



**2021 MAYOR'S  
RECOMMENDED  
BUDGET**



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# City of Monroe, Washington

## Mayor

Geoffrey Thomas

## Council Members

Ed Davis – Mayor Pro Tem

Patsy Cudaback

Jason Gamble

Kevin Hanford

Jeff Rasmussen

Heather Rousey

Kirk Scarboro

## Executive Leadership

Deborah Knight – City Administrator

Jeff Jolley – Police Chief

Brad Feilberg – Public Works Director

Mike Farrell – Parks & Recreation Director

Ben Warthan – Human Resources Director

Pam Haley – Court Administrator

Becky Hasart – Finance Director/Interim City Clerk

Ben Swanson – Community Development Director

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# MAYOR'S MESSAGE

October 13, 2020



Honorable City Councilmembers and Residents of Monroe:

Today, I am pleased to submit for your consideration my 2021 Recommended Budget for the City of Monroe. The 2021 Recommended Budget is built to deliver city services through a period of uncertainty while investing in programs that reduce redundancy, improve efficiency, and increase responsiveness. The 2021 Recommended Budget takes into consideration policy and budgetary discussions that my administration and I have had with City Council, residents, and employers throughout this year.

2020 has been a year filled with challenges. The COVID-19 pandemic changed the way people in communities across the globe interact with one another. And in a very short period of time, we have changed the way we work, recreate, travel, shop, dine out, celebrate milestones, commemorate events, and grieve the loss of friends and family. Sadly the list goes on. Put frankly, the pandemic has changed the way we live.

I am grateful for the work done at the federal and state levels of government that supported local communities like Monroe in these efforts. In 2020, the city received \$866,250 in Federal CARES Act funding through Washington State. Together, the City Council and my administration distributed CARES Act funding to help sustain city businesses, pay utility bills, rents and mortgages, and support not-for-profit organizations during the pandemic. Coming out of 2020, our community will be even stronger and more resilient. As we look to 2021, Monroe will continue to adjust to changing conditions and support both our residents and employers through economic recovery.

While responding to the COVID-19 pandemic, people across the country have called for reforms in law enforcement. People are demanding comprehensive reform in legal, political, social, and economic systems to realize the Pledge of Allegiance's final five words of "liberty and justice for all." Watching confrontations between protestors and law enforcement in the media, I am reminded that to realize "liberty and justice for all" means that people in leadership need to step out from behind police barricades, genuinely listen to residents, and take real actions for reform - this is the right and moral action to take. I am thankful that people in our community are engaging in conversations with one another and with me. I am thankful for a city staff, including our police department, who support these conversations and share in a mission to listen and learn and to identify and implement changes within our city. To realize "liberty and justice for all" will take each of us working together to implement reform, and then sustain it – we are all committed to this and I will continue this work in 2021.

I am optimistic that on the other side of this pandemic, our city government and community will be stronger and more resilient than we were before the pandemic. Like businesses throughout our community, we adjusted how we do business because of COVID-19. In 2020, I worked with my administration and City Councilmembers to adjust our business practices so that the city still delivered needed services to the community while reducing the likelihood that people would be exposed to COVID-19. By doing this, we learned to deliver some services more efficiently and more effectively than before COVID-19. We plan to build on these practices as we enter 2021.

I am thankful for the work done by the City Council, city employees, and board and commission members as we navigate through these uncertain times. Developing the 2021 Recommended Budget begins with considering the state of the 2020 Budget. The 2020 Budget was built on a set of conservative estimates

in preparation for an economic downturn. And while it was built with this framework in mind, no one could have predicted the challenges presented by COVID-19 when the 2020 Budget was adopted. The city has weathered this time of uncertainty both because my administration and City Council prepared for a potential economic downturn in 2020, and also because when conditions became clear that our nation was entering a very unique time of uncertainty, I worked with my administration and City Council to reduce costs in 2020. I am thankful for these decisions made early on in 2020 that resulted in about \$950,000 in savings.

I am hopeful. We don't know what next year brings. We will be watching the bottom line and making necessary changes as needed and, as we have done before and did in 2020, we will engage both our community and our City Council as we move forward. We know as we prepare for 2021, although there is uncertainty, this is also a time for discovery. The following pages summarize key changes and investments in the 2021 Recommended Budget to meet the challenges ahead.

Sincerely,

*Geoffrey Thomas*

Mayor Geoffrey Thomas

# 2021 Budget Highlights

## Revenues and Expenditures

Each year the Mayor and City Council evaluate revenues and expenditures before considering changes to the city's strategic priorities. Under normal circumstances, the city is diligent to ensure that estimated ongoing expenditure levels are matched with ongoing revenues. However, due to the sudden onset of the pandemic and the uncertainty of revenue projections, the 2021 Recommended Budget uses both on-going revenues such as property taxes, and one-time carryover reserves to balance the budget.

The 2021 Recommended Budget does not include a property tax increase. Any increases in property taxes over 2020 are strictly from new construction. Overall, 2021 General Fund revenues are anticipated to be approximately \$14.6 million. This is a decrease of approximately \$530,000 compared to 2020 budgeted. The difference is primarily one-time CARES Act funding provided to the city in 2020.

This year, it is more important than ever to ensure one-time revenues are matched to support one-time expenditures. For example, construction sales tax is considered a "one-time" revenue and is used to support one-time expenditures such updating the city's long-term vision, fully funding our Contingency Reserve, and diversity training. Although the housing market in Monroe continues to perform well, the 2021 Recommend Budget anticipates single-family residential building permits will decline slightly from 110 in 2020 to 100 in 2021. This is just one of several anticipated revenue changes in the 2021 Recommended Budget.

City General Fund expenditures for 2021 are approximately \$15.8 million, which is a decrease of \$704,000 from the 2020 Budget. General Fund expenditures exceed revenues by \$1,200,000. The 2021 Recommended Budget uses one-time carry over reserve funds to balance the budget in order to maintain existing programs and levels of service, including filling two vacant police patrol officer positions.

In addition, the 2021 Recommended Budget fully funds the 17% General Fund reserve target and all other city contingency and reserve funds. The 2021 Budget also creates a new Building Capital Improvement Fund, Fund 330, to reserve appropriate restricted revenues in anticipation of future City building development and/or City building major capital maintenance.

## Staffing

Despite the uncertainty, the 2021 Recommend Budget maintains existing staffing levels and city services. The 2021 budget does include filling two vacation patrol officer positions in the police department. Recommended investments to fill identified staffing needs such as hiring a probations officer, information technology manager, and accountant have been put on hold and are not included in the 2021 Recommended Budget.

## Partnerships

Previous support for special events, promotion of the city's downtown, and marketing have also been postponed due to the downturn in hotel and motel stays which support these efforts through the Lodging Tax. City partners such as the YMCA have withdrawn requests in 2021 for support due to changes in service and access to facilities during the pandemic. Support of the Senior Center bus, Monroe-Duvall

shuttle, and Chamber of Commerce tourism promotion activities, and support for downtown businesses will continue.

### **Strategic Programs**

The 2021 Recommended Budget continues to support the city's strategic priorities – public safety, economic development, growth and development, utilities and transportation, community and culture, and good government. These strategic priorities were developed both in partnership with and with the approval of our City Council. Times of uncertainty create opportunities to grow, discover, and reinvent how our city family does business and delivers services.

The 2021 Budget supports opportunities to grow and strengthen partnerships; advocates and helps those in need; invests in parks, streets and clean water; improves law and justice outcomes; builds a diverse, equitable, and inclusive workforce; and uses technology to create a more resilient organization.

Following are some of the proposed programs included in 2021 Recommended Budget:

#### **Grow and strengthen partnerships with our diverse communities through honest and open engagement.**

The 2021 Recommended Budget includes \$50,000 to engage a diverse groups of residents from across the city in a collaborative effort to complete a city-wide visioning process. Vision 2050 will help the city articulate core community values and update the city's vision statement in order to set goals for the required 20-year Comprehensive Plan Update in 2024. Mayor, Council, court officials, and city staff will continue outreach efforts to diverse communities within Monroe including social media posts in English and Spanish.

#### **Advocate for those in need and the tools to help residents and business owners navigate uncertain times**

The 2021 Recommended Budget continues to invest in coordinating government, non-profit, and private sector partners to serve residents impacted by the pandemic. The 2021 budget creates the first Human Services budget. The budget includes the police department embedded social worker, indigent defense social worker, and contracted human services project manager. This work is informed by the Homelessness Policy Advisory Committee (HPAC) recommendations adopted by the City Council in February 2020. The city worked with non-profit partners to create a Technical Advisory Committee to coordinate services and implement the HPAC recommendation. This work continues with the Community Human Services Advisory Board (CHSAB). The CHSAB recommended putting \$90,000 in the 2021 human services budget to work with local non-profits, stakeholders and those seeking services to determine community needs and identify service gaps. There is funding set aside to implement the assessment recommendations. Separately, the community development budget includes funding to finalize and adopt the city's first Housing Action Plan.

#### **Invest in our community's streets, parks, trails and other infrastructure to maintain the quality of life that makes Monroe a special place to live, recreate, visit, and work**

The 2021 Budget includes \$4,200,000 from the City, State, County, and sports leagues to complete the Lake Tye All-Weather fields. The All-Weather Fields will allow year-around, out-door play for baseball,

soccer, and lacrosse teams. The budget continues progress on annually replacing aging play structures in city parks. The city will begin master planning its first new neighborhood park north of US 2. The 2021-2026 Strategic Plan includes completing the update to the Park Recreation and Open Space (PROS Plan) and begins working on the CADMAN property transfer to the city. The CADMAN property offers the opportunity to master plan the city's 100 acres of river-front property and 1.5 miles of frontage on the Skykomish River. The city collects approximately \$1,275,000 in sales tax revenue through the Transportation Benefit District to replace ADA ramps, repair, and repave city streets. There is \$12,505,901 set aside in 2021 for water, sewer and stormwater infrastructure replacement and repair, which includes funding to resolve long-term flooding on Blueberry Lane.

### **Improve our justice system to both advance community security while improving outcomes**

The City of Monroe was one of the first cities to partner with Snohomish County to embed a social worker with police. In 2020, the city received a state grant to provide the indigent defense attorney with a part-time social worker to connect those in need and seeking services with professional help. The city completed the Court Assessment in 2020. The Assessment identified opportunities to improve court services. The 2021 Recommend Budget begins to implement the Assessment recommendations. The Budget adds on-line and over-the-phone payments for the Monroe Municipal Court through the city's website. The 2021 Recommended Budget funds a police department workload analysis and implements recommendations in the 2019 Police Department Assessment and 2020 LEMAP study.

### **Build a diverse, equitable, and inclusive workforce**

The 2021-2026 Strategic Priorities include goals to promote diversity, equity and inclusion, and recruit and retain a skilled and diverse workforce. The focus is to honor diversity and different perspectives in our City while encouraging a culture that is safe, welcoming, and respectful of all residents. In response to these principles, the City of Monroe has begun efforts to build a diverse, equitable, and inclusive workforce. Funding is available In 2021 Recommended Budget to evaluate staff training needs, city policies, and to align city policies, procedures, and practices with city values.

### **Create a resilient organization by investing in technology to increase efficiency, support collaboration, and serve customers 24/7**

The COVID-19 pandemic accelerated the need to invest in technology to increase efficiency and serve customers when face-to-face interactions are impossible. In 2020, the city completed the Information Technology Needs Assessment. One-time CARES Act funding in 2020 made it possible to connect to dark fiber for faster internet speeds, replace the city's aging phone system, up-grade laptops, move Council meetings on-line, migrate to Office365 and Sharepoint, and migrate Springbrook, the city's financial software package, to the Cloud. The 2021 Budget will continue these investment with staff training to fully-utilize new technology, and evaluate needs/features for a new financial software package.

In conclusion, the 2021 Recommended Budget fully funds all reserve targets, including the Contingency Fund, per the City's policies, maintains existing staffing levels by fully funding the two vacant policy officer positions, does not add any new staffing positions as we continue to evaluate the impacts from COVID-19, maintains existing programs, expands strategic programs such as efforts to improve our justice system within existing resources, and continues the capital investments identified in the city's long term capital plans.



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# INTRODUCTION

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# 2021 Budget Process

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The 2021 Budget Process began with a Council study session on May 12, 2020 to discuss the potential impacts that COVID-19 may have on the City's budgets. At this study session, Council considered the long term funding impacts COVID may have on the City, along with what adjustments needed to be made to the fiscal year 2020 Budget in preparation for the 2021 Budget. Council officially amended the 2020 Budget on August 25, 2020.

In addition to the 2020 Budget Amendment, Council reviewed and updated the City's Six Year Strategic Priorities Plan at its September 15, 2020 study session. These actions then helped inform the development of the 2021 Recommended Budget.

Along with all of Council's hard work on the 2020 amendments and Six Year Strategic Priorities Plan, staff and I worked with the Community Human Services Advisory Board (CHSAB – formerly the Homelessness Policy Advisory Committee) to develop long range strategies to address homelessness; to develop specific deliverables for these recommendations; and to identify funding for these strategies and deliverables. This process began in January 2019, continued through 2020, and will continue into early 2021. I have included some funding in this recommended budget in anticipation of the CHSAB's suggested deliverables.

## **2021 Budget Calendar**

Each year during the first quarter, the budget calendar for the next fiscal year is developed and presented to Council for consideration. This calendar identifies specific milestone dates by which certain budget related tasks should to be completed. This calendar serves as a suggested timeline by which the budget should be developed. Due to the impacts of COVID-19 on staff work flows, the 2021 Budget Calendar was updated to reflect the need to do a more comprehensive 2020 Budget Amendment prior to development of the fiscal year 2021 Budget. The updated 2021 Budget Calendar was accepted by the Council on August 25, 2020.

Per the calendar, the first public hearing on the 2021 Mayor's Recommended Budget will be held on October 13, 2020, with two more hearings scheduled for October 20, 2020 and October 27, 2020. The first budget workshop with Council will be held on October 20, 2020. Council can choose to schedule additional workshops if needed. Currently, the adopting budget ordinance is scheduled for first reading on October 27, 2020 with final adoption on November 10, 2020. Council can choose to delay adoption into December. Statutorily, a balanced budget must be adopted prior to the end of the year. If there are no major changes suggested to the recommended budget at the public hearings and the budget workshops, the budget can and should be adopted on November 10, 2020. These timing milestones are reflected on the following calendar:

## 2021 Budget Process cont.

<b>2021 Budget Calendar - updated 08/25/2020</b>			
<u>Date</u>	<u>Item</u>	<u>Responsible Party</u>	<u>Legal Deadline</u>
06/30/2020 5:30 p.m.	Council retreat/workshop	City Administrator, Mayor, & Finance Director	n/a
7/1/20	Budget worksheets sent out to all departments (with instructions)	Finance Director	<b>9/9/2020</b>
08/03/2020 8:00 a.m.	Budget worksheets due back to Finance Department	Department Heads	<b>9/23/2020</b>
8/06/20 - 8/31/2020	City Administrator & Mayor review budget & meet with department heads	City Administrator, Mayor, Finance Director & Dept. Heads	<b>10/1/2020</b>
9/1/20-10/01/20	Draft Budget Message	Mayor/CA	n/a
9/22/20	Council presented with estimates of revenues for 2020 (current year)	Finance Director	<b>10/1/2020</b>
10/1/20	Final Budget Message	Mayor/CA	<b>10/31/2020</b>
10/13/20	Preliminary Budget presented to council & filed with the City Clerk	City Clerk publishes	<b>10/31/2020</b>
09/29/2020 5:30 p.m.	<i>Monroe TBD meeting and retreat; PH for TBD 2021 Budget; TBD 2021 Budget adoption; 2019 TBD annual report; discussion regarding 2021 work plan and allowable charges (marketing)</i>	<i>City Administrator, Mayor, &amp; Finance Director</i>	n/a
10/13/20	Public Hearing on revenue sources for 2021, including consideration of possible property tax increases and for the 2021 Budget.	City Clerk publishes	<b>10/31/2020 (clerk to publish notice 10/09/20 &amp; 10/16/20)</b>
10/20/20	2021 Budget Presentation to Council (to include updated six year capital plan)	Finance Director, Department Heads	n/a
10/20/20	Second Public Hearing on 2021 Budget	City Clerk publishes	<b>10/31/2020 (clerk to publish notice 10/09/20 &amp; 10/16/20)</b>
10/27/20	Final Public Hearing; First reading of Ordinance setting property tax levy; First reading of Ordinance setting 2021 Budget; First reading of Ordinance adopting six year capital plan	City Council	n/a
11/10/20	Second Reading/Adoption of Ordinance setting property tax levy	City Council	11/30/2020
11/10/20	Second Reading/Adoption of Ordinance for 2021 Budget; Second Reading/Adoption of the six year capital plan	City Council	12/31/2020

Look for the 2022 Budget calendar to be published no later than April 30, 2021.

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# Six Year Strategic Priorities Plan

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Over the past decade the City of Monroe has completed a number of long-range plans including the Comprehensive Plan, Economic Development Plan, and Downtown Revitalization Plan.

During development of the 2018 Budget, it was recognized that the City had a need to develop a six-year strategic priority plan to help prioritize and guide completion of the community's long range goals. The Six-Year Strategic Priorities Plan is a crucial tool for focusing the City's limited resources on top priorities to achieve the City's long-range vision.

The City Council reviewed the process to prepare and adopt a Six-Year Strategic Priority Plan on March 27, 2018. At the meeting, the City Council discussed the draft strategic plan (projects, categories, timeline and prioritization); growth; partnerships; school safety; train station/stop and parallel track options; funding and resources; conducting a hotel study; regional tourism efforts; exploration of a regional transportation improvement district; advocacy and lobbying; and the City's core values, mission, and vision.

At the September 15, 2020 meeting, the City Council reviewed the prior year's strategic priorities plan and updated it for the years 2021 through 2026. The Council also identified six core strategic priorities for the City, which will continue to inform the City's long term mission and goals:

- Safe and Secure
- Economic Development
- Manage Growth
- Utilities and Transportation
- Community Culture
- Good Government

The Six-Year Strategic Priority Plan will help prioritize and organize efforts based on consensus with an observable and trackable timeline. In this way, the Six-Year Strategic Priority Plan will guide near-term progress towards achieving Monroe's long-term vision. The strategic priorities plan will serve as the tool to prioritize initiatives, resources, goals, and department operations and projects.

The Six-Year Strategic Priorities Plan on the next page was incorporated into the 2021 Mayor's Recommended Budget. The connection between the strategic priorities plan and the City's financial resources, as outlined in the General Fund Six-Year Forecast (pages 66-68), insures a strong link between long-range comprehensive planning, mid-range strategic planning, and short-term implementation decisions included in the annual budget and reflected in department work plans.

## City of Monroe 2021-2026 Strategic Priorities

### Safe and Secure

Establish and maintain a safe, secure environment in Monroe for residents, businesses, and visitors

- Implement IVR and web pay portal for Municipal Court
- Ensure Adequate Probation Services
- Support One-Stop-Shop and Temporary Shelter
- Build Court/Council Chamber Facility
- Police Dept Workload Assessment
- Review Code Enforcement Regulations
- Cross-train staff in Emergency Mngt Procedures

### Economic Development

Growth as a regional center and destination, providing employment opportunities while sustaining a balanced, diverse, resilient economy for Monroe

- Sell North Kelsey property
- Update Economic Development website
- Develop Business Recruitment, Retention and Expansion Plan
- Install Gateway/Wayfinding signs
- Evaluate Underground Utilities on Lewis Street
- Hotel Study
- Seek Opportunities to Develop Festival Lot

### Manage Growth

Provide for and appropriately locate the types, quality, and quantities of development in Monroe to assure land use compatibility, enhance neighborhood character, and facilitate the city's longer term sustainability

- Revisit city vision, mission and values
- Update the Comprehensive Plan
- Adopt International Building Code
- Evaluate property maintenance code
- Adopt housing action plan
- Annex (Incorporate) Urban Growth Area

### Utilities and transportation

Provide and promote both utility and transportation infrastructure that coincide with need, growth, and long-term objectives

- SR522 funding
- US 2 Bypass
- Blueberry Ln
- Tjerne Place
- 191<sup>st</sup> Street
- Quiet train designation
- RR Grade Separation
- Water/Sewer Plan updates
- Seek Opportunities to Expand Transit Service in Monroe
- Renew Transportation Benefit District sales tax
- Extend Centennial Trail

### Community Culture

Provide parks and civic facilities, recreational opportunities, and arts and cultural activities on pace with need, growth and long-term objectives

- Construct Lake Tye All-Weather Fields
- Finalize Cadman Reclamation
- Develop Cadman Park
- Purchase and Develop North Hill Park
- Invest in Downtown Public Art
- Update Parks Plan
- Al Borlin/ Lewis Street Master Plan
- Trails Plan
- Community Center
- Festival Lot
- Chain Lake Trail
- N. Kelsey Park
- Stage (Bathrooms)
- Promote Diversity, Equity and Inclusion

### Good Government

Manage city resources to meet or exceed public expectations, invest in taxpayer owned assets, and invest in technology to improve efficiency and effectiveness

- Design Court and Council Chamber
- Remodel police station and city hall
- Implement IT Assessment Recommendations
- Implement Scan and Toss Policy
- Implement Laserfische Document Management
- Update Utility Rate Studies
- Implement Springbrook Upgrade/ new modules
- Evaluate Financial Software package
- Evaluate Building Permit Software
- Install cameras

## City of Monroe 2021-2026 Strategic Priorities



- Construct Lake Tye All Weather Fields
- Construct Blueberry Lane Stormwater Imp.
- Acquire N. Hill Park
- Finalize Cadman Pk Reclamation
- Install Gateway Signs
- Install Wayfinding
- Design Tjerne Place Phase III
- Design Court/City Council
- Evaluate RR Grade Crossings
- Request SR522 Funding
- Request US 2 Bypass Funding
- Adopt Par PROS Plan
- Adopt Vision 2050
- Complete PD Workload Study
- Complete Annexations
- Adopt Housing Action Plan
- Adopt Building Codes
- Adopt Property Maint Code
- Review Code Enf Regulations
- Complete Human Svc Assessment
- Implement Scan and Toss
- Establish Probations Div.
- Implement One-Stop-Shop and Temporary Housing
- Implement Springbrook Upgrade
- Develop Business Recruitment Strategy

- Construct Tjerne Place Phase III
- Transfer Cadman Property
- Install Gateway Signs
- Install Wayfinding
- Design N. Hill Park
- Evaluate Underground Utilities on Lewis Street
- Adopt RR Grade Separation Funding Strategy
- Adopt City Hall/Court Funding Strategy
- Adopt two-year budget
- Initiate Phase II Annexations
- Implement Vision 2050
- Scope Comprehensive Plan
- Implement Human Service Assessment Priorities
- Recruit Targeted Businesses
- Hire IT Project Manager
- Consolidate GIS services
- Evaluate Financial Software
- Implement Laserfish policy

- Construct Chain Lake Trail
- Construct Court/Council Chambers
- Install Wayfinding Signs
- Design Underground Utilities Lewis Street
- Master Plan Al Borlin/Lewis St Parks
- Update Cadman Master Plan
- Support Funding US 2 Bypass
- Submit RCO Grant N. Hill
- Submit Grant for RR Grade Separation Design
- Update Transportation Benefit District for Ballot
- Update Water/Sewer Plan
- Update Utility Rate Study
- Adopt Hotel Study
- Adopt Trail System Plan
- Evaluate Train Station/Parallel Tracks
- Implement Financial Software
- Evaluate Permit Software
- Evaluate Web Services Provider

- Construct N. Hill Park
- Adopt Comp Plan
- Adopt Water/Sewer Plan
- Adopt Utility Rate Study
- Adopt Funding Strategy to Underground Utilities
- Fund RR Grade Separation Permits
- Design Al Borlin/Lewis St Parks
- Design Cadman
- TBD Ballot Measure
- Implement Permit Software
- Implement new web services

- Implement Comp Plan Priorities
- Submit RCO Grant Cadman Park
- Submit RCO Grant Al Borlin/Lewis St Parks
- Design RR Grade Separation
- Underground Utilities Phase I
- Evaluate Parks Bond

- Design Centennial Trailhead
- Fund RR Grade Separation
- Construct Al Borlin/ Lewis St Parks
- Construct Cadman
- Master Plan N. Kelsey Park
- Underground Utilities Phase II
- Park Bond Ballot Measure



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# BUDGET OVERVIEW

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# Budget Overview

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## INTRODUCTION

A budget is a legal document that forecasts the financial resources of the City and authorizes the spending of those resources for a fiscal period. For the City of Monroe, the fiscal period is one calendar year, January through December. The budget process should result in a plan of operations for allocating and monitoring the use of our limited resources among our various competing demands. The City of Monroe's 2021 Budget is the proposed plan for fiscal year 2021.

