



**THE ADVENTURE
STARTS HERE!**

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 2020 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 2016	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Proposed 2020
Beginning Fund Balance	\$ 327,604	\$ 275,762	\$ 964,429	\$ 856,744	\$ 856,745	\$ 973,386
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	1,945	6,420	14,667	17,121	14,080	13,063
Transfers In	-	772,247	-	102,562	102,562	95,450
Total	\$ 329,549	\$ 1,054,429	\$ 979,096	\$ 976,427	\$ 973,387	\$ 1,081,899

Expenditures						
	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Proposed 2020
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	8,348	-	-	-	-	-
Professional Svcs (40)	45,439	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	90,000	122,351	-	-	-
Ending Fund Balance	275,762	964,429	856,745	976,427	973,387	1,081,899
Total	\$ 329,549	\$ 1,054,429	\$ 979,096	\$ 976,427	\$ 973,387	\$ 1,081,899

Fund 002 – Contingency

2019 Accomplishments

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

2020 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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>	
Beginning Fund Balance	\$ 5,325	\$ 5,194	\$ 4,733	\$ 4,802	\$ 4,803	\$ 5,975	
Taxes	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	
Interest & Other	4,465	4,050	4,648	4,050	6,356	5,850	
Transfers In	-	-	-	-	-	-	
Total	\$ 9,790	\$ 9,244	\$ 9,381	\$ 8,852	\$ 11,159	\$ 11,825	

Expenditures							
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>	
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies (30)	-	-	-	-	-	-	
Professional Svcs (40)	4,596	4,511	4,578	6,020	5,183	7,075	
Intergovernmental (50)	-	-	-	-	-	-	
Capital (60)	-	-	-	-	-	-	
Debt Service (70-80)	-	-	-	-	-	-	
Other (90)	-	-	-	-	-	-	
Ending Fund Balance	5,194	4,733	4,803	2,832	5,975	4,750	
Total	\$ 9,790	\$ 9,244	\$ 9,381	\$ 8,852	\$ 11,159	\$ 11,825	

Fund 008 – Donations

2019 Accomplishments

- Received \$1,650 for the Community Egg Hunt from the following organizations:
 - Windermere Real Estate
 - Rotary Club of Monroe
 - Sky Valley Academy
 - Natural Factors
 - Park Place Community Church
- Received in kind donations valued at \$1,000 for the Community Egg Hunt from:
 - Fred Meyers
 - Walmart
- Received \$2,000 from Republic Services for Movies Under the Moon.
- Received \$800 for the Community Flower Baskets from the following:
 - Republic Services
 - Monroe Garden Club
- Received \$1,000 from Rotary Club of Monroe for Cribs for Kids.
- Received \$250 from Monroe Garden Club for a crimson maple tree at Lake Tye Park
- Received a live Christmas Tree for parks from Kimberly Massey valued at \$40
- Received \$650 for the JVM Memorial Garden from the following:
 - Don & Joie Worthen
 - Monroe Garden Club
 - Richard & Dianne Forth
 - Staci Cogar

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

2020 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.



**THE ADVENTURE
STARTS HERE!**

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 with the 2020 Recommended Budget, this fund will receive the first \$400,000 of the sewer utility tax to help support street operations and maintenance.

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

Revenues						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 287,548	\$ 323,762	\$ 344,107	\$ 402,037	\$ 402,038	\$ 373,541
Taxes	-	-	-	-	-	400,000
Licenses & Permits	178,817	199,141	215,115	202,520	186,100	200,000
Intergovernmental	404,578	432,214	440,104	439,627	405,433	435,243
Charges for Services	102,779	132,377	76,222	84,100	58,100	57,500
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	5,928	6,853	8,409	6,864	8,815	7,004
Transfers In	-	-	-	87,000	87,000	-
Total	\$ 979,650	\$ 1,094,347	\$ 1,083,957	\$ 1,222,148	\$ 1,147,486	\$ 1,473,288

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 289,091	\$ 312,809	\$ 317,652	\$ 412,068	\$ 402,519	\$ 607,026
Supplies (30)	14,754	5,537	60,592	106,760	93,400	117,084
Professional Svcs (40)	341,291	406,354	293,616	264,991	253,789	386,342
Intergovernmental (50)	9,167	23,704	7,704	35,000	22,500	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	1,586	1,728	1,796	1,737	1,737	1,737
Ending Fund Balance	323,762	344,215	402,597	401,592	373,541	361,099
Total	\$ 979,651	\$ 1,094,347	\$ 1,083,957	\$ 1,222,148	\$ 1,147,486	\$ 1,473,288

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Director	0.15	0.15	0.15	0.15	0.15	0.15
Supervisor/Leads	0.59	0.64	0.74	0.74	0.74	0.91
Admin Support	0.10	0.10	0.10	0.10	0.10	0.10
O&M Employees	1.93	1.80	1.70	1.70	1.70	3.70
Total	2.77	2.69	2.69	2.69	2.69	4.86

Fund 105 – Streets O&M

2019 Accomplishments

- Complete more than 400 hours of asphalt patching
- Re-marked 6 crosswalk locations
- Completed 240 hours of crack sealing asphalt surfaces
- Repaired 15 sections of off-set sidewalk trip hazards
- Completed 740 hours of roadside and ditch vegetation maintenance

