

**CITY OF MONROE
ORDINANCE NO. 028/2017**

**AN ORDINANCE OF THE CITY OF MONROE,
WASHINGTON, ADOPTING THE BUDGET FOR THE
FISCAL YEAR ENDING DECEMBER 31, 2018**

WHEREAS, the Mayor of the City of Monroe, Washington, completed and placed on file with the City Clerk a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expenses of government of said City for the fiscal year ending December 31, 2018; and

WHEREAS, a notice was published that the Monroe City Council would meet on the third and tenth day of October, 2017, and fourteenth day of November, 2017, at the hour of 7:00 p.m., in the Council Chambers of Monroe City Hall for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of Monroe an opportunity to be heard upon said budget; and

WHEREAS, the said City Council did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Monroe for the purposes set forth in said budget, and the estimated expenditures set for in said budget being all necessary to carry on the government of said City for said year and being sufficient to meet the various needs of said city during said period.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MONROE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Budget Adoption. The budget for the City of Monroe, Washington, for the year 2018 is hereby adopted at the fund level in its final form and content as set forth in the attached budget document, Exhibit A.

Section 2. Estimated Revenues and Appropriations. Estimated resources for each separate fund of the City of Monroe, and aggregate expenditures for all such funds for the year 2018, are set forth in a summary form below; and are hereby appropriated for expenditure at the fund level during the year 2018 as set forth in the attached budget document, Exhibit A.

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund (001)	\$ 3,891,951	\$ 13,603,435	\$ 14,394,086	\$ 3,101,300
Contingency Fund (002)	961,308	7,680	122,351	846,637
Donation Fund (008)	3,330	4,050	6,361	1,019
Streets Fund (105)	266,595	683,312	737,769	212,138
Lodging Tax Fund (109)	79,340	80,450	101,000	58,790
Narcotics Fund (114)	15,900	10,600	20,600	5,900
Real Estate Excise Tax Fund (117)	1,804,730	1,214,800	710,393	2,309,137
Debt Service Fund (203)	3,303	1,528,903	1,528,698	3,508
General CIP Fund (307)	4,842,979	20,000	4,250,000	612,979
Parks CIP Fund (317)	991,328	856,497	1,011,808	836,017
Street CIP Fund (318)	1,336,142	7,719,433	7,613,488	1,442,087
N. Kelsey Development Fund (319)	1,273,984	175,000	1,441,000	7,984
Water O&M Fund (411)	2,972,152	5,923,601	8,298,581	597,172
Water CIP Fund (412)	3,643,797	3,393,584	2,372,535	4,664,846
Sewer O&M Fund (421)	2,042,614	7,519,922	8,870,621	691,915
Sewer CIP Fund (422)	6,341,908	3,342,325	4,491,511	5,192,722
Stormwater O&M Fund (431)	624,866	1,784,300	2,193,502	215,664
Stormwater CIP Fund (432)	715,474	273,711	938,502	50,683
Revenue Bond Debt Reserve Fund (450)	1,898,351	905,963	-	2,804,314
Information Technology Service Fund (510)	269,261	537,072	607,893	198,440
Fleet & Equipment Fund (520)	3,450,330	1,692,057	1,129,000	4,013,387
Facilities Management Fund (530)	91,344	1,259,879	1,283,467	67,756
Total All Funds	\$ 37,520,987	\$ 52,536,574	\$ 62,123,166	\$ 27,934,395

Section 3. Salary Schedule. The 2018 salary schedule for authorized City of Monroe positions is set forth in the attached Exhibit B and is incorporated herein as if set forth in full.

Section 4. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 5. Transmittal. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditors' Office and to the Association of Washington Cities.

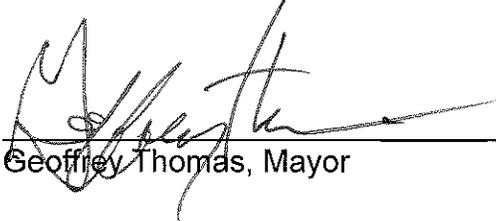
Section 6. Effective Date. This ordinance shall take effect five (5) days after publication.

PASSED by the City Council and APPROVED by the Mayor of the City of Monroe,
at a regular meeting held this 5th day of December, 2017.

First Reading: November 21, 2017
Final Reading: December 5, 2017
Published: December 8, 2017
Effective: December 13, 2017

(SEAL)

CITY OF MONROE, WASHINGTON:



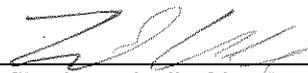
Geoffrey Thomas, Mayor

ATTEST:

APPROVED AS TO FORM:



Elizabeth M. Adkisson, MMC, City Clerk



J. Zachary Lell, City Attorney



2018 BUDGET



**THE ADVENTURE
STARTS HERE!**

2018 BUDGET

City of Monroe, Washington

Mayor

Geoffrey Thomas

Council Members

Jeff Rasmussen – Mayor Pro Tem

Kevin Hanford

Patsy Cudaback

Jim Kamp

Ed Davis

Jason Gamble

Kirk Scarboro

Executive Leadership

Deborah Knight – City Administrator

Tim Quenzer – 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

Ben Swanson – Community Development Director

Elizabeth Adkisson – City Clerk

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MAYOR'S MESSAGE

December 31, 2017

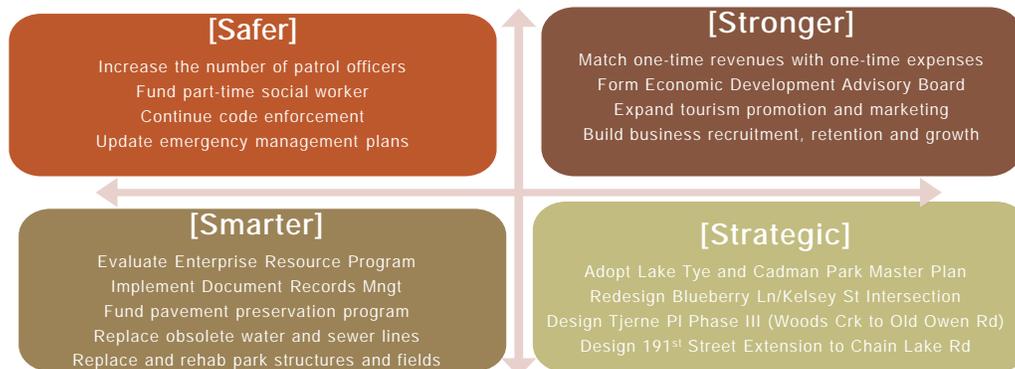


Honorable City Councilmembers and Residents of Monroe:

I am pleased to present you with the 2018 Budget. I transmitted the 2018 Preliminary Budget to you prior to the statutory November 2, 2017 deadline. This provided additional time for the city council and Monroe community to make any refinements to the preliminary budget before final adoption on December 5, 2017.

Budget Goals

The 2018 Budget is built around making the City of Monroe **safer, stronger, smarter and more strategic**. As described below, the budget adds a patrol officer, creates an economic development advisory board, implements a document records management program, maintains taxpayer owned assets and builds new roads and parks. The 2018 Budget matches up one-time construction sales tax revenues with one-time expenses and on-going revenues such as property taxes with on-going expenses.



During budget deliberations, the City Council reviewed revenue sources, proposed expenditures and capital improvements. City staff and I incorporated any suggested changes from the public hearing and from Council to finalize the budget. The 2018 Budget invests our limited resources wisely.

Sincerely,

Geoffrey Thomas

Mayor Geoffrey Thomas

A SAFER COMMUNITY....

- Increase the number of patrol officers
- Fund part-time social worker to assist homeless
- Continue Code Enforcement
- Update Emergency Management Plans

In 2013, Monroe residents voted in favor of a .1% sales tax to fund public safety. The money has been used to increase the number of patrol officers, target prolific criminals, address reoccurring issues, and fund the city's school resource officer in partnership with the Monroe School District.

New Patrol Officer. The 2018 Budget includes adding a new patrol officer to increase support for traffic enforcement, maintain quick response times and support the embedded social worker. The budget also invests \$30,000 to purchase a video system for the police interview room to simultaneously record audio and video; and \$7,500 for equipment to test drugs without exposing officers or evidence technicians to harmful chemicals.

Embedded Social Worker. In 2017, the city hired a half-time social worker in partnership with Snohomish County to meet with homeless individuals, providing information for services and assistance seeking treatment. The embedded social worker has been very successful. Since coming on board this spring, the police department and social worker have met with and assisted many people. The 2018 Budget continues to fund the embedded social worker position 20 hours per week.

Code Enforcement. The 2018 Budget also supports continued funding for animal control, parking, and nuisance control. This will ensure that city regulations are enforced and city standards are maintained.

Emergency Management Plans. Given the recent natural disasters around the country it is important that the city have plans in place to respond to both natural and man-made emergencies. Updating the city's emergency management plans and practicing our response in cooperation with Fire District 7, Snohomish County, and surrounding jurisdictions is paramount. The 2018 Budget supports funding for emergency preparedness.

FINANCIALLY STRONGER....

- Match one-time revenues with one-time expenses
- Create an Economic Development Advisory Board
- Expand tourism, promotion and marketing
- Build business recruitment, retention and growth

While optimistic about our future revenues, I balanced the recommended budget on reasonable estimates of revenues and expenditures. The 2018 Preliminary Budget instructions to city departments were to deliver a “status quo” budget request for their departments to the Finance Director by the end of August 2017. Over the month of September 2017, the City Administrator, Finance Director, department heads, and I worked to bring the General Fund, Street Fund, and Utility Funds into balance ensuring that one-time revenues matched one-time expenses.

General Fund. The General fund is the principal governmental fund of the city. The General Fund supports programs including police, parks, community and economic development, municipal court, records, and legal services. Total budgeted revenues in the General fund are \$17,495,386. This is a 5% increase over 2017.