The City accounts for and organizes its operations on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The City of Monroe accounts for its operations in 23 separate funds, each requiring an adopted budget.

### Current Expense Funds (Three Funds)

The primary operational fund (the current expense fund) of the City is the General Fund 001. This fund houses the revenues and expenditures which are not accounted for in other funds and supports services for the greater good that are more general in nature. As the primary fund of the City, further information specific to the General Fund can be found beginning on page 24 of this document.

In addition to the General Fund 001, the City budgets two additional general type funds: Fund 002 Contingency and Fund 008 - Donations. The Contingency Fund 002 is required by the City's reserve policy and is allowed by RCW 35A.33.145. This fund may be used for emergencies and for one time unanticipated expenditures with appropriate action of the Council. Per policy, the City targets up to 8% of its General Fund operating expenditures to be housed in this fund up to the limit of \$0.375 per \$1,000 City assessed value imposed by RCW. For 2021, the anticipated ending balance in the Contingency Fund of \$1,170,038 represents full funding based on the 2021 preliminary City assessed valuation from the county.

The Donation Fund 008 accounts for donations made by private parties and businesses to support specific activities of the City. Historically, donations have been received that support the City's Community Egg Hunt, flower basket program, police K-9 operations, and Movies Under the Moon. If you are interested in making a donation to the City, feel free to contact City Hall at 360-794-7400 and contact your tax advisor as your donation may be tax deductible.

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# Budget Overview

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## Special Revenue Funds (Four Funds)

The City of Monroe budgets four special revenue funds: Fund 105 Street Operations & Maintenance; Fund 109 Lodging Tax; Fund 114 Narcotics Enforcement; and Fund 117 Real Estate Excise Taxes (REET). By definition, special revenue funds are used to account for and record the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. In the Street Fund 105, the state shared gas taxes the City receives are restricted to street maintenance and operations. The Lodging Tax Fund 109 taxes can only be used for tourism related operations and marketing, the Narcotics Enforcement Fund 114 proceeds may only be used for drug enforcement operations, and REET Fund 117 taxes are restricted by RCW for use on specific types of capital projects. Additional information for each of these funds may be found in the Special Revenue Fund section of the budget document.

## Debt Service Fund (One Fund)

The City of Monroe maintains one debt service fund to account for the long term debt associated with the taxable operations of the City. Debt associated with the operations and revenues of our utilities are accounted for in an appropriate utility fund. The City's Debt Service Fund 203 is used to account for annual debt associated with the general fund portion of the Public Works campus project. Revenues associated with this debt service expenditure are derived by transfers from the REET Fund 117.

## General Government Capital Funds (Five Funds)

The City of Monroe budgets five general government capital funds: Fund 307 General CIP Fund; Fund 317 Parks CIP Fund; Fund 318 Street CIP Fund; Fund 319 No. Kelsey Capital Fund; and Fund 330 Building CIP Fund (beginning in 2021). As with debt service, capital improvement projects (CIP) associated with our utilities are accounted for in an appropriate utility fund. Additional information for each of these funds may be found in the Capital Funds section of this budget document.

## Utility (Enterprise) Funds (Seven Funds)

The City of Monroe budgets seven utility funds: Fund 411 Water Operations & Maintenance (O&M); Fund 412 Water CIP; Fund 421 Sewer O&M; Fund 422 Sewer CIP; Fund 431 Stormwater O&M; Fund 432 Stormwater CIP; and Fund 450 Revenue Bond Reserves. Utility funds are used to account for the City's activities for which a fee is charged to external users for goods or services. Debt and capital projects paid by the rate proceeds charged to external users are also accounted for using utility funds. While it is not required to have separate capital and debt reserve funds for the utilities (these activities could be included in the appropriate utility O&M fund), it is the City's desire to make these activities as transparent as possible by housing them in a separate utility fund. Additional information for each of these funds may be found in the Utility/Enterprise Funds section of this budget document.

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# Budget Overview

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## Internal Service Funds (Three Funds)

The City of Monroe budgets three internal service funds: Fund 510 Information Technology; Fund 520 Fleet and Equipment; and Fund 530 Facilities. Internal service funds are used to account for goods and services provided to other funds and departments of the City on a cost reimbursement basis. Because our information technology, fleet and equipment, and facility programs affect all departments of the City, it is best practice to account for these activities in their own funds. Additional information for each of these funds may be found in the Internal Service Funds section of the budget document.

### OVERVIEW

The total proposed 2021 Budget across all funds is \$95,749,340. Exclusive of beginning fund balance, the largest revenue stream is charges for services at \$25,118,805 or 26.2% with taxes being the third largest revenue stream at \$13,402,232 or 14.0% of the overall budget. All revenues, exclusive of beginning fund balances and transfers in, total \$48,416,864. In contrast, total expenditures across all funds, exclusive of ending fund balances, reserves, capital and debt service, are \$39,894,239. The difference between these two figures, \$8,522,625, supports our debt service and capital programs along with transfers in and beginning fund balances. Total anticipated ending fund balances, inclusive of reserves, is \$28,431,735.

Total revenues are forecast to remain flat due to the effects of the COVID-19 pandemic. No significant change in overall charges for services in 2021 is expected (2021 anticipated is projected to increase only 0.04% over 2020 budget), although we continue to see steady development and increased utility accounts. 2021 anticipated taxes include property taxes on new construction estimated at \$56,663,100 per Snohomish County's preliminary figures published on September 17, 2020.

As noted earlier, total expenditures for the City, exclusive of capital, debt service, transfers out, and ending fund balance, is \$39,894,239. The largest portion of expenditures is personnel. As the City is a service-oriented agency, it is expected that personnel would be the largest expenditure category without consideration of capital, debt service, transfers out, or ending fund balance. For 2021, it is anticipated that personnel costs (salaries and benefits) will be \$17,638,554 over all funds of the City. This represents 44.2% of the \$39,894,239 expenditure total but represents 18.4% of the overall \$95,749,340 budget.

Exclusive of ending fund balance, capital is the next largest expenditure category at \$24,435,709. This represents 25.5% of the overall \$95,749,340 and is an increase of \$939,616 from 2020. Capital fluctuates year over year as projects are budgeted as financial and other resources allow.

The following pages summarize the various categories anticipated for both revenues and expenditures for all City funds for 2021.

## 2021 REVENUE SOURCES - ALL FUNDS

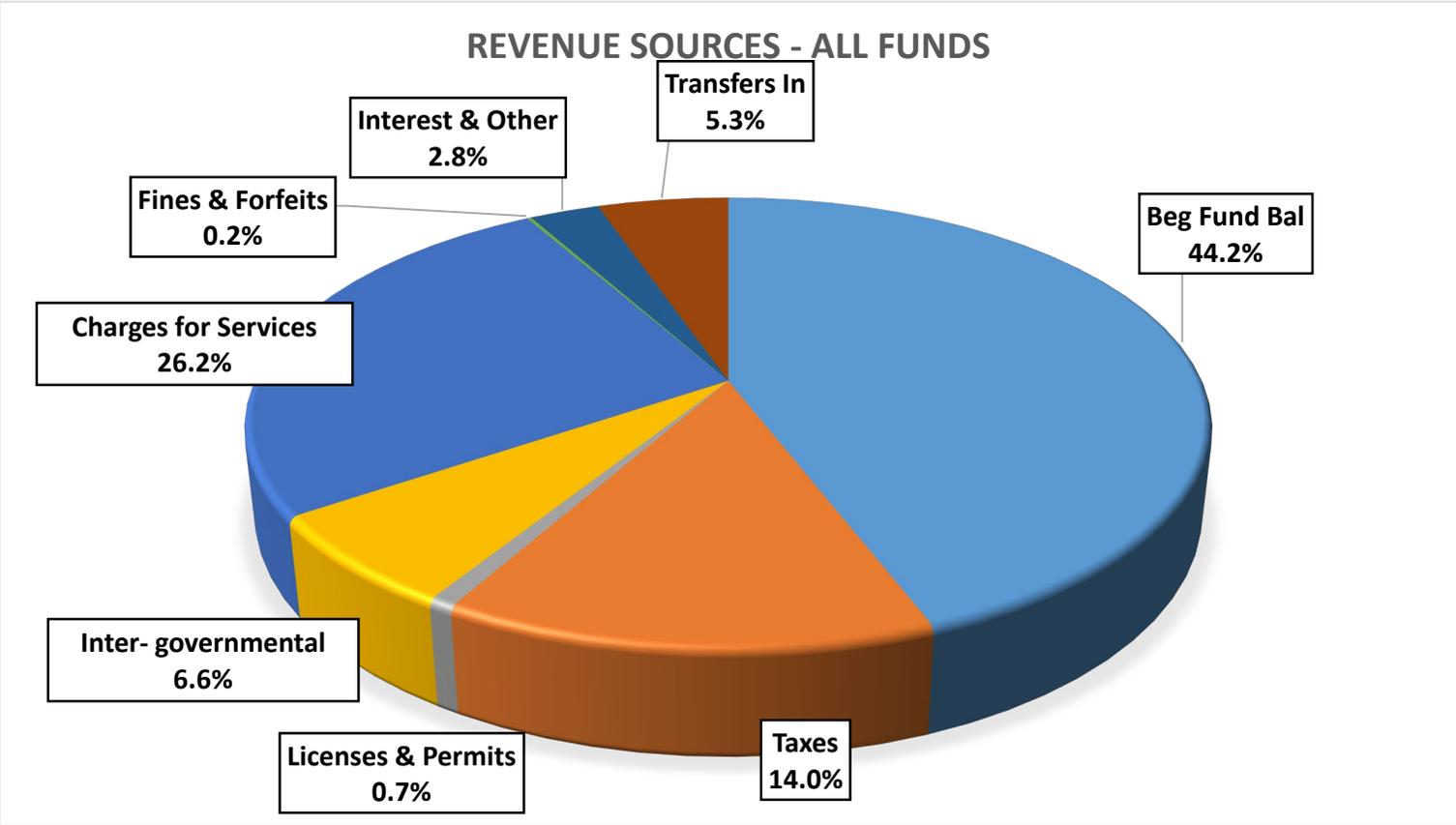
Fund	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest & Other	Transfers In	Totals
<b><u>General Funds</u></b>									
General Govt Fund (001)									
Non-departmental	3,886,207	11,190,532	192,000	110,000	50		30,764		15,409,553
Executive					309,041				309,041
Finance					255,299		100		255,399
Human Resources					69,122		100		69,222
Police		831,700	5,700	361,208	60,600		3,000		1,262,208
Legislative (Council)					82,627				82,627
Legal					223,504				223,504
City Clerk					101,939		50		101,989
Municipal Court						166,643	65		166,708
Parks					12,420		1,500		13,920
Jail & Dispatch									-
Human Services		40,000		12,000					52,000
City-wide									-
Community Development			290,000		266,347		350		556,697
Emergency Mngt							80		80
Cares Act									-
<b>Total General Fund</b>	3,886,207	12,062,232	487,700	483,208	1,380,949	166,643	36,009	-	18,502,948
<b><u>Other General Type Funds</u></b>									
Contingency Fund (002)	1,082,314						1,724	86,000	1,170,038
Donation Fund (008)	12,403						5,250		17,653
<b>Total All Gen. Type Funds</b>	4,980,924	12,062,232	487,700	483,208	1,380,949	166,643	42,983	86,000	19,690,639
<b><u>Special Revenue Funds</u></b>									
Street Fund (105)	465,372	400,000	220,000	421,532	55,000		1,800		1,563,704
Lodging Tax Fund (109)	29,580	40,000					150		69,730
Narcotics Fund (114)	51,702						26		51,728
REET Fund (117)	1,106,896	900,000					10,000		2,016,896
<b>Total All Spec. Rev. Funds</b>	1,653,550	1,340,000	220,000	421,532	55,000	-	11,976	-	3,702,058
<b><u>Debt Service Fund</u></b>									
Debt Service Fund (203)	3,458						15	137,836	141,309

## 2021 REVENUE SOURCES - ALL FUNDS

Fund	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest & Other	Transfers In	Totals
<b><u>Capital Funds</u></b>									
General CIP Fund (307)	18,397			1,022,000					1,040,397
Parks CIP Fund (317)	5,009,874			1,305,000	247,900		35,600	33,271	6,631,645
Street CIP Fund (318)	1,254,538			1,965,223	1,684,583		10,100	395,900	5,310,344
No. Kelsey Dev Fund (319)	105,427						500		105,927
Building Fund (330)	-						800,500	567,000	1,367,500
<b>Total All Capital Funds</b>	<b>6,388,236</b>	<b>-</b>	<b>-</b>	<b>4,292,223</b>	<b>1,932,483</b>	<b>-</b>	<b>846,700</b>	<b>996,171</b>	<b>14,455,813</b>
<b><u>Enterprise Funds</u></b>									
Water O&M Fund (411)	976,924				6,907,800		6,700		7,891,424
Water CIP Fund (412)	4,887,240						415,100	1,101,563	6,403,903
Sewer O&M Fund (421)	1,309,998				8,387,472		32,500		9,729,970
Sewer CIP Fund (422)	9,676,212			1,139,625			1,292,922	2,285,531	14,394,290
Stormwater O&M Fund (431)	376,719				2,448,625		4,000		2,829,344
Stormwater CIP Fund (432)	3,676,635						1,500	307,446	3,985,581
Rev. Bond Reserve Fund (450)	2,818,211						5,500		2,823,711
<b>Total All Enterprise Funds</b>	<b>23,721,939</b>	<b>-</b>	<b>-</b>	<b>1,139,625</b>	<b>17,743,897</b>	<b>-</b>	<b>1,758,222</b>	<b>3,694,540</b>	<b>48,058,223</b>
<b><u>Internal Service Funds</u></b>									
Info. Technology Fund (510)	191,880				681,183		2,500	94,000	969,563
Fleet & Equipment Fund (520)	5,254,750				1,897,215		14,000		7,165,965
Facilities Fund (530)	94,761				1,428,078		8,500	34,431	1,565,770
<b>Total All Internal Svc Fund</b>	<b>5,541,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,006,476</b>	<b>-</b>	<b>25,000</b>	<b>128,431</b>	<b>9,701,298</b>
<b>TOTAL ALL FUNDS</b>	<b>42,289,498</b>	<b>13,402,232</b>	<b>707,700</b>	<b>6,336,588</b>	<b>25,118,805</b>	<b>166,643</b>	<b>2,684,896</b>	<b>5,042,978</b>	<b>95,749,340</b>

## 2021 REVENUE SOURCES - ALL FUNDS

	Beg Fund Bal	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest & Other	Transfers In	Totals
<b>TOTAL ALL FUNDS</b>	<b>\$ 42,289,498</b>	<b>\$ 13,402,232</b>	<b>\$ 707,700</b>	<b>\$ 6,336,588</b>	<b>\$ 25,118,805</b>	<b>\$ 166,643</b>	<b>\$ 2,684,896</b>	<b>\$ 5,042,978</b>	<b>\$ 95,749,340</b>
	44.2%	14.0%	0.7%	6.6%	26.2%	0.2%	2.8%	5.3%	



## 2021 EXPENDITURE SOURCES - ALL FUNDS

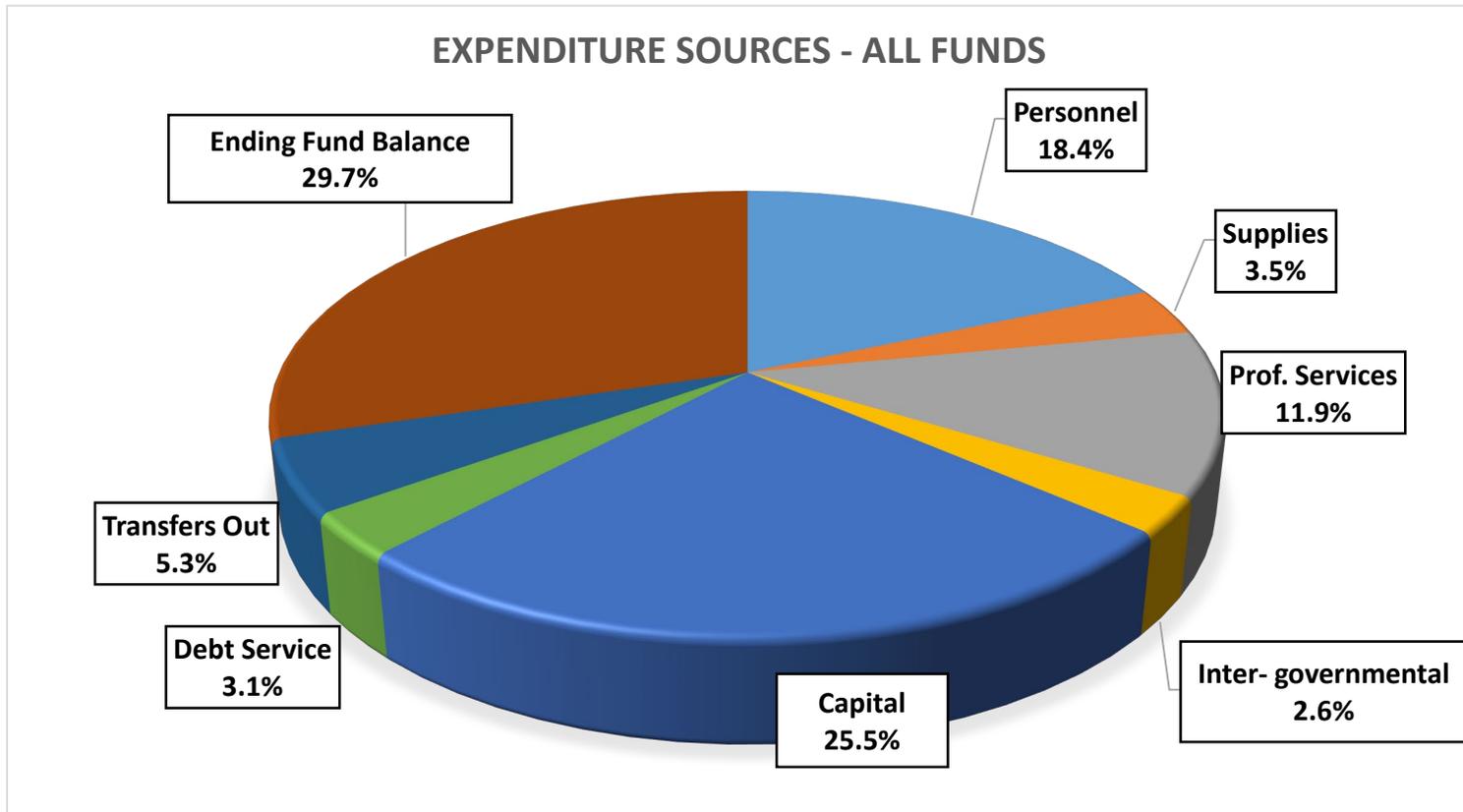
Fund	Personnel	Supplies	Prof. Services	Inter- governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
<b><u>General Funds</u></b>									
General Govt Fund (001)									
Non-departmental							180,000	2,653,727	2,833,727
Executive	429,555	20,500	183,506						633,561
Finance	512,439	2,000	133,075						647,514
Human Resources	250,470	1,000	40,924						292,394
Police	6,640,154	147,105	1,313,806	24,578					8,125,643
Legislative (Council)	72,822	1,200	88,100	24,000					186,122
Legal			738,000						738,000
City Clerk	157,035	500	30,102						187,637
Municipal Court	300,638	7,250	145,906						453,794
Parks	1,236,069	103,500	347,380	250					1,687,199
Jail & Dispatch				717,657					717,657
Human Services		5,000	152,000	74,711					231,711
City-wide			88,921	38,663					127,584
Community Development	1,362,241	10,900	242,525						1,615,666
Emergency Mngt	5,626	4,414	14,699						24,739
Cares Act									-
<b>Total General Fund</b>	<b>10,967,049</b>	<b>303,369</b>	<b>3,518,944</b>	<b>879,859</b>	-	-	<b>180,000</b>	<b>2,653,727</b>	<b>18,502,948</b>
<b><u>Other General Type Funds</u></b>									
Contingency Fund (002)								1,170,038	1,170,038
Donation Fund (008)		5,250	5,625					6,778	17,653
<b>Total All Gen. Type Funds</b>	<b>10,967,049</b>	<b>308,619</b>	<b>3,524,569</b>	<b>879,859</b>	-	-	<b>180,000</b>	<b>3,830,543</b>	<b>19,690,639</b>
<b><u>Special Revenue Funds</u></b>									
Street Fund (105)	551,312	132,675	378,648				1,771	499,298	1,563,704
Lodging Tax Fund (109)			35,000					34,730	69,730
Narcotics Fund (114)			21,000					30,728	51,728
REET Fund (117)							1,166,667	850,229	2,016,896
<b>Total All Spec. Rev. Funds</b>	<b>551,312</b>	<b>132,675</b>	<b>434,648</b>	-	-	-	<b>1,168,438</b>	<b>1,414,985</b>	<b>3,702,058</b>
<b><u>Debt Service Fund</u></b>									
Debt Service Fund (203)						137,836		3,473	141,309