2020 Major Goals and Objectives

- Complete 400 hours of asphalt patching
- Remark 10 crosswalk locations
- Complete 240 hours of crack sealing asphalt surfaces
- Complete 700 hours of roadside vegetation maintenance

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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 65,792	\$ 76,897	\$ 87,297	\$ 82,672	\$ 82,672	\$ 64,246
Taxes	83,512	83,861	88,063	80,000	87,000	80,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	408	737	1,495	750	1,000	1,000
Transfers In	-	-	-	-	-	-
Total	\$ 149,711	\$ 161,495	\$ 176,856	\$ 163,422	\$ 170,672	\$ 145,246
Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel						
Supplies (30)						
Professional Svcs (40)	72,814	74,198	94,183	106,426	106,426	120,000
Intergovernmental (50)						
Capital (60)						
Debt Service (70-80)						
Other (90)						
Ending Fund Balance	76,897	87,297	82,672	56,996	64,246	25,246
Total	\$ 149,711	\$ 161,495	\$ 176,856	\$ 163,422	\$ 170,672	\$ 145,246

This fund does not have assigned staff.

Fund 109 – Lodging Tax

2019 Accomplishments

- Continued outreach regarding Lodging Tax program to increase potential applicants and awards. Received 15 applications.
- Hosted two open houses for potential applicants to answer questions and to educate regarding the Lodging Tax program.

2020 Major Goals and Objectives

- Work with the Lodging Tax Advisory Board to develop scoring criteria for rating applications.
- Continue the outreach program related to the Lodging Tax application process.
- Award \$70,223 to Monroe Chamber of Commerce for:
 - Tourism Promotion
 - www.ChooseMonroe.com
 - Monroe Fair Days Parade
 - Music in the Park
- Award \$2,325 to Monroe Historical Society for marketing and promotion.
- Award \$3,000 to Sky Valley Trout Unlimited for Kid's Fishing Day at Lake Tye.
- Award \$3,000 to Sky Performing Arts event costs for two performances.
- Award \$5,000 to Sky Valley YMCA for Corks and Kegs.
- Award \$15,500 to City of Monroe Parks & Recreation Department for:
 - Destination Event Brochure
 - Nautique WWA National Wakeboard
 - USA Triathlon TriMonroe
- Award \$20,500 to City of Monroe Administration for:
 - Choose Monroe Magazine
 - Tourism Print Advertising

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 2020 goals/2019 accomplishments associated with its proposal.

Revenues						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 28,561	\$ 27,104	\$ 28,754	\$ 53,882	\$ 53,883	\$ 35,469
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	4,119	10,481	27,496	10,000	187	78
Transfers In	-	-	-	-	-	-
Total	\$ 32,681	\$ 37,585	\$ 56,250	\$ 63,882	\$ 54,070	\$ 35,547
Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	5,577	8,831	2,368	25,600	18,600	15,600
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	27,104	28,754	53,883	38,282	35,470	19,947
Total	\$ 32,681	\$ 37,585	\$ 56,250	\$ 63,882	\$ 54,070	\$ 35,547

This fund does not have assigned staff.

Fund 114 – Narcotics

2019 Accomplishments

- Non-applicable to this cost center.

2020 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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 577,702	\$ 1,165,923	\$ 1,920,795	\$ 3,037,267	\$ 3,037,267	\$ 3,446,875
Taxes	947,562	1,622,215	1,358,005	900,000	1,120,000	900,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	5,658	15,850	44,584	58,182	55,800	53,270
Transfers In	-	-	-	-	-	-
Total	\$ 1,530,923	\$ 2,803,988	\$ 3,323,384	\$ 3,995,449	\$ 4,213,067	\$ 4,400,145

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	365,000	883,193	286,116	766,192	766,192	267,380
Ending Fund Balance	1,165,923	1,920,795	3,037,267	3,229,257	3,446,875	4,132,765
Total	\$ 1,530,923	\$ 2,803,988	\$ 3,323,384	\$ 3,995,449	\$ 4,213,067	\$ 4,400,145

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

Fund 117 – Real Estate Excise Tax

2019 Accomplishments

- Non-applicable to this cost center.

2020 Major Goals and Objectives

- Non-applicable to this cost center.



**THE ADVENTURE
STARTS HERE!**

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.

Revenues							
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>	
Beginning Fund Balance	\$ 1,571	\$ 4,100	\$ 3,307	\$ 3,363	\$ 3,363	\$ 3,413	\$ 3,413
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Interest & Other	173	34	56	40	50	48	48
Transfers In	95,000	223,193	1,528,698	206,870	206,870	3,047,108	3,047,108
Total	\$ 96,744	\$ 227,327	\$ 1,532,061	\$ 210,273	\$ 210,283	\$ 3,050,569	\$ 3,050,569
Expenditures							
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>	
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-	-
Debt Service (70-80)	92,643	224,020	1,528,698	206,870	206,870	3,047,108	3,047,108
Other (90)	-	-	-	-	-	-	-
Ending Fund Balance	4,100	3,307	3,363	3,403	3,413	3,461	3,461
Total	\$ 96,744	\$ 227,327	\$ 1,532,061	\$ 210,273	\$ 210,283	\$ 3,050,569	\$ 3,050,569

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

Fund 203 – Debt Service

2019 Accomplishments

- Non-applicable to this cost center.