The City’s 2018 Budget is balanced without a property tax increase. The city will continue to “bank” the unused property tax for potential future use. Overall, the city’s property tax levy has decreased from \$1.29/\$1,000 of assessed value (AV) in 2017 to \$1.18/\$1,000 AV in 2018. The City will collect approximately \$2,660,000 in property taxes in 2018. This is about a \$90,000 increase over 2017 due to new construction.

While all taxes represent 61.4% of the 2018 General Fund budget, property taxes alone represent only 15.2% of the anticipated General Fund revenues. Sales taxes represent approximately 21.8% of the city’s overall General Fund budget. Sales tax is anticipated to increase from \$4,755,000 to \$4,916,666 in 2018. This includes \$491,500 in one-time revenues from construction sales tax. In addition to property taxes and sales taxes, the city collects \$2.2 million in utility taxes and \$162,533 in miscellaneous taxes such as admissions tax, leasehold excise tax, and gambling taxes.

Street Fund. The city budgets for the operations and maintenance of our existing streets and roadways in a special revenue fund, Fund 105. These services are supported by the state collected gas taxes, which are distributed on a per capita basis, and by our solid waste franchise fees. As with the General Fund, the goal in the Street Fund is to be able to support our ongoing operations with ongoing revenues. While not required by policy, the 2018 Budget does allocate 17% of the fund’s resources to an operational reserve, similar to the General Fund. These actions align with making Monroe a stronger community.

Utilities. The city manages three utilities or “enterprise funds”, Water, Sewer, and Stormwater. Revenues collected from rate payers must be sufficient to fund personnel, operations, debt

service, and capital improvements. The city plans its utility revenue needs over a five year horizon to minimize unexpected fluctuations to its operational needs. The resultant rate schedule helps guide the city council in making rate determinations. The city council is scheduled to adopt annual rate increases in water (7.5%) and stormwater (4%) for 2018. There is no scheduled rate increase for sewer in 2018.

Economic Development

Because the city's costs traditionally increase faster than "income," the city strives to contain costs as much as possible while working to expand our economic opportunities and increase revenues. The 2018 Budget supports a three part approach to building the local economy:

1. Create an Economic Development Advisory Board
2. Expand tourism promotion and marketing
3. Build business recruitment, retention and growth.

Economic Development Advisory Board. The City of Monroe has a diverse pool of talented, successful business owners and community leaders. The Economic Development Advisory Board will include representatives from the city, business community, Monroe Chamber of Commerce, Downtown Monroe Association, medical, and not-for-profit partners. As outlined in Monroe's Economic Development Strategy, the Economic Development Advisory Board will recommend short-term (1-3 year), near-term (4-6 year) and long-term (beyond 7 year) activities. The activities approved by the Mayor and city council in year one will guide economic investments funded in the 2019 budget.

Tourism Promotion and Marketing. Residents and visitors already know Monroe as a destination and base for "adventure." There is an effort underway, led by Snohomish County Tourism, to connect communities in the Sky Valley and develop a Sky Valley marketing coalition. Building on this identity is a natural way for Monroe to continue offering local outdoor activities and attract visitors to support Monroe's businesses.

The goal in 2018 is to develop tourism partnerships to cohesively market existing visitor experiences while building new assets such as the Skykomish-Snohomish water trail. Partners include the Monroe Chamber of Commerce, Downtown Monroe Association, Snohomish County Tourism, Sky Valley Chamber, City of Snohomish, City of Sultan, Town of Index, and Town of Skykomish.

Business Recruitment and Retention. The goals in 2018 are to focus the city's efforts on marketing and selling the North Kelsey properties, while also filling vacant storefronts such as the former Albertsons, exploring new commercial areas, and supporting existing businesses. Proposed initiatives include: updating the North Kelsey marketing materials and generating interest in the property; updating the city's business website to tell potential investors why

Monroe is a great place to do business; and working with Everett Community College and the Monroe School District to ensure skilled, trained workers are available to fill vacant positions.

SMARTER

- Evaluate Enterprise Resource Program
- Implement Document Records Management program
- Fund pavement preservation program
- Replace obsolete water and sewer lines
- Replace and rehab park structures and fields

Enterprise Resource Program. The city's current software system for managing finance, payroll, utilities, and permits is outdated and obsolete. Given the scope of the investment and specialized knowledge involved with reviewing proposals/packages, the 2018 Budget provides \$50,000 to hire a consultant to assist with assessing the city's needs, developing a request for proposal, reviewing proposals, managing demonstrations from potential vendors, and negotiating a contract.

Document Records Management. The city is required by state law to respond to requests for public records within prescribed timelines. Purchasing an electronic document management system will improve the efficiency and accuracy of public disclosure requests, increase staff efficiency, and limit the city's liability.

Pavement Preservation Program. Approximately \$945,000 in sales tax revenues from the Transportation Benefit District (TBD), approved by the voters in 2014, will be used to overlay and chip seal city streets to extend their useful life. The city has a software program that determines the best use of TBD funds to maximize maintenance dollars. For overlays, existing sidewalk ramps are evaluated and reconstructed to meet new code requirements under the Americans with Disabilities Act (ADA). In past years, the city has contracted with Snohomish County to manage the city's overlay program. This ensures the city receives the best price on asphalt and allows the TBD revenues to complete as many projects as possible.

Replace Obsolete Water and Sewer Lines. It is no secret that America's infrastructure including water and sewer lines is aging and failing. This is particularly true in growing suburban areas, like Monroe, where development is putting new stresses on old systems. The 2018 Budget appropriates \$950,000 in water main replacements, \$4 million in sewer system and plant upgrades, and approximately \$1.2 million in stormwater improvements in order to ensure continued high quality water, sewer, and stormwater services.

Park Improvements. The city has over 200 acres of parks, trails, open space, and streetscapes. City residents value the city's parks system and facilities. The 2018 Budget supports completing the project to realign the entry way to Fairfield Park on Frylands Boulevard (\$16,000); designing

all-weather fields at Lake Tye Park (\$70,000); replacing the 25 year old play facilities at Sky River Park (\$350,000); and installing electrical power for the shelter and performance stage.

STRATEGIC INVESTMENTS...

- Adopt Lake Tye and Cadman Park Master Plans
- Redesign Blueberry Ln/N Kelsey St Intersection
- Design Tjerne Place Phase III (Woods Crk to Old Owen Rd)
- Design 191st Street Extension to Chain Lake Rd
- Partnerships

The City of Monroe continues to experience record growth. Over the past year, the city has conducted over 2,250 commercial and residential building inspections. We have reviewed and issued a total of 350 permits – 111 of these were new residential units. We are in the process of completing nine subdivisions. We anticipate processing 200 single family residential permits in 2018.

Capital improvements. While we welcome our new neighbors to the Monroe community we want to ensure that we have the infrastructure - parks, roads, water, sewer, and stormwater facilities - in place to limit the impact of new growth and development. In order to plan strategically, the city will adopt a new six year capital improvement plan for streets, parks, water, sewer, and stormwater improvements. The capital improvement plan guides city investments in new facilities and repair/replacement of aging infrastructure.

The 2018 Budget provides funding to complete the master plans for Lake Tye and Cadman Parks (\$70,000); to improve the intersection at Blueberry Lane/North Kelsey (\$105,000); to extend Tjerne Place from Woods Creek Rd to Old Owen Road (\$1,600,000); and to create a new roadway (191st Street) to connect Rainier Way to Chain Lake Road.

Strategic Partnerships. The city works best when we create partnerships. Many hands make light work. The City works closely with and financially supports the Monroe Chamber of Commerce and the Downtown Monroe Association. Together we support:

- \$50,000 to provide Monroe residents free access to the pool at the YMCA and discount fees on special YMCA programs;
- \$45,000 to assist the Monroe Chamber with tourism operations and promotion;
- \$17,673 to the Monroe Chamber for hosting Music in the Park, the Fair Days Parade, and assisting with Corks and Kegs;
- \$25,000 to support a half-time director for the Downtown Monroe Association;
- \$35,700 to various not-for-profit organizations to host events that bring visitors to Monroe for extended stays;
- \$350,000 to replace aging park facilities.



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BUDGET SUMMARY

Budget Summary

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 2018 Budget is the proposed plan for fiscal year 2018.

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 22 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 19 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 2018, the anticipated ending balance in the contingency fund of \$846,637 represents full funding for the contingency fund based on the 2018 City assessed valuations 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.

Budget Summary

Special Revenue Funds (Four Funds)

The City of Monroe budgets four special revenue funds: Fund 105 Street Operations and 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 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 No. Kelsey Capital Fund 319.

General Government Capital Funds (Four Funds)

The City of Monroe budgets four general government capital funds: Fund 307 General CIP Fund; Fund 317 Parks CIP Fund; Fund 318 Street CIP Fund; and Fund 319 No. Kelsey Capital Fund. 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 and 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.

Budget Summary

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 approved 2018 Budget across all funds is \$90,057,561. Exclusive of beginning fund balance, the largest revenue stream is charges for services at \$21,942,825 or 24.37% with taxes being the second largest revenue stream at \$12,029,769 or 13.36% of the overall budget. All revenues, exclusive of beginning fund balances and transfers in, total \$43,345,606. In contrast, total expenditures across all funds, exclusive of ending fund balances, reserves, capital and debt service, are \$29,169,760. The difference between these two figures, \$14,175,846, supports our debt service and capital programs along with transfers in and beginning fund balances. Total anticipated ending fund balances, inclusive of reserves, is \$27,934,395.

Total revenues continue to grow at a steady pace as our economy continues to improve after the great recession. Increases in our overall charges for services over prior years (2018 anticipated is projected to increase by 13.60% over 2017 budget) is attributable to increased development and increased utility accounts. 2018 anticipated taxes grew at a more moderate pace, 6.50% over 2017 budget. While the City's approved budget does not include an increase in the property tax revenues in the general fund, exclusive of new construction, this growth in the overall budgeted taxes is attributable to the increased REET taxes the City is realizing due to the current economy.