## 2021 EXPENDITURE SOURCES - ALL FUNDS

Fund	Personnel	Supplies	Prof. Services	Inter- governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
<b><u>Capital Funds</u></b>									
General CIP Fund (307)					1,022,000	600		17,797	1,040,397
Parks CIP Fund (317)	237,729		122,938		5,894,500			376,478	6,631,645
Street CIP Fund (318)	240,665		35,081		4,493,830			540,768	5,310,344
No. Kelsey Dev Fund (319)			105,927					-	105,927
Building Fund (330)			500,000		25,000		-	842,500	1,367,500
<b>Total All Capital Funds</b>	478,394	-	763,946	-	11,435,330	600	-	1,777,543	14,455,813
<b><u>Enterprise Funds</u></b>									
Water O&M Fund (411)	1,305,292	1,838,331	1,153,678	1,012,800	-	752,275	1,101,563	727,485	7,891,424
Water CIP Fund (412)	393,351		171,115	41,510	5,084,409			713,518	6,403,903
Sewer O&M Fund (421)	1,358,572	391,656	2,603,372	363,000	55,000	1,881,113	2,285,531	791,726	9,729,970
Sewer CIP Fund (422)	236,347		165,111	87,415	4,405,273			9,500,144	14,394,290
Stormwater O&M Fund (431)	1,127,953	59,831	697,293	150,425	-	216,193	307,446	270,203	2,829,344
Stormwater CIP Fund (432)	281,725		50,285		3,016,219			637,352	3,985,581
Rev. Bond Reserve Fund (450)							-	2,823,711	2,823,711
<b>Total All Enterprise Funds</b>	4,703,240	2,289,818	4,840,854	1,655,150	12,560,901	2,849,581	3,694,540	15,464,139	48,058,223
<b><u>Internal Service Funds</u></b>									
Info. Technology Fund (510)	169,494	155,000	612,739					32,330	969,563
Fleet & Equipment Fund (520)	307,421	303,000	283,260		405,047			5,867,237	7,165,965
Facilities Fund (530)	461,644	137,500	891,070		34,431			41,125	1,565,770
<b>Total All Internal Svc Fund</b>	938,559	595,500	1,787,069	-	439,478	-	-	5,940,692	9,701,298
<b>TOTAL ALL FUNDS</b>	<b>17,638,554</b>	<b>3,326,612</b>	<b>11,351,086</b>	<b>2,535,009</b>	<b>24,435,709</b>	<b>2,988,017</b>	<b>5,042,978</b>	<b>28,431,375</b>	<b>95,749,340</b>

## 2021 EXPENDITURE SOURCES - ALL FUNDS

	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
<b>TOTAL ALL FUNDS</b>	<b>\$ 17,638,554</b>	<b>\$ 3,326,612</b>	<b>\$ 11,351,086</b>	<b>\$ 2,535,009</b>	<b>\$ 24,435,709</b>	<b>\$ 2,988,017</b>	<b>\$ 5,042,978</b>	<b>\$ 28,431,375</b>	<b>\$ 95,749,340</b>
	18.4%	3.5%	11.9%	2.6%	25.5%	3.1%	5.3%	29.7%	



## Transfers In and Out

Fund	Amount In	Amount Out
General Fund 001		\$ 86,000 To Contingency Fund 002
General Fund 001		\$ 94,000 To IT Fund 510
Contingency Reserve Fund 002	\$ 86,000	From General Fund 001
Street O&M Fund 105		\$ 1,771 To Parks CIP Fund 317
REET Fund 117		\$ 137,836 To Debt Service Fund 203
REET Fund 117		\$ 31,500 To Parks CIP Fund 317
REET Fund 117		\$ 395,900 To Streets CIP Fund 318
REET Fund 117		\$ 567,000 To Building CIP Fund 330
REET Fund 117		\$ 34,431 To Facilities Fund 530
Debt Service Fund 203	\$ 137,836	From REET Fund 117
Parks CIP Fund 317	\$ 31,500	From REET Fund 117
Parks CIP Fund 317	\$ 1,771	From Street O&M Fund 105
Streets CIP Fund 318	\$ 395,900	From REET Fund 117
Building CIP Fund 330	\$ 567,000	From REET Fund 117
Water O&M Fund 411		\$ 1,101,563 To Water CIP Fund 412
Water CIP Fund 412	\$ 1,101,563	From Water O&M Fund 411
Sewer O&M Fund 421		\$ 2,285,531 To Sewer CIP Fund 422
Sewer CIP Fund 422	\$ 2,285,531	From Sewer O&M Fund 421
Stormwater O&M Fund 431		\$ 307,446 To Stormwater CIP Fund 432
Stormwater CIP Fund 432	\$ 307,446	From Stormwater O&M Fund 431
Information Technology Fund 510	\$ 94,000	From General Fund 001
Facilities Fund 530	\$ 34,431	From REET Fund 117
Totals:	<u>\$ 5,042,978</u>	<u>\$ 5,042,978</u>



**THE ADVENTURE  
STARTS HERE!**

# GENERAL FUND

# General Fund Overview

## INTRODUCTION

The General Fund is the principal governmental fund of the City. It accounts for the revenues and expenditures which are not accounted for in any other fund and supports services for the greater good that are more general in nature. These services traditionally do not have a dedicated revenue stream to fully support its program and include police, parks, community and economic development, municipal court, records and legal services, and administrative services.

General Fund - Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Taxes	\$10,922,890	\$11,187,505	\$13,018,694	\$11,713,376	\$12,000,668	\$12,062,232
Licenses & Permits	806,563	943,596	792,171	554,700	559,625	487,700
Intergovernmental	616,418	584,359	566,945	1,142,052	1,096,768	483,208
Charges for Services	1,095,781	1,439,399	1,617,822	1,462,711	1,439,997	1,380,949
Fines & Forfeitures	283,176	238,974	240,706	134,516	135,416	166,643
Interest & Other Rev	77,170	104,561	144,619	98,592	100,156	36,009
Transfers In	446,953	122,351	-	40,209	40,209	-
Beginning Fund Balance	3,383,932	4,548,625	4,422,551	4,632,998	4,632,998	3,886,207
Total	\$17,632,883	\$19,169,371	\$20,803,508	\$19,779,154	\$20,005,837	\$18,502,948

Total anticipated revenues for 2021 in the General Fund, without consideration of the beginning fund balance, is a decrease of \$529,415 from the 2020 Budget. Tax revenues are relatively stable (no property tax increase is proposed for 2021). The revenue decline is primarily attributable to removal of the one-time Cares Act funding of \$607,000 in 2020. The decrease in revenues from this change will be offset by decreased activity spending in 2021. Interest and other revenues are decreased from 2020 levels due to a lower interest rate earnings outlook which began in 2020 and anticipated to continue in 2021.

## REVENUES

The majority of the General Fund revenues are taxes. For the 2021 proposed budget, tax revenue represents 65.2% of the overall anticipated revenue into the General Fund. This includes property taxes, sales taxes, utility taxes, leasehold excise taxes, admissions taxes, and gambling taxes. Without consideration of the beginning fund balance, the second largest category of revenue is Charges for Services at 9.5% of the General Fund. These charges include plan review fees, appropriate policing reimbursement fees, field usage fees in our parks, and overhead recovery fees for our administrative services. The table above illustrates the various revenue categories anticipated in 2021 for the General Fund.

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# General Fund Overview

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## Property Taxes

The City's property tax is levied based on the assessed value from the previous year, as determined by the Snohomish County Assessor. Annually, the City Council sets the property tax levy as part of the annual budget process. This levy is then legally required to be certified to the County by the end of November. The Council may increase its property tax revenues by either one percent or by the Implicit Price Deflator published in September each year, whichever is lower. If the Council does not increase the property tax by the amount allowed, the City then "banks" the amount for potential future use.

The City has traditionally foregone its statutorily allowed increase each year and "banked" the taxing authority, with the exception of fiscal years 2017 and 2019. For 2017, the City used \$484,312 of its banked capacity to help restore specific positions/services within the General Fund, such as a parks supervisor, part time permit tech/code enforcement, and a city accountant (still to be filled). The 2018 Approved Budget did not increase the property taxes over 2017 collections, leaving approximately \$671,000 in banked tax capacity. In fiscal year 2019, the City used \$450,000 of this remaining banked capacity, specifically to hire two positions for its Parks Department and to help fund some of the Economic Development Advisory Board's recommendations. For fiscal year 2021, the budget again recommends foregoing the statutorily allowed 1% property tax increase. Any growth in property taxes would be solely from new construction, estimated to be \$61,645 in new revenue.

The following chart details the historical rate per thousand assessed for City taxes since 2013:

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Historical City Assessed Valuation, General Property Tax Levied, and City Property Tax Rate

**\*\*2021 rates are preliminary estimates/may be affected by new construction**

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Year	Assessed Value	Revenue	per \$1,000
2021**	\$ 3,062,557,708	\$ 3,392,805	\$ 1.08
2020	\$ 2,885,062,587	\$ 3,275,000	\$ 1.14
2019	\$ 2,600,459,852	\$ 3,201,628	\$ 1.23
2018	\$ 2,255,923,097	\$ 2,674,640	\$ 1.19
2017	\$ 1,991,598,893	\$ 2,577,719	\$ 1.29
2016	\$ 1,773,873,208	\$ 2,047,724	\$ 1.15
2015	\$ 1,631,751,335	\$ 2,013,295	\$ 1.23
2014	\$ 1,464,883,201	\$ 1,991,453	\$ 1.36
2013	\$ 1,349,715,977	\$ 1,969,615	\$ 1.46

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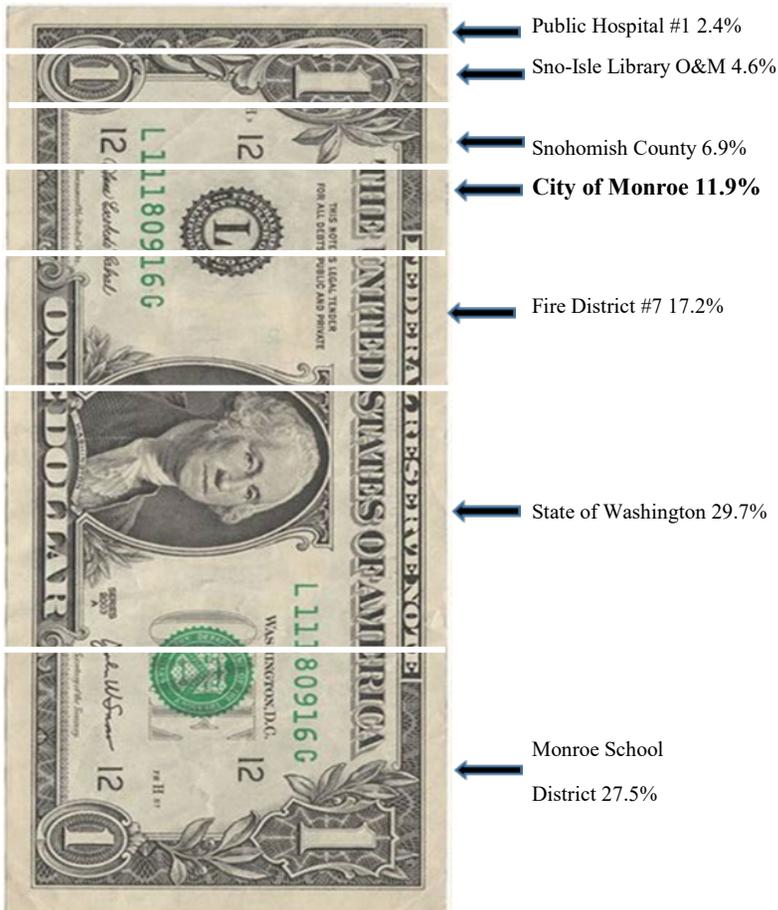
# General Fund Overview

## Property Taxes continued:

Snohomish County has indicated that estimated increases to assessed values for property in Monroe will be on average 6.17%. By not assessing the 1% increase to property taxes allowed by law, the City of Monroe's portion of the property tax bill should remain the same (slight difference due to rounding). The following table illustrates this:

Taxes calculated by taking assessed value/1,000 times tax rate

2020 Home Value	2021 Estimated Home Value 6.17% Increase	2020 City Tax Rate	2020 City Tax	2021 Estimated City Tax Rate	2021 Estimated City Tax	Difference Year over Year
\$ 250,000	\$ 265,425	\$ 1.15	\$287.50	\$ 1.08	\$287.43	\$ (0)
\$ 300,000	\$ 318,510	\$ 1.15	\$345.00	\$ 1.08	\$344.91	\$ (0)
\$ 400,000	\$ 424,680	\$ 1.15	\$460.00	\$ 1.08	\$459.89	\$ (0)
\$ 500,000	\$ 530,850	\$ 1.15	\$575.00	\$ 1.08	\$574.86	\$ (0)
\$ 600,000	\$ 637,020	\$ 1.15	\$690.00	\$ 1.08	\$689.83	\$ (0)



The property tax rates illustrated above are for the City of Monroe's portion only of the overall tax bill. For the majority of residents, the property tax bill also includes taxes to the state, Fire District #7, the library, schools, hospital, and county. The graphic to the left illustrates how much of each dollar paid in property taxes goes to each jurisdiction. For 2020, the City of Monroe's portion represented 11.9% of the total bill. The total property tax bill on a house with an assessed value of \$458,100 in 2020 is \$4,438 (total tax rate is \$9.69 for this property). The City receives \$529 of this \$4,438, with the remainder going to other agencies. See graphic on the following page for the distribution of the tax collected for this house.

# General Fund Overview

Property taxes continued:

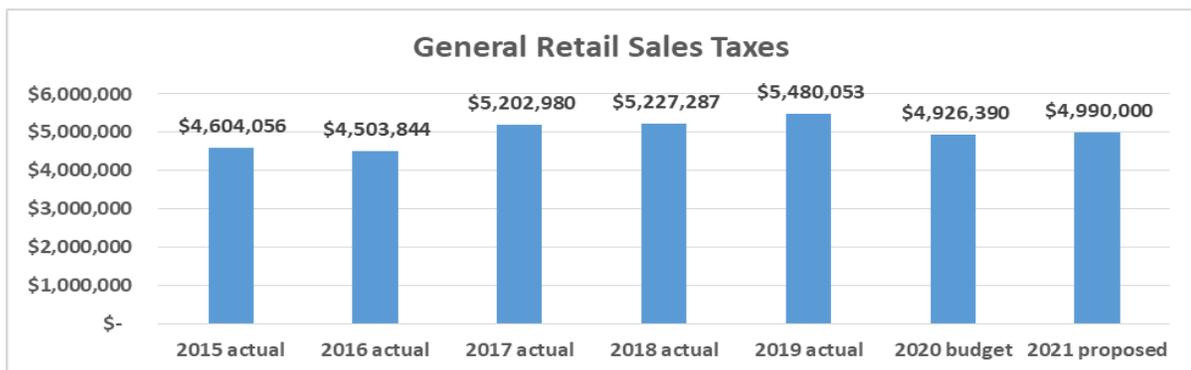


While all taxes represent 65.2% of the 2021 General Fund budget, property taxes alone represent just 18.3% of the anticipated General Fund revenues (\$3,392,805 of the \$18,502,948 anticipated revenue). The largest source of anticipated taxes to the 2021 General Fund is sales taxes.

## Sales Taxes

Sales taxes are the taxes paid on retail sales in the City of Monroe. Monroe's sales tax rate is 9.3%. Of this rate, 6.5% goes to the state, 1.5% to other agencies, and the remaining 1.3% stays here locally. For 2021, the anticipated Monroe portion of general sales taxes represent 27.0% of the overall General Fund budget (\$4,990,000 of the \$18,502,948 anticipated revenue). These taxes may be used for any general purpose program for the City, such as parks, community development, police, etc.

As illustrated in the chart below, general sales taxes have steadily improved until 2019, but decreased in 2020 and 2021 due to the impacts of the COVID pandemic. As the economy continues to recover, it is anticipated that future years will again see steady growth in this revenue source.



Along with the general sales taxes, the City also assesses an additional 0.1% sales tax (part of the 9.3%) for public safety purposes. This restricted tax, as approved by the voters, may only be used for public safety purposes. The anticipated receipts from this 0.1% sales tax is \$471,200 which is 2.55% of the overall anticipated General Fund budget. This \$471,200 represents 5.8% of the Police Department 2021 proposed expenditure budget.

Remaining 2021 anticipated sales taxes are the state shared taxes for Criminal Justice at 1.8% or \$330,000 of the overall anticipated General Fund revenues. This again is restricted resources for public safety and represents 4.1% of the Police Department's 2021 proposed expenditure budget.

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# General Fund Overview

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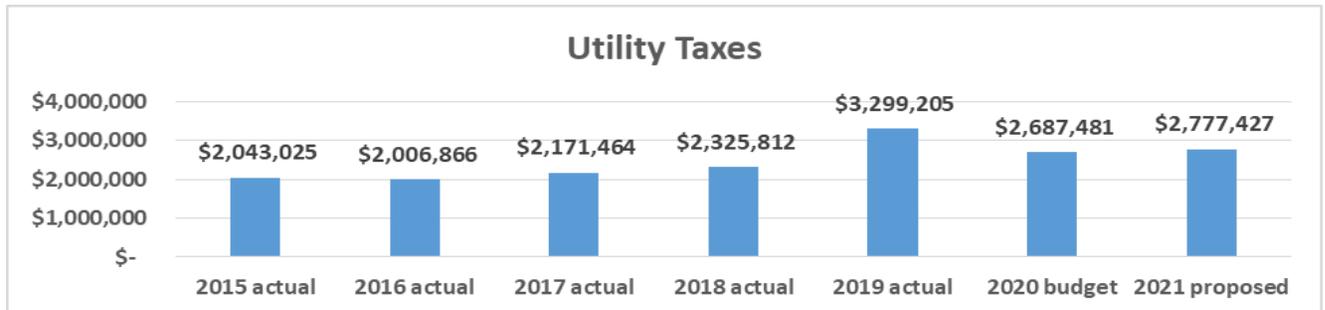
## Utility Taxes

Utility taxes are taxes levied on the gross operating revenues earned by both public and private utilities operating within the City of Monroe. A utility tax is not a pass through tax but a tax on the "business" itself. Through 2018, utilities paying a tax to the General Fund included electric, natural gas, phone, and water. It did not include sewer, stormwater, or garbage. (Garbage utilities pay a franchise fee to the City, which we receipt into Fund 105-Street O&M.)

Beginning in 2019, the City assessed a 10% utility tax on its sewer utility, similar to what is assessed on our water utility. In 2021, this tax is estimated to generate approximately \$970,000; the first \$400,000 of this tax will be receipted into Fund 105 Street O&M to support its operations. The remaining estimated \$570,000 will be revenue to the General Fund.

Utility taxes are our third largest revenue source to the General Fund, behind sales and property taxes but exclusive of beginning fund balance. 2021 anticipated utility taxes represent 15.0% of the General Fund anticipated revenues (\$2,777,427 of the \$18,502,948 total).

With the exception of 2016 actual receipts, the utility taxes have grown at a slow but steady pace, due mostly to our population growth. In 2016, taxes assessed against natural gas decreased over prior years but has begun to grow again. Overall, 2021 utility taxes are anticipated to increase over 2020 before consideration of the \$400,000 to be receipted in the Fund 105 Streets O&M. Actual estimated utility tax revenue to the General Fund will see a slight increase in 2021.



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# General Fund Overview

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## Other Taxes

The remaining 2021 taxes are derived from Admissions Taxes, Leasehold Excise Taxes, and Gambling Taxes. These taxes represent 0.33% or \$60,800 of the overall 2021 General Fund revenues.

The city has estimated these taxes very conservatively given the current restrictions on social events.

## Licenses & Permits

The City of Monroe assesses fees to license businesses and animals. In addition, Monroe realizes revenue from cable franchise fees and building permits. Building permits are the largest revenue stream within this category, \$290,000 of the \$487,700 total expected. These are the fees assessed against new housing starts. The City is estimating a conservative 100 new housing permits for 2021, which is a decrease from the 110 anticipated in 2020.

## Intergovernmental Revenues

Intergovernmental revenues consist of state shared revenues, grants, and reimbursements from other governmental agencies. State collected revenues that are shared with all cities are allocated on a per capita basis. Population figures, determined annually as of April 1 by the State demographer in the Office of Fiscal Management, are used as the basis for the per capita distributions. For 2021, Monroe's official population is 19,800. This is a 2.85% increase over the 2020 figure of 19,250. Intergovernmental revenues represent 2.6% of the total anticipated General Fund revenue (\$483,208 of the \$18,502,948). This is a 7.6% decrease from the 2020 Budget.

## Charges for Services

The City of Monroe offers a variety of services to its citizens and customers including parks and field usage, fingerprinting, plan reviews, etc. In addition, our police department works with the local school district to staff a School Resource Officer. Fees associated with these services comprise the Charges for Services category for the General Fund.

The 2021 anticipated Charges for Services revenues make up 7.46% of the General Fund anticipated revenues. The majority of the fees in this category are generated by planning services and plan review fees and overhead/fixed cost recovery fees.

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# General Fund Overview

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## Fines & Forfeitures

Fines and forfeitures represent traffic citations and other fines imposed through enforcement of local ordinances and state statutes. 2021's projected revenue is a increase from 2020 budget by \$31,227 or 23.2%. These revenues are hard to anticipate as they are dependent on specific enforcement actions.

## Interest and Other Revenues

Interest and other revenues represents the interest earned on the City's investments and other miscellaneous revenues such as leases, rental income, insurance recoveries, etc. The City determines each month its immediate cash needs and invests any excess cash into the State's Local Government Investment Pool (LGIP) to maximize its interest earnings. Money invested in the LGIP has no risk to the principal and is available within 24 hours. There are no transaction fees associated with these investments. For longer term monies (money associated with future capital projects), the City invests in federal bonds, as allowed by state law. These investments mature anywhere from one to five years from the date of purchase and allows the City to realize a higher rate of return than our short term LGIP investments. While the City does not budget for miscellaneous revenues each year, this category is anticipated to decrease by \$64,147 from 2020 budget, mostly due to sharply lower interest yields.

## Transfers In

Transfers In represent intermittent moneys that are moved into the General Fund from other funds for special projects. These transfers can fluctuate greatly year to year. There are no anticipated transfers into the General Fund in 2021.