2020 Major Goals and Objectives

- Non-applicable to this cost center.



**THE ADVENTURE
STARTS HERE!**

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, the North Kelsey city owned property, or utilities. For 2020, the lone capital project in this fund is the improvements to the Boy's and Girls Club building (city-owned).

Revenues						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 441,415	\$ 6,451,859	\$ 6,252,996	\$ 1,357,912	\$ 1,357,912	\$ -
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,574,720
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	6,090,070	59,658	79,384	27,158	11,267	-
Transfers In	-	-	148,246	-	-	-
Total	<u>\$ 6,531,485</u>	<u>\$ 6,511,517</u>	<u>\$ 6,480,626</u>	<u>\$ 1,385,070</u>	<u>\$ 1,369,178</u>	<u>\$ 1,574,720</u>
Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	251,491	5,107,631	935,070	878,737	1,574,720
Debt Service (70-80)	79,626	7,030	-	-	-	-
Other (90)	-	-	15,083	450,000	490,441	-
Ending Fund Balance	6,451,859	6,252,996	1,357,912	-	-	-
Total	<u>\$ 6,531,485</u>	<u>\$ 6,511,517</u>	<u>\$ 6,480,626</u>	<u>\$ 1,385,070</u>	<u>\$ 1,369,178</u>	<u>\$ 1,574,720</u>

There are no staff associated with this fund.

Fund 307 – General CIP

2019 Accomplishments

- Relocated City records, Monroe Coordination Center, and Public Works Operations to new facility
- Completed rehabilitation of the Police Evidence Room
- Constructed new Police Impound Yard

2020 Major Goals and Objectives

- Coordinate with the Monroe Boys & Girls Club (BGC) to improve the 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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 1,096,949	\$ 976,378	\$ 1,079,091	\$ 952,548	\$ 952,548	\$ 1,287,752
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	90,676	29,324	-	-	-	6,105,000
Charges for Services	352,023	385,895	480,926	347,060	594,379	272,690
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	9,092	14,714	16,755	16,237	17,675	55,830
Transfers In	66,586	251,728	1,796	350,737	350,737	130,737
Total	\$ 1,615,326	\$ 1,658,038	\$ 1,578,568	\$ 1,666,582	\$ 1,915,339	\$ 7,852,009

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 122,903	\$ 128,588	\$ 139,072	\$ 150,624	\$ 173,545	\$ 233,665
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	24,739	115,564	99,300	236,542	202,542	143,849
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	491,306	334,795	387,647	553,000	251,500	7,214,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	976,378	1,079,091	952,548	726,416	1,287,753	260,495
Total	\$ 1,615,326	\$ 1,658,038	\$ 1,578,568	\$ 1,666,582	\$ 1,915,339	\$ 7,852,009

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</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
O&M Employees	0.40	0.60	0.60	0.48	0.48	0.48
Total	0.95	1.15	1.15	1.53	1.53	1.53

Fund 317 – Parks CIP

2019 Accomplishments

- **Playground renovation – Lewis Street Park – completed 6/19**
- **Awarded \$350,000 RCO state grant, \$150,000 Snohomish County appropriation, accompanying \$800,000 state appropriation to fund Lake Tye synthetic turf fields project**
- **Renovate natural grass athletic fields – Sky River Park – completed 3/19**
- **Replace/enhance fencing and gates at Wiggly Field Dog Park – completed 3/19**
- **Water service & fountain at Wiggly Field Dog Park – to be completed Fall/2019**
- **Signed letter of intent to acquire parkland for new neighborhood park in growing North Hill area**
- **Design/install drought-tolerant landscape gateway improvement at east Main Street – Fall/2019**
- **Initiated outreach with East County Park & Recreation District, Snohomish County to identify & address long-range park & recreation level of service delivery challenges, resulting in ECPRD November 2019 bond measure to include capital improvements to Monroe parks**
- **Design phase - Lake Tye synthetic fields project – to be completed 12/19**

2020 Major Goals and Objectives

- **Park Planning-Cadman site restoration/property transfer.**
- **Playground renovation – Currie View Park.**
- **Rotary Field enhancements – outfield netting protection, ADA automatic restroom doors assist**
- **Trail system repairs/design estimate for US2 bypass trail corridor**
- **Construct lighted, synthetic turf multi-purpose fields at Lake Tye Park**
- **Acquire parkland for new neighborhood park in growing North Hill area**
- **Update Parks, Recreation & Open Space Plan (PROS)**

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 2016	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Proposed 2020
Beginning Fund Balance	\$ 678,219	\$ 857,413	\$ 1,677,594	\$ 2,065,161	\$ 2,065,161	\$ 1,026,613
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	3,452,655	286,085	1,185,386	718,725	113,809	2,473,217
Charges for Services	725,918	1,673,819	1,483,728	2,086,500	2,380,000	2,382,250
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	255,744	13,433	34,739	25,628	34,522	30,100
Transfers In	200,000	672,892	-	102,050	102,050	-
Total	\$ 5,312,535	\$ 3,503,642	\$ 4,381,446	\$ 4,998,064	\$ 4,695,542	\$ 5,912,180

