	\$274,031	\$265,983	\$204,798	\$244,851	\$283,219
reserve target	\$231,415	\$239,986	\$250,304	\$272,052	\$283,743	\$295,132
Amount to transfer to CIP	\$34,187	\$34,044	\$15,679	(\$67,254)	(\$38,892)	(\$11,913)
CAPITAL						
Beginning Fund Balance	\$724,473	\$493,310	(\$944,117)	(\$3,101,663)	(\$3,811,621)	(\$4,952,293)
Bond Proceeds/loans			\$900,000			
Blueberry Grant			\$2,600,000			
Transfer In from Operations	\$341,573	\$34,044	\$15,679	(\$67,254)	(\$38,892)	(\$11,913)
Interest Earnings & Other	\$10,061	\$9,866	(\$18,882)	(\$62,033)	(\$76,232)	(\$99,045)
Capital Fees	\$0	\$0	\$0	\$0	\$0	\$0
subtotal revenues	\$1,076,107	\$537,220	\$2,552,680	(\$3,230,950)	(\$3,926,745)	(\$5,063,251)
Salaries	\$196,368	\$206,186	\$216,496	\$227,321	\$238,687	\$250,621
Benefits	\$86,329	\$94,962	\$104,458	\$114,904	\$126,394	\$139,034
Charges for Services	\$43,390	\$44,692	\$46,033	\$47,414	\$48,836	\$50,301
Capital	\$256,710	\$1,135,497	\$5,287,356	\$191,032	\$611,632	\$103,600
Utility Tax						
subtotal expenses	\$582,797	\$1,481,337	\$5,654,343	\$580,670	\$1,025,549	\$543,556
rev over/under exp (EFB)	\$493,310	(\$944,117)	(\$3,101,663)	(\$3,811,621)	(\$4,952,293)	(\$5,606,807)
total available for debt coverage	\$474,376	\$501,015	\$464,282	\$449,840	\$475,920	\$482,882
debt service	\$198,713	\$217,119	\$217,181	\$307,075	\$307,301	\$298,708
debt service ratio (>1.25)	2.39	2.31	2.14	1.46	1.55	1.62
Total Utility Tax to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Monthly rate per ERU	\$12.28	\$12.77	\$13.28	\$13.81	\$14.37	\$14.94