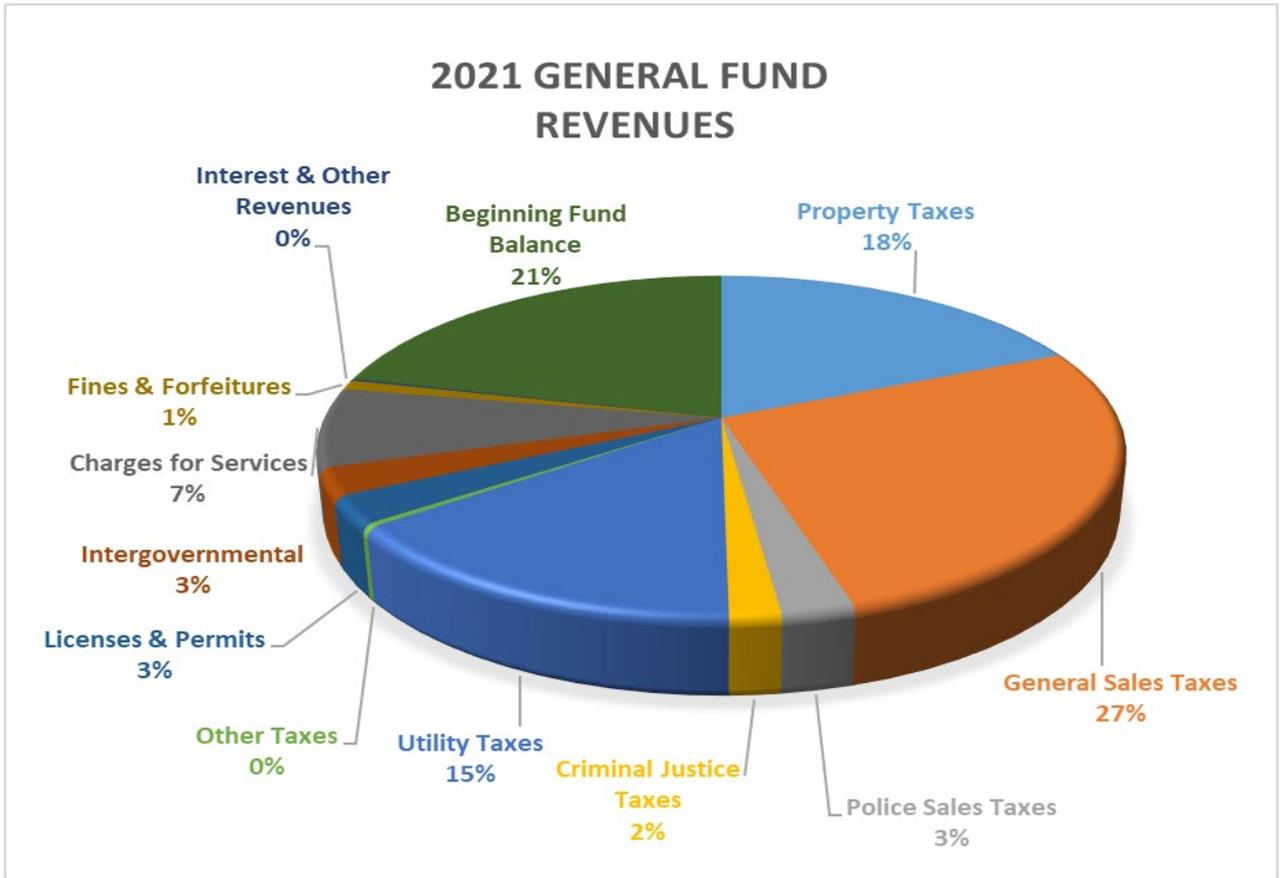
## Beginning Fund Balance

The beginning fund balance represents the cash remaining at the end of the prior fiscal year that is available for use by the City. The beginning fund balance grew steadily over the past few years as departments are cost conscious when spending on their programs and revenues can sometimes exceed the budget. The City's practice is to reserve 17% of anticipated expenditures from the beginning fund balance to insure we have a proper reserve for cash flow purposes and other unanticipated needs.

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# General Fund Overview

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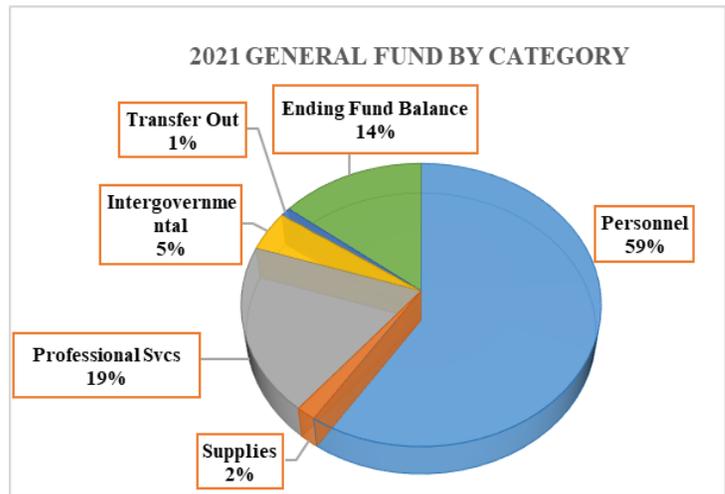
# General Fund Overview

## EXPENDITURES

Total 2021 proposed General Fund expenditures is \$18,502,948. This is in balance with total anticipated General Fund revenues. Without ending fund balance, General Fund expenditures total \$15,849,221. This is a 4.25% decrease from 2020 budget. The majority of this decrease is attributable to the 2020 CARES Act/COVID relief expenditures (offset by state grant revenue).

Personnel costs (salaries and benefits) are the largest category of costs to the General Fund at 59.3% of the budget inclusive of ending fund balance (\$10,967,049). Without consideration of ending fund balance, personnel costs represent 69.2% of the approved budget. Professional services, at 19.0% or \$3,518,944 is the second largest category of costs. Without consideration of ending fund balance, professional services is 22.2% of budget.

2021 Proposed General Fund		
Personnel	\$10,967,049	59.3%
Supplies	\$ 303,369	1.6%
Professional Svcs	\$ 3,518,944	19.0%
Intergovernmental	\$ 879,859	4.8%
Capital	\$ -	0.0%
Transfers Out	\$ 180,000	1.0%
Ending Fund Balance	\$ 2,653,727	14.3%
<b>Total</b>	<b>\$18,502,948</b>	<b>100%</b>



The following General Fund budget pages provide cost breakdowns for each department along with the department's 2020 accomplishments and 2021 budget goals.

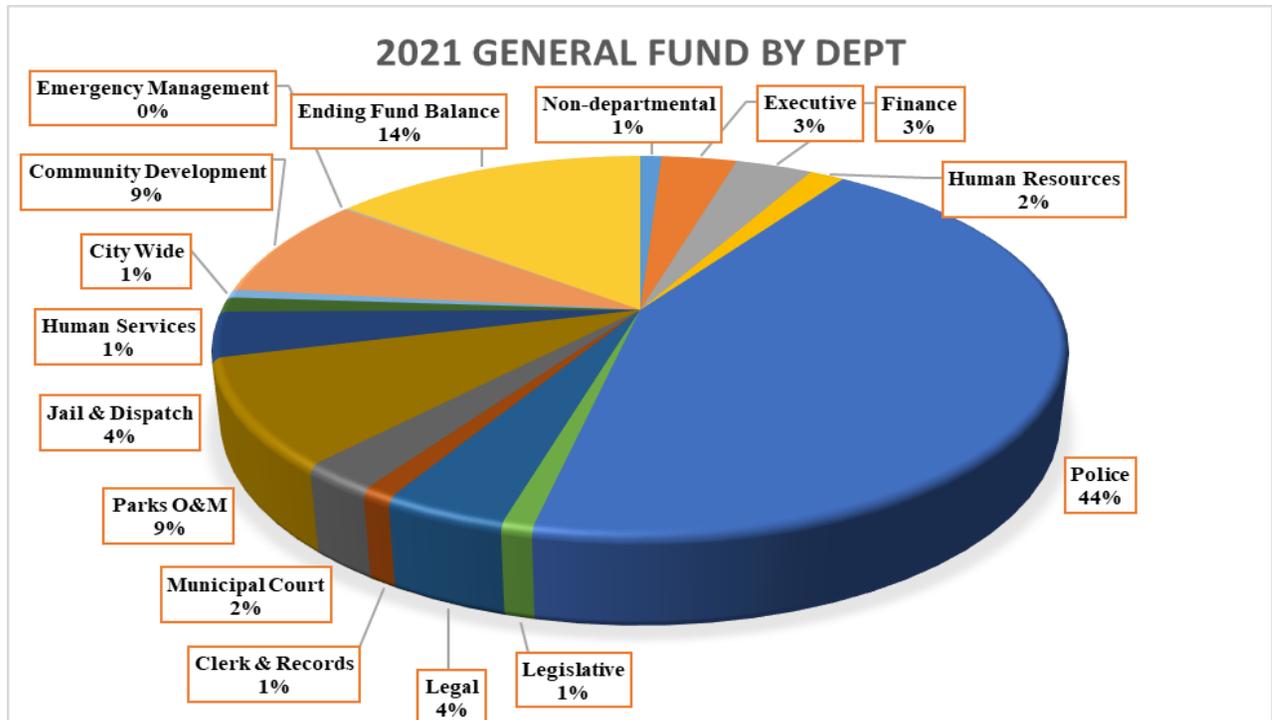
As you review individual costs center histories within the General Fund, you will notice that some expenditures have moved from one cost center to another. For example, legal costs associated with prosecution were formerly charged to Jail & Dispatch and legal costs associated with land use issues were formerly charged to Planning & Building. All legal costs can now be found within the Legal cost center. In addition, the budget has created two new cost centers within the General Fund: City Wide Costs to better reflect those costs that are paid by the General Fund but benefit the entire City; and Human Services to better track the costs associated with the City's efforts to address our homelessness challenge. All these costs are General Fund costs so these changes do not effect the General Fund's bottom line. These changes are intended to help better reflect the costs of the City's various programs.

# General Fund Overview

## EXPENDITURES cont.

### General Fund

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Non-departmental	\$ 259,292	\$ 1,123,739	\$ 1,923,848	\$ 545,450	\$ 545,450	\$ 180,000
Executive (formerly Admin)	526,421	571,743	664,714	661,761	627,726	633,561
Finance	568,025	524,931	546,121	630,721	606,682	647,514
Human Resources	152,414	194,917	204,808	264,745	252,179	292,394
Police	7,004,650	7,276,020	7,416,730	7,737,537	7,640,537	8,125,643
Legislative	187,380	158,209	149,918	232,236	208,582	186,122
Legal	528,602	614,057	798,911	738,000	675,000	738,000
Clerk & Records	134,672	149,284	184,955	178,405	186,335	187,637
Municipal Court	343,494	367,499	399,528	483,900	471,069	453,794
Parks O&M	1,319,057	1,368,704	1,588,130	1,656,534	1,656,312	1,687,199
Jail & Dispatch	734,096	777,360	718,653	698,184	665,000	717,657
Human Services				248,560	243,560	231,711
City Wide	123,023	128,528	100,364	127,009	123,556	127,584
Community Development	1,185,932	1,449,576	1,457,273	1,722,732	1,594,221	1,615,666
Emergency Management	15,945	17,505	20,127	20,384	16,308	24,739
CARES Act				607,116	607,116	-
Ending Fund Balance	4,549,880	4,447,297	4,629,428	3,225,880	3,886,206	2,653,727
<b>Total</b>	<b>\$17,632,883</b>	<b>\$19,169,371</b>	<b>\$20,803,508</b>	<b>\$19,779,154</b>	<b>\$20,005,837</b>	<b>\$18,502,948</b>



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## 000 - Non Departmental

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This cost center accounts for the budgeted transfers the general fund makes to other funds of the City. The two budgeted transfers for 2021 include \$86,000 to fully Fund 002 Contingency Fund to increase this fund based on the City's estimated assessed value, and \$94,000 to Fund 510 IT for City wide software program updates (Springbrook/Sharepoint/Laserfiche/Soft Resources) and for IT consulting help.

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000 - Non-Departmental						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	259,292	1,123,739	1,923,848	545,450	545,450	180,000
Total	\$ 259,292	\$ 1,123,739	\$ 1,923,848	\$ 545,450	\$ 545,450	\$ 180,000

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### Full Time Equivalents History

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This cost center does not have assigned staff.

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## 000 – Non-Departmental

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### Current Year Accomplishments

- Transferred \$95,450 to Fund 002 – Contingency Fund to fully fund the contingency based on the City's projected 2020 assessed value.
- Transferred \$50,000 to Fund 520 Facilities to upgrade the City's key card entry system to current technology to improve City campus security.
- Transferred \$400,000 to Fund 319 North Kelsey to reserve funds for the 2020 North Kelsey debt payment (\$2,908,728). The North Kelsey debt service was paid in full in September 2020.

### 2021 Major Goals and Objectives

- Transfer \$86,000 to Fund 002 – Contingency Fund to fully fund the contingency based on the City's projected 2021 assessed value.
- Transfer \$94,000 to Fund 510 Information Technology for City wide software updates to and contract for IT specialist assistance.

## 001 - Executive

The City of Monroe operates under the “strong mayor” form of government. The Mayor is elected by the citizens of Monroe to serve a four year term. The Executive Department is directed by the Mayor, who is the administrative head of the city government. The Executive Department coordinates and directs the overall administration of all city departments. The Mayor is directly supported by the City Administrator who oversees the day-to-day operations of the city, and the Executive Assistant, who provides support to the Mayor and City Administrator.

001 - Executive						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 125,639	\$ 267,528	\$ 308,629	\$ 298,660	\$ 287,000	\$ 312,201
Benefits (20)	58,159	95,982	111,093	116,715	122,171	117,354
Supplies (30)	6,858	7,667	8,822	12,000	8,999	20,500
Professional Svcs (40)	335,764	200,565	216,171	234,386	209,556	183,506
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	20,000	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 526,421	\$ 571,743	\$ 664,714	\$ 661,761	\$ 627,726	\$ 633,561

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Mayor	0.00	1.00	1.00	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Support	1.00	1.00	1.00	0.00	0.00	0.00
Management Analyst	0.00	0.00	0.00	1.00	1.00	1.00
Total	2.00	3.00	3.00	3.00	3.00	3.00

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# 001 – Executive

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## Current Year Accomplishments

- Received 2020 Joseph Feek Award from the Evergreen Health Monroe Foundation.
- Made final payment on and fully paid off North Kelsey debt.
- Negotiated purchase and sale agreement for North Kelsey Parcel 7.
- Received and managed \$866,250 in Coronavirus Relief Funds from the state. Utilized these funds to:
  - Issue \$160,000 in grants to local small businesses/Chamber.
  - Issue \$138,100 in grants to local non-profit service providers.
  - Issue over \$63,000 in grants to city utility customers experiencing financial hardship.
  - Issue over \$80,000 for Rental/Lease/Mortgage assistance
  - Invest in software, hardware, and infrastructure to facilitate employee telework capabilities.
  - Increase hours of contracted Economic Development Specialist to support local small businesses.
- Worked with Economic Development Advisory Board to adopt gateway and wayfinding sign design.
- Launched #WeAreMonroe communications plan.
- Completed assessment of Municipal Court.
- Adopted Homeless Policy Advisory Committee Recommendations.
- Formed Human Services Technical Advisory Committee and Community Human Services Advisory Board.

## 2021 Major Goals and Objectives

- Update the City's Vision, Mission, and Core Values Statement
- Install first phase of wayfinding and gateway signage.
- Work with court to enact a local probation program managed by Municipal Court.
- Complete Phase 1 of Municipal Campus Capital Plan – Design of Public Safety/Criminal Justice Center.
- Continue working with the Human Services Technical Advisory Committee and Community Human Services Advisory Board to develop and implement wrap around services for our most vulnerable populations.
- Work with legislature and Park and Recreation Association to pass sales tax option for park operations and maintenance.
- Lobby State Legislature to fund construction to #Finish522 and design US 2 by-pass.
- Develop and implement business recruitment strategy.
- Continue to market and sell the North Kelsey properties.

## 002 - Finance

The City of Monroe Finance Department is both an internal service department and an external customer service department. For our resident customers, the Finance Department provides utility billing and customer service for our water, sewer, and stormwater utilities. For many, we are the first point of contact for walk in and phone customers. For our internal customers, the Finance Department provides payroll, accounts payable, accounts receivable, cashiering, accounting, and budgeting services. We manage the city's fixed asset, debt, and investment portfolios. We also serve as the City's liaison with the Washington State Auditor's office. We are the stewards of the public funds and we believe in better stewardship through knowledge and transparency.

### 002 - Finance

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 315,453	\$ 301,004	\$ 309,047	\$ 352,501	\$ 353,001	\$ 353,334
Benefits (20)	136,931	135,070	135,795	158,959	151,927	159,105
Supplies (30)	8,599	7,425	3,855	2,300	1,340	2,000
Professional Svcs (40)	107,042	81,432	97,424	116,961	100,413	133,075
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 568,025	\$ 524,931	\$ 546,121	\$ 630,721	\$ 606,682	\$ 647,514

### Full Time Equivalents History

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	1.00	1.00	1.00	0.85	0.85	0.85
Accountant	1.00					
Admin Tech Lead	1.00	1.00	1.00	1.00	1.00	1.00
Admin Support	2.35	1.29	1.29	1.79	1.79	1.79
Total	5.35	3.29	3.29	3.64	3.64	3.64

### Current Year Accomplishments

- Identified and implemented the funding strategy to reserve the appropriate resources for the 2020 North Kelsey debt payment (\$2.9 million). Paid off the North Kelsey debt in full in September 2020.
- Updated the City's Purchasing Policies to incorporate new State legislation.
- Update the City's Travel and Training policy.
- Assisted the Community Development Department with the update to the development fee schedule.
- Became responsible for the City Clerk function, integrating the related activities into the Finance Department.
- Facilitated a comprehensive 2020 Budget Amendment to incorporate the extraordinary potential impacts due to COVID-19.
- Updated the City's accounting system to accommodate CARES Act related expenses to better facilitate reporting and audit requirements.
- Completed the City's Annual Report, Transportation Benefit District Audit, and City Audit within original timelines despite COVID-19 related delays and the need to work virtually and remotely with outside agencies.
- Assisted the Executive Department with identification and disbursement of CARES Act funding to appropriate utility customer accounts.

### 2021 Major Goals and Objectives

- Review, and if needed, update the City's reserve policy and credit card policy.
- Develop a formal Six Year Capital Improvement Program document to include identification of appropriate revenue sources.
- Develop a six year strategic projection for the Real Estate Excise Taxes and Streets and Parks Capital Funds.
- Assist the Information Technology department with the Springbrook upgrade from version 7.16 to version 7.18.

## 003 - Human Resources

Human Resources is responsible for planning, developing, implementing, administering, and evaluating a comprehensive range of Human Resource programs to meet the City’s present and future needs. Professional and technical work includes recruitment, classification and pay administration, contract negotiation, benefits administration, performance management, workers’ compensation administration, employee and labor relations, risk management and Civil Service, and Salary Commission assistance and administration.

### 003 - Human Resources

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 99,984	\$ 106,454	\$ 128,112	\$ 162,805	\$ 157,083	\$ 183,055
Benefits (20)	37,723	40,022	43,217	62,409	61,660	67,415
Supplies (30)	-	1,955	-	500	500	1,000
Professional Svcs (40)	14,706	46,485	33,479	39,031	32,936	40,924
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 152,414	\$ 194,917	\$ 204,808	\$ 264,745	\$ 252,179	\$ 292,394

### Full Time Equivalents History

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.80	0.80	0.80	0.80	0.80	0.80
Admin support				0.50	0.50	0.50
Total	0.80	0.80	0.80	1.30	1.30	1.30

The Human Resources department added a staff person, split with the Finance Department, in 2020 to perform the daily tasks associated with Human Resources management. These include items such as benefits management, new employee onboarding, and staffing the civil service board.

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## 003 – Human Resources

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### Current Year Accomplishments

- **Participated in Collective Bargaining**
- **Completed a comprehensive strategic IT assessment (covers 6 year period)**
- **Implemented Family First Coronavirus Response Act Policy**
- **Supported remote work**
  - **Onsite COVID-19 Safety Policies/ Procedures**
  - **Sign in, masks, employee concerns**
- **Completed Annual WCIA Audit**
- **Completed City wide anti-harassment training**
- **Began staff training on Diversity, Equity & Inclusion.**

### 2021 Major Goals and Objectives

- **Implement Employee Self Service including electronic timesheets (SpringBrook upgrade)**
- **Review Performance Management System**
- **Continue Intern program**

## 004 - Police

The Monroe Police Department is dedicated to the pursuit of excellence in providing professional law enforcement services to the City of Monroe. The department consists of the Patrol Division, the Pro-Active Enforcement Team, the School Resource Officer, the Investigations Division, and the Administrative Services Division, which supports police functions with case management, evidence tracking, administrative bookings, compiling statistical data, crime mapping and the purchase of equipment, uniforms and supplies. Other specialties include regional SWAT team members, K-9 officers, firearms and tactic instructors, traffic/motorcycle officers, and drug recognition experts.

### 004 - Police

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 4,223,319	\$ 4,284,735	\$ 4,333,010	\$ 4,547,318	\$ 4,574,179	\$ 4,771,097
Benefits (20)	1,567,816	1,575,969	1,629,587	1,793,441	1,727,127	1,869,057
Supplies (30)	74,665	109,105	91,245	128,651	115,358	147,105
Professional Svcs (40)	1,080,277	1,238,226	1,258,254	1,229,649	1,193,374	1,313,806
Intergovernmental (50)	15,361	21,027	84,015	36,218	30,500	24,578
Capital (60)	43,213	46,958	20,619	2,260	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 7,004,650	\$ 7,276,020	\$ 7,416,730	\$ 7,737,537	\$ 7,640,537	\$ 8,125,643

### Full Time Equivalents History

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00
Admin Service Director	1.00	1.00	1.00	1.00	1.00	1.00
Sergeants	6.00	7.00	7.00	7.00	7.00	7.00
Police Officers	25.00	25.00	25.00	25.00	25.00	25.00
Admin Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Admin Support	8.00	8.00	8.00	8.00	8.00	8.00
Total	43.00	44.00	44.00	44.00	44.00	44.00

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# 004 – Police Department

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## Current Year Accomplishments

- Introduction of an Officer wellness program related to Physical, Emotional and Financial Wellness
- Loaned Executive Management Assistance Program (LEMAP) study completed
- Combined the Proactive and Detective units into the Criminal Investigation Division
- Creation of the Support Services Unit overseeing the School Resource Officer, Community Outreach Team and Customer Service Officer as well as Department Training Program and Community Events.
- Successful launch of Citywide Unmanned Aerial (drone) program
- Fully implemented Planit Scheduling Software
- During Pandemic times, created community outreach by setting up booth at Farmer's Market in August and September
- Completed inventory of Evidence Room, bar coded all evidence and conducted a complete re-organization of evidence shelving
- Created online Concealed Weapons Permit process for renewals and new applications
- With the promotion of Sergeant Southard, selected Officer Max as the new dog handler of K9 Tango
- Managed staff through pandemic, keeping patrol and administrative staff fully functioning

## 2021 Major Goals and Objectives

- Re-introduce all community outreach programs to include: Citizen's Academy, National Night Out, Walk Your Kids to School, Shop with a Cop, and a new partnership with YMCA soccer program
- Fully staff vacant positions and prepare for additional retirements in 2021
- Fully examine all LEMAP and MATRIX recommendations and make appropriate changes.
- Continue to work towards State Accreditation, meeting "best practice" standards in policing
- Critical Incident Stress Management (CISM) response team and peer support training and development
- Replace officers' duty side arms

## 005 - Legislative

The City of Monroe is an optional municipal code city exercising the rights and powers as set forth by the Revised Code of Washington (RCW) Chapter 35A. The legislative branch of the City is comprised of seven councilmembers elected by Monroe's citizens. Duties for the councilmembers include establishing goals, priorities and policies, adopting ordinances and resolutions, adopting the fiscal budget, and exercising the rights and powers set forth in RCW 35A.