Expenditures						
	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Proposed 2020
Personnel	\$ 222,514	\$ 251,698	\$ 266,161	\$ 293,844	\$ 283,299	\$ 231,869
Supplies (30)	-	3	-	-	-	-
Professional Svcs (40)	77,307	64,271	25,304	27,559	27,559	30,378
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	4,155,301	1,510,076	2,024,820	3,606,449	3,358,070	5,382,181
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	857,412	1,677,594	2,065,161	1,070,212	1,026,614	267,752
Total	\$ 5,312,535	\$ 3,503,642	\$ 4,381,446	\$ 4,998,064	\$ 4,695,542	\$ 5,912,180

Full Time Equivalents History						
	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Proposed 2020
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	1.34	1.34	1.34	1.49	1.49	1.04
Admin Support	0.50	0.50	0.50	0.50	0.50	0.40
O&M Employees	0.45	0.45	0.45	0.30	0.30	0.20
Total	2.34	2.34	2.34	2.34	2.34	1.69

Fund 318 – Streets CIP

2019 Accomplishments

- **Kelsey/Blueberry Intersection – completed improvements**
- **Chain Lake Road Phase 2a Trail – finished design and began right-of-way acquisition**
- **Perform approximately \$1.6M in road preservation and sidewalk ADA ramp upgrades on Main Street, Fryelands Boulevard, Monroe Street, 149th Street, 179th Ave, Park St, Puke St, King St, Tester Rd, Alden Ave, Polk Ln, Lawrence St, Tye St, and Kirby Dr.**
- **Updated road condition ratings**
- **Begin the ADA Transition Plan process by collecting data on the City's 75 miles of sidewalks and over 1,300 ADA ramps**
- **Continued right-of-way acquisition efforts for the future Tjerne Place Phase III (Oaks Street)**
- **Upgrade the signal at 179th Ave / Main Street to include left turn phase on 179th Ave, thereby improving traffic operations during peak school hour activity**

2020 Major Goals and Objectives

- **Complete the ADA Transition Plan**
- **Construct the Chain Lake Trail from Rainier View Rd to Brown Rd**
- **Begin design efforts on widening Chain Lake Rd from the roundabout to 197th Ave SE**
- **Work toward creating a railroad Quiet Zone throughout Monroe**
- **Design a new sidewalk along US2 and the Monroe Fairgrounds**
- **Design a new sidewalk extension along 179th Ave SE north of 154th St**
- **Perform approximately \$1.3M in street preservation work as part of the City's Annual Road Maintenance CIP**

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. As this property is sold, proceeds are housed in this fund and then transferred to Fund 203 Debt Service to pay the bond associated with this property.

Revenues						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 1,500,339	\$ 1,397,086	\$ 1,286,113	\$ 908,488	\$ 908,488	\$ 2,553,517
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	8,845	12,509	20,539	281,029	281,030	34,047
Transfers In	-	-	1,015,000	1,528,728	1,528,728	400,000
Total	\$ 1,509,184	\$ 1,409,595	\$ 2,321,652	\$ 2,718,245	\$ 2,718,246	\$ 2,987,564
Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	17,098	33,482	22,336	96,000	96,000	78,836
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	95,000	90,000	1,390,828	68,728	68,728	2,908,728
Ending Fund Balance	1,397,086	1,286,113	908,488	2,553,517	2,553,518	-
Total	\$ 1,509,184	\$ 1,409,595	\$ 2,321,652	\$ 2,718,245	\$ 2,718,246	\$ 2,987,564

There are no staff associated with this fund.

Fund 319 – North Kelsey

2019 Accomplishments

- **Increased the transfer from the General Fund to the North Kelsey Fund from \$1,078,728 to \$1,528,728 to reserve funds for the 2020 Debt Service payment (\$2,908,728). Estimated reserves for this payment at the end of 2019 is \$2,553,517.**

2020 Major Goals and Objectives

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



**THE ADVENTURE
STARTS HERE!**

UTILITY FUNDS

Utilities Overview

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 will be adjusted to better reflect the needs of both utilities. The sewer rate will not change. Because the City bills the three utilities on one bill, overall impact of the adjusted increases results in a \$0.05 cent **decrease** from the currently adopted scheduled rate adjustments for households that use the base rate of water.

The rate study adopted in 2015 currently has water increasing by 7.5%, stormwater by 4%, with sewer remaining the same for an overall bill of \$130.97 per month for a residential bill using the base rate of water. Based on the long range utility models, water is proposed to increase by 3%, stormwater by 12.5%, with sewer remaining the same for an overall bill of \$130.92. This results in a \$0.05 decrease on the aggregate bill from the original scheduled increase. By shifting the increase from water to stormwater, both utilities are better able to meet operational and capital needs into the near future.

The following page illustrates the impacts of the 2020 proposed rate adjustments.