Six Year Water Financial Projection

	2019 Projected	2020	2021	2022	2023	2024
OPERATIONS						
Beginning Fund Balance	\$ 1,242,171	\$ 933,820	\$ 670,114	\$ 697,741	\$ 713,569	\$ 728,395
Service Charges	\$ 5,606,905 <small>8.76%</small>	\$ 6,098,070 <small>8.76%</small>	\$ 6,632,261 <small>8.76%</small>	\$ 7,213,247 <small>8.76%</small>	\$ 7,845,127 <small>8.76%</small>	\$ 8,532,360 <small>8.76%</small>
DOC Revenue	\$ 694,822 <small>0.00%</small>					
Charges for Services	\$ 214,508 <small>1.26%</small>	\$ 217,211 <small>1.26%</small>	\$ 219,948 <small>1.26%</small>	\$ 222,719 <small>1.26%</small>	\$ 225,525 <small>1.26%</small>	\$ 228,367 <small>1.26%</small>
Misc. Revenues	\$ 58,124 <small>2.00%</small>	\$ 20,376 <small>2.00%</small>	\$ 15,102 <small>2.00%</small>	\$ 15,654 <small>2.00%</small>	\$ 15,971 <small>2.00%</small>	\$ 16,267 <small>2.00%</small>
Other/Transfer In	\$ 34,937					
subtotal revenues	\$ 7,851,467	\$ 7,964,299	\$ 8,232,246	\$ 8,844,183	\$ 9,495,014	\$ 10,200,211
Expenditures						
Salaries (10)	\$ 611,976	\$ 642,575	\$ 674,704	\$ 708,439	\$ 743,861	\$ 781,054
Benefits (20)	\$ 298,571	\$ 328,428	\$ 361,271	\$ 397,398	\$ 437,138	\$ 480,852
Supplies (30)	\$ 1,803,765	\$ 1,857,878	\$ 1,913,614	\$ 1,971,023	\$ 2,030,153	\$ 2,091,058
Professional Svcs (40)	\$ 942,355	\$ 970,626	\$ 999,744	\$ 1,029,737	\$ 1,060,629	\$ 1,092,448
Intergovernmental (50)	\$ 301,395	\$ 327,797	\$ 356,512	\$ 387,743	\$ 421,709	\$ 458,651
Utility Tax	\$ 657,434	\$ 703,047	\$ 756,212	\$ 814,643	\$ 878,144	\$ 947,181
Other Transfers (90)	\$ 1,607,211	\$ 9,625	\$ 9,625	\$ 9,625	\$ 9,625	\$ 9,625
Capital (60)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
subtotal expenses	\$ 6,222,707	\$ 4,839,976	\$ 5,071,682	\$ 5,318,607	\$ 5,581,259	\$ 5,860,868
rev over/under exp	\$ 1,628,760	\$ 3,124,323	\$ 3,160,564	\$ 3,525,576	\$ 3,913,756	\$ 4,339,343
Debt Service (70-80)	\$ 694,940	\$ 753,931	\$ 752,449	\$ 637,424	\$ 498,322	\$ 465,705