In prior years, this cost center included costs associated with the Mayor's office. In 2018, the Mayor's compensation and associated costs were moved to the executive cost center to better reflect the important but separate roles each branch of government exercises in the governance for the City of Monroe.

### 005 - Legislative

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 110,400	\$ 67,200	\$ 67,298	\$ 67,200	\$ 67,298	\$ 67,300
Benefits (20)	8,942	5,396	5,397	5,522	5,414	5,522
Supplies (30)	-	6,031	679	750	750	1,200
Professional Svcs (40)	51,529	62,110	59,782	135,900	112,256	88,100
Intergovernmental (50)	16,510	17,472	16,762	22,864	22,864	24,000
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 187,380	\$ 158,209	\$ 149,918	\$ 232,236	\$ 208,582	\$ 186,122

### Full Time Equivalents History

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Mayor	1.00	0.00	0.00	0.00	0.00	0.00
Councilmembers	7.00	7.00	7.00	7.00	7.00	7.00
Total	8.00	7.00	7.00	7.00	7.00	7.00

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## 005 – Legislative

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### Current Year Accomplishments

- Continued the reservation of resources needed to pay the 2020 \$2.9 million North Kelsey debt obligation. North Kelsey debt paid in full in September 2020.
- Award contract to Enviroissus to update City vision, mission and core values.
- Evaluated facility assessment to develop plan to replace or remodel city hall, police, and municipal court facilities.
- Adopted policy to require annexation of land prior to extension of sewer utility.
- Approved the establishment of the Community Human Services Advisory Board.
- Updated the City's Travel and Training Policy, Purchasing Policy, and the City Surplus Policy.
- Update building and land use fees based on adopted recovery policies.
- Approved the contract to update the City's Park and Recreation OpenSpace Plan.
- Adopted Property Maintenance Code.
- Established a formal Code Enforcement program.

### 2021 Major Goals and Objectives

- Approve purchase and sale agreement for N. Kelsey property
- Update the City's vision, mission and core values
- Update the City's Reserves Policy
- Implement recommendations from municipal court strategic plan
- Implement recommendations from the IT strategic plan
- Adopt new International Building Code
- Award contract to replace or remodel city hall, police and municipal court facilities
- Secure Right of Way for Tjerne Place Phase III
- Award construction contract for Chain Lake Road

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## 006 - Legal

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This cost center accounts for all legal activities associated with various City programs. This includes general and land use legal counsel, court prosecution, and court indigent counsel services. Prior to 2018, legal costs were distributed among many different cost centers in the City's budget. Having all legal costs in one cost center allows the City to better understand its overall legal program.

The legal cost center does not have assigned staff. All legal services are contracted out.

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### 006 - Legal

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	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	528,602	614,057	798,911	738,000	675,000	738,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 528,602	\$ 614,057	\$ 798,911	\$ 738,000	\$ 675,000	\$ 738,000

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### Full Time Equivalents History

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This cost center does not have assigned staff.

### Current Year Accomplishments

- Non-applicable to this cost center.

### 2021 Major Goals and Objectives

- Non-applicable to this cost center.

## 007 - Clerk and Records

The mission of the Monroe City Clerk's Office is to provide a linkage between the citizens and the City of Monroe by facilitating direct communication, transparent information sharing, and public participation. The Clerk's Office performs a variety of services and administrative support to the City Administrator, City Council, City Departments, and members of the public. In addition, the City Clerk is the City of Monroe's Public Records Officer (for all departments other than Police and the Municipal Court). Activities of this office include: legal noticing, authentication of records, facilitation of city-wide records management and public disclosure programs, contract administration (public defense, legal newspaper, etc.), municipal code updates, and boards and commissions vacancies.

### 007 - Clerk and Records

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 85,056	\$ 90,240	\$ 105,673	\$ 111,655	\$ 120,000	\$ 108,428
Benefits (20)	37,425	39,354	47,326	44,600	49,070	48,607
Supplies (30)	174	381	179	500	500	500
Professional Svcs (40)	12,017	19,310	31,777	21,650	16,765	30,102
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 134,672	\$ 149,284	\$ 184,955	\$ 178,405	\$ 186,335	\$ 187,637

### Full Time Equivalents History

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Finance Director	0.00	0.00	0.00	0.15	0.15	0.15
Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.15	1.15	1.15

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## 007 – Clerk and Records

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### Current Year Accomplishments

- Implemented Electronic Signature policy through Council adoption of appropriate Resolution.
- Facilitated the update to Council Rules of Procedures to allow for remote attendance to future Council meetings.
- Updated Council agenda packet development process decreasing processing times by 2 to 5 hours per week.
- Created a centralized location for City contracts to include appropriate indexing and attachment of all pertinent contract requirements.
- Centralized City commission and board management for recruitment and training purposes.
- Integrated management of the Mayor's calendar into City Clerk functions.
- Implemented use of a virtual meeting platform for hosting City Council and board meetings.
- Participate on the City's Audio/Visual team to develop appropriate communications and marketing materials.

### 2021 Major Goals and Objectives

- Continue to identify and, where appropriate, digitize City contracts into the central digital library.
- Facilitate development of a contract routing process for City wide use.
- Assist with development of a file structure to be used for Microsoft 365 and Laserfiche.
- Implement and begin using iCompass Software for agenda packet development, review, and publication.
- Restart and facilitate migrating City records onto Laserfiche.
- Complete IIMC Clerk's certification.

## 009 - Municipal Court

The mission of the Monroe Municipal Court is to contribute to the quality of life in our community by advancing the causes of justice fairly and impartially by efficiently administering justice in a matter that preserves the dignity and rights of defendants as well as citizens of Monroe. Monroe Municipal Court is a court of limited jurisdiction. The Monroe Municipal Court judge is authorized by Washington State statute to preside over criminal misdemeanor and gross misdemeanor cases and traffic infractions committed within the city limits of Monroe and other City of Monroe code violations. The Municipal Court serves a vital role in deterring crime and infractions in the community by balancing accountability and working with people to change their lives by getting them to turn away from wrongful behavior.

### 009 - Municipal Court

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 171,141	\$ 185,320	\$ 197,006	\$ 202,218	\$ 202,000	\$ 210,447
Benefits (20)	73,549	78,003	82,236	86,000	86,757	90,191
Supplies (30)	1,163	1,718	1,850	3,000	2,500	7,250
Professional Svcs (40)	97,641	102,459	118,436	192,682	179,812	145,906
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 343,494	\$ 367,499	\$ 399,528	\$ 483,900	\$ 471,069	\$ 453,794

### Full Time Equivalent History

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Court Security	0.20	0.20	0.20	0.20	0.20	0.20
Total	2.20	2.20	2.20	2.20	2.20	2.20

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# 009 – Municipal Court

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## Current Year Accomplishments

- Welcomed Judge Jessica Ness.
- Assisted in the completion of the court assessment.
- Upgraded webpage to include live streaming of court proceedings, general court operations information, payment information, court forms, and FAQ section.
- Adjusted facility and court procedures to allow for in person hearings during COVID-19 pandemic.
- Offered video appearances via Zoom platform as an alternative to in person hearings during COVID-19 pandemic.

## 2021 Major Goals and Objectives

- Continue to review court assessment recommendations for implementation.
- Create online payment option on webpage.
- Continue to explore jail alternatives and community court.
- Increase the court's visibility and impact with kids and in the community through the "Judges in the Classroom" program and speaking engagements.

## 010 - Parks Operations & Maintenance

The role of the Parks and Recreation Department is to manage parks, provide recreation services, implement and maintain trails, greenways, and streetscapes, and to be an integral part of open space planning and public resource management of the community. The mission is to:

- Protect and enhance the natural beauty of Monroe through the development of a vibrant
- system of parks, open space, and trails;
- Provide citizens of all ages positive recreational opportunities in clean, safe, and accessible recreation facilities; and
- Enhance health, quality living, and the natural environment for future generations.

### 010 - Parks Operations & Maintenance

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 572,066	\$ 603,736	\$ 709,488	\$ 721,440	\$ 776,714	\$ 832,946
Benefits (20)	281,701	296,395	371,862	388,041	403,970	403,123
Supplies (30)	63,274	67,147	83,064	112,861	82,500	103,500
Professional Svcs (40)	401,821	401,219	423,512	431,682	390,819	347,380
Intergovernmental (50)	196	209	203	250	50	250
Capital (60)	-	-	-	2,260	2,260	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,319,057</b>	<b>\$ 1,368,704</b>	<b>\$ 1,588,130</b>	<b>\$ 1,656,534</b>	<b>\$ 1,656,312</b>	<b>\$ 1,687,199</b>

### Full Time Equivalents History

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.65	0.65	0.65	0.65	0.65	0.65
Planner	0.00	0.00	0.50	0.50	0.50	0.50
Admin Support	1.00	1.00	2.00	2.00	2.00	2.00
Supervisor	0.65	0.80	0.80	0.80	0.80	0.80
O&M Employees	4.60	5.52	5.52	5.52	5.52	5.52
<b>Total</b>	<b>6.90</b>	<b>7.97</b>	<b>9.47</b>	<b>9.47</b>	<b>9.47</b>	<b>9.47</b>

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# 010 – Parks and Recreation

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## Current Year Accomplishments

- **COVID-19 Response – Compliance with State & Public Health Agency Requirements**
- **Tree City USA - 2-Year Recognition**
- **Parks, Recreation & Open Space Plan Update – Initiated. Hired Consultant MIG**
- **Lake Tye All-Weather Fields Project – Completed Design, Secured Funding for Construction**
- **North Hill Park Land Acquisition – Negotiated PSA, Secured Funding, Applied for \$1M RCO Reimbursable Grant for Acquisition**
- **Rotary Field Enhancements – Install Outfield Safety Netting & ADA Door-Openers by 12/20**
- **Purchase & Install POD Security Cameras for Lewis Street & Sky River Parks by 12/20**
- **Design East Main Street Gateway & Sky River Park Entry signs**
- **Purchase Parks Facility Reservation Software to Improve User Access and Staff Efficiencies**

## 2021 Major Goals and Objectives

- **Complete Parks, Recreation & Open Space Plan Update 11/21**
- **Lake Tye All-Weather Lighted Fields Project – Complete Construction 9/21**
- **North Hill Park Land Acquisition – Close Sale on 5-Acre Future Park Property**
- **Install East Main Street Gateway & Sky River Park Entry Signs**
- **Purchase & Install River Water Safety/Wayfinding Signage at Public Water Access along Skykomish River Through Awarded \$20,000 Forterra Grant**
- **Negotiate Cadman Property Transfer to City**
- **Renovate/Upgrade Playground in Coordination with Planned Storm Water Facility Upgrade Project at Blueberry Park**
- **COVID-19 Safe Start Re-Opening Phases for Monroe Recreational Activities & Events**

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## 011 - Jail and Dispatch

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This cost center accounts for the jail costs associated with our police and municipal court programs. This cost center also houses our police and emergency services dispatch expenditures. In prior budgets, the prosecuting attorney costs were also in this cost center. In 2018, prosecution was moved to the Legal cost center to better track the City's overall legal costs.

As a support function for the City, Jail & Dispatch does not have staff or goals associated with its budget request.

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011 - Jail and Dispatch						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	734,096	777,360	718,653	698,184	665,000	717,657
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 734,096	\$ 777,360	\$ 718,653	\$ 698,184	\$ 665,000	\$ 717,657

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### Full Time Equivalents History

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This cost center does not have assigned staff.

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# 011 – Jail and Dispatch

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## Current Year Accomplishments

- Non-applicable to this cost center.

## 2021 Major Goals and Objectives

- Non-applicable to this cost center.

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## 040 - Human Services

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Beginning in 2020, the City began accounting for Human Services program costs in a separate cost center in order to better track and report costs associated with implementing recommendations of the Community Human Services Advisory Board. This board is tasked with making recommendations to the City to help address the challenges faced by our most vulnerable populations. Various expenses included in this cost center are the social worker embedded within the Police Department, the grant funding social worker assisting our indigent court customers, and various service contracts with our community social service providers.

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040 - Human Services						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)				\$ -	\$ -	\$ -
Benefits (20)				-	-	-
Supplies (30)				5,000	5,000	5,000
Professional Svcs (40)				243,560	167,000	152,000
Intergovernmental (50)	-	-	-	-	71,560	74,711
Capital (60)				-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
<b>Total</b>	\$ -	\$ -	\$ -	\$ 248,560	\$ 243,560	\$ 231,711

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This cost center does not have assigned staff.

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## 040 – Human Services

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### Current Year Accomplishments

- **Human Services is a new cost center established with the 2020 Budget Amendment.**
- **Obtained a \$10,000 Snohomish Community Foundation Grant to help our homeless population with basic needs and services during the COVID-19 pandemic.**
- **Administered the \$12,000 Office of the Administrator for the Courts grant to provide social services to our indigent court customers.**
- **Began work with the Human Services Technical Advisory Committee to establish recommendations on the best approach to provide “wrap around” services for our most vulnerable population.**

### Major Goals and Objectives for 2021

- **Facilitate CHSAB meetings to develop 6-year implementation plan and funding strategy for Homelessness Policy Advisory Committee (HPAC) recommendations.**
- **Complete human services needs assessment and asset mapping.**

## 053 - City-Wide Costs

With the 2020 Budget Amendment, the City began accounting for certain expenditures that provide City-wide benefits in a stand-alone cost center. These costs include membership in regional associations, such as the Puget Sound Regional Council, the Puget Sound Clean Air Agency, the Association of Washington Cities, and Snohomish County Tomorrow. The cost center also accounts for the City's support for the Monroe-Duvall Connector and the East County Senior Center.

053 - City-Wide Costs						
	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Projected 2020</u>	<u>Proposed 2021</u>
Salaries (10)				\$ -	\$ -	\$ -
Benefits (20)				-	-	-
Supplies (30)				-	-	-
Professional Svcs (40)	72,840	81,813	77,662	86,267	86,135	88,921
Intergovernmental (50)	50,183	46,715	22,702	40,742	37,421	38,663
Capital (60)		-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 123,023	\$ 128,528	\$ 100,364	\$ 127,009	\$ 123,556	\$ 127,584

This cost center does not have assigned staff.

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## 053 – City Wide Costs

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### Current Year Accomplishments

- **Not applicable to this cost center.**

### 2021 Major Goals and Objectives

- **Not applicable to this cost center.**

# 110 - Community Development

Under the Mayor's direction, the Community Development Department strives to enhance the quality of life of Monroe's citizens by employing land use planning, building services, and code enforcement to soundly, responsibly, and efficiently regulate development in the City, encourage new economic opportunities, retain existing businesses, and assist the City Council in guiding and coordinating growth.

110 - Community Development						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 680,126	\$ 768,554	\$ 817,451	\$ 925,974	\$ 859,332	\$ 946,889
Benefits (20)	300,613	340,602	356,807	422,094	362,497	415,352
Supplies (30)	5,073	3,106	3,125	22,986	15,900	10,900
Professional Svcs (40)	200,121	337,314	279,890	351,678	356,492	242,525
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 1,185,932	\$ 1,449,576	\$ 1,457,273	\$ 1,722,732	\$ 1,594,221	\$ 1,615,666

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00
Planners/Bldg Inspection	4.00	5.00	5.00	5.00	5.00	5.00
Code Enforcement Officer	0.00	0.00	0.00	1.00	1.00	1.00
Admin Support	1.96	1.80	1.80	1.80	1.80	1.80
Total	7.96	8.80	8.80	9.80	9.80	9.80

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# 110 – Community Development

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## Current Year Accomplishments

- Issued 41 single family building permits with 81 total anticipated in 2020
- Issued a total of 300 building permits with 400 total anticipated in 2020
- Conducted 1,349 building inspections with 1,900 total anticipated in 2020
- Conducted 30 pre-application meetings with 42 anticipated in 2020
- Initiated update to the North Kelsey Design and environmental review
- Completed development fee analysis and preparing for implementation 1/2021
- Initiated annexation process of 170 acres
- Initiated a housing action plan with assistance from State grant funding
- Developed an online inspection request program and it has been a huge success.
- 99% of all building permit applications and plans are electronic
- Digitized 80% of the construction plan sets for State archives
- Resolved 79 code enforcement cases as from April 1, 2020 to September 17, 2020

## 2021 Major Goals and Objectives

- Adopt new State Building Codes with any local amendments
- Update existing code enforcement chapter including proposing the adoption of the International Property Maintenance Code
- Annex approximately 170 acres of the City's Urban Growth Area in three phases
- Working with Snohomish County in preparation for the 2021 buildable lands update
- Complete housing analysis and implement associated recommendations
- Develop a public communications plan for long range planning
- Participate in a University of Washington lead analysis of the Growth Management Act
- General code cleanup to ensure consistency across chapters
- Refine the permit review process to maximize efficiencies
- Continue developing the code enforcement process and roles among departments

# 190 - Emergency Management

The City of Monroe is required by law to provide emergency management services for its citizens. These include preparing for emergencies, mitigating potential hazards, and responding to disasters. The City works closely with the Snohomish County Department of Emergency Management to develop plans, provide training, and conduct exercises to ensure that the City of Monroe and its citizens can prepare for, respond to, and recover from disasters. Costs associated with this program are split four ways with the General Fund 001, Water O&M Fund 411, Sewer O&M Fund 421, and the Stormwater O&M Fund 431, with each contributing 25 percent.

## 190 - Emergency Management

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Salaries (10)	\$ 3,533	\$ 3,612	\$ 3,855	\$ 4,119	\$ 4,060	\$ 4,171
Benefits (20)	1,210	1,261	1,326	1,470	1,422	1,455
Supplies (30)	294	3,783	3,585	4,575	1,000	4,414
Professional Svcs (40)	10,908	8,849	11,361	10,220	9,826	14,699
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 15,945	\$ 17,505	\$ 20,127	\$ 20,384	\$ 16,308	\$ 24,739

## Full Time Equivalents History

	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Public Works Director	0.03	0.03	0.03	0.03	0.03	0.03
Total	0.03	0.03	0.03	0.03	0.03	0.03

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# 190 – Emergency Management

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## Current Year Accomplishments

- **Initiated and facilitated once a week meetings with community partners/governmental agencies in response to COVID-19 pandemic.**
- **Inventoried, ordered, and distributed personal protection equipment to all City staff and various community partners.**
- **Assisted with Mayor’s issuance of appropriate Emergency Orders and facilitated adoption by the Council.**
- **Amended Monroe Municipal Code Chapter 2.60 Emergency Management to better reflect current practices.**
- **In conjunction with Snohomish County updated and submitted for approval by Washington EMD and FEMA the 2020 -2025 Hazard Mitigation Plan**
- **Established City of Monroe Emergency Management Coordinating Committee**

- **Adopt 2021-2025 Hazard Mitigation Plan**
- **Update Comprehensive Emergency Management Plan**
- **Complete Continuity of Operations and Continuity of Government Plans**
- **Provide training to employees on emergency operations**
- **Prepare for 2022 Cascadia earthquake drill**

## 2021 Major Goals and Objectives

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## 202 - CARES Act

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This cost center is for fiscal year 2020 only. It was created to track expenses associated with the State's CARES Act funding awarded to cities based on population. CARES Act money was awarded to help mitigate the impacts of the COVID-19 pandemic for our residents, businesses, community service providers, and City operations. Grant award is distributed on a reimbursement basis. Thus any expenses will have an equal, corresponding revenue in the General Fund.

202 - CARES Act Costs						
	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Projected 2020</u>	<u>Proposed 2021</u>
Salaries (10)				\$ -	\$ -	\$ -
Benefits (20)				-	-	-
Supplies (30)				150,000	150,000	-
Professional Svcs (40)				343,360	343,360	-
Intergovernmental (50)				-	-	-
Capital (60)				113,756	113,756	-
Debt Service (70-80)				-	-	-
Other (90)				-	-	-
Total	\$ -	\$ -	\$ -	\$ 607,116	\$ 607,116	\$ -

This cost center does not have assigned staff.

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## 202 – CARES Act

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### Current Year Accomplishments

- **Received and managed \$866,250 (original allocation was \$607,116) in Coronavirus Relief Funds from the state. Utilized these funds to:**
  - **Issue \$160,000 in grants to local small businesses/Chamber.**
  - **Issue \$138,100 in grants to local non-profit service providers.**
  - **Issue over \$63,000 in grants to city utility customers experiencing financial hardship.**
  - **Issue over \$80,000 for Rental/Lease/Mortgage assistance**
  - **Invest in software, hardware, and infrastructure to facilitate employee telework capabilities.**
  - **Increase hours of contracted Economic Development Specialist to support local small businesses.**

### 2021 Major Goals and Objectives

- **Not applicable in fiscal year 2021.**

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## Six Year General Fund Forecast

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Prudent fiscal planning, strategic budgeting, and best financial practices suggest that an organization create and maintain a long range budget forecast for its General Fund. These forecasts are useful when making policy decisions in that they can illustrate the potential multi-year impact specific policy/monetary decisions can have on an organization's resources. By identifying the longer term impact of a fiscal decision, an organization gains time to make adjustments, if needed, should the fiscal decision show a potential negative effect beyond what is expected in the out years. *Conversely, if current budget decisions show a more than robust fiscal position in out years, an organization might wish to explore the possibility that it is not using its current resources to their full potential.*

Long range budget forecasts are most useful when they are developed collaboratively between policy makers and administration as the forecasts are only as good as the agreed upon assumptions which populate the model. At the January 30, 2018 Council Meeting, (reaffirmed at the April 30, 2019 Council Meeting and the August 20, 2019 Finance/HR Committee meeting), the City Council discussed and gave direction regarding the assumptions to use in developing a six-year General Fund forecast. These assumptions include:

Population growth	1.26 percent
CPI Index	3 percent
Benefit Costs	10 percent

Additional assumptions used in the forecast(s) include:

Property tax growth (from new construction only)	1.5 percent
Adjustment to ongoing sales taxes for recent Supreme Court decision	Various yearly flat amounts
Salaries increases	3 percent CPI plus 2 percent average merit impact
100 new housing starts for FY 2021 and 2022, then tapering off by 20 each year after	Flat amount decreases each year
Utility tax revenue adjusted for population and rate increases	2.5 percent
Steady but conservative growth in construction sales taxes beginning in FY 2022	1.26 percent

As you review the following Six Year General Fund Forecast, please keep the following information in mind:

- For revenues, the 2021 Proposed column represents the numbers recommended in the 2021 Mayor's Recommended Budget.

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## Six Year General Fund Forecast cont.

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- All other numbers are estimates meant to be used in a broad sense for high level policy discussion. If more specific information for years other than the current year become available, that information is included where appropriate.
- Numbers for years two through six can change as the 2021 Recommended Budget is developed and discussed. Again, numbers in the forecast model are intended for general policy discussion only and are not meant to be an operations guide.
- Future years in a long term General Fund forecast are expected to be in the negative for fund balance, usually by the third year. *This does not mean the City will run out of money.* The negative fund balances in future years illustrate the path the City could realize if no adjustments are made during the first two years. As each fiscal year is completed, the forecast will be updated accordingly on a rolling six year basis. Again, numbers in the forecast, including the future potential negative fund balances, are intended for general policy discussion only.