As noted earlier, total expenditures for the City, exclusive of capital, debt service, transfers out, and ending fund balance, is \$29,169,760. 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 2018, it is anticipated that personnel costs (salaries and benefits) will be \$15,640,010 over all funds of the City. This represents 53.61% of the \$29,169,760 expenditure total but represents 17.37% of the overall \$90,057,561 budget.

Exclusive of ending fund balance, capital is the largest expenditure category for the City at \$19,255,139. This represents 21.38% of the overall \$90,057,561 and is an increase of \$5,363,162 over 2017 budget. 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 2018.

2018 REVENUE SOURCES - ALL FUNDS

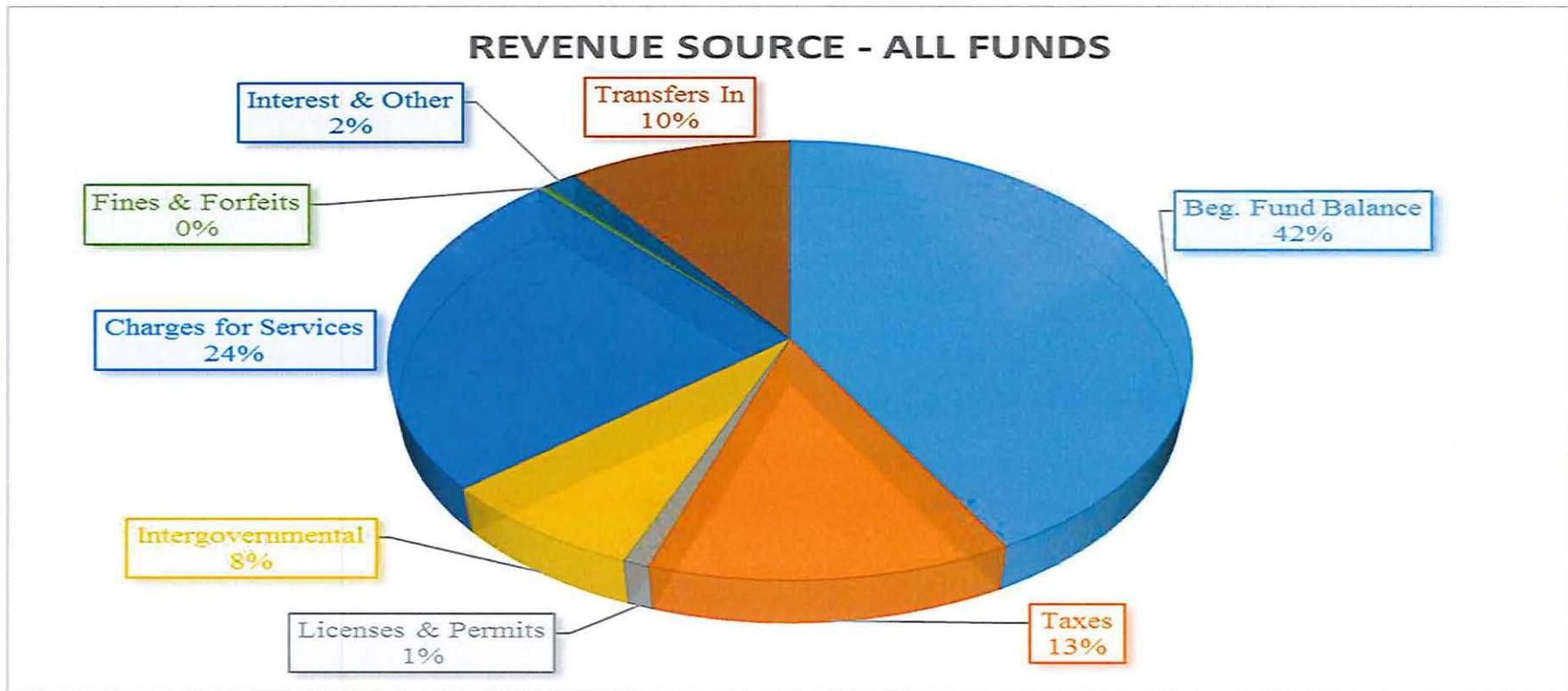
Fund	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest & Other	Transfers In	Totals
<u>General Funds</u>									
General Govt Fund (001)									
Non-departmental	3,562,782	9,967,276	173,600	215,331	4,150		40,864	122,351	14,086,354
Executive					210,000				210,000
Finance					272,000		500		272,500
Human Resources							50		50
Police	329,169	782,493	11,000	388,294	61,525		3,275		1,575,756
Legislative (Council)									-
Legal					131,900				131,900
City Clerk							350		350
Municipal Court						287,500	340		287,840
Parks				23,260	40,500		1,200		64,960
Jail & Dispatch									-
Planning & Building			495,600		369,576		500		865,676
Emergency Mngt									-
Total General Fund	3,891,951	10,749,769	680,200	626,885	1,089,651	287,500	47,079	122,351	17,495,386
<u>Other General Type Funds</u>									
Contingency Fund (002)	961,308						7,680		968,988
Donation Fund (008)	3,330						4,050		7,380
Total All Gen. Type Funds	4,856,589	10,749,769	680,200	626,885	1,089,651	287,500	58,809	122,351	18,471,754
<u>Special Revenue Funds</u>									
Street Fund (105)	266,595		190,875	424,437	65,000		3,000		949,907
Lodging Tax Fund (109)	79,340	80,000					450		159,790
Narcotics Fund (114)	15,900						10,600		26,500
REET Fund (117)	1,804,730	1,200,000					14,800		3,019,530
Total All Spec. Rev. Funds	2,166,565	1,280,000	190,875	424,437	65,000	-	28,850	-	4,155,727
<u>Debt Service Fund</u>									
Debt Service Fund (203)	3,303						33	1,528,870	1,532,206

2018 REVENUE SOURCES - ALL FUNDS

Fund	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest & Other	Transfers In	Totals
<u>Capital Funds</u>									
General CIP Fund (307)	4,842,979						20,000		4,862,979
Parks CIP Fund (317)	991,328				495,800		9,915	350,782	1,847,825
Street CIP Fund (318)	1,336,142			5,792,490	1,689,800		13,620	223,523	9,055,575
No. Kelsey Dev Fund (319)	1,273,984						5,000	170,000	1,448,984
Total All Capital Funds	8,444,433	-	-	5,792,490	2,185,600	-	48,535	744,305	17,215,363
<u>Enterprise Funds</u>									
Water O&M Fund (411)	2,972,152				5,892,476		31,125		8,895,753
Water CIP Fund (412)	3,643,797						286,073	3,107,511	7,037,381
Sewer O&M Fund (421)	2,042,614				7,496,700		23,222		9,562,536
Sewer CIP Fund (422)	6,341,908						812,985	2,529,340	9,684,233
Stormwater O&M Fund (431)	624,866				1,777,200		7,100		2,409,166
Stormwater CIP Fund (432)	715,474						7,083	266,628	989,185
Rev. Bond Reserve Fund (450)	1,898,351						14,000	891,963	2,804,314
Total All Enterprise Funds	18,239,162	-	-	-	15,166,376	-	1,181,588	6,795,442	41,382,568
<u>Internal Service Funds</u>									
Info. Technology Fund (510)	269,261				531,379		5,693		806,333
Fleet & Equipment Fund (520)	3,450,330				1,653,354		38,703		5,142,387
Facilities Fund (530)	91,344				1,251,465		8,414		1,351,223
Total All Internal Svc Fund	3,810,935	-	-	-	3,436,198	-	52,810	-	7,299,943
TOTAL ALL FUNDS	37,520,987	12,029,769	871,075	6,843,812	21,942,825	287,500	1,370,625	9,190,968	90,057,561

2018 REVENUE SOURCES - ALL FUNDS

	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest & Other	Transfers In	Totals
TOTAL ALL FUNDS	\$ 37,520,987	\$ 12,029,769	\$ 871,075	\$ 6,843,812	\$ 21,942,825	\$ 287,500	\$ 1,370,625	\$ 9,190,968	\$ 90,057,561



2018 EXPENDITURE SOURCES - ALL FUNDS

Fund	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
General Funds									
General Govt Fund (001)									
Non-departmental							278,739	2,629,067	2,907,806
Executive	370,662	5,750	247,734	22,165	15,000				661,311
Finance	443,655	6,250	113,543						563,448
Human Resources	148,560	1,500	26,388						176,448
Police	6,323,589	74,221	1,122,828	24,276	55,598			472,233	8,072,745
Legislative (Council)	72,636		61,940	35,000					169,576
Legal			558,000						558,000
City Clerk	132,174	1,000	24,450						157,624
Municipal Court	260,496	2,400	111,307						374,203
Parks	986,894	43,800	438,556	500					1,469,750
Jail & Dispatch				776,651					776,651
Planning & Building	1,160,875	5,900	422,839						1,589,614
Emergency Mngt	5,109	7,599	4,752		750				18,210
Total General Fund	9,904,650	148,420	3,132,337	858,592	71,348	-	278,739	3,101,300	17,495,386
Other General Type Funds									
Contingency Fund (002)							122,351	846,637	968,988
Donation Fund (008)		1,633	4,728					1,019	7,380
Total All Gen. Type Funds	9,904,650	150,053	3,137,065	858,592	71,348	-	401,090	3,948,956	18,471,754
Special Revenue Funds									
Street Fund (105)	329,780	12,741	393,466				1,782	212,138	949,907
Lodging Tax Fund (109)			101,000					58,790	159,790
Narcotics Fund (114)			13,100		7,500			5,900	26,500
REET Fund (117)							710,393	2,309,137	3,019,530
Total All Spec. Rev. Funds	329,780	12,741	507,566	-	7,500	-	712,175	2,585,965	4,155,727
Debt Service Fund									
Debt Service Fund (203)						1,528,698		3,508	1,532,206