Subtotal Fund Balance	\$ 933,820	\$ 2,370,391	\$ 2,408,115	\$ 2,888,152	\$ 3,415,434	\$ 3,873,638
reserve target	\$ 637,252	\$ 670,114	\$ 697,741	\$ 713,569	\$ 728,395	\$ 758,034
Amount to transfer to CIP	\$ 296,568	\$ 1,700,278	\$ 1,710,374	\$ 2,174,583	\$ 2,687,039	\$ 3,115,605
CAPITAL						
Beginning Fund Balance	\$ 7,179,696	\$ 4,119,107	\$ 2,138,804	\$ 1,538,048	\$ 2,747,426	\$ 1,625,178
Bond Proceeds			\$ -			
Transfer In from Operations	\$ 1,597,586	\$ 1,700,278	\$ 1,710,374	\$ 2,174,583	\$ 2,687,039	\$ 3,115,605
Interest Earnings & Other	\$ 76,200	\$ 83,382	\$ 43,776	\$ 31,760	\$ 55,948	\$ 33,503
Capital Fees	\$ 633,094	\$ 894,720	\$ 745,600	\$ 596,480	\$ 596,480	\$ 596,480
subtotal revenues	\$ 9,486,576	\$ 6,797,486	\$ 4,638,555	\$ 4,340,871	\$ 6,086,893	\$ 5,370,765
Salaries	\$ 202,020	\$ 212,121	\$ 222,727	\$ 233,863	\$ 245,556	\$ 257,834
Benefits	\$ 88,759	\$ 97,635	\$ 107,398	\$ 118,138	\$ 129,952	\$ 142,947
Charges for Services	\$ 75,352 <small>3.00%</small>	\$ 77,613 <small>3.00%</small>	\$ 79,941 <small>3.00%</small>	\$ 82,339 <small>3.00%</small>	\$ 84,809 <small>3.00%</small>	\$ 87,353 <small>3.00%</small>
Capital	\$ 4,930,408	\$ 4,173,502	\$ 2,611,503	\$ 1,096,281	\$ 3,936,155	\$ 1,743,614
Utility Tax	\$ 70,930	\$ 97,811	\$ 78,938	\$ 62,824	\$ 65,243	\$ 62,999
subtotal expenses	\$ 5,367,469	\$ 4,658,682	\$ 3,100,507	\$ 1,593,445	\$ 4,461,715	\$ 2,294,747
rev over/under exp (EFB)	\$ 4,119,107	\$ 2,138,804	\$ 1,538,048	\$ 2,747,426	\$ 1,625,178	\$ 3,076,018
total available for debt coverage	\$ 2,338,054	\$ 4,102,425	\$ 3,949,940	\$ 4,153,816	\$ 4,566,184	\$ 4,969,326
debt service	\$ 694,940	\$ 753,931	\$ 752,449	\$ 637,424	\$ 498,322	\$ 465,705
debt service ratio (>1.25)	3.36	5.44	5.25	6.52	9.16	10.67
Total Utility Tax to General Fund	\$ 728,364	\$ 800,858	\$ 835,150	\$ 877,467	\$ 943,387	\$ 1,010,180
Monthly base rate	\$ 24.23	\$ 26.05	\$ 28.00	\$ 30.10	\$ 32.36	\$ 34.79