Six Year General Fund Forecast

Revenue/Resources	2021 Proposed	2022	2023	2024	2025	2026
Beginning Fund Balance	\$3,886,207	\$2,653,727	\$1,285,153	(\$849,709)	(\$3,782,761)	(\$7,680,908)
Ongoing Revenues	\$13,961,741	\$14,580,269	\$14,714,793	\$14,827,728	\$14,933,759	\$15,018,027
Subtotal Revenues	\$17,847,948	\$17,233,996	\$15,999,946	\$13,978,019	\$11,150,998	\$7,337,119
Less Ongoing Expenditures	\$15,422,370	\$16,307,096	\$17,216,265	\$18,185,852	\$19,220,547	\$20,325,445
Subtotal rev over/under exp	\$2,425,578	\$926,900	(\$1,216,319)	(\$4,207,833)	(\$8,069,549)	(\$12,988,326)
One time revenue	\$655,000	\$663,253	\$671,610	\$680,072	\$688,641	\$697,318
One time expenditures	\$426,851	\$305,000	\$305,000	\$255,000	\$300,000	\$210,000
Subtotal one time resources	\$228,149	\$358,253	\$366,610	\$425,072	\$388,641	\$487,318
Ending Fund Balance	\$2,653,727	\$1,285,153	(\$849,709)	(\$3,782,761)	(\$7,680,908)	(\$12,501,008)



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# OTHER CURRENT EXPENSE FUNDS

## Fund 002 Contingency

The purpose of the Contingency Fund is to reserve resources to be used for emergencies and for one-time only (non-operational) fiscal opportunities for the City at the Council's discretion. Action must be taken by the City Council to use this money.

Per Monroe City Council Resolution No. 008/2015, the City has targeted eight percent (8%) of the General Fund operating expenditures as the balance to be maintained in this fund. RCW 35A.33.145 limits this amount to \$0.375 per \$1,000 of the City's assessed valuation each year. The 2021 Recommended Budget for this fund is estimated to reach the RCW ceiling based on the preliminary assessed values for the City.

There are no staff associated with this fund.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 275,762	\$ 964,429	\$ 856,745	\$ 973,802	\$ 973,802	\$ 1,082,314
Taxes	-	-				
Licenses & Permits	-	-				
Intergovernmental	-	-				
Charges for Services	-	-				
Fines & Forfeitures	-	-				
Interest & Other	6,420	14,667	14,495	13,063	13,063	1,724
Transfers In	772,247	-	102,562	95,450	95,450	86,000
Total	\$ 1,054,429	\$ 979,096	\$ 973,802	\$ 1,082,315	\$ 1,082,315	\$ 1,170,038
Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	90,000	122,351	-	-	-	-
Ending Fund Balance	964,429	856,745	973,802	1,082,315	1,082,315	1,170,038
Total	\$ 1,054,429	\$ 979,096	\$ 973,802	\$ 1,082,315	\$ 1,082,315	\$ 1,170,038

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## Fund 002 – Contingency

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### Current Year Accomplishments

- Fully funded per RCW 35A.33.145 and City of Monroe Resolution No. 008/2015.

### 2021 Major Goals and Objectives

- Maintain full funding per Monroe Resolution No. 008/2015.

## Fund 008 Donations

The purpose of the Donations Fund is to account for donations made by private parties and businesses to support specific activities of the City. Historically, donations have been received that support the City's Community Egg Hunt, flower basket program, police K-9 operations, and Movies Under the Moon. If you are interested in making a donation to the City, feel free to contact City Hall at 360-794-7400 and contact your tax advisor as your donation may be tax deductible.

There are no staff associated with this fund.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 5,194	\$ 4,733	\$ 4,803	\$ 7,500	\$ 7,500	\$ 12,403
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	4,050	4,648	7,906	5,850	7,855	5,250
Transfers In	-	-	-	-	-	-
Total	\$ 9,244	\$ 9,381	\$ 12,709	\$ 13,350	\$ 15,355	\$ 17,653
Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	4,511	4,578	5,208	7,075	2,952	5,250
Professional Svcs (40)	-	-	-	-	-	5,625
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	4,733	4,803	7,501	6,275	12,403	6,778
Total	\$ 9,244	\$ 9,381	\$ 12,709	\$ 13,350	\$ 15,355	\$ 17,653

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## Fund 008 – Donations

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### Current Year Accomplishments

- Received \$1,550 for the Community Egg Hunt from the following organizations:
  - Park Place Community Church
  - Rotary Club of Monroe
  - Natural Factors
  - Kaufman Chiropractic Clinic
  - Monroe Police Officers Association
  - Renee Uribe-Sayah and Ray Sayah
- Received \$5,000 from Rotary Club for bathroom upgrades at the Rotary Field for Miracle League
- Received \$10,000 from Snohomish County Community Foundation for homeless services/programs
- Received \$5,325 for the City's K9 program from the following:
  - Rotary Club
  - Melony Mayfield
  - Alberta Whitfield
- Received \$180 from Monroe Garden Club for an Arbor Day Tree
- Received \$500 from Monroe Garden Club for the JVM Memorial Garden
- Received from the Tap Collaborative a 96" table and bench for Al Borlin Park valued at just under \$5,000

**THANK YOU** to all the individuals and organizations that donated to the City of Monroe.

### 2021 Major Goals and Objectives

If you are interested in making a donation to the City of Monroe, please contact City Hall at 360-794-7400 and contact your tax advisor as your donation may be tax deductible.



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# SPECIAL REVENUE FUNDS

## Fund 105 Streets O&M

This fund supports the maintenance and operation of the City’s transportation system. This includes over 50 miles of asphalt streets, concrete and asphalt sidewalks, traffic signals, street lighting, traffic signs, pavement markings, street trees, alleys, rights of way, snow and ice mitigation, and other activities.

Revenues in this fund include state shared gas taxes, solid waste franchise fees, inspection and road planning fees, and interest earnings. Beginning in 2020, this fund has received the first \$400,000 of the sewer utility tax to support street operations and maintenance.

Street related capital is accounted for in Fund 318 Streets, thus this Fund has no capital considerations.

Revenues						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Beginning Fund Balance	\$ 323,762	\$ 344,107	\$ 402,038	\$ 417,091	\$ 417,091	\$ 465,372
Taxes	-	-		400,000	400,000	400,000
Licenses & Permits	199,141	215,115	187,059	212,800	215,000	220,000
Intergovernmental	432,214	440,104	423,728	326,180	362,180	421,532
Charges for Services	132,377	76,222	62,235	53,627	55,360	55,000
Fines & Forfeitures	-	-				
Interest & Other	6,853	8,409	9,538	6,649	6,883	1,800
Transfers In	-	-	87,000			
Total	\$ 1,094,347	\$ 1,083,957	\$ 1,171,598	\$ 1,416,347	\$ 1,456,514	\$ 1,563,704

Expenditures						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Personnel	\$ 312,809	\$ 317,652	\$ 398,050	\$ 586,240	\$ 577,770	\$ 551,312
Supplies (30)	5,537	60,592	93,439	76,000	83,000	132,675
Professional Svcs (40)	406,354	293,616	261,004	437,635	328,635	378,648
Intergovernmental (50)	23,704	7,704	-	-	-	
Capital (60)	-	-	-	-	-	
Debt Service (70-80)	-	-	-	-	-	
Other (90)	1,728	1,796	1,780	1,450	1,737	1,771
Ending Fund Balance	344,215	402,597	417,325	315,022	465,372	499,298
Total	\$ 1,094,347	\$ 1,083,957	\$ 1,171,598	\$ 1,416,347	\$ 1,456,514	\$ 1,563,704

Full Time Equivalents History						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Director	0.15	0.15	0.15	0.15	0.15	0.15
Supervisor/Leads	0.64	0.74	0.74	0.91	0.91	0.91
Admin Support	0.10	0.10	0.10	0.10	0.10	0.10
O&M Employees	1.80	1.70	1.70	3.70	3.70	3.70
Total	2.69	2.69	2.69	4.86	4.86	4.86

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## Fund 105 – Street O&M

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### Current Year Accomplishments

- Completed more than 400 hours of asphalt patching
- Re-marked crosswalks, railroad crossing, stop lines and turn arrows at 30 locations
- Completed 240 hours of crack sealing asphalt surfaces

### 2021 Major Goals and Objectives

- Complete asphalt patching, crosswalk marking, and crack sealing work

## Fund 109 Lodging Tax

The purpose of this fund is to account for lodging tax receipts received and distributed by the City. The lodging tax is a consumer tax on lodging charges for periods of less than 30 consecutive days for hotels, motels, rooming houses, private campgrounds, RV parks, and similar facilities. These funds are restricted for use for tourism promotion, marketing and operations of special events designed to attract tourists, and operations of tourism related facilities owned or operated by nonprofit organizations. In limited circumstances, these taxes may also be used for tourism related capital owned or operated by the City or a public facilities district (RCW 67.28.080 & 67.28.1816).

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 76,897	\$ 87,297	\$ 82,672	\$ 71,653	\$ 71,653	\$ 29,580
Taxes	83,861	88,063	91,463	42,994	42,994	40,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	737	1,495	1,611	1,000	1,000	150
Transfers In	-	-	-	-	-	-
Total	\$ 161,495	\$ 176,856	\$ 175,746	\$ 115,647	\$ 115,647	\$ 69,730
Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel						
Supplies (30)						
Professional Svcs (40)	74,198	94,183	104,092	86,060	86,060	35,000
Intergovernmental (50)						
Capital (60)						
Debt Service (70-80)						
Other (90)						
Ending Fund Balance	87,297	82,672	71,654	29,587	29,587	34,730
Total	\$ 161,495	\$ 176,856	\$ 175,746	\$ 115,647	\$ 115,647	\$ 69,730

This fund does not have assigned staff.

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## Fund 109 – Lodging Tax

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### Current Year Accomplishments

- Due to the impacts of COVID-19, 2020 awards were adjusted based on decreased Hotel/Motel Tax projections and cancellations of various events.

### 2021 Major Goals and Objectives

- Due to the impacts of COVID-19, the 2021 award process has been suspended until further notice.

## Fund 114 Narcotics

The purpose of this fund is to account for revenues realized from the City's drug enforcement efforts and to ensure that these restricted funds are only used in support of these efforts. Staffing associated with drug enforcement is part of the General Fund Police cost center, so this fund has no staffing or 2021 goals/2020 accomplishments associated with its proposal.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 27,104	\$ 28,754	\$ 53,883	\$ 47,588	\$ 47,589	\$ 51,702
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	10,481	27,496	845	78	4,323	26
Transfers In	-	-	-	-	-	-
Total	\$ 37,585	\$ 56,250	\$ 54,728	\$ 47,666	\$ 51,912	\$ 51,728
Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	8,831	2,368	7,139	15,600	210	21,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	28,754	53,883	47,589	32,066	51,702	30,728
Total	\$ 37,585	\$ 56,250	\$ 54,728	\$ 47,666	\$ 51,912	\$ 51,728

This fund does not have assigned staff.

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## Fund 114 – Narcotics

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### Current Year Accomplishments

- Non-applicable to this cost center.

### 2021 Major Goals and Objectives

- Non-applicable to this cost center.

## Fund 117 Real Estate Excise Tax

Real Estate Excise Tax (REET) are taxes imposed on all sales of real property within the City. The City imposes both the first and second quarter percent REET tax as allowed by law. Per RCW 35.43.040, the City may use the first quarter REET receipts "...for any capital purpose identified in a capital improvements plan and local capital improvements...." Allowable projects includes streets, parks, sewers, water mains, city halls, courthouses, etc. as long as they appear on the City's capital improvement plan. First quarter percent REET may be used for the acquisition of land associated with the allowable capital projects but may not be used for operational costs.

The second quarter percent REET is more restrictive than the first quarter percent. The second quarter percent may be used for the same capital projects as the first quarter percent with the exception of municipal facilities (city hall, police stations, etc.). Unlike the first quarter percent, the second quarter percent may not be used for the acquisition of land.

The City budgets its REET eligible projects in the appropriate capital improvement plan fund (either Fund 317 or 318). Moneys are moved to these fund through budgeted transfers. The City also uses REET funds to support the general government portion of the PW Shop Facility's related bonding. Again, this is done by budgeted transfer from REET to the Debt Service Fund 203.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 1,165,923	\$ 1,920,795	\$ 3,037,267	\$ 4,127,067	\$ 4,127,068	\$ 1,106,896
Taxes	1,622,215	1,358,005	1,335,493	840,208	974,208	900,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	15,850	44,584	59,461	50,000	63,000	10,000
Transfers In	-	-	-	-	-	-
Total	\$ 2,803,988	\$ 3,323,384	\$ 4,432,221	\$ 5,017,275	\$ 5,164,276	\$ 2,016,896

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	883,193	286,116	305,153	4,057,380	4,057,380	1,166,667
Ending Fund Balance	1,920,795	3,037,267	4,127,068	959,895	1,106,896	850,229
Total	\$ 2,803,988	\$ 3,323,384	\$ 4,432,221	\$ 5,017,275	\$ 5,164,276	\$ 2,016,896

There are no staff or budget goals/accomplishments associated with this fund.

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# Fund 117 – Real Estate Excise Taxes

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## Current Year Accomplishments

- Non-applicable to this cost center.

## 2021 Major Goals and Objectives

- Non-applicable to this cost center.



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# DEBT SERVICE FUND

## Fund 203 Debt Service

The City of Monroe maintains one debt service fund to account for the long term debt associated with the taxable operations of the City. Debt associated with the operations and revenues of our utilities are accounted for in an appropriate utility fund. The City's Debt Service Fund 203 is used to account for annual debt associated with the City's North Kelsey property and the General Fund portion of the Public Works campus project. Revenues associated with the debt service expenditures in this fund are derived by transfers from the REET Fund 117 and the North Kelsey Capital Fund 319. The debt service associated with the North Kelsey Bonds were paid in full in September 2020.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 4,100	\$ 3,307	\$ 3,363	\$ 3,418	\$ 3,418	\$ 3,458
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	34	56	55	48	48	15
Transfers In	223,193	1,528,698	206,870	3,047,108	3,047,108	137,836
Total	\$ 227,327	\$ 1,532,061	\$ 210,288	\$ 3,050,574	\$ 3,050,574	\$ 141,309

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	224,020	1,528,698	206,870	3,047,108	3,047,108	137,836
Other (90)	-	-	-	-	-	-
Ending Fund Balance	3,307	3,363	3,418	3,466	3,466	3,473
Total	\$ 227,327	\$ 1,532,061	\$ 210,288	\$ 3,050,574	\$ 3,050,574	\$ 141,309

There are no staff or budget goals/accomplishments associated with this fund.

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## Fund 203 – Debt Service

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### Current Year Accomplishments

- Non-applicable to this cost center.

### 2021 Major Goals and Objectives

- Non-applicable to this cost center.



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# CAPITAL FUNDS

## Fund 307 General CIP

The purpose of this fund is to account for costs associated with capital projects not specific to parks, streets, city-owned and operated property, or utilities. For 2021, the lone capital project in this fund is the improvements to the Boy's and Girls Club building (city-owned).

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 6,451,859	\$ 6,252,996	\$ 1,357,912	\$ 21,173	\$ 21,174	\$ 18,397
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,574,720	552,720	1,022,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	59,658	79,384	12,432	-	61,050	-
Transfers In	-	148,246	-	-	-	-
Total	\$ 6,511,517	\$ 6,480,626	\$ 1,370,343	\$ 1,595,893	\$ 634,944	\$ 1,040,397
Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	251,491	5,107,631	899,170	1,574,720	555,947	1,022,000
Debt Service (70-80)	7,030	-	-	-	-	-
Other (90)	-	15,083	450,000	-	60,600	600
Ending Fund Balance	6,252,996	1,357,912	21,173	21,173	18,397	17,797
Total	\$ 6,511,517	\$ 6,480,626	\$ 1,370,343	\$ 1,595,893	\$ 634,944	\$ 1,040,397

There are no staff associated with this fund.

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## Fund 307 – General CIP

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### Current Year Accomplishments

- **Coordinated with the Monroe Boys & Girls Club (BGC) to improve the building occupied by the BGC.**

### 2021 Major Goals and Objectives

- **Construct early childhood learning and assistance classroom facility at the Youth Activities Building occupied by the BGC.**

## Fund 317 Parks CIP

The purpose of this fund is to account for the costs associated with capital projects for our parks. Projects developed in this fund are listed as part of our comprehensive plan, thus are eligible for REET revenue. Funding for these projects come from both REET transfers in and from fees assessed against new development.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 976,378	\$ 1,079,091	\$ 952,548	\$ 1,314,434	\$ 1,314,435	\$ 5,009,874
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	29,324	-	-	1,305,000	-	1,305,000
Charges for Services	385,895	480,926	748,898	218,000	245,681	247,900
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	14,714	16,755	38,590	50,600	25,400	35,600
Transfers In	251,728	1,796	53,781	3,880,737	3,880,737	33,271
Total	\$ 1,658,038	\$ 1,578,568	\$ 1,793,817	\$ 6,768,771	\$ 5,466,253	\$ 6,631,645

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 128,588	\$ 139,072	\$ 178,432	\$ 233,665	\$ 210,995	\$ 237,729
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	115,564	99,300	102,189	143,849	93,849	122,938
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	334,795	387,647	198,762	5,964,000	151,535	5,894,500
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	1,079,091	952,548	1,314,435	427,257	5,009,874	376,478
Total	\$ 1,658,038	\$ 1,578,568	\$ 1,793,817	\$ 6,768,771	\$ 5,466,253	\$ 6,631,645

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.35	0.35	0.35	0.35	0.35	0.35
Supervisor	0.20	0.20	0.20	0.20	0.20	0.20
Planner	-	-	0.50	0.50	0.50	0.50
O&M Employees	0.60	0.60	0.48	0.48	0.48	0.48
Total	1.15	1.15	1.53	1.53	1.53	1.53

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# Fund 317 – Parks CIP

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## Current Year Accomplishments

- **COVID-19 Response – Compliance with State & Public Health Agency Requirements**
- **Tree City USA - 2-Year Recognition**
- **Parks, Recreation & Open Space Plan Update – Initiated. Hired Consultant MIG**
- **Lake Tye All-Weather Fields Project – Completed Design, Secured Funding for Construction**
- **North Hill Park Land Acquisition – Negotiated PSA, Secured Funding, Applied for \$1M RCO Reimbursable Grant for Acquisition**
- **Rotary Field Enhancements – Install Outfield Safety Netting & ADA Door-Openers by 12/20**
- **Purchase & Install POD Security Cameras for Lewis Street & Sky River Parks by 12/20**
- **Design East Main Street Gateway & Sky River Park Entry signs**
- **Purchase Parks Facility Reservation Software to Improve User Access and Staff Efficiencies**

## 2021 Major Goals and Objectives

- **Complete Parks, Recreation & Open Space Plan Update 11/21**
- **Lake Tye All-Weather Lighted Fields Project – Complete Construction 9/21**
- **North Hill Park Land Acquisition – Close Sale on 5-Acre Future Park Property**
- **Install East Main Street Gateway & Sky River Park Entry Signs**
- **Purchase & Install River Water Safety/Wayfinding Signage at Public Water Access along Skykomish River Through Awarded \$20,000 Forterra Grant**
- **Negotiate Cadman Property Transfer to City**
- **Renovate/Upgrade Playground in Coordination with Planned Storm Water Facility Upgrade Project at Blueberry Park**
- **COVID-19 Safe Start Re-Opening Phases for Monroe Recreational Activities & Events**

## Fund 318 Street CIP

The Street CIP program works to both maintain and improve upon the City of Monroe’s public street system, ensuring that the needs of the existing population and future growth can be met. The Street CIP program follows the City’s Comprehensive Plan. This fund also pays for annual street preservation efforts, such as asphalt overlays, which are reimbursed through a combination of grants and the voter-approved Transportation Benefit District. Project selection is closely coordinated with planned utility projects and private development to ensure new street surfaces aren’t marred by other development activity. Project selection, budgeting, design and construction is managed by the Design and Construction Division of Public Works.

Revenues						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Beginning Fund Balance	\$ 857,413	\$ 1,677,594	\$ 2,065,161	\$ 2,016,712	\$ 2,016,712	\$ 1,254,538
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	286,085	1,185,386	328,112	2,473,217	507,995	1,965,223
Charges for Services	1,673,819	1,483,728	2,167,916	2,382,250	1,738,000	1,684,583
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	13,433	34,739	34,442	30,100	31,065	10,100
Transfers In	672,892	-	-	-	-	395,900
Total	\$ 3,503,642	\$ 4,381,446	\$ 4,595,631	\$ 6,902,279	\$ 4,293,772	\$ 5,310,344

Expenditures						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Personnel	\$ 251,698	\$ 266,161	\$ 278,599	\$ 231,869	\$ 233,719	\$ 240,665
Supplies (30)	3	-	-	-	-	-
Professional Svcs (40)	64,271	25,304	27,559	30,378	30,378	35,081
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	1,510,076	2,024,820	2,272,760	5,382,181	2,775,136	4,493,830
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	1,677,594	2,065,161	2,016,712	1,257,851	1,254,539	540,768
Total	\$ 3,503,642	\$ 4,381,446	\$ 4,595,631	\$ 6,902,279	\$ 4,293,772	\$ 5,310,344

Full Time Equivalents History						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	1.34	1.34	1.34	1.04	1.04	1.04
Admin Support	0.50	0.50	0.50	0.40	0.40	0.40
O&M Employees	0.45	0.45	0.45	0.20	0.20	0.20
Total	2.34	2.34	2.34	1.69	1.69	1.69

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# Fund 318 – Streets CIP

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## Current Year Accomplishments

- Completed North Kelsey railroad crossing improvements
- Completed the ADA Transition Plan
- Chain Lake Road Phase 2a Trail – Completed right-of-way acquisition
- Completed right-of-way acquisition of Oaks Street
- Worked toward creating a railroad Quiet Zone throughout Monroe
- Started design of a new sidewalk along US2 and the Monroe Fairgrounds
- Secured federal funding and began design efforts for a new signal at 147<sup>th</sup> Street SE and 179<sup>th</sup> Avenue SE
- Performed approximately \$1.3M in street preservation work as part of the City's Annual Road Maintenance CIP

## 2021 Major Goals and Objectives

- Improve truck access to Village Way from municipal campus south exit
- Construct the Chain Lake Road Shared Path from Rainier View Rd to Brown Rd
- Begin design efforts on widening Chain Lake Rd from the roundabout to 197<sup>th</sup> Ave SE
- Continue progress toward establishment of a train horn Quiet Zone in Monroe
- Complete the design a new sidewalk along US2 and the Monroe Fairgrounds
- Complete the design of the new signal at 147<sup>th</sup> Street SE and 179<sup>th</sup> Avenue SE
- Implement the City's ADA Transition Plan
- Perform approximately \$1.3M in street preservation work as part of the City's Annual Road Maintenance CIP
- Install new way-finding signs
- Reconstruct N. Madison Street from Main Street to Elizabeth Street
- Design new sidewalk segment along 179<sup>th</sup> Ave SE (west side) from 157<sup>th</sup> Street SE to 154<sup>th</sup> Street SE

## Fund 319 North Kelsey

The purpose of this fund is to account for the costs associated with the North Kelsey property owned by the City. Costs include marketing efforts and the development of design standards.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 1,397,086	\$ 1,286,113	\$ 908,488	\$ 2,634,155	\$ 2,634,155	\$ 105,427
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	12,509	20,539	288,671	34,047	30,000	500
Transfers In	-	1,015,000	1,528,728	400,000	400,000	-
Total	\$ 1,409,595	\$ 2,321,652	\$ 2,725,887	\$ 3,068,202	\$ 3,064,155	\$ 105,927
Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	33,482	22,336	23,003	78,836	50,000	105,927
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	90,000	1,390,828	68,728	2,908,728	2,908,728	-
Ending Fund Balance	1,286,113	908,488	2,634,155	80,638	105,427	-
Total	\$ 1,409,595	\$ 2,321,652	\$ 2,725,887	\$ 3,068,202	\$ 3,064,155	\$ 105,927

There are no staff associated with this fund.