	2020	2021	2022	2023	2024	2025
CURRENT STRUCTURE						
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>
ALTERNATE SCENARIO						
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 with the exception of one fifth the cost of the UAV. 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 2016	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Proposed 2020
Beginning Fund Balance	\$ 2,658,150	\$ 3,696,326	\$ 4,681,476	\$ 1,242,170	\$ 1,242,171	\$ 667,746
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,488,619	6,693,165	6,488,889	6,535,405	6,488,377	6,726,053
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	83,563	2,960,327	71,806	56,700	41,910	15,054
Transfers In	13,848	-	-	34,937	34,937	3,664
Total	\$ 8,244,180	\$ 13,349,817	\$ 11,242,172	\$ 7,869,212	\$ 7,807,395	\$ 7,412,517

Expenditures						
	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Proposed 2020
Personnel	\$ 798,530	\$ 855,883	\$ 871,926	\$ 937,639	\$ 883,842	\$ 1,201,601
Supplies (30)	1,599,298	1,594,928	1,672,511	1,790,285	1,686,000	1,808,659
Professional Svcs (40)	838,401	893,188	798,522	937,509	1,024,064	1,014,421
Intergovernmental (50)	605,190	902,512	1,009,918	959,289	944,423	664,109
Capital (60)	40	-	-	-	-	3,691
Debt Service (70-80)	659,802	799,897	697,611	694,940	694,940	754,146
Other (90)	42,182	3,641,001	4,949,513	1,911,191	1,906,379	1,312,738
Ending Fund Balance	3,700,736	4,662,410	1,242,171	638,359	667,747	653,152
Total	\$ 8,244,180	\$ 13,349,817	\$ 11,242,172	\$ 7,869,212	\$ 7,807,395	\$ 7,412,517

Full Time Equivalents History						
	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Projected 2019	Proposed 2020
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	1.11	1.56	1.56	1.66	1.66	2.06
Admin Support	0.98	1.21	1.21	1.20	1.20	1.25
O&M Employees	4.96	4.45	4.45	4.35	4.35	6.05
Total	7.23	7.40	7.40	7.39	7.39	9.54

Fund 411 – Water O&M

2019 Accomplishments

- Operated 90% of isolation valves and fire hydrants.
- Flush clean 90% of water mains to maintain water quality.
- Maintained system compliance with WAC 246-290.
- Completed pump replacement project at both Lord Hill and Springhill Pump Stations.
- Installed emergency back-up power generator connection at Lord Hill Pump Station.
- Facilitated DCVA installation for service to Marbello Water System.

2020 Major Goals and Objectives

- Operate 90% of isolation valves and fire hydrants.
- Flush clean 90% of water mains to maintain water quality.
- Maintain compliance with WAC 246-290.
- Replace 5 obsolescent fire hydrants.

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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 5,872,694	\$ 2,802,534	\$ 3,100,611	\$ 7,179,695	\$ 7,179,696	\$ 5,238,061
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	995,627	801,645	955,808	641,316	750,000	820,160
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	30,605	30,464	70,536	71,000	82,800	105,761
Transfers In	-	750,000	4,734,873	1,901,566	1,901,566	1,312,738
Total	\$ 6,898,927	\$ 4,384,643	\$ 8,861,828	\$ 9,793,577	\$ 9,914,062	\$ 7,476,720

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 286,572	\$ 257,678	\$ 272,292	\$ 300,453	\$ 292,055	\$ 392,291
Supplies (30)	210	-	87	-	75	-
Professional Svcs (40)	42,468	56,988	160,405	75,277	75,277	122,398
Intergovernmental (50)	-	-	100,347	71,231	83,280	92,593
Capital (60)	3,767,143	969,366	1,149,001	4,930,408	4,225,314	4,523,977
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	2,802,534	3,100,611	7,179,696	4,416,208	5,238,061	2,345,461
Total	\$ 6,898,927	\$ 4,384,643	\$ 8,861,828	\$ 9,793,577	\$ 9,914,062	\$ 7,476,720

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Director	0.10	0.10	0.10	0.10	0.10	0.05
Supervisor/Leads	1.34	1.34	1.34	1.49	1.49	1.69
Admin Support	0.50	0.50	0.50	0.50	0.50	0.60
O&M Employees	0.45	0.45	0.45	0.30	0.30	0.55
Total	2.39	2.39	2.39	2.39	2.39	2.89

Fund 412 – Water CIP

2019 Accomplishments

- Replace 3,640 feet of aging water main along 132nd Street SE.
- Replace 3,100 feet of aging water main in the Graden neighborhood located off of Ingraham Road.
- Install 1,820 feet of new water main along Cascade View Drive.
- Replace 750 feet of aging water main and 182nd Ave SE.
- Replace 450 feet aging water main as part of the emergency sewer repair under Taft Lane.
- Replace 300 feet of new water main as part of the emergency water main repair along Tester Road.
- Began design of Department of Corrections Reservoir #2.
- Began design of water main replacement along N. Madison Street.

2020 Major Goals and Objectives

- Replace aging water main in Adams Lane.
- Construct Department of Corrections Reservoir #2.
- Design replacement of aging water main in Woods Creek Road.
- Install new water pressure reducing valve station in Rainier View Road.
- Complete the design to replace aging water main along N. Madison Street.