Six Year Sewer Financial Projection

	2019 Projected	2020	2021	2022	2023	2024
OPERATIONS						
Beginning Fund Balance	\$ 1,101,589	\$ 829,280	\$ 843,073	\$ 861,358	\$ 878,303	\$ 851,037
Service Charges	\$ 6,570,000	1.26% \$ 6,652,782	1.26% \$ 6,736,607	1.26% \$ 6,821,488	1.26% \$ 6,907,439	1.26% \$ 6,994,473
DOC Revenue	\$ 1,300,000	0.00% \$ 1,300,000	0.00% \$ 1,300,000	0.00% \$ 1,300,000	0.00% \$ 1,300,000	0.00% \$ 1,300,000
Charges for Services	\$ 38,460	0.00% \$ 38,460	0.00% \$ 38,460	0.00% \$ 38,460	0.00% \$ 38,460	0.00% \$ 38,460
Misc. Revenues	\$ 27,264	2.00% \$ 19,285	2.00% \$ 19,561	2.00% \$ 19,927	2.00% \$ 20,266	2.00% \$ 19,720
Other/Transfer In	\$ 94,930					
subtotal revenues	\$ 9,132,243	\$ 8,839,807	\$ 8,937,701	\$ 9,041,234	\$ 9,144,468	\$ 9,203,690
Expenditures						
Salaries (10)	\$ 1,026,678	\$ 1,078,012	\$ 1,131,912	\$ 1,188,508	\$ 1,247,934	\$ 1,310,330
Benefits (20)	\$ 485,913	\$ 534,504	\$ 587,955	\$ 646,750	\$ 711,425	\$ 782,568
Supplies (30)	\$ 412,385	\$ 424,757	\$ 437,499	\$ 450,624	\$ 464,143	\$ 478,067
Professional Svcs (40)	\$ 1,904,829	\$ 1,961,974	\$ 2,020,833	\$ 2,081,458	\$ 2,143,902	\$ 2,208,219
Intergovernmental (50)	\$ 285,526	\$ 297,689	\$ 310,371	\$ 323,593	\$ 337,378	\$ 351,750
Utility Tax	\$ 793,572	\$ 801,052	\$ 809,462	\$ 817,987	\$ 826,615	\$ 835,264
Other Transfers (90)	\$ 874,273	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500
Transfer Out - F530 (90)	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Capital (60)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
subtotal expenses	\$ 5,843,176	\$ 5,163,488	\$ 5,313,533	\$ 5,524,420	\$ 5,746,896	\$ 5,981,698
rev over/under exp	\$ 3,289,067	\$ 3,676,319	\$ 3,624,168	\$ 3,516,813	\$ 3,397,572	\$ 3,221,991
Debt Service (70-80)	\$ 1,941,763	\$ 1,877,617	\$ 1,879,953	\$ 1,810,272	\$ 1,360,577	\$ 1,397,790
Subtotal Fund Balance	\$ 1,347,304	\$ 1,798,702	\$ 1,744,215	\$ 1,706,541	\$ 2,036,995	\$ 1,824,201
reserve target	\$ 829,280	\$ 843,073	\$ 861,358	\$ 878,303	\$ 851,037	\$ 883,679
Amount to transfer to CIP	\$ 518,024	\$ 955,629	\$ 882,857	\$ 828,238	\$ 1,185,958	\$ 940,523
CAPITAL						
Beginning Fund Balance	\$ 7,621,515	\$ 7,251,810	\$ 5,980,307	\$ 6,542,272	\$ 4,889,552	\$ 3,773,281
Bond Proceeds	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -
Transfer In from Operations	\$ 858,796	\$ 955,629	\$ 882,857	\$ 828,238	\$ 1,185,958	\$ 940,523
Interest Earnings & Other	\$ 113,510	\$ 145,056	\$ 119,626	\$ 130,865	\$ 97,811	\$ 75,485
Capital Fees	\$ 1,043,840	\$ 894,720	\$ 745,600	\$ 596,480	\$ 596,480	\$ 596,480
subtotal revenues	\$ 9,637,661	\$ 9,247,215	\$ 12,728,390	\$ 8,097,855	\$ 6,769,801	\$ 5,385,769
Salaries	\$ 204,200	\$ 214,410	\$ 225,131	\$ 236,387	\$ 248,206	\$ 260,617
Benefits	\$ 90,000	\$ 99,000	\$ 108,900	\$ 119,790	\$ 131,769	\$ 144,946
Charges for Services	\$ 107,690	3.00% \$ 110,921	3.00% \$ 114,249	3.00% \$ 117,676	3.00% \$ 121,206	3.00% \$ 124,842
Capital	\$ 1,868,226	\$ 2,738,599	\$ 5,651,316	\$ 2,661,715	\$ 2,425,908	\$ 858,683
Utility Tax	\$ 115,735	\$ 103,978	\$ 86,523	\$ 72,735	\$ 69,430	\$ 67,197
subtotal expenses	\$ 2,385,851	\$ 3,266,908	\$ 6,186,119	\$ 3,208,303	\$ 2,996,519	\$ 1,456,285
rev over/under exp (EFB)	\$ 7,251,810	\$ 5,980,307	\$ 6,542,272	\$ 4,889,552	\$ 3,773,281	\$ 3,929,484
total available for debt coverage	\$ 4,446,417	\$ 4,716,095	\$ 4,489,394	\$ 4,244,158	\$ 4,091,863	\$ 3,893,956
debt service	\$ 1,941,763	\$ 1,877,617	\$ 1,879,953	\$ 1,810,272	\$ 1,360,577	\$ 1,397,790
debt service ratio (>1.25)	2.29	2.51	2.39	2.34	3.01	2.79
Total Utility Tax to General Fund	\$ 909,307	\$ 905,030	\$ 895,985	\$ 890,722	\$ 896,045	\$ 902,461
Monthly rate	\$ 92.15	\$ 92.15	\$ 92.15	\$ 92.15	\$ 92.15	\$ 92.15