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## Fund 319 – North Kelsey

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### Current Year Accomplishments

- Received transfer of \$400,000 from the General Fund to reserve funds for the 2020 North Kelsey debt principal payment (\$2,908,728).
- Payment was made in full and on time in September 2020.

### 2021 Major Goals and Objectives

- Continue development of the North Kelsey design standards.
- Continue marketing North Kelsey parcels for sale and development.

## Fund 330 Building Capital

Building Capital is a new fund proposed for 2021. The purpose of this fund is to account for capital costs associated with the extraordinary capital maintenance and development of City owned and operated facilities not associated with utilities. Funding would be derived from sale of City owned property and any excess REET 1 receipts over budgeted expectations each year.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	-	-	-	-	-	500
Transfers In	-	-	-	-	-	1,367,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367,500
Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	500,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	25,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	842,500
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,367,500

There are no staff associated with this fund.

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## Fund 330 – Buildings CIP

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### Current Year Accomplishments

- **Not applicable for fiscal year 2020.**

### 2021 Major Goals and Objectives

- **Begin design of Municipal Campus.**
- **Construct Community Messaging/Information Office.**



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# UTILITY FUNDS

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## Utilities Overview

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The City operates three utilities: Water, Sewer, and Stormwater. Each utility has costs associated with operations, maintenance, capital development, and debt service. The City manages the finances of the utilities through the use of seven funds. They are: Fund 411 Water Operations and Maintenance; Fund 412 Water Capital; Fund 421 Sewer Operations and Maintenance; Fund 422 Sewer Capital; Fund 431 Stormwater Operations and Maintenance; Fund 432 Stormwater Capital; and Fund 450 Utility Revenue Debt Reserve.

During 2018, the City developed a six year projection model for its sewer operations. This model projects the operational and capital needs of the utility for a six year horizon, to include projecting cash for appropriate reserves, strategic bonding to pay for capital, targeted staffing increases to maintain the system to state and federal regulatory standards, and anticipated rate needs over the six years. This model allowed the City to decrease sewer rates by 2.5% for 2019 and increase the low income senior and low income disabled discount from 30% to 40%.

During 2019, the City developed six year projections for the water and stormwater utilities to work in conjunction with the sewer model. By analyzing the three utilities together, the City was able to take a holistic approach regarding the utilities for its operations, capital, debt, staffing, and rate needs. This analysis was presented to the Finance/Human Resources Committee on May 14, 2019 and July 16, 2019 and presented to the Council at its retreat on July 30, 2019 (July 30, 2019 Agenda Bill attached as Appendix 3). Based on this analysis, scheduled rate adjustments to the water and stormwater utilities adopted in 2015 were adjusted to better reflect the needs of both utilities. The sewer rate did not change. Because the City bills the three utilities on one bill, overall impact of the adjusted increases from these actions resulted in a \$0.05 cent **decrease** from the prior adopted rate adjustments for households that use the base rate of water.

The rate study adopted in 2015 had water increasing by 7.55, stormwater by 4%, with sewer remaining the same. Based on the long range utility models, water was proposed to increase by only 3%, stormwater by 12.5%, with sewer remaining the same. For 2020, these rate adjustments resulted in a \$0.05 decrease on the aggregate bill from the 2015 adopted adjustments. By shifting the increase from water to stormwater, both utilities are better able to meet operational and capital needs into the near future. Council adopted the long term rate adjustment model in November 12, 2019 with Resolution #022/2019. The next page outlines the scheduled rate adjustments and illustrates the impacts of those adjustments to the City's utility bill.

	2020	2021	2022	2023	2024	2025
<b>CURRENT STRUCTURE</b>						
Monthly Storm rate per ERU	\$12.77	\$13.28	\$13.81	\$14.37	\$14.94	\$15.54
Monthly water base rate	\$26.05	\$28.00	\$30.10	\$32.36	\$34.79	\$37.39
Monthly sewer rate	\$92.15	\$92.15	\$92.15	\$92.15	\$92.15	\$92.15
Total Rate	<u>\$130.97</u>	<u>\$133.43</u>	<u>\$136.06</u>	<u>\$138.87</u>	<u>\$141.88</u>	<u>\$145.08</u>
<b>ALTERNATE SCENARIO</b>						
Monthly Storm rate per ERU	12.50% \$13.82	12.50% \$15.54	12.50% \$17.48	10.00% \$19.23	10.00% \$21.16	10.00% \$23.27
Monthly water base rate	3.00% \$24.96	3.00% \$25.71	3.00% \$26.48	3.00% \$27.27	3.00% \$28.09	3.00% \$28.93
Monthly sewer rate	0.00% \$92.15	0.00% \$92.15	0.00% \$92.15	0.00% \$92.15	0.00% \$92.15	0.00% \$92.15
Total Rate	<u>\$130.92</u>	<u>\$133.40</u>	<u>\$136.11</u>	<u>\$138.65</u>	<u>\$141.40</u>	<u>\$144.35</u>
Current rate structure	\$130.97	\$133.43	\$136.06	\$138.87	\$141.88	\$145.08
Alternate scenario	\$130.92	\$133.40	\$136.11	\$138.65	\$141.40	\$144.35
difference	<u>(\$0.05)</u>	<u>(\$0.04)</u>	<u>\$0.05</u>	<u>(\$0.22)</u>	<u>(\$0.48)</u>	<u>(\$0.73)</u>
yearly increase current structure	\$2.31	\$2.46	\$2.63	\$2.81	\$3.00	\$3.21
yearly increase alt scenario	\$2.26	\$2.48	\$2.71	\$2.54	\$2.74	\$2.96
difference	<u>(\$0.05)</u>	<u>\$0.01</u>	<u>\$0.08</u>	<u>(\$0.27)</u>	<u>(\$0.26)</u>	<u>(\$0.25)</u>

## Fund 411 Water O&M

This fund supports the maintenance, operation, and inspection of existing and new installations within the City's drinking water system which consists of approximately 150 miles of pipe and appurtenances and 9 reservoirs. Performance of maintenance activities is required in order to comply with Washington Administrative Code section(s) 246-290 and maintain the City's water system operating permit as administered by the Washington State Department of Health, Office of Drinking Water.

Water related capital is accounted for in Fund 412 Water CIP. Ending fund balance over the 12% required reserves (per City policy) is transferred from this fund into the water capital fund each year to be used for scheduled water capital projects.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 3,696,326	\$ 4,681,476	\$ 1,242,171	\$ 985,770	\$ 985,770	\$ 976,924
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,693,165	6,488,889	6,927,326	6,726,053	6,615,651	6,907,800
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	2,960,327	71,806	36,371	15,054	18,700	6,700
Transfers In	-	-	34,937	3,664	3,664	-
Total	\$13,349,817	\$ 11,242,172	\$ 8,240,805	\$ 7,730,541	\$ 7,623,785	\$ 7,891,424

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 855,883	\$ 871,926	\$ 888,981	\$ 1,201,601	\$ 1,157,528	\$ 1,305,292
Supplies (30)	1,594,928	1,672,511	1,769,661	1,808,659	1,729,225	1,838,331
Professional Svcs (40)	893,188	798,522	1,023,846	1,014,421	1,040,201	1,153,678
Intergovernmental (50)	902,512	1,009,918	1,028,264	664,109	953,500	1,012,800
Capital (60)	-	-	-	3,691	2,260	-
Debt Service (70-80)	799,897	697,611	694,816	754,146	754,146	752,275
Other (90)	3,641,001	4,949,513	1,906,379	1,312,738	1,010,000	1,101,563
Ending Fund Balance	4,662,410	1,242,171	928,859	971,176	976,925	727,485
Total	\$13,349,817	\$ 11,242,172	\$ 8,240,805	\$ 7,730,541	\$ 7,623,785	\$ 7,891,424

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	1.56	1.56	1.66	2.06	2.06	2.06
Admin Support	1.21	1.21	1.20	1.25	1.25	1.25
O&M Employees	4.45	4.45	4.35	6.05	6.05	6.05
Total	7.40	7.40	7.39	9.54	9.54	9.54

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# Fund 411 – Water O&M

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## Current Year Accomplishments

- Operated 100% of water isolation valves and fire hydrants
- Maintained water system in compliance with WAC 246-290

## 2021 Major Goals and Objectives

- Maintain compliance with WAC 246-290.

## Fund 412 Water CIP

The Water CIP works to both maintain and improve upon the City of Monroe’s public water system, ensuring that the needs of the existing population and future growth can be met. The Water CIP follows the City’s Comprehensive Plan, specifically the Utility Systems Plan, in determining project selection. The identified water-related CIP projects range from increasing system capacity to replacing aging infrastructure, the latter which is closely coordinated with the Operations & Maintenance Division of Public Works for their input on existing issues. Project selection is also compared with the annual street preservation efforts to ensure that utility trenching doesn’t mar a planned asphalt overlay. Project selection, budgeting, design, and construction is managed by the Design and Construction Division of Public Works.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 2,802,534	\$ 3,100,611	\$ 7,179,696	\$ 6,753,766	\$ 6,753,766	\$ 4,887,240
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	801,645	955,808	985,344	820,160	600,000	411,100
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	30,464	70,536	103,468	105,761	104,767	4,000
Transfers In	750,000	4,734,873	1,901,566	1,312,738	910,000	1,101,563
Total	\$ 4,384,643	\$ 8,861,828	\$10,170,074	\$ 8,992,425	\$ 8,368,533	\$ 6,403,903

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 257,678	\$ 272,292	\$ 285,853	\$ 392,291	\$ 382,210	\$ 393,351
Supplies (30)	-	87	32	-	135	-
Professional Svcs (40)	56,988	160,405	75,277	122,398	122,398	171,115
Intergovernmental (50)	-	100,347	105,672	92,593	70,500	41,510
Capital (60)	969,366	1,149,001	2,949,474	4,523,977	2,906,049	5,084,409
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	3,100,611	7,179,696	6,753,766	3,861,166	4,887,241	713,518
Total	\$ 4,384,643	\$ 8,861,828	\$10,170,074	\$ 8,992,425	\$ 8,368,533	\$ 6,403,903

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.10	0.10	0.10	0.05	0.05	0.05
Supervisor/Leads	1.34	1.34	1.49	1.69	1.69	1.69
Admin Support	0.50	0.50	0.50	0.60	0.60	0.60
O&M Employees	0.45	0.45	0.30	0.55	0.55	0.55
Total	2.39	2.39	2.39	2.89	2.89	2.89

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# Fund 412 – Water CIP

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## Current Year Accomplishments

- Completed replacement of antiquated SCADA logic controls at Lord Hill and Spring Hill pump stations
- Replaced aging water and sewer mains in Adams Lane
- Completed design and began construction of a second water reservoir on the Department of Corrections property
- Installed new water pressure reducing valve (PRV) station along 199<sup>th</sup> Ave SE
- Completed design for replacing aging water main under Woods Creek Road between US 2 and Tjerne Place SE

## 2021 Major Goals and Objectives

- Complete construction of the new water reservoir at the Department of Corrections property
- Replace equipment at the Spring Hill and Lord Hill water pump stations
- Replace aging water main under Woods Creek Road between US 2 and Tjerne Place SE in conjunction with repaving the street
- Design water main along 116<sup>th</sup> Street SE and 227<sup>th</sup> Street SE

## Fund 421 Sewer O&M

This fund supports the maintenance and operation of the wastewater treatment plant (WWTP) and the sewer collections system. Funding ensures compliance with the limits set forth by the National Pollution Discharge Elimination System Permit and the Puget Sound Clean Air Agency Permit through process control testing, monitoring, implementation of pretreatment requirements, solids management, and maintenance of the WWTP equipment and facilities. The sewer collection system consists of approximately 60 miles of sewer main and 1,200 manholes.

Sewer related capital is accounted for in Fund 422 Sewer CIP, thus this fund has minimal capital considerations. Ending fund balance over the 12% required reserves (per City policy) is transferred from this fund into the sewer capital fund each year to be used for scheduled sewer capital projects.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 2,512,798	\$ 2,403,717	\$ 1,101,589	\$ 1,886,973	\$ 1,886,973	\$ 1,309,998
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	7,750,935	7,895,664	7,902,682	7,753,600	7,749,372	8,387,472
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	6,358,752	71,011	37,537	27,955	37,500	32,500
Transfers In	-	-	94,930	7,453	7,453	-
<b>Total</b>	<b>\$16,622,485</b>	<b>\$ 10,370,392</b>	<b>\$ 9,136,738</b>	<b>\$ 9,675,981</b>	<b>\$ 9,681,298</b>	<b>\$ 9,729,970</b>

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 1,429,706	\$ 1,456,392	\$ 1,476,905	\$ 1,459,308	\$ 1,424,832	\$ 1,358,572
Supplies (30)	262,382	326,079	274,179	358,309	366,225	391,656
Professional Svcs (40)	1,480,889	1,669,631	2,579,969	2,789,831	2,903,247	2,603,372
Intergovernmental (50)	255,965	303,202	320,167	305,000	360,000	363,000
Capital (60)	-	14,225	-	88,335	86,904	55,000
Debt Service (70-80)	2,013,345	1,945,582	1,941,237	1,877,617	1,877,617	1,881,113
Other (90)	8,799,610	3,436,668	782,085	1,493,589	1,352,475	2,285,531
Ending Fund Balance	2,380,588	1,218,612	1,762,197	1,303,992	1,309,998	791,726
<b>Total</b>	<b>\$16,622,485</b>	<b>\$ 10,370,392</b>	<b>\$ 9,136,738</b>	<b>\$ 9,675,981</b>	<b>\$ 9,681,298</b>	<b>\$ 9,729,970</b>

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	2.04	2.04	2.14	1.86	1.86	1.86
Admin Support	1.20	1.20	1.20	1.11	1.11	1.11
O&M Employees	9.41	9.41	8.29	7.95	7.95	7.95
<b>Total</b>	<b>12.83</b>	<b>12.83</b>	<b>11.81</b>	<b>11.10</b>	<b>11.10</b>	<b>11.10</b>

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## Fund 421 – Sewer O&M

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### Current Year Accomplishments

- Resolved 100% of reported customer back-ups within 24 hours of notification.

### 2021 Major Goals and Objectives

- Resolve 100% of reported customer back-ups within 24 hours.
- Operate the WWTP within the regulatory requirements of the National Pollution Discharge Elimination System (NPDES) permit.

## Fund 422 Sewer CIP

The Sewer CIP works to both maintain and improve upon the City of Monroe’s public sewer system, ensuring that the needs of the existing population and future growth can be met. The Sewer CIP follows the City’s Utility Systems Plan in determining project selection. Capital projects with the City of Monroe’s Wastewater Treatment Plant are included in this fund. Project selection is closely coordinated with the Operations & Maintenance Division of Public Works for their input on existing issues. Project selection is also compared with the annual street preservation efforts to ensure that utility trenching doesn’t mar a planned asphalt overlay. Project selection, budgeting, design, and construction is managed by the Design and Construction Division of Public Works.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 4,558,793	\$ 6,049,060	\$ 7,621,515	\$ 7,949,119	\$ 7,949,119	\$ 9,676,212
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,299,625	160,000	1,139,625
Charges for Services	1,230,240	1,476,288	1,921,411	820,160	1,200,000	1,207,872
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	45,193	110,585	118,268	149,573	116,004	85,050
Transfers In	2,500,000	2,792,520	722,152	1,493,589	1,493,589	2,285,531
Total	\$ 8,334,226	\$10,428,452	\$ 10,383,346	\$11,712,066	\$10,918,712	\$ 14,394,290

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 261,179	\$ 275,905	\$ 289,690	\$ 243,315	\$ 232,290	\$ 236,347
Supplies (30)	3	68	-	-	-	-
Professional Svcs (40)	53,792	133,719	308,030	275,483	162,627	165,111
Intergovernmental (50)	-	-	-	-	147,482	87,415
Capital (60)	1,970,192	2,397,247	1,836,506	2,059,220	700,100	4,405,273
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	6,049,060	7,621,515	7,949,119	9,134,048	9,676,213	9,500,144
Total	\$ 8,334,226	\$10,428,452	\$ 10,383,346	\$11,712,066	\$10,918,712	\$ 14,394,290

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.10	0.10	0.10	0.10	0.10	0.10
Supervisor/Leads	1.34	1.34	1.49	0.94	0.94	0.94
Admin Support	0.50	0.50	0.50	0.40	0.40	0.40
O&M Employees	0.45	0.45	0.30	0.20	0.20	0.20
Total	2.39	2.39	2.39	1.64	1.64	1.64

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## Fund 422 – Sewer CIP

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### Current Year Accomplishments

- Replaced aging sewer and water mains in Adams Lane
- Completed design for replacing aging sewer main under Taft Lane

### 2021 Major Goals and Objectives

- Replace aging sewer main under S. Taft Street
- Complete design and construct WWTP Phase I CIP Ph control systems and facilities

## Fund 431 Stormwater O&M

This fund supports the maintenance and operation of the City's storm water collection and drainage system. Timely performance of maintenance activities keeps Monroe in compliance with the Clean Water Act as is mandated by the National Pollutant Discharge Elimination System (NPDES) permit issued to the City through the Washington State Department of Ecology. The physical system includes approximately 2,150 catch basins, numerous water quality filters and flow control structures, culverts, various types of ponds, biological treatment installations, and open ditches.

Storm related capital is accounted for in Fund 432 Stormwater CIP, with the exception of specialized equipment needs. Ending fund balance over the 12% required reserves (per City policy) is transferred from this fund into the storm capital fund each year to be used for scheduled storm capital projects.

Revenues						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Beginning Fund Balance	\$ 457,649	\$ 685,520	\$ 325,680	\$ 350,593	\$ 350,593	\$ 376,719
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	25,000	-	50,000	-	-	-
Charges for Services	1,798,366	1,818,279	1,932,402	2,171,466	2,179,750	2,448,625
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	808,703	11,707	9,116	6,690	7,480	4,000
Transfers In	-	-	12,646	1,837	1,837	-
<b>Total</b>	<b>\$ 3,089,718</b>	<b>\$ 2,515,506</b>	<b>\$ 2,329,844</b>	<b>\$ 2,530,586</b>	<b>\$ 2,539,660</b>	<b>\$ 2,829,344</b>

Expenditures						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Personnel	\$ 729,273	\$ 840,939	\$ 878,878	\$ 1,007,429	\$ 930,155	\$ 1,127,953
Supplies (30)	16,022	30,119	28,478	84,809	50,575	59,831
Professional Svcs (40)	521,214	535,855	639,517	697,932	737,988	697,293
Intergovernmental (50)	132,609	133,654	144,358	122,749	142,200	150,425
Capital (60)	-	-	27,846	86,335	84,904	-
Debt Service (70-80)	205,671	198,476	198,713	217,119	217,119	216,193
Other (90)	803,269	450,783	72,327	-	-	307,446
Ending Fund Balance	681,659	325,680	339,727	314,213	376,719	270,203
<b>Total</b>	<b>\$ 3,089,718</b>	<b>\$ 2,515,506</b>	<b>\$ 2,329,844</b>	<b>\$ 2,530,586</b>	<b>\$ 2,539,660</b>	<b>\$ 2,829,344</b>

Full Time Equivalents History						
	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Proposed 2021
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	1.37	1.47	1.47	1.51	1.51	1.51
Admin Support	1.25	1.25	1.25	1.15	1.15	1.15
O&M Employees	3.71	4.61	4.63	5.50	5.50	5.50
<b>Total</b>	<b>6.50</b>	<b>7.50</b>	<b>7.52</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>

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# Fund 431 – Stormwater O&M

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## Current Year Accomplishments

- **Maintained compliance with NPDES stormwater discharge permit**
- **Inspected and maintained 100% of the City's stormwater treatment and flow control facilities**

## 2021 Major Goals and Objectives

- **Maintain compliance with NPDES stormwater discharge permit**
- **Clean downtown area porous concrete minimum 3 times**

## Fund 432 Stormwater CIP

The Stormwater CIP works to both maintain and improve upon the City of Monroe’s public stormwater system, ensuring that the needs of the existing population and future growth can be met. The Stormwater CIP follows the City’s Comprehensive Plan, specifically the Utility Systems Plan, in determining project selection. Capital projects focus on resolving maintenance issues, such as correcting slow draining areas, localized ponding on public streets, and improving stormwater treatment facilities. Project selection is also compared with the annual street preservation efforts to ensure that utility trenching doesn’t mar a planned asphalt overlay. Project selection, budgeting, design and construction is managed by the Design and Construction Division of Public Works.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 1,008,491	\$ 698,887	\$ 724,473	\$ 818,230	\$ 818,230	\$ 3,676,635
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	3,511,000	3,511,000	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	8,348	10,372	8,533	8,634	10,000	1,500
Transfers In	-	321,108	518,524	-	-	307,446
Total	\$ 1,016,839	\$ 1,030,368	\$ 1,251,530	\$ 4,337,864	\$ 4,339,230	\$ 3,985,581

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 251,697	\$ 266,160	\$ 279,327	\$ 269,836	\$ 256,580	\$ 281,725
Supplies (30)	3	68	-	-	-	-
Professional Svcs (40)	45,077	39,594	43,390	52,939	52,939	50,285
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	21,175	73	110,583	3,138,657	353,076	3,016,219
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	698,887	724,473	818,230	876,432	3,676,635	637,352
Total	\$ 1,016,839	\$ 1,030,368	\$ 1,251,530	\$ 4,337,864	\$ 4,339,230	\$ 3,985,581

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	1.34	1.34	1.34	1.04	1.04	1.04
Admin Support	0.50	0.50	0.50	0.50	0.50	0.50
O&M Employees	0.45	0.45	0.45	0.30	0.30	0.30
Total	2.34	2.34	2.34	1.89	1.89	1.89

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## Fund 432 – Stormwater CIP

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### Current Year Accomplishments

- **Advanced design of new stormwater infiltration system along Blueberry Lane**

### 2021 Major Goals and Objectives

- **Construct new stormwater infiltration system to alleviate flooding along Blueberry Lane**

## Fund 450 Revenue Bond Reserve

This fund accounts for the bond reserves required to be held by our bond covenants. We hold 1.25 times our annual revenue debt service requirement in this fund. As the utility revenue bonds are paid down, money in excess of the 1.25 times requirement would be transferred back into the water, sewer, and stormwater operations funds. If new bonds are issued, transfers in from the operations funds are required.