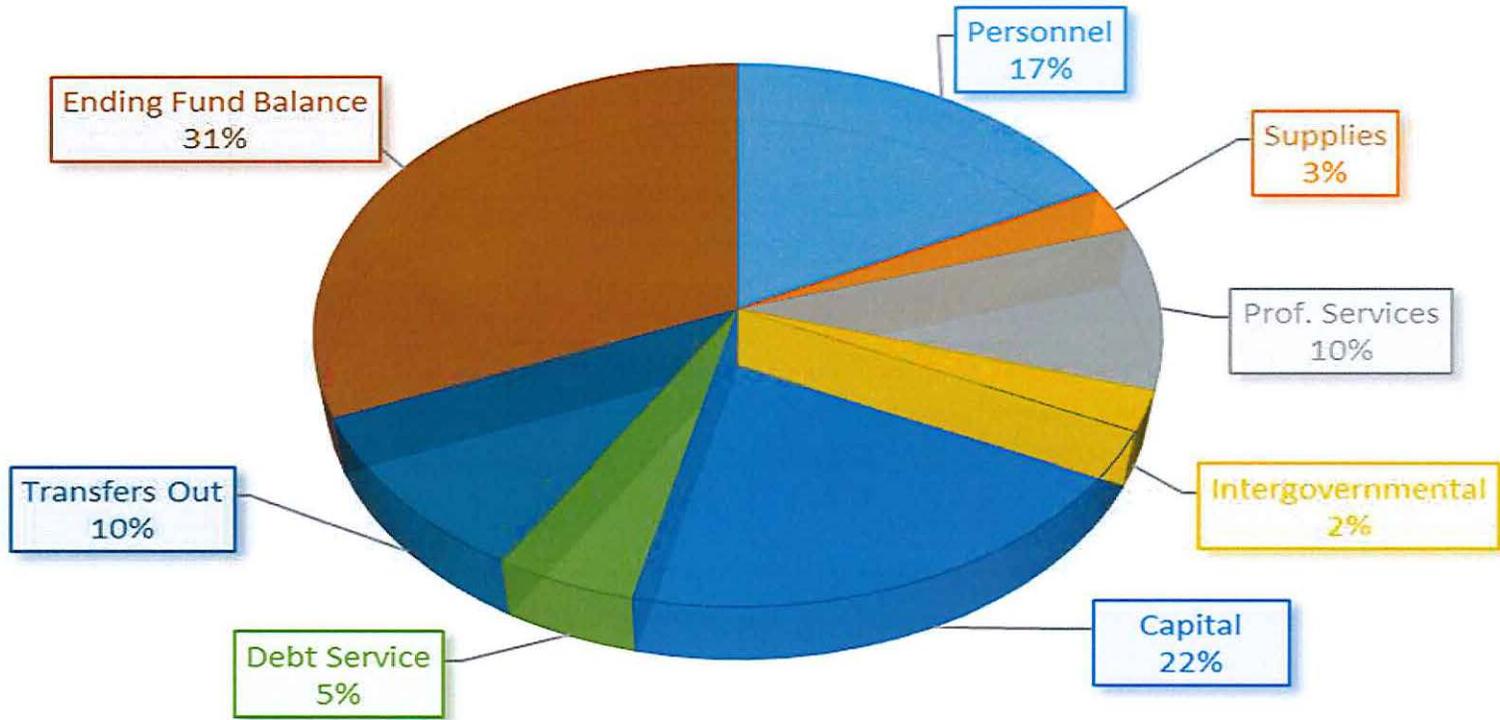
2018 EXPENDITURE SOURCES - ALL FUNDS

Fund	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
<u>Capital Funds</u>									
General CIP Fund (307)					4,250,000			612,979	4,862,979
Parks CIP Fund (317)	146,890		405,918		459,000			836,017	1,847,825
Street CIP Fund (318)	298,698		67,929		7,246,861			1,442,087	9,055,575
No. Kelsey Dev Fund (319)			50,000				1,391,000	7,984	1,448,984
Total All Capital Funds	445,588	-	523,847	-	11,955,861	-	1,391,000	2,899,067	17,215,363
<u>Enterprise Funds</u>									
Water O&M Fund (411)	909,082	1,606,350	872,828	889,710	750	697,710	3,322,151	597,172	8,895,753
Water CIP Fund (412)	305,138		62,397	25,000	1,980,000			4,664,846	7,037,381
Sewer O&M Fund (421)	1,525,388	289,442	1,729,377	255,000	20,750	1,945,995	3,104,669	691,915	9,562,536
Sewer CIP Fund (422)	308,914		58,897		4,123,700			5,192,722	9,684,233
Stormwater O&M Fund (431)	880,351	23,242	564,380	130,000	750	198,476	396,303	215,664	2,409,166
Stormwater CIP Fund (432)	298,698		49,804		590,000			50,683	989,185
Rev. Bond Reserve Fund (450)								2,804,314	2,804,314
Total All Enterprise Funds	4,227,571	1,919,034	3,337,683	1,299,710	6,715,950	2,842,181	6,823,123	14,217,316	41,382,568
<u>Internal Service Funds</u>									
Info. Technology Fund (510)	141,565	15,200	441,128		10,000			198,440	806,333
Fleet & Equipment Fund (520)	246,343	116,275	271,902		494,480			4,013,387	5,142,387
Facilities Fund (530)	344,513	156,000	782,954					67,756	1,351,223
Total All Internal Svc Fund	732,421	287,475	1,495,984	-	504,480	-	-	4,279,583	7,299,943
TOTAL ALL FUNDS	15,640,010	2,369,303	9,002,145	2,158,302	19,255,139	4,370,879	9,327,388	27,934,395	90,057,561

2018 EXPENDITURE SOURCES - ALL FUNDS

Fund	Personnel	Supplies	Professional Services	Inter-govern.	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
TOTAL ALL FUNDS	\$ 15,640,010	\$ 2,369,303	\$ 9,002,145	\$ 2,158,302	\$ 19,255,139	\$ 4,370,879	\$ 9,327,388	\$ 27,934,395	\$ 90,057,561

EXPENDITURE SOURCES - ALL FUNDS



Transfers In and Out

Fund	Amount In	Amount Out
General Fund 001	\$ 122,351	From Contingency Fund 002
General Fund 001		\$ 108,739 To Sick Leave Reserve Fund 621
General Fund 001		\$ 170,000 To No. Kelsey Dev. Fund 319
Contingency Reserve Fund 002		\$ 122,351 To General Fund 001
Street O&M Fund 105		\$ 1,782 To Parks CIP Fund 317
Debt Service Fund 203	\$ 1,391,000	From No. Kelsey Dev. Fund 319
Debt Service Fund 203	\$ 137,870	From REET Fund 117
REET Fund 117		\$ 137,870 To Debt Service Fund 203
REET Fund 117		\$ 223,523 To Streets CIP Fund 318
REET Fund 117		\$ 349,000 To Parks CIP Fund 317
Parks CIP Fund 317	\$ 349,000	From REET Fund 117
Parks CIP Fund 317	\$ 1,782	From Street O&M Fund 105
Streets CIP Fund 318	\$ 223,523	From REET Fund 117
No Kelsey Dev. Fund 319	\$ 170,000	From General Fund 001
No Kelsey Dev. Fund 319		\$ 1,391,000 To Debt Service Fund 203
Water O&M Fund 411		\$ 7,845 To Sick Leave Reserve Fund 621
Water O&M Fund 411		\$ 3,107,511 To Water CIP Fund 412
Water O&M Fund 411		\$ 206,795 To Rev. Debt Reserve Fund 450
Water CIP Fund 412	\$ 3,107,511	From Water O&M Fund 411
Sewer O&M Fund 421		\$ 13,465 To Sick Leave Reserve Fund 621
Sewer O&M Fund 421		\$ 2,529,340 To Sewer CIP Fund 422
Sewer O&M Fund 421		\$ 561,864 To Rev. Debt Reserve Fund 450
Sewer CIP Fund 422	\$ 2,529,340	From Sewer O&M Fund 421
Stormwater O&M Fund 431		\$ 6,371 To Sick Leave Reserve Fund 621
Stormwater O&M Fund 431		\$ 123,304 To Rev. Debt Reserve Fund 450
Stormwater O&M Fund 431		\$ 266,628 To Stormwater CIP Fund 432
Stormwater CIP Fund 432	\$ 266,628	From Stormwater O&M Fund 431
Rev. Debt Reserve Fund 450	\$ 206,795	From Water O&M Fund 411
Rev. Debt Reserve Fund 450	\$ 561,864	From Sewer O&M Fund 421
Rev. Debt Reserve Fund 450	\$ 123,304	From Stormwater O&M Fund 431
Totals:	<u>\$ 9,190,968</u>	<u>\$ 9,327,388</u>

The \$136,420 difference between transfers in and transfers out represents the transfer to the Employee Sick Leave Reserve Fund 621. As a fiduciary fund, it does not require a formal budget be adopted. Employees hired prior to 2013 receive sick leave cash out at 50% of their accrual at time of separation from the city. This benefit is no longer offered to employees hired after 01/01/2013. The city's reserve policy requires 1% of the General Fund's current year revenues, exclusive of the beg. fund balance, be transferred into Fund 621 to cover this benefit. Although based on the general fund revenue, the utility funds are required to pay their proportionate share into Fund 621.



**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.

REVENUES

The majority of the General Fund revenues are taxes. For the 2018 Budget, tax revenue represents 61.44% 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 6.23% 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 chart below outlines the various revenue categories anticipated in 2018 for the General Fund.