Six Year Capital Improvement Plan

Project	Fund #	Budget		Estimate					Project Total
		2019 (S&B)	2019 (Capital)	2020	2021	2022	2023	2024	
General Government									
Public Art/Banners	001	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 70,000
Park Plan Update	001			50,000	50,000				100,000
Police - LCR Drug Testing	114		10,000						10,000
Public Works Shop	307		513,500						513,500
Gateway Features/Wayfinding (EDAB)	307				125,000	450,000	150,000	150,000	875,000
Al Borlin/Lewis St. Parks Master Plan	317				80,000	600,000	3,000,000		3,680,000
Cadman Phase 1 & 2	317		80,000	1,000,000	6,000,000	600,000	3,000,000	200,000	10,880,000
Centennial Trailhead	317					3,000,000	300,000	1,300,000	4,600,000
Lake Tye All Weather Fields design	317		300,000	3,200,000					3,500,000
Lake Tye Phase II	317							800,000	800,000
North Hill Park Acquisition	TBD			TBD					TBD
North Hill Park Development	317					300,000	1,000,000		1,300,000
Park Playground Equipment	317		200,000	250,000	250,000	250,000	250,000	250,000	1,450,000
Public Plaza/Festival Lot (EDAB)	317				500,000	250,000	1,000,000	1,000,000	2,750,000
Trails Planning and Repair	317		38,000						38,000
Trail System connectivity (EDAB)	317				500,000	50,000	250,000	1,000,000	1,800,000
Wiggly Field Dog Park Improvements	317		15,000						15,000
177th Ave. Maintenance/Repair	318	4,000	8,000						12,000
179th/147th Signal	318			117,610	85,775	409,122			612,507
191st to Chain Lake (E/W Connector)	318	15,000	250,000	2,317,369					2,582,369
ADA Transition Plan	318	9,000	99,225						108,225
Annual Road Maintenance	318	39,900	1,562,500	1,241,415	1,303,486	1,368,660	1,437,094	1,508,948	8,462,003
Annual Sidewalk Development (EDAB)	318				200,000	300,000	300,000	300,000	1,100,000
Annual Sidewalk Improvements	318	20,000	22,050	440,063	462,066	485,170	509,429	534,899	2,473,677
Chain Lake Road Phase IIA multi-purpose	318	34,020	737,000	3,142,952					3,913,972
Chain Lake Road Phase IIB	318					420,462	2,690,550	4,976,645	8,087,657
Kelsey/Blueberry Intersection Improvements	318	30,000	286,538						316,538
North Madison	318			54,967	598,355				653,322
Pavement Rating Study	318	6,000	35,000						41,000
Railroad Crossing/Tracks	318			100,000		500,000	350,000	5,000,000	5,950,000
Tjerne Phase III	318				561,655	1,954,810	3,877,811		6,394,276
Train Noise Reduction Area	318	5,513	108,636						114,149
Underground overhead utilities (EDAB)	318				20,000	100,000	300,000	300,000	720,000
US Hwy 2 Non-Motorized Shared Path	318			190,781	357,247				548,028
Total General Government Capital		\$ 163,433	\$ 4,285,449	\$ 12,115,157	\$ 11,103,584	\$ 11,048,224	\$ 18,424,884	\$ 17,330,492	\$ 74,471,223

Six Year Capital Improvement Plan

Project	Budget		Estimate					Project Total
	2019 (S&B)	2019 (Capital)	2020	2021	2022	2023	2024	
Water Utility	Fund #							
132nd Street Watermain Replacement	412	\$ 51,210	\$ 1,591,090					\$ 1,642,300
134th SE/133rd St/208th SE/209th SE (Graden) Watermain Replacement	412	65,000	800,763					865,763
177th PS/Replace Equip & PLC/SCADA	412				1,220,517			1,220,517
182nd-154th to 150th (Under SR522)	412	61,960	814,825					876,785
4" Servicing fire hydrant replacement	412					80,406	84,426	164,832
Asbestos Cement Pipe Replacement	412				22,335	136,020	142,821	301,176
Adams Lane Utility Replacement	412	16,390	10,000	203,644				230,034
Cascade View Drive Water Main	412	47,460	1,090,000					1,137,460
Circle Drive 2" galvanized main replace	412				19,144			19,144
Circle Drive to Sumac main replacement	412					26,802	135,082	161,884
Dickinson Utility Replacement Project	412				448,671			448,671
DOC Storage	412	30,000	455,333	3,810,705				4,296,038
Flow Meters install	412				19,144			19,144
Flushing Devices at dead ends	412			11,576				11,576
Lewis/Blakely/Fremont/McDougal parallel alley WMR	412					108,117	213,089	321,206
Lord Hill PS-Pump Replacement	412	8,000	44,100					52,100
Lord Hill-Generator	412	1,500	20,000					21,500
Madison/Sams/McDougal/Pike alley WMR	412					61,132	210,361	271,493
Main/Ferry/N Blakely/N Madison parallel alley WMR	412					77,289	481,177	558,466
North Madison Utility Replacement	412			54,967	826,300			881,267
Orr to Kelsey-abandon line under houses	412					29,733	143,612	173,345
Replace Asbestos Cement Watermain (171st/173rd 161st north of West Main Street)	412					66,853		66,853
Replace 4" Asbestos Cement Watermain (Main St behind Monroe Shopping Center)	412					33,502		33,502
SCADA PLC Replacement (North Hill PS, Trombley PS, Ingraham)	412			92,610				92,610
Short Columbia Watermain Replacement	412				33,597	211,659		245,256
South Taft Lane Watermain Replacement	412					38,528	186,089	224,617
Spring Hill PS-Pump Replacement	412	8,000	44,100					52,100
Strawberry Lane Watermain Replacement	412				82,418	421,970		504,388
Sump Pumps install (Foothills Pressure reducing valve & Trombley Reservoir)	412						5,628	5,628
Trombley Hill Reservoir to Airport/179th SE WMR	412					402,029	3,236,331	3,638,360
Trombley Reservoir 12" Watermain Fire Flow Upside	412	20,000	60,197					80,197
Wilson Lane Watermain Replacement	412					41,442	141,329	182,771