This fund has no associated staff, budget accomplishments, or budget goals.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 1,935,851	\$ 1,953,800	\$ 2,886,574	\$ 2,790,675	\$ 2,790,675	\$ 2,818,211
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	17,949	40,811	46,614	40,524	38,000	5,500
Transfers In	-	891,963	-	-	-	-
Total	\$ 1,953,800	\$ 2,886,574	\$ 2,933,188	\$ 2,831,199	\$ 2,828,675	\$ 2,823,711

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	142,513	10,464	10,464	-
Ending Fund Balance	1,953,800	2,886,574	2,790,675	2,820,735	2,818,211	2,823,711
Total	\$ 1,953,800	\$ 2,886,574	\$ 2,933,188	\$ 2,831,199	\$ 2,828,675	\$ 2,823,711

This fund does not have assigned staff.

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# Fund 450 – Revenue Bond Reserve

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## Current Year Accomplishments

- Non-applicable to this cost center.

## 2021 Major Goals and Objectives

- Non-applicable to this cost center.



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# INTERNAL SERVICE FUNDS

## Fund 510 Information Technology

The Information Technology department is responsible for all facets of the City's computers, network, and telephone system. The department maintains back-ups, integrity, and security of all City computers and telephone operations. Responsible for configuring workstations, servers, and peripheral equipment; providing technical hardware and software support to users; maintaining Exchange Server; demonstrating continuous effort to improve operations, decrease turnaround times, working cooperatively across all departments.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 259,778	\$ 306,012	\$ 306,352	\$ 307,486	\$ 307,486	\$ 191,880
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	127,000	87,193	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	486,079	556,075	651,204	591,333	591,333	681,183
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	5,734	10,364	11,750	5,941	5,606	2,500
Transfers In	-	-	-	-	-	94,000
Total	\$ 751,590	\$ 872,451	\$ 969,306	\$ 1,031,760	\$ 991,618	\$ 969,563

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 138,899	\$ 146,680	\$ 155,934	\$ 162,757	\$ 157,351	\$ 169,494
Supplies (30)	48,869	56,087	90,567	150,000	124,000	155,000
Professional Svcs (40)	257,810	355,394	409,236	554,787	518,387	612,739
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	7,942	6,083	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	306,012	306,348	307,487	164,216	191,880	32,330
Total	\$ 751,590	\$ 872,451	\$ 969,306	\$ 1,031,760	\$ 991,618	\$ 969,563

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Human Resources Director	0.20	0.20	0.20	0.20	0.20	0.20
Support Technician	1.00	1.00	1.00	1.00	1.00	1.00
Total	1.20	1.20	1.20	1.20	1.20	1.20

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# Fund 510 – Information Technology

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## Current Year Accomplishments

- **Completed IT strategic plan**
- **Issued laptops, cell phones, hot spots and monitors to support remote work**
- **Fiber to City campus**
- **Started Microsoft 365 upgrade**
- **Started SharePoint upgrade**
- **Started phone upgrade**
- **Web payments for Court**

## 2021 Major Goals and Objectives

- **SpringBrook upgrade and cloud migration**
- **Continue Implementing IT strategic plan**
- **Create and fill IT position**

## Fund 520 Fleet & Equipment

This fund supports the maintenance and operations of the City-wide fleet serving every department as well as providing recommendations for capital fleet additions and replacement for the City. The fleet manages approximately 235 vehicles and pieces of equipment. As in internal service fund, this fund derives its revenues through charges for services to the various City departments with fleet needs. Charges include depreciation on existing equipment so that the City can proactively manage its fleet replacement program.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 3,619,260	\$ 3,758,957	\$ 4,285,865	\$ 4,782,021	\$ 4,782,021	\$ 5,254,750
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,793,309	1,659,069	1,808,482	2,219,442	2,222,542	1,897,215
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	65,285	126,846	109,823	71,609	120,896	14,000
Transfers In	-	-	-	-	-	-
Total	\$ 5,477,854	\$ 5,544,873	\$ 6,204,170	\$ 7,073,072	\$ 7,125,459	\$ 7,165,965

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 240,119	\$ 243,846	\$ 259,528	\$ 322,729	\$ 276,058	\$ 307,421
Supplies (30)	112,696	244,630	275,520	281,000	246,000	303,000
Professional Svcs (40)	291,576	243,510	211,002	303,201	271,201	283,260
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	1,073,968	525,791	675,822	1,034,751	1,034,751	405,047
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	42,699	42,699	-
Ending Fund Balance	3,759,494	4,287,096	4,782,298	5,088,692	5,254,750	5,867,237
Total	\$ 5,477,854	\$ 5,544,873	\$ 6,204,170	\$ 7,073,072	\$ 7,125,459	\$ 7,165,965

Full Time Equivalent History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.15	0.15	0.15	0.00	0.00	0.00
Supervisor	0.35	0.35	0.35	0.75	0.75	0.75
Admin Support	0.15	0.15	0.15	0.10	0.10	0.10
O&M Employees	1.45	1.45	1.45	1.70	1.70	1.70
Total	2.10	2.10	2.10	2.55	2.55	2.55

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# Fund 520 Fleet & Equipment

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## Current Year Accomplishments

- **Completed ordinary maintenance and repair for over 100 pieces of fleet vehicles and equipment.**
- **Placed 14 new units into service, removed 14 units from service, and sold them as surplus**

## 2021 Major Goals and Objectives

- **Complete ordinary maintenance and repair for over 100 pieces of fleet vehicles and equipment.**
- **Place 11 new units into service, remove 11 units from service, and sell them as surplus**

## Fund 530 - Facilities

This fund accounts for the maintenance and operations of 65,000 square feet of City facilities. This fund also pays the City's various utilities accounts associated with its street lights, pump stations, etc. As in internal service fund, this fund derives its revenues through charges for services to the various City departments based on its facilities use.

Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Beginning Fund Balance	\$ 86,746	\$ 41,860	\$ 8,818	\$ 65,055	\$ 65,055	\$ 94,761
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,199,869	1,251,465	1,206,402	1,343,964	1,343,964	1,428,078
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	12,026	9,052	12,924	9,822	57,500	8,500
Transfers In	-	50,000	315,010	90,000	-	34,431
Total	\$ 1,298,641	\$ 1,352,376	\$ 1,543,154	\$ 1,508,841	\$ 1,466,519	\$ 1,565,770

Expenditures						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Personnel	\$ 324,011	\$ 315,840	\$ 338,142	\$ 296,965	\$ 325,684	\$ 461,644
Supplies (30)	71,346	129,640	112,760	153,700	119,000	137,500
Professional Svcs (40)	861,040	896,919	980,688	930,064	827,074	891,070
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	46,488	100,000	100,000	34,431
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	42,245	9,978	65,077	28,112	94,761	41,125
Total	\$ 1,298,641	\$ 1,352,376	\$ 1,543,154	\$ 1,508,841	\$ 1,466,519	\$ 1,565,770

Full Time Equivalents History						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Budget <u>2020</u>	Projected <u>2020</u>	Proposed <u>2021</u>
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	0.49	0.49	0.49	0.75	0.75	0.75
Admin Support	-	-	-	0.10	0.10	0.10
O&M Employees	2.39	2.39	2.39	1.50	1.50	1.50
Total	2.93	2.93	2.93	2.40	2.40	2.40

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## Fund 530 - Facilities

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### Current Year Accomplishments

- **Completed facility assessment for Municipal Campus**
- **Replaced obsolete campus security card reader system**
- **Completed Police Station locker room improvement project**

### 2021 Major Goals and Objectives

- **Improve municipal campus Building F adding roll-up doors and security**



**THE ADVENTURE  
STARTS HERE!**

# APPENDICES

## 2021 Full Time Equivalent (FTEs)

Fund/Dept	Page #	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2021 Proposed
<b>General Fund</b>						
Executive	36	2.00	2.00	2.00	2.00	2.00
Finance	38	5.35	3.29	3.29	3.64	3.64
Human Resources	40	0.80	0.80	0.80	1.30	1.30
Police	42	43.00	44.00	44.00	44.00	44.00
City Clerk	48	1.00	1.00	1.00	1.15	1.15
Municipal Court	50	2.20	2.20	2.20	2.20	2.20
Parks O&M	52	6.90	7.97	9.47	9.47	9.47
Community Dev.	60	7.96	8.80	8.80	9.80	9.80
Emergency Mngt	62	0.03	0.03	0.03	0.03	0.03
<b>General Fund Total</b>		<b>69.24</b>	<b>70.09</b>	<b>71.59</b>	<b>73.59</b>	<b>73.59</b>
Street O&M	75	2.69	2.69	2.69	4.86	4.86
Parks CIP	89	1.15	1.15	1.53	1.53	1.53
Street CIP	91	2.34	2.34	2.34	1.69	1.69
Water O&M	100	7.40	7.40	7.39	9.54	9.54
Water CIP	102	2.39	2.39	2.39	2.89	2.89
Sewer O&M	104	12.83	12.83	11.81	11.10	11.10
Sewer CIP	106	2.39	2.39	2.39	1.64	1.64
Stormwater O&M	108	6.50	7.50	7.52	8.34	8.34
Stormwater CIP	110	2.34	2.34	2.34	1.89	1.89
Information Technology	115	1.20	1.20	1.20	1.20	1.20
Fleet & Equipment	117	2.10	2.10	2.10	2.55	2.55
Facilities	119	2.93	2.93	2.93	2.40	2.40
<b>Totals</b>		<b>115.50</b>	<b>117.35</b>	<b>118.22</b>	<b>123.21</b>	<b>123.21</b>

# 2021 Capital

Item	Fund/Cost Center	Amount	Page #
• Community Messaging/Information Office	Building CIP	\$ 25,000	95
• Boys & Girls Club bldg improvements	General CIP	\$ 1,022,000	87
• North Hill park land acquisition	Parks CIP	\$ 1,360,000	89
• Lake Tye All-weather Fields	Parks CIP	\$ 4,200,000	89
• Wayfinding/Gateway signage	Parks CIP	\$ 84,500	89
• Snohomish River Interpretive Signs	Parks CIP	\$ 25,000	89
• Park Play Facilities	Parks CIP	\$ 225,000	89
• Chain Lake Road Phase IIA multi-purpose	Street CIP	\$ 2,286,100	91
• 179th/147th Signal	Street CIP	\$ 33,761	91
• TIB/TBD supported road preservation/ overlay projects	Street CIP	\$ 1,303,486	91
• 179th Sidewalk Improvements	Street CIP	\$ 180,900	91
• Wayfinding - South Gateway SR203	Street CIP	\$ 78,400	91
• Wayfinding - Western Gateway Sign	Street CIP	\$ 136,600	91
• ADA Transition Plan	Street CIP	\$ 100,000	91
• North Madison improvements	Street CIP	\$ 207,343	91
• Train Reduced Noise Area	Street CIP	\$ 117,240	91
• US Hwy 2 Non-motorized Shared Path	Street CIP	\$ 50,000	91
• Spring Hill Pump Station	Water CIP	\$ 1,029,324	102
• Lord Hill Pump Station	Water CIP	\$ 1,148,093	102
• North Hill Improvements 116th - 227th	Water CIP	\$ 223,349	102
• AC Pipe Replacements	Water CIP	\$ 24,310	102
• DOC Storage	Water CIP	\$ 1,922,397	102
• North Madison Utility improvements	Water CIP	\$ 430,286	102
• Woods Creek Rd - US2 to Tjerne	Water CIP	\$ 700,001	102
• less Water CIP Salaries & Benefits	Water CIP	\$ (393,351)	102
Subtotal 2021 Capital page 123		<u>\$ 16,519,739</u>	

## Acronyms

- CIP - Capital Improvement Projects
- GF - General Fund
- LCR - L-inductance, C-capacitance, R-resistance
- O&M - Operations and Maintenance
- ADA - American with Disabilities Act
- TBD - Monroe Transportation Benefit District
- TIB - Washington Transportation Improvement Board
- NPDES - National Pollutant Discharge Elimination System
- SMAP - Stormwater Management Action Plan

# 2021 Capital

Item	Fund/Cost Center	Amount	Page #
• Computer upgrades	Sewer O&M	\$ 55,000	104
• Opns & Dewatering Bldg Roof Replacement	Sewer CIP	\$ 303,877	106
• Waste Water Treatment Plant Phase 3 capital replacements	Sewer CIP	\$ 1,679,999	106
• Pipe Replacement Annual Program	Sewer CIP	\$ 93,500	106
• North Madison Improvements	Sewer CIP	\$ 2,039,246	106
• South Taft Lane 6'/8' concrete main replace	Sewer CIP	\$ 524,999	106
• less Sewer CIP Salaries & Benefits	Sewer CIP	\$ (236,347)	16
• Blueberry/Kelsey Infiltration	Stormwater CIP	\$ 856,931	110
• Blueberry Lane Infiltration	Stormwater CIP	\$ 2,431,013	110
• NPDES SMAP Site Restoration Project	Stormwater CIP	\$ 10,000	110
• less Storm CIP Salaries & Benefits		\$ (281,726)	110
• Police Dept vehicles replacement	Fleet & Equipment	\$ 156,447	117
• General Govt vehicles & equipment replacement	Fleet & Equipment	\$ 41,590	117
• Public Works vehicles & equipment replacement	Fleet & Equipment	\$ 207,010	117
• Municipal Campus Bldg F roll-up doors	Facilities	\$ 34,431	119
	Subtotal 2021 Capital page 124	\$ 7,915,970	
	Subtotal 2021 Capital page 123	<u>\$ 16,519,739</u>	
	Total 2021 Capital	<u>\$ 24,435,709</u>	

## Acronyms

- CIP - Capital Improvement Projects
- GF - General Fund
- LCR - L-inductance, C-capacitance, R-resistance
- O&M - Operations and Maintenance
- WWTP - Waste Water Treatment Plant
- TBD - Monroe Transportation Benefit District
- TIB - Washington Transportation Improvement Board
- NPDES - National Pollutant Discharge Elimination System
- SMAP - Stormwater Management Action Plan

# Glossary

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## A

### **Accounting System**

The set of records and procedures that are used to records, classify, and report information as to the financial status and operating conditions on an entity.

### **Ad Valorem Tax**

A tax based on the assessed value of a property.

### **Adopted Budget**

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the final budget approved by the City Council. The adopted budget becomes effective January 1<sup>st</sup>. Subsequent to adoption, Council may make changes throughout the year.

### **Appropriation**

An authorization made by the City Council that permits officials to make expenditures to incur obligations against governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period. Multi-year appropriations can also be established for capital project and other special purpose funds. Multi-year appropriation authority remains in effect until the amount appropriated has been totally expended or until the fund, program, or project is closed because its assigned purpose has been changed or accomplished.

### **Assessed Valuation**

The assessed value (AV) set on taxable properties as a basis for levying property taxes placed upon real and personal property by the Snohomish County Assessor.

### **Assets**

Resources having a monetary value and that are owned or held by an entity.

### **Audit**

An annual financial report prepared by an independent auditor. A comprehensive audit document contains a summary statement of the

scope of the audit, explanatory comments concerning any exceptions to generally accepted auditing standards, explanatory comments concerning verification procedures, financial statements and schedules, statistical information, supplemental comments, and any finding or recommendations.

## B

### **BARS**

The prescribed “Budgeting, Accounting, and Reporting System” where compliance is required for all governmental entities within the State of Washington.

### **Balanced Budget**

Revenues (including Beginning Fund Balance) equals or exceeds expenditures (including Ending Fund Balance).

### **Beginning Fund Balance**

The beginning fund balance is the residual fund balance representing unused funds brought forward from the previous financial year (ending fund balance).

### **Bond**

A debt instrument with a written promise to pay a specified principal amount along with periodic interest at specific future dates. Bonds are typically used for financing of specific capital expenditures.

### **Budget**

A budget is a financial operational plan including an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a certain period of time, typically one or two years. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption and other times it designates the plan finally approved. It is usually necessary to specify whether the budget under consideration is preliminary and proposed, or whether the appropriating body has approved it.

### **Budget Amendment**

# Glossary

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A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). Also can be called Supplemental Appropriation.

## **Budget Calendar**

A schedule of key dates or milestones that the City follows in preparation and adoption of the budget.

## **Budget Document**

A written report showing a government's comprehensive financial plan for a specified period, typically one or two years, that includes both capital and operations.

## **C**

### **Capital (Outlay/Asset)**

Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character that will continue to be held or used such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$5,000 in cost and have an expected life expectancy of 12 months or more. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used for a "single purpose" that could not be used effectively by themselves.

### **Capital Improvement Fund**

Account for the acquisition or construction of major capital facilities.

### **Capital Improvement Program (CIP)**

A plan for a capital expenditure to be incurred each year over a period of five or more future years setting forth each capital project, the amount to be expended in each year, and the method of facing those expenditures.

## **Cash Management**

Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn investment income. Includes forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in accordance with the City's investment policy objectives.

## **Charges for Service**

Includes a wide variety of fees charges for services provided to the public and other agencies.

## **Comprehensive Plan**

An official statement of the goals, objectives, and physical plan for the development of the City. Contains a narrative of goals, objectives, and policies that describe the desired form, nature, and rate of City development.

## **Consumer Price Index**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

## **D**

### **Debt Service**

Principal and Interest on outstanding bonds due and payable during the fiscal year.

### **Debt Service Fund**

Established to account for the accumulation of resources and for the payment of general obligation debt that have been approved by the voters. It would exclude Enterprise fund debt and contractual obligations accounted for in other individual funds.

## **Depreciation**

Expiration in the service life of capital assets attributable to wear and tear, deterioration action of physical elements, inadequacy or obsolescence.

## **E**

# Glossary

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## Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and various pension, medical, and life insurance plans.

## Encumbrance

Amount of money committed and set aside, but not yet expended, for the purchases of goods or services.

## Ending Fund Balance

The residual non-restricted funds that are spendable or available for appropriation after the end of the fiscal year, or during the fiscal year, if a state of emergency is declared by the Mayor.

## Enterprise Fund

Established to account for operations, including debt service that are financed and operated similarly to private businesses – where the intent is the service is self-sufficient, with all costs supported predominantly by user charges.

## Expenditures/Expenses

The type of accounts that record transactions for the cost of goods received or services rendered whether cash payments have been made or not. These accounts are called expenditures on the modified accrual basis of accounting and expenses on the accrual basis.

## F

### Fees

Charges for specific service in connection with providing a service, permitting an activity or imposing a fine.

### Fiscal Management

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to governmental services, programs, and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

### Fiscal Year

A twelve month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Monroe's fiscal year is January 1 through December 31.

## Full-Time Equivalent (FTE)

An expression of staff in terms of full-time employment (40 hours per week). For example, a person who works 40 hours per week is described as 1 FTE and 20 hours per week is .50 FTE.

## Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

## Fund Balance

The amount of an entity's assets above the amount of its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less than historical expenditures in non-proprietary funds. When all designated and reserved resources are removed or deducted in arriving at the year-end undesignated fund balance, the remaining value is that available for budgetary appropriation. Also called Ending Fund Balance.

## G

### General Fund

Accounts for all receipts and disbursement transactions associated with ordinary City operations not required to be accounted for in another fund. This fund is both tax and general revenue supported. Major revenue sources for the General Fund include property, sales, excise taxes, and miscellaneous permits and fees.

### General Long-Term Debt

Represents any unmatured debt not considered to be a fund liability. General Obligation Bonds (G.O. Bonds) are secured by the full faith and credit of the issuer. G. O. bonds issue by local

# Glossary

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units of government are secured by a pledge of the issuer's property taxing power. Usually issued to pay for general capital improvements such as parks and City facilities.

## **Governmental Funds**

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

## **Grant**

A contribution by one government entity to another. The contribution is usually made to aid in the support of a specified function.

## **I**

### **Infrastructure**

Public domain capital assets such as roads, bridges, streets, sidewalks, and similar assets that are immovable.

### **Indirect Charges**

Administrative and overhead costs that are incurred in one area, but charged to another.

### **Interfund Transfers**

Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Transfers from other funds are appropriated as expenditures.

### **Intergovernmental Revenues**

Levied by one government but shared on a predetermined basis with another government or class of governments.

### **Interlocal Agreement**

A contract between two government entities whereby one government assume the lead responsibility of a project that overlaps both jurisdictions.

### **Internal Service Fund**

Account for the financing of goods and services provided by one department or agency to other departments or agencies of government(s) on a cost reimbursement basis.

## **L**

### **Levy**

Gross amount of property taxes imposed on the assess value of taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxed received.

## **O**

### **Operating Budget**

The operating budget is the primary means by which most of the acquisition, spending, and service delivery activities of a government are controlled. Law requires the use of annual operating budgets.

### **Operating Transfer**

Routine or recurring transfers of assets between funds that support the normal operations of the recipient fund.

### **Ordinance**

A formal legislative enactment by the government body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it represents the full force and effect of the law within the boundaries of the municipality to which it applies.

### **Outstanding Debt**

The balance due at any given time resulting from the borrowing money or from the purchase of goods and services.

## **P**

### **Personnel Benefits**

Employer contributions paid by the City as part of the conditions or employment. Examples include

# Glossary

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health/dental/vision insurance, state public employee's retirement system, and employment security.

## **Property Tax**

Based off the assessed value of property times the permanent tax rate and are used as the source of monies to pay general obligation debt and core city services.

## **Proposed Budget**

Combines the operating, non-operating, and reserve estimated prepared by the Mayor, then presented to the Council for their review and approval.

## **R**

### **Resource**

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

### **Revenue**

Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income, and miscellaneous revenue.

### **Revenue Bonds**

Bonds payable from a pledged source of revenue such as water revenues, which does not also pledge the taxing authority of the City. Pledged revenues may be derived from operation of the financed projects, grants, utility revenues, or other specified revenue streams.

## **S**

### **Services and Charges**

An expenditure classification that includes professional services, communication, travel, advertising, rentals, leases, insurance, public utility services, and repairs and maintenance.

### **Special Revenue Funds**

Accounts for the proceeds of revenue sources (other than special assessment, expendable trusts

or major capital projects) that are legally restricted to expenditures for specific purposes.

## **Supplies**

An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory, resale items, small tools and equipment.

## **T**

### **Taxes**

Compulsory charges levied by taxing districts for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, such as water service.

### **Tax Levy**

The total amount of property taxes needed to pay for basic government operations as well as sufficient amounts to pay for principal and interest on voter-approved bond issues.

### **Tax Rate**

The amount of tax levied for each \$1,000 of assessed valuation as determined by the Snohomish County Assessor's office.

### **Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

## **U**

### **Unappropriated Ending Fund Balance**

Represents the portion of the ending fund balance that is not appropriated to be spent in the current year. It must be segregated for future use and is not available for current appropriation of expenditure, except in the event when the Mayor declares an emergency.

### **User Fees**

## Glossary

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Charges for services to the specific entity who directly benefits. Often referred to as Charges for Service.