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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 2,135,275	\$ 2,512,798	\$ 2,403,717	\$ 1,101,589	\$ 1,101,589	\$ 1,397,789
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	7,463,056	7,750,935	7,895,664	7,428,000	7,651,200	7,751,100
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	62,684	6,358,752	71,011	27,264	42,086	30,455
Transfers In	42,684	-	-	94,930	94,930	7,453
Total	\$ 9,703,699	\$ 16,622,485	\$ 10,370,392	\$ 8,651,783	\$ 8,889,805	\$ 9,186,797

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 1,340,394	\$ 1,429,706	\$ 1,456,392	\$ 1,561,851	\$ 1,462,577	\$ 1,285,940
Supplies (30)	248,854	262,382	326,079	412,385	349,594	358,309
Professional Svcs (40)	1,439,165	1,480,889	1,669,631	1,909,967	1,877,985	2,053,574
Intergovernmental (50)	158,664	255,965	303,202	1,130,243	1,030,206	1,041,257
Capital (60)	40	-	14,225	10,000	10,000	88,335
Debt Service (70-80)	1,963,312	2,013,345	1,945,582	1,941,763	1,941,763	1,877,617
Other (90)	2,051,872	8,799,610	3,436,668	837,629	819,891	1,687,761
Ending Fund Balance	2,501,398	2,380,588	1,218,612	847,945	1,397,789	794,004
Total	\$ 9,703,699	\$ 16,622,485	\$ 10,370,392	\$ 8,651,783	\$ 8,889,805	\$ 9,186,797

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	1.99	2.04	2.04	2.14	2.14	1.86
Admin Support	0.98	1.20	1.20	1.20	1.20	1.11
O&M Employees	9.87	9.41	9.41	8.29	8.29	7.95
Total	13.01	12.83	12.83	11.81	11.81	11.10

Fund 421 – Sewer O&M

2019 Accomplishments

- Completed emergency repair of collapsed sewer main in Adams Lane.
- Met goal for tri-annual maintenance cleaning of sewer lift stations.
- Resolved 100% of reported customer back-ups within 48 hours of notification.
- Completed Wastewater Treatment Plant (WWTP) Energy Conservation Project Phase III.
- Initiated WWTP Engineering Report.
- Completed rebuild of influent screens.

2020 Major Goals and Objectives

- Complete high pressure sewer main cleaning project.
- Resolve 100% of reported customer back-ups within 48 hours.
- Operate the WWTP within the regulatory requirements of the National Pollution Discharge Elimination System (NPDES) permit.
- Complete WWTP Engineering Report/Mixing Zone Analysis.

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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 4,498,563	\$ 4,558,793	\$ 6,049,060	\$ 7,621,514	\$ 7,621,515	\$ 7,477,672
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,167,197	1,230,240	1,476,288	1,163,136	1,300,000	820,160
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	142,917	45,193	110,585	134,691	110,510	149,573
Transfers In	2,000,000	2,500,000	2,792,520	722,152	722,152	1,493,589
Total	\$ 7,808,677	\$ 8,334,226	\$ 10,428,452	\$ 9,641,493	\$ 9,754,177	\$ 9,940,994

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 231,606	\$ 261,179	\$ 275,905	\$ 304,381	\$ 296,312	\$ 243,315
Supplies (30)	0	3	68	-	100	-
Professional Svcs (40)	59,895	53,792	133,719	237,374	107,590	178,509
Intergovernmental (50)	-	-	-	-	141,051	96,974
Capital (60)	2,958,384	1,970,192	2,397,247	1,358,226	1,731,452	342,064
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	4,558,792	6,049,060	7,621,515	7,741,512	7,477,672	9,080,132
Total	\$ 7,808,677	\$ 8,334,226	\$ 10,428,452	\$ 9,641,493	\$ 9,754,177	\$ 9,940,994

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Director	0.10	0.10	0.10	0.10	0.10	0.10
Supervisor/Leads	1.34	1.34	1.34	1.49	1.49	0.94
Admin Support	0.50	0.50	0.50	0.50	0.50	0.40
O&M Employees	0.45	0.45	0.45	0.30	0.30	0.20
Total	2.39	2.39	2.39	2.39	2.39	1.64

Fund 422 – Sewer CIP

2019 Accomplishments

- Replaced 400 feet of failing sewer main as part of the emergency sewer repair under Taft Lane.
- Began design of new street drainage system in North Madison Street to separate stormwater from the sanitary sewer system.

2020 Major Goals and Objectives

- Complete the design of North Madison Street that will separate stormwater from the City's sanitary sewer system.
- Replace aging sewer under Adams Lane.
- Design new sewer main under South Taft Lane.