Six Year Capital Improvement Plan

Project	Budget		Estimate					Project Total
	2019 (S&B)	2019 (Capital)	2020	2021	2022	2023	2024	
Total Water Utility Capital	\$ 309,520	\$ 4,930,408	\$ 4,173,502	\$ 2,611,503	\$ 1,096,281	\$ 3,936,155	\$ 1,743,614	\$ 18,800,983

Sewer Utility	Fund #	Budget		Estimate					Project Total
		2019 (S&B)	2019 (Capital)	2020	2021	2022	2023	2024	
Computer upgrades	421		\$ 10,000						\$ 10,000
Adams Lane Utility Replacement	422	16,390	10,000	186,545					212,935
Cates PS Upgrades	422					191,422	804,057		995,479
Dickinson Utility Replacement	422				334,812				334,812
North Madison Utility Replacement	422		250,000	1,250,000					1,500,000
Pipe Replacement Projects	422		250,000	578,813	607,753	638,141	670,048	703,550	3,448,305
Sayer Street Porous Concrete Driveway Access	422				5,470				5,470
South Taft Lane 6'/8' Concrete Main Replacement	422			16,800	64,999				81,799
Valley View PS (179tj)& Force Main Upgrades	422			578,813	4,254,272				4,833,085
West Main Pump Station Upgrades	422					191,442	804,057		995,499
WWTP Engineering Reports	422	35,000	348,226						383,226
WWTP Ph control	422				250,000	1,500,000			1,750,000
WWTP capital maintenance	422			127,628	134,010	140,710	147,746	155,133	705,227
WWTP energy efficiency upgrades	422	10,000	1,000,000						1,010,000
Total Sewer Utility Capital		\$ 61,390	\$ 1,868,226	\$ 2,738,599	\$ 5,651,316	\$ 2,661,715	\$ 2,425,908	\$ 858,683	\$ 16,265,837

Project	Fund #	Budget		Estimate					Project Total
		2019 (S&B)	2019 (Capital)	2020	2021	2022	2023	2024	
Stormwater Utility	Fund #								
Blueberry/Kelsey Infiltration	432		\$ 136,710		\$ 1,049,083				\$ 1,185,793
Blueberry Lane Infiltration	432	37,380		293,370	2,542,894				2,873,644
Dickinson Utility Replacement	432				672,434				672,434
Lake Tye Bio-Swale Design	432	12,000	120,000	600,000					732,000
Monroe Street & Kelsey Street	432			138,527	919,345				1,057,872
Monroe Street & Park Street	432					38,716	256,166		294,882
Park Street & Roberts Street	432					48,716	251,866		300,582
Yearly Pipe Replacement	432			103,600	103,600	103,600	103,600	103,600	518,000
Total Stormwater Utility Capital		\$ 49,380	\$ 256,710	\$ 1,135,497	\$ 5,287,356	\$ 191,032	\$ 611,632	\$ 103,600	\$ 7,635,207

Six Year Capital Improvement Plan

Project	Budget		Estimate					Project Total
	2019 (S&B)	2019 (Capital)	2020	2021	2022	2023	2024	