General Fund - Revenues						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Taxes	\$ 7,789,962	\$ 8,268,294	\$ 8,963,607	\$ 9,374,990	\$10,419,570	\$10,749,769
Licenses & Permits	402,246	336,881	481,275	837,034	479,200	680,200
Intergovernmental	558,085	541,453	560,852	622,953	592,738	626,885
Charges for Services	1,018,972	1,028,118	961,614	1,349,352	973,615	1,089,651
Fines & Forfeitures	802,130	269,556	273,849	295,620	319,350	287,500
Interest & Other Rev	108,493	69,147	58,811	52,025	44,833	47,079
Transfers In	866,864	371,699	289,328	100,000	450,743	122,351
Beginning Fund Balance	2,766,559	4,299,436	2,933,802	2,943,177	3,383,932	3,891,951
Total	\$14,313,312	\$15,184,585	\$14,523,138	\$15,575,152	\$16,663,981	\$17,495,386

Total anticipated revenues for 2018 in the General Fund, without consideration of the beginning fund balance, is an increase of 2.44% from the 2017 Budget. It is important to note that the consumer price index (CPI) for the Seattle area June over June was 3%. The CPI is one of the many factors we use to determine cost of service increases as we project our expenditure needs. It is not uncommon for cost of services to outpace our revenue increases. Because our costs traditionally increase faster than our "income," the City strives to contain costs as much as possible while working to expand our economic opportunities which can increase our revenue streams. This in turn would continue to support our General Fund programs.

General Fund Overview

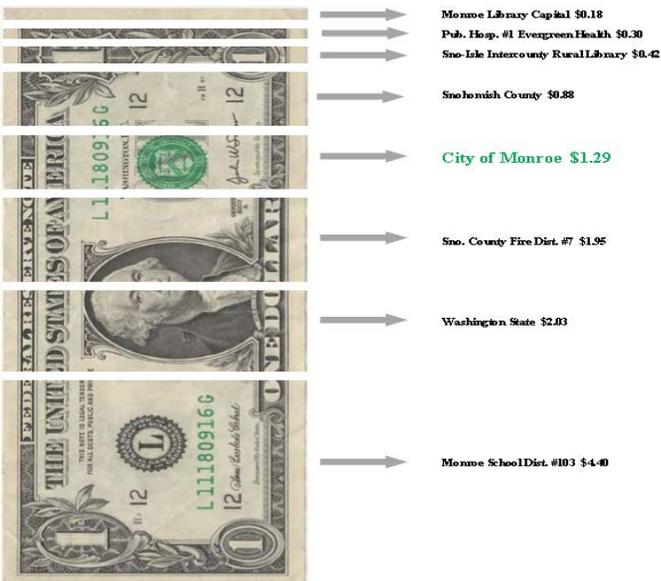
Property Taxes

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 traditionally does not increase its property tax each year. Any growth in revenue is realized from new construction added to our overall assessment. The one exception was for the 2017 fiscal year. This use of banked capacity allowed the City to expand its Parks staff and expand its code enforcement program. For 2018, the Approved Budget does not include any increase to the 2018 property taxes, with the exception of taxes on new construction. Instead, the City will bank the unused portion for potential future use.

Historical City Assessed Valuation, General Property Tax Levied, and City Property Tax Rate
****2018 rates are preliminary estimates**

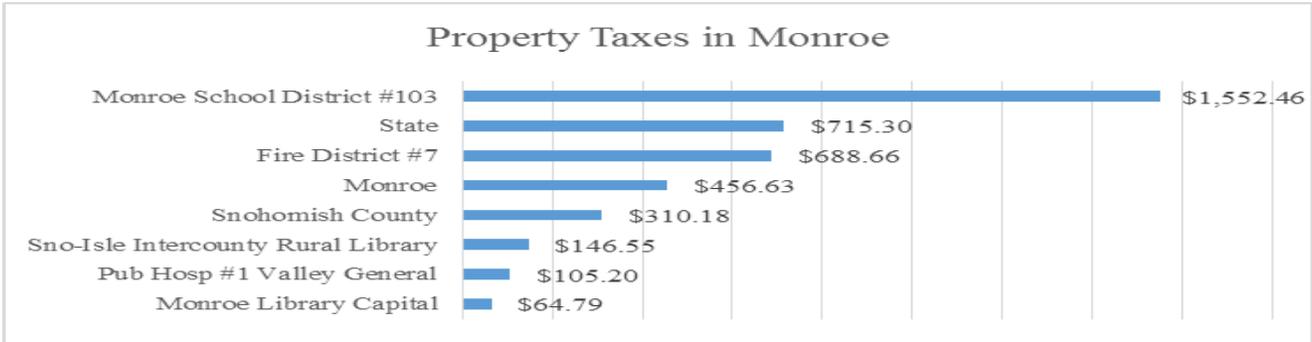
Year	Assessed Value	Revenue	per \$1,000
2018**	\$ 2,257,700,173	\$ 2,660,000	\$ 1.18
2017	\$ 1,991,598,893	\$ 2,577,719	\$ 1.29
2016	\$ 1,773,873,208	\$ 2,047,724	\$ 1.15
2015	\$ 1,631,751,335	\$ 2,013,295	\$ 1.23
2014	\$ 1,464,883,201	\$ 1,991,453	\$ 1.36
2013	\$ 1,349,715,977	\$ 1,969,615	\$ 1.46



The property tax rates illustrated above are for the City of Monroe's portion only of your overall tax bill. For the majority of our residents, your property tax bill also includes taxes to the state, Fire District #7, the library, schools, hospital, and county. For 2017, the City of Monroe's portion represented just 11.27% of the total bill. The total property tax bill on a house with an assessed value of \$352,800 in 2017 is \$4,040, of which only \$457 went to the City of Monroe to support its general services (\$1.29 of the \$11.45 total 2017 tax levy.)

General Fund Overview

Property taxes continued



While all taxes represent 61.44% of the 2018 General Fund budget, property taxes alone represent just 15.20% of the anticipated General Fund revenues (\$2,660,000 of the \$17,495,386 anticipated revenue). The bulk of the anticipated taxes to the 2018 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 9.2%. Of this rate, 6.5% goes to the state, 1.4% to other agencies, and the remaining 1.3% stays here locally. For 2018, the anticipated Monroe portion of general sales taxes represent 28.10% of the overall General Fund budget (\$4,916,666 of the \$17,495,386 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 for Monroe continue to improve year over year. These increases are attributable to an improving economy, more sales generated within our City limits by an increasing population, and increased construction activity on residential development.



Along with the general sales taxes, the City also assesses an additional 0.1% sales tax (part of the 9.2%) 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 \$427,500, which is 2.44% of the overall anticipated General Fund budget. This \$427,500 represents 5.62% of the Police department 2018 expenditure budget.

Remaining 2018 anticipated sales taxes are the state shared taxes for Criminal Justice at 1.77% or \$310,360 of the overall anticipated General Fund revenues. This again is restricted resources for public safety, and represents 4.08% of the Police department's 2018 expenditure budget.

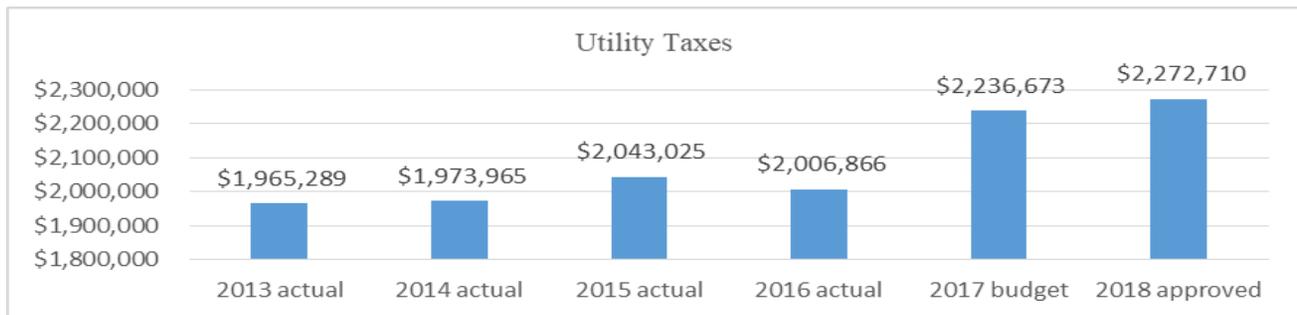
General Fund Overview

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. These utilities include electric, natural gas, phone, and water. It does not include sewer, stormwater or garbage. (Garbage utilities pay a franchise fee to the City, which we receipt into Fund 105-Street Fund.)

Utility taxes are our third largest revenue source to the General Fund, behind sales and property taxes but exclusive of beginning fund balance. 2018 anticipated utility taxes represent 12.99% of the General Fund anticipated revenues (\$2,272,710 of the \$17,495,386 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, 2018 utility taxes are anticipated to increase over 2017 budget by 1.61%. Our official population increased by 1.26% over 2017. The remaining increase to the utility taxes is attributable to rate adjustments.



Other Taxes

The remaining 2018 taxes are derived from Admissions Taxes, Leasehold Excise Taxes, and Gambling Taxes. These taxes represent 0.93% or \$162,533 of the overall 2018 General Fund revenues. The largest portion of this tax is the admissions tax, which has been steadily declining over the years.

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, \$495,600 of the \$680,200 total expected. These are the fees assessed against new housing starts. The City is estimating a conservative 200 new housing permits for 2018.

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

General Fund Overview

Intergovernmental Revenues continued

Office of Fiscal Management, are used as the basis for the per capita distributions. For 2018, Monroe's official population is 18,350. This is a 1.26% increase over the 2017 figure of 18,120.

Intergovernmental revenues represent 3.58% of the total anticipated General Fund revenue (\$626,885 of the \$17,495,386). This is a 5.76% increase over 2017 budget. This increase is attributable to cost sharing with the school district for our School Resource Officer, as well as state grant money for police vests not received since 2015.

It is important to note that one of the revenues in this category is the state's sales tax mitigation payments to the City. This amount, anticipated at \$117,481 in 2018, is scheduled to be discontinued by the state in 2019.