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 <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 257,717	\$ 457,649	\$ 685,520	\$ 325,679	\$ 325,680	\$ 284,529
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	25,000	-	30,000	50,000	-
Charges for Services	1,663,806	1,798,366	1,818,279	1,928,656	1,909,749	2,171,466
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	3,788	808,703	11,707	7,741	7,780	6,690
Transfers In	3,468	-	-	12,646	12,646	1,837
Total	\$ 1,928,779	\$ 3,089,718	\$ 2,515,506	\$ 2,304,722	\$ 2,305,855	\$ 2,464,522

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 657,895	\$ 729,273	\$ 840,939	\$ 905,097	\$ 885,229	\$ 1,007,429
Supplies (30)	8,068	16,022	30,119	26,439	51,025	84,809
Professional Svcs (40)	571,642	521,214	535,855	647,625	636,117	689,813
Intergovernmental (50)	127,790	132,609	133,654	184,094	150,068	130,868
Capital (60)	52	-	-	27,846	27,846	86,335
Debt Service (70-80)	104,835	205,671	198,476	198,713	198,713	217,119
Other (90)	7,720	803,269	450,783	76,130	72,327	-
Ending Fund Balance	450,777	681,659	325,680	238,778	284,530	248,149
Total	\$ 1,928,779	\$ 3,089,718	\$ 2,515,506	\$ 2,304,722	\$ 2,305,855	\$ 2,464,522

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	0.92	1.37	1.47	1.47	1.47	1.51
Admin Support	0.98	1.25	1.25	1.25	1.25	1.15
O&M Employees	4.23	3.71	4.61	4.63	4.63	5.50
Total	6.30	6.50	7.50	7.52	7.52	8.34

Fund 431 – Stormwater O&M

2019 Accomplishments

- **Maintained compliance with NPDES stormwater discharge permit.**
- **Completed community outreach at numerous public events including National Night Out Against Crime, Community Easter Egg Hunt.**
- **Inspected over 2,100 catch basins and stormwater control structures.**
- **Cleaned porous concrete in the downtown area using partnership with Pierce County Public Works.**
- **Received \$50,000 in grant funding from the Washington State Department of Ecology.**
- **Developed 6 Year Financial Plan to insure long term funding sustainability.**

2020 Major Goals and Objectives

- **Maintain compliance with NPDES stormwater discharge permit.**
- **Develop updated Stormwater Management Program & Plan to ensure NPDES compliance.**
- **Update stormwater business inspection program.**
- **Apply for \$50,000 in grant funding from the Washington State Department of Ecology to support porous cleaning operations.**
- **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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 1,287,746	\$ 1,008,491	\$ 698,887	\$ 724,472	\$ 724,473	\$ 431,724
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	3,500,000
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	7,214	8,348	10,372	14,141	9,329	8,634
Transfers In	-	-	321,108	518,524	518,524	-
Total	\$ 1,294,960	\$ 1,016,839	\$ 1,030,368	\$ 1,257,137	\$ 1,252,326	\$ 3,940,358

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 222,512	\$ 251,697	\$ 266,160	\$ 293,844	\$ 285,832	\$ 269,836
Supplies (30)	-	3	68	-	-	-
Professional Svcs (40)	51,807	45,077	39,594	43,390	43,390	52,939
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	12,149	21,175	73	550,080	491,380	3,138,657
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	1,008,491	698,887	724,473	369,823	431,724	478,926
Total	\$ 1,294,960	\$ 1,016,839	\$ 1,030,368	\$ 1,257,137	\$ 1,252,326	\$ 3,940,358

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	1.34	1.34	1.34	1.34	1.34	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	0.45	0.45	0.30
Total	2.34	2.34	2.34	2.34	2.34	1.89

Fund 432 – Stormwater CIP

2019 Accomplishments

- **Awarded \$3.5 Million in Department of Ecology grants and loans to fix the flooding issues on Blueberry Lane. Began design efforts.**
- **Began design of new storm system along North Madison Street to separate the stormwater from the sanitary sewer system.**

2020 Major Goals and Objectives

- **Reconstruct the stormwater infiltration facility and relieve flooding along Blueberry Lane.**
- **Restore stormwater treatment facilities at the south end of Lake Tye.**
- **Complete design of new storm system along N. Madison Street to separate the stormwater from the sanitary sewer system.**

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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 1,983,629	\$ 1,935,851	\$ 1,953,800	\$ 2,886,573	\$ 2,886,574	\$ 2,789,385
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	12,222	17,949	40,811	55,984	45,325	40,524
Transfers In	-	-	891,963	-	-	-
Total	\$ 1,995,851	\$ 1,953,800	\$ 2,886,574	\$ 2,942,557	\$ 2,931,899	\$ 2,829,909

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	60,000	-	-	142,513	142,513	10,464
Ending Fund Balance	1,935,851	1,953,800	2,886,574	2,800,044	2,789,386	2,819,445
Total	\$ 1,995,851	\$ 1,953,800	\$ 2,886,574	\$ 2,942,557	\$ 2,931,899	\$ 2,829,909

This fund does not have assigned staff.

Fund 450 – Revenue Bond Reserves

2019 Accomplishments

- Non-applicable to this cost center.

2020 Major Goals and Objectives

- Non-applicable to this cost center.