Internal Service Funds	Fund #								
IT Strategic Plan	510	<i>\$ 50,000</i>							\$ 50,000
IT Strategic Plan Implementation	510		\$ 75,000	\$ 175,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 310,000
Gen. Gov. Vehicles & Equip Replace	520	41,971	48,490		6,135	19,514	102,194		218,304
Police Vehicles & Equip Replace	520	399,676	306,436	85,797		94,041	112,248		998,198
Public Works Vehicles & Equip Replace	520	467,623	98,230	174,628	1,212,997	28,578	116,845		2,098,901
City Hall/Court Room/Police Station	530		520,931	5,773,655					6,294,586
Facilities Report	530	<i>73,500</i>							73,500
Police Station Roof replacement	530	103,500							103,500
Total Internal Service Capital		\$ -	\$ 1,136,270	\$ 1,049,087	\$ 6,209,080	\$ 1,239,132	\$ 162,133	\$ 351,287	\$ 10,146,989

	Budget		Estimate					Project Total
	2019 (S&B)	2019 (Capital)	2020	2021	2022	2023	2024	
Total Capital All Funds	\$ 583,723	\$ 12,477,063	\$ 21,211,842	\$ 30,862,839	\$ 16,236,384	\$ 25,560,712	\$ 20,387,676	\$ 127,320,239

Green Italics = Planning dollars

AC = Asbestos Cement
 CIP = Capital Improvement Projects
 DOC = Department of Corrections
 EDAB = Economic Development Advisory Board
 FH = Fire Hydrant
 LCR = Inductance Capacitance Resistance
 O&M = Operations & Maintenance
 PLC = Programmable Logic Controller
 PS = Pump Station
 S&B = Salaries & Benefits
 SCADA = Supervisory Control and Data Acquisition
 TBD = To Be Determined
 WMR = Watermain Replacement
 WWTP = Waste Water Treatment Plant

Fund #	Fund Name
001	General Fund
114	Narcotics Fund
307	General CIP Fund
317	Parks CIP Fund
318	Streets CIP Fund
412	Water CIP Fund
421	Sewer O&M Fund
422	Sewer CIP Fund
432	Stormwater CIP Fund
510	Information Technology Fund
520	Fleet & Equipment Fund
530	Facilities Fund

Utility Rates and Charges

Quick Summary

- Any city that has established a utility must set an appropriate rate to recover cost.
- Revenues must be used for specified utility purpose.

RCW: 35.92 RCW, 35A.80 RCW

Cities and towns frequently own and manage their own water and sewer utility systems, and some also have stormwater, electric, or garbage utilities. Each of these utilities is considered a “proprietary” activity, which is to say that it functions as a business activity separate from the general governmental activities. (See [chapter 35.92 RCW](#) and [chapter 35A.80 RCW](#) regarding municipal utilities.)

This guide is not intended to address the complexities of proper rate-setting but only to speak to the overarching concepts of utility rates and charges.

Utility Rate Setting

Ideally, all utility rates, system charges, and service fees should be set to recover the cost of operating the systems, in addition to charging for replacing equipment and adding or expanding facilities to meet regulations, future service demands, and setting aside for unforeseen events such as natural disasters.⁶⁸ Revenues for fees and charges must meet the expenses of the system, in addition to setting aside reserves.

Careful and accurate rate and service fee setting will assure that the utility operates in a fiscally responsible manner. Consideration should be given to the following areas when setting rates:

- Operating costs (wages, benefits, engineering fees, office supplies, chemicals, lighting, heat, repairs, and other daily operations);
- Insurance;
- State and local taxes;
- Debt service (principal and interest);
- Planning and engineering;
- Reserves for improvements, expansions, and upgrades; and
- Reserves for unforeseen events such as natural disasters.

Utility rates should also incorporate the utility’s portion of indirect or “overhead” costs incurred by the city, such as payroll administration, human resources, information technology, and shared facilities and equipment. See MRSC’s webpage on [Cost Allocation](#) for more guidance on overhead costs.

Use of Revenues

Utility rates and charges are restricted to the use by the utility for its operations, including all of those costs listed above.

⁶⁸ See *Uhler v. Olympia*, 87 Wash. 1 (1915); *Carstens v. Public Utility District No. 1*, 8 Wn.2d 136 (1941)