Charges for Services

The City of Monroe offers a variety of services to its citizens and customers including passport applications, 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 2018 anticipated charges for services revenues make up 6.23% of the General Fund anticipated revenues. The majority of the fees in this category are generated by planning services and plan review fees. 2018's anticipated revenues (\$1,089,651) are an 11.92% increase over 2017 budget.

Fines & Forfeitures

Fines and forfeitures represent traffic citations and other fines imposed through enforcement of local ordinances and state statutes. 2018's projected revenue is a decrease from 2017 budget by \$31,850 or 9.97%. These revenues are hard to anticipate as they are dependent on specific enforcement actions and human nature.

Interest and Other Revenues

Interest and other revenues represents the interest earned on the City's investments and other misc. 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 if needed. 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, which are allowable by 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 increase by \$2246 over 2017 budget, mostly due to rising interest rates on our LGIP short term investments.

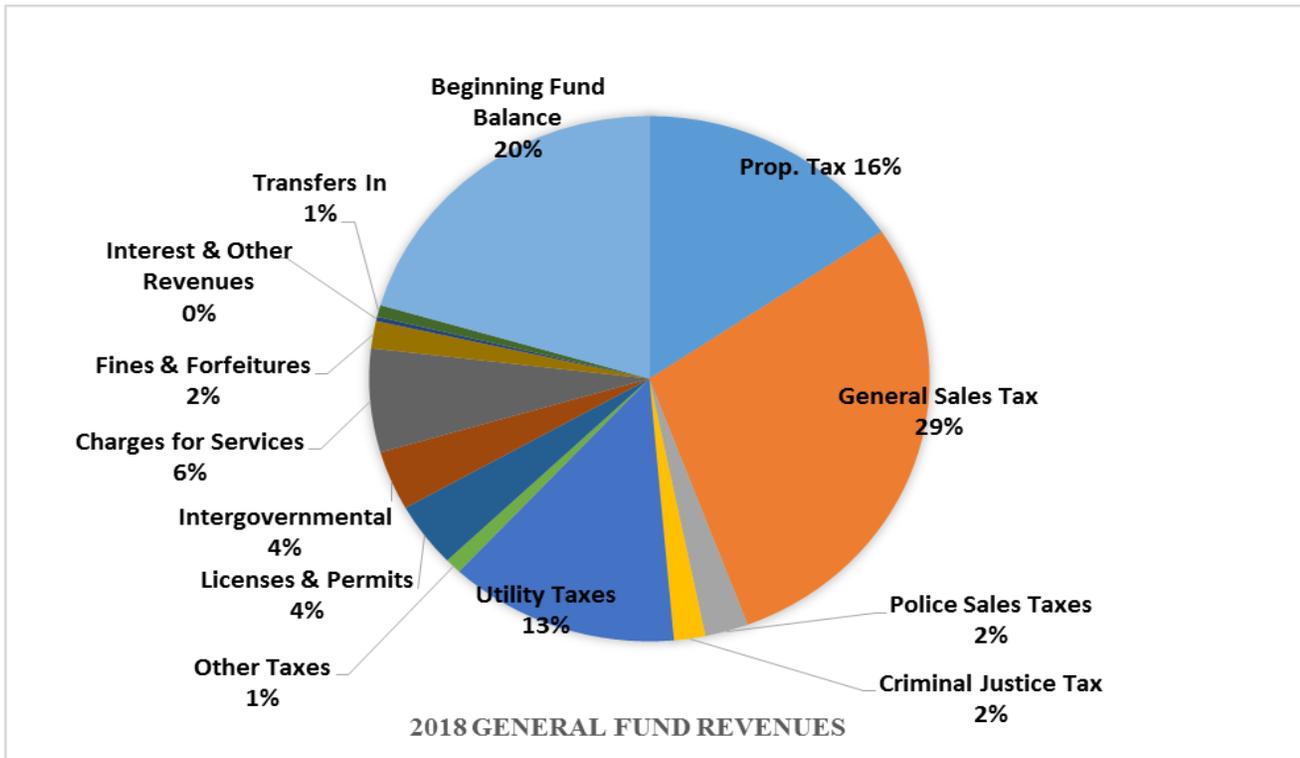
General Fund Overview

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. The 2018 budgeted transfer in represents monies from the City's Contingency Fund (Fund 002) which is in excess of the City's reserve policy.

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 has been growing steadily each year as departments are cost conscious when spending on their programs and revenues can sometimes come in higher than anticipated. The City's practice is to reserve 17% of our anticipated expenditures from the beginning fund balance to insure we have a proper reserve for cash flow purposes and other unanticipated needs. For 2018, our anticipated beginning fund balance is expected to be 15.01% higher than 2017 Budget.



General Fund Overview

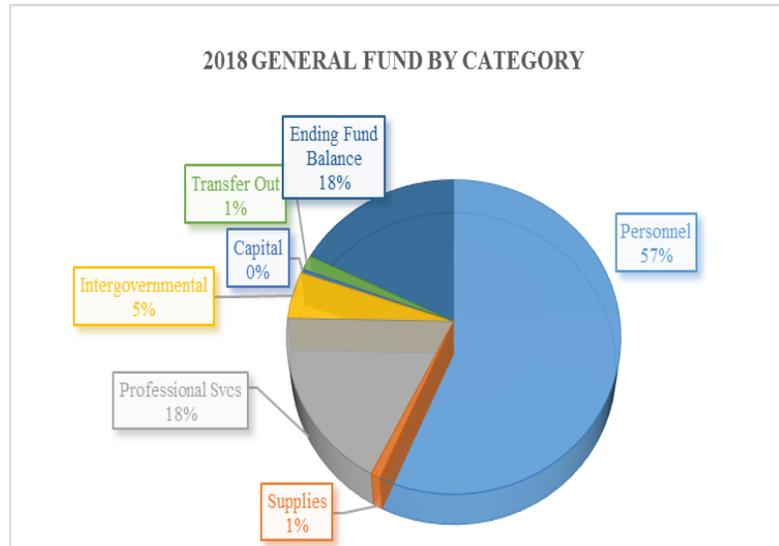
EXPENDITURES

Total 2018 Approved Budget General Fund expenditures is \$17,495,386. This is in balance with total anticipated General Fund revenues. Without ending fund balance, General Fund expenditures total \$14,394,086. This is a 4.78% increase over 2017 budget. The majority of this increase is attributable to personnel costs. The 2018 Approved Budget includes contracted increases for our exceptional staff as well as market increases to our health benefits. The approved budget also includes the addition of one new police officer and the addition of limited part time administrative police assistance.

Personnel costs (salaries and benefits) are the largest category of costs to the General Fund at 56.61% of the budget inclusive of ending fund balance (\$9,904,650). Without consideration of ending fund balance, personnel costs represent 68.84% of the approved budget. Professional services, at 17.90% or \$3,132,337, is the second largest category of costs. Without consideration of ending fund balance, professional services is 21.76% of budget.

2018 Approved General Fund

Personnel	\$ 9,904,650	56.61%
Supplies	\$ 148,420	0.85%
Professional Svcs	\$ 3,132,337	17.90%
Intergovernmental	\$ 858,592	4.91%
Capital	\$ 71,348	0.41%
Transfers Out	\$ 278,739	1.59%
Ending Fund Balance	\$ 3,101,300	17.73%
Total	\$17,495,386	100%



The following General Fund budget pages provide cost breakdowns for each department along with the department's 2017 accomplishments and 2018 budget goals.

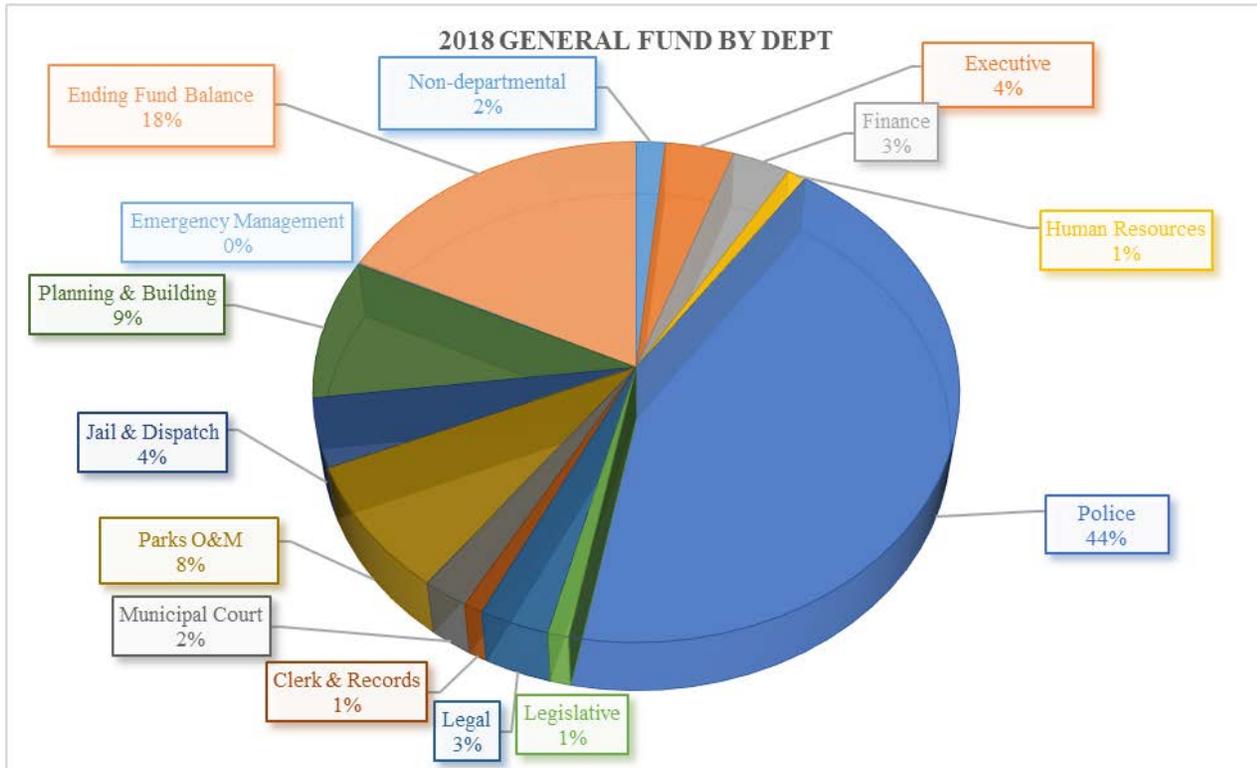
As you review individual costs center histories within the General Fund, you will notice that some expenditures have moved from one cost center to another. For example, legal costs associated with prosecution were formerly charged to Jail & Dispatch and legal costs associated with land use issues were formerly charged to Planning & Building. All legal costs can now be found within the Legal cost center. This allows the City to better understand its overall legal costs. The Mayor's compensation and associated costs have been moved from Legislative to Executive to better reflect the separate branches of government, and other various costs, such as credit card fees and bank fees, are now reflected in the correct cost centers. All these costs are General Fund costs so these moves do not change 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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Non-departmental	\$ -	\$ 959,747	\$ 284,669	\$ 154,956	\$ 259,292	\$ 278,739
Executive (formerly Admin)	516,793	532,861	438,863	469,070	633,681	661,311
Finance	439,055	506,673	481,129	527,389	708,683	563,448
Human Resources	136,481	144,527	136,816	147,637	167,862	176,448
Police	5,818,430	5,874,361	6,291,627	6,747,024	7,184,885	7,600,512
Legislative	105,718	106,597	119,609	193,052	194,349	169,576
Legal	136,798	188,345	163,980	191,733	170,000	558,000
Clerk & Records	173,027	285,905	375,380	395,163	279,941	157,624
Municipal Court	-	68,070	309,342	326,001	352,423	374,203
Parks O&M	1,061,550	1,228,390	1,023,227	1,129,368	1,389,904	1,469,750
Jail & Dispatch	640,092	635,464	634,165	841,198	818,976	776,651
Planning & Building	729,587	1,224,649	1,199,678	1,064,243	1,551,336	1,589,614
Emergency Management	111,062	130,888	94,535	22,400	24,959	18,210
Ending Fund Balance	4,299,436	2,933,802	2,943,177	3,383,932	2,927,690	3,101,300
Total	\$14,168,030	\$14,820,278	\$14,496,197	\$15,593,166	\$16,663,981	\$17,495,386