**THE ADVENTURE
STARTS HERE!**

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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 216,225	\$ 259,778	\$ 306,012	\$ 306,352	\$ 306,352	\$ 228,106
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	452,309	486,079	556,075	630,529	646,070	591,333
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	4,038	5,734	10,364	9,133	7,681	6,536
Transfers In	-	-	-	-	-	75,000
Total	\$ 672,572	\$ 751,590	\$ 872,451	\$ 946,014	\$ 960,103	\$ 900,975

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 133,222	\$ 138,899	\$ 146,680	\$ 154,710	\$ 156,277	\$ 162,757
Supplies (30)	29,885	9,654	56,087	86,450	64,450	105,000
Professional Svcs (40)	249,688	262,044	355,394	557,215	506,833	549,787
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	7,942	-	4,436	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	259,778	306,012	306,348	147,639	228,107	83,431
Total	\$ 672,572	\$ 716,610	\$ 872,451	\$ 946,014	\$ 960,103	\$ 900,975

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Human Resources Director	0.05	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	1.05	1.20	1.20	1.20	1.20	1.20

Fund 510 – Information Technology

2019 Accomplishments

- **Started IT Strategic Plan.**
- **Upgrade to Windows 10 operating system City wide.**
- **Replaced Open Eye system at the Police Department.**
- **Assisted with GIS upgrade.**
- **Assisted Police Department with campus security cameras installation.**
- **Assisted with the installation of a point to point Wide Area Network for the new Public Works building.**
- **Upgrade the City network servers.**

2020 Major Goals and Objectives

- **Manage the Springbrook upgrade in cooperation with the Finance Department.**
- **Assist parks with implementation of Recreation Facility software.**
- **Finish IT Strategic Plan.**
- **Assist City Clerk with expansion of Electronic Content Management System.**
- **Upgrade physical and virtual servers.**
- **Replace firewalls.**
- **Replace switches.**
- **Continue workstation upgrades.**

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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 2,796,336	\$ 3,619,260	\$ 3,758,957	\$ 4,285,865	\$ 4,285,865	\$ 4,533,260
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,658,165	1,793,309	1,659,069	1,790,542	1,806,947	2,219,442
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	48,416	65,285	126,846	90,488	106,479	71,609
Transfers In	75,545	-	-	-	-	-
Total	\$ 4,578,462	\$ 5,477,854	\$ 5,544,873	\$ 6,166,895	\$ 6,199,291	\$ 6,824,311

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 232,891	\$ 240,119	\$ 243,846	\$ 255,699	\$ 254,002	\$ 322,729
Supplies (30)	101,201	112,696	244,630	291,000	234,000	281,000
Professional Svcs (40)	265,886	291,576	243,510	151,002	230,502	303,201
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	359,222	1,073,968	525,791	947,527	947,527	1,034,751
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	42,699
Ending Fund Balance	3,619,261	3,759,494	4,287,096	4,521,667	4,533,261	4,839,931
Total	\$ 4,578,462	\$ 5,477,854	\$ 5,544,873	\$ 6,166,895	\$ 6,199,291	\$ 6,824,311

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Director	0.15	0.15	0.15	0.15	0.15	0.00
Supervisor	0.35	0.35	0.35	0.35	0.35	0.75
Admin Support	0.15	0.15	0.15	0.15	0.15	0.10
O&M Employees	1.45	1.45	1.45	1.45	1.45	1.70
Total	2.10	2.10	2.10	2.10	2.10	2.55

Fund 520 – Fleet & Equipment

2019 Accomplishments

- **Completed ordinary maintenance and repair for over 140 pieces of fleet vehicles and equipment.**
- **Placed 8 new units into service.**

2020 Major Goals and Objectives

- **Complete ordinary maintenance and repair for over 140 pieces of fleet vehicles and equipment.**
- **Fabricate custom metal boxes for Lake Tye water quality monitoring device and Wastewater Treatment Plant.**

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>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Beginning Fund Balance	\$ 75,450	\$ 86,746	\$ 41,860	\$ 8,818	\$ 8,818	\$ 112,144
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,249,845	1,199,869	1,251,465	1,206,400	1,206,403	1,343,964
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	12,905	12,026	9,052	9,230	11,231	9,822
Transfers In	-	-	50,000	377,000	377,000	90,000
Total	\$ 1,338,200	\$ 1,298,641	\$ 1,352,376	\$ 1,601,448	\$ 1,603,452	\$ 1,555,930

Expenditures						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Personnel	\$ 295,049	\$ 324,011	\$ 315,840	\$ 356,235	\$ 340,027	\$ 296,965
Supplies (30)	121,896	71,346	129,640	163,000	160,338	153,700
Professional Svcs (40)	834,520	861,040	896,919	852,505	887,443	930,064
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	103,500	103,500	100,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	86,735	42,245	9,978	126,208	112,144	75,201
Total	\$ 1,338,200	\$ 1,298,641	\$ 1,352,376	\$ 1,601,448	\$ 1,603,452	\$ 1,555,930

Full Time Equivalents History						
	Actual <u>2016</u>	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Projected <u>2019</u>	Proposed <u>2020</u>
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	0.49	0.49	0.49	0.49	0.49	0.75
Admin Support						0.10
O&M Employees	2.51	2.39	2.39	2.39	2.39	1.50
Total	3.05	2.93	2.93	2.93	2.93	2.40

Fund 530 – Facilities

2019 Accomplishments

- **Completed facility assessment for Municipal Campus.**
- **Replaced Police Station roof.**

2020 Major Goals and Objectives

- **Begin architectural and civil design process for Municipal Campus facilities.**
- **Replace Wastewater Treatment Plant roof.**
- **Replace obsolete campus security card reader system.**
- **Update Police Station locker room.**