Non-departmental

This cost center accounts for the budgeted transfers the general fund makes to other funds of the City. The two budgeted transfers for 2018 include \$170,000 to the N. Kelsey Capital Fund 319 and \$108,739 to the City's Sick Leave Reserve fiduciary fund as required by City policy. This cost center has no staff or goals associated with its costs.

000 - Non-departmental

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ -					
Benefits (20)	-					
Supplies (30)	-					
Professional Svcs (40)	-					
Intergovernmental (50)	-	-	-	-		
Capital (60)	-	-	-	-		
Debt Service (70-80)	-	-	-	-		
Other (90)	-	959,747	284,669	154,956	259,292	278,739
Total	\$ -	\$ 959,747	\$ 284,669	\$ 154,956	\$ 259,292	\$ 278,739

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- Non-applicable to this cost center.

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.

The on-going functions of the Executive Department include:

- Propose policies to the City Council
- Overall management of all City functions and services
- Leading and coordinating the activities of City departments
- Developing and implementing effective programs
- Planning, evaluation, analysis, oversight, and control of City programs
- Implementing Council policies and directives
- Budget preparation and implementation
- Providing intergovernmental coordination

001 - Executive

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ 136,877	\$ 130,716	\$ 136,870	\$ 155,690	\$ 228,560	\$ 267,934
Benefits (20)	42,784	42,680	46,238	50,613	91,920	102,728
Supplies (30)	6,856	7,396	7,730	5,925	8,000	5,750
Professional Svcs (40)	312,912	333,164	229,072	233,643	246,546	247,734
Intergovernmental (50)	17,364	18,904	18,952	23,200	58,655	22,165
Capital (60)	-	-	-	-	-	15,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 516,793	\$ 532,861	\$ 438,863	\$ 469,070	\$ 633,681	\$ 661,311

2017 Accomplishments:

- Clean financial audit from Washington State Auditors
- Secured \$750,000 in funding for practical design of SR522 widening and interchange improvements
- Secured \$800,000 for Lake Tye Park Athletic Fields.
- Supported state legislation to increase the tax credit limit to the Main Street Program
- Presented an economic development plan to the city council
- Formed the Economic Development Advisory Board
- Represented the city at regional forums including Snohomish County Tomorrow, Economic Alliance of Snohomish County and Puget Sound Regional Council.
- Negotiated contract with Snohomish County to share a half-time social worker to assist Monroe's homeless and people in transition.
- Worked with community partners to bring art and music to Monroe through the Community Keys program. High school students and artists worked together to paint donated pianos and place the pianos in businesses and spaces around Monroe.
- Filled vacant City Administrator position. Hired City Administrator Deborah Knight.
- Initiated effort to extend 191st Street from Rainier View Road to Chain Lake Road roundabout.
- Celebrated new playground equipment installation at Lake Tye Park.
- Initiated traffic revisions at Blueberry Lane/N Kelsey intersection to improve traffic flow.
- Refunded long-term water and sewer bonds saving the city approximately \$545,000 over the life of the bonds.
- Filled the vacant Community Development Director position. Hired Ben Swanson as Community Development Director.

2018 Budget Highlights & Goals:

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

- Continue to fund half-time embedded social worker with the police department to assist Monroe's homeless population with finding social services and housing.
- Hire two new police officers to support the Pro-Active Enforcement Team and Community Outreach team.
- Evaluate funding a strategic plan for the city's municipal court in 2019.
- Update the city's Comprehensive Emergency Management Plan.
- Move emergency operations center to the new public works shop facility.
- Replace aging ADA ramps with all street construction and preservation projects.

Manage Monroe's environment and natural resources, supporting the health, safety, welfare, recreational needs and economic well-being of current and future generations.

- Update the city's Shoreline Master Plan.
- Begin design of all-weather fields at Lake Tye (*dependent on State Legislature passing capital budget*).
- Replace Sky River Park play structure and renovate turf fields.
- Update fencing at Wiggly Field.
- Complete construction of Fairfield Park entry realignment.

2018 Budget Highlights & Goals Continued:

- Complete the Lake Tye and Cadman Park Master plans. Identify priority projects and develop a funding strategy for constructing priority projects.
- Complete the extension of the Chain Lake Road pedestrian path to the north city limits.
- Support the Regional Water Trails Coalition and development of non-motorized boat launch facilities at Cadman Park.
- Support regional efforts to connect Monroe to the Centennial Trail to the west and Snoqualmie Valley Trail to the south.
- Seek opportunities to acquire land for parks and open space.

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

- Design gateway features marking entries into key areas of Monroe and improve overall wayfinding using creative signage and urban design solutions.
- Work with Snohomish County to amend the city's Urban Growth Area to expand housing and retail development at the intersection of SR522 and Main Street.
- Form an Economic Development Advisory Board to prioritize and recommend short-term, mid-term and long-term economic development activities.
- Evaluate permit and land use fees to ensure Monroe is competitive with other cities in the region.
- Continue the \$25,000 funding to the Downtown Monroe Association (DMA) to help support the Executive Director position to market downtown Monroe.
- Revisit the Downtown Master Plan to ensure the goals and policies are consistent with the current business environment.
- Evaluate, prioritize and install banners, lighting, art or other aesthetic improvements to downtown.
- Hire consultants to provide strategic guidance for marketing the North Kelsey properties.
- Evaluate development incentives for North Kelsey to achieve the city's development goals.
- Prepare and issue an offering announcement for North Kelsey and select preferred submittal.
- Identify and plan special events and temporary activities on the vacant land in North Kelsey to bring residents, visitors and shoppers to the area.
- Develop and present a plan to fund the 2020 bond payment associated with the North Kelsey properties.
- Continue to seek, support and promote special events as an important part of Monroe's economic development strategy.

2018 Capital Considerations:

No current capital considerations for 2018

Finance

The City of Monroe Finance Department is both an internal service department and an external customer service department. For our citizen customers, the Finance Department provides utility billing and customer service for our water, sewer, and stormwater utilities. We also provide passport services for those applying for their first passport. 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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ 270,595	\$ 275,383	\$ 276,481	\$ 283,823	\$ 425,814	\$ 304,217
Benefits (20)	117,432	121,224	121,515	125,641	183,152	139,438
Supplies (30)	4,555	2,891	2,994	5,512	4,000	6,250
Professional Svcs (40)	46,473	107,175	80,140	112,413	95,717	113,543
Intergovernmental (50)	-	-	-	-		
Capital (60)	-	-	-	-		
Debt Service (70-80)	-	-	-	-		
Other (90)	-	-	-	-		
Total	\$ 439,055	\$ 506,673	\$ 481,129	\$ 527,389	\$ 708,683	\$ 563,448

2017 Accomplishments:

- Successfully transitioned the department's leadership from the retiring Director to a new Director. This was accomplished without any loss of productivity.
- Completed the City's annual report one month prior to the regulatory due date.
- Maintained the City's AA bond rating, which saves the City money in borrowing costs for its larger capital projects.
- Refunded \$9 million of the City's 2011 and 2009 Water and Sewer Revenue bonds, realizing a savings of approximately \$545,000 in costs over the life of the bonds.
- Began cross training the department's staff to allow for better productivity coverage and succession planning.
- Expanded the City's fixed asset inventories to include previously uncollected data, such as water related pump houses and sewer related lift stations.
- Transitioned utility billing meter reading/billing to an all electronic process, saving staff time and allowing for "real" time leak detection.

2018 Budget Highlights & Goals:

- Begin analysis for an organizational wide information technology platform to provide accounting, budgeting, payroll, utility billing, and permitting functions.
- Continue to review and improve finance related policies to incorporate best practices and insure compliance with appropriate state and federal regulations. Specifically, review the City's investment policy, review the surplus property policy, and create a City debt policy.
- Develop funding strategies for the Mayor's and Council's consideration to help maintain our Parks and Street operations without diminishing other City programs.
- Continue to market and expand our passport services program.
- Continue to expand the City's budget document as a policy and communications tool for our citizens, elected officials, and City staff.

2018 Capital Considerations:

- No current capital considerations for 2018

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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ 82,500	\$ 88,383	\$ 87,175	\$ 95,165	\$ 102,302	\$ 106,983
Benefits (20)	34,564	34,663	33,267	36,173	40,017	41,577
Supplies (30)	145	551	89	-	100	1,500
Professional Svcs (40)	19,273	20,930	16,286	16,299	25,443	26,388
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 136,481	\$ 144,527	\$ 136,816	\$ 147,637	\$ 167,862	\$ 176,448

2017 Accomplishments:

Over 700 applications received for open positions from 1/12/2017 to 9/13/2017.

New 3 year Collective Bargaining Agreements with Teamsters Local 763 (4 bargaining units)

Over 2,000 Likes and Followers on the City Facebook page.

2018 Budget Highlights & Goals:

Work with Union to establish Labor –Management Committee to collaborate on a study of wages for the positions covered in the Collective Bargaining Agreements.

In partnership with Finance, assist with hiring of a consultant to assist with purchase of new ERP software.

Strategic talent acquisition

Communication to citizens through Facebook, Website and Monroe This Week.

2018 Capital Considerations:

No current capital considerations for 2018

Finance

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General Fund

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Proposed <u>2018</u>
Salaries (10)						
Benefits (20)						
Supplies (30)						
Professional Svcs (40)						
Intergovernmental (50)						
Capital (60)						
Debt Service (70-80)						
Other (90)						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Police

The Monroe Police Department is dedicated to the pursuit of excellence in providing professional law enforcement services to the City of Monroe.

- **The Patrol Division** is the most visible representation of the Monroe Police Department. It is organized into four teams, providing the public with police services 24 hours a day, 7 days a week. Either through self-initiated activity or 911 calls for service, the Patrol Division is responsible for the vast majority of public interaction through calls for service, investigating crimes, incidents, and accidents, and engaging the community through problem solving efforts, crime prevention, and other tasks as needed. Specialty duties within the Patrol Division are Field Training Officer, Drug Recognition Expert, Collision Reconstructionist, Traffic Units, K9, and North Sound Metro SWAT Team members.
- **The Pro-Active Enforcement Team** serves to target prolific criminals and problem solves re-occurring issues that require ongoing intensive case management.
- **The School Resource Officer** is responsible to respond to all police matters occurring at the Monroe High School and coordinates the Personal Safety Program. This position supports youth by building relationships with students while providing guidance and resources.
- **The Investigations Division** is made up of three detectives, one sergeant and an administrative assistant. The role and responsibility of the unit includes investigating major crimes, crime scene management, assisting with cases initiated by patrol, interviewing victims/suspects as well as writing and obtaining search warrants.
- **The Community Service Officer** performs a variety of support functions. This position is responsible for enforcement of laws pertaining to animal control, parking, sign enforcement, and nuisance code violations.
- **The Monroe Police Department Administrative Services Division** is composed of eight full-time employees. The Administrative Unit is responsible for the processing of police records, collection/preservation of evidence, customer service by phone and in person, managing department inventory, compiling collision and traffic data, budget and crime mapping, Registered Sex Offender monitoring, transcriptions, technical support to Command Staff, interpretation services, patrol support, managing records retention and fingerprinting services for concealed pistol licenses, foster care, school teachers, etc.

004 - Police

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$3,514,200	\$3,637,420	\$3,891,587	\$4,123,618	\$4,293,523	\$4,572,583
Benefits (20)	1,298,136	1,392,408	1,443,573	1,500,231	1,634,148	1,751,006
Supplies (30)	61,739	73,225	67,416	58,462	72,825	74,221
Professional Svcs (40)	897,634	744,060	865,473	1,038,085	1,133,387	1,122,828
Intergovernmental (50)	26,074	14,333	21,623	22,070	22,857	24,276
Capital (60)	20,648	12,915	1,955	4,558	28,145	55,598
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$5,818,430	\$5,874,361	\$6,291,627	\$6,747,024	\$7,184,885	\$7,600,512

2017 Accomplishments:

- Started the Community Outreach Team with embedded social worker.
- Purchase of side by side vehicle used by the Community Outreach Team to access wooded camp locations in the City and DOT properties.
- First Coffee with a Cop event, new community program.
- Five officers issued new Body Cameras.
- Hiring of two entry level officers to fill vacant positions. Anticipated graduations are January and February of next year followed by at least three months of on-the-job training before release to solo patrol in the late spring of 2018.

2018 Budget Highlights & Goals:

- *Establish & maintain a safe, secure environment in Monroe for residents, businesses and visitors.*
 - **Hire one officer to support the functions of the Pro-Active Enforcement Team that targets prolific criminals and problem solves re-occurring issues that require on-going intensive case management.** This includes drug houses, drug trafficking and emerging crime trends in our City such as vehicle thefts and organized retail theft. A third officer is required to effectively perform the undercover and surveillance work needed. The department would use 1/10 of 1% tax funds to pay for this position.
 - Reorganization of existing staff within the existing budget to establish an Administrative Sergeant position to focus on the Community Outreach Team, Community Service program, and working with our School Resource officer. This position would also take on some of the administrative tasks within the department. This reorganization would then allow the ProAct Sergeant to focus on the goals of the Pro-Active Enforcement Team. This does not add another FTE position.

2018 Capital Considerations:

- **Ballistic vests** – ongoing program
- **Body Cameras** – final capital lease payment
- **LCR drug testing instrument** – allows for the testing of drugs without exposing the officers or evidence technician to the harmful and/or fatal effects of the drugs. (*Funded under Fund 114 Narcotics Fund.*)
- **Audio/video camera system for interview rooms** – needed for prosecution of cases dependent on accurate recordings.

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. For 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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ 59,200	\$ 74,900	\$ 94,400	\$ 110,400	\$ 110,400	\$ 67,200
Benefits (20)	4,849	6,134	7,734	8,952	9,099	5,436
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	9,424	4,606	1,726	54,735	54,850	61,940
Intergovernmental (50)	32,245	20,957	15,749	18,965	20,000	35,000
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 105,718	\$ 106,597	\$ 119,609	\$ 193,052	\$ 194,349	\$ 169,576

2017 Accomplishments:

- Ordinances – 20;
- Resolutions – 20;
- Interlocal/interagency agreements & amendments – 8;
- Contacts & amendments – 21;
- Proclamations – 15; and
- Joint meetings – 0.

2018 Budget Highlights & Goals:

- Adapt master plans of Lake Tye and Cadman Park
- Launch new website and mobile platform
- Review and approve investment, surplus property, and debt policies
- Evaluate funding strategies for park and street operations
- Adopt the 2019 budget
- Review and update the City’s Public Disclosure Policy
- Evaluate purchase of Electronic Document Management System
- Approve contact with the Police Guild
- Review proposed amendments to the City’s shoreline master plan
- Review proposed changes to building and land use fees
- Evaluation and adopt a plan to fund 2020 bond payment for North Kelsey properties
- Provide reduced program fee and free access for Monroe citizens to the YMCA
- Fund \$15,000 for East County Senior Center
- Provide \$65,000 to the Monroe Chamber of Commerce for special events
- Fund a half-time Executive Director for the Downtown Monroe Association

2018 Capital Considerations:

No current capital considerations for 2018

Legal

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 the 2018 Preliminary Budget, legal costs were distributed among many different cost centers in the City's budget. Having all our legal costs in one cost center will allow the City to better understand its overall legal program.

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

006 - Legal						
	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Approved 2018
Salaries (10)	\$ -					
Benefits (20)	-					
Supplies (30)	-					
Professional Svcs (40)	136,798	188,345	163,980	191,733	170,000	558,000
Intergovernmental (50)	-	-	-	-		
Capital (60)	-	-	-	-		
Debt Service (70-80)	-	-	-	-		
Other (90)	-	-	-	-	-	-
Total	\$ 136,798	\$ 188,345	\$ 163,980	\$ 191,733	\$ 170,000	\$ 558,000

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- Non-applicable to this cost center.

Finance

The City of Monroe Finance Department is both an internal service department and an external customer service department. For our citizen customers, the Finance Department provides utility billing and customer service for our water, sewer, and Stormwater utilities. We also provide passport services for those applying for their first passport. 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. And we 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.

General Fund

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Proposed <u>2018</u>
Salaries (10)						
Benefits (20)						
Supplies (30)						
Professional Svcs (40)						
Intergovernmental (50)						
Capital (60)						
Debt Service (70-80)						
Other (90)						
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Clerk & 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; including:

- preparation of all legal notices pertaining to the City Council and open public meeting laws;
- preparation of council meeting agendas and minutes;
- authentication of records and maintenance of the city's official legislative acts;
- assumes compliance with legal requests for Washington state municipalities;
- attestation to official acts of the Mayor;
- preservation and maintenance of official public records, including but not limited to: council/board/commission meeting minutes, ordinances, resolutions, agreements, and contracts; and providing for official records and legislation accessibility to the public;
- responsible for maintaining the city records management program, including the development and implementation of the city's archive program;
- manages public records disclosure requests program;
- maintains and updates the Monroe Municipal Code (MMC);
- coordinates training for city staff, elected, and appointed officials on OPMA, PRA, and records retention;
- management of the recruitment and appointment process to city boards and commissions;
- maintenance of the community calendar for City Council and advisory committee meetings; and
- contract management of the City's public defense services.

In addition, other responsibilities of the City Clerk's Office include: acting as the City's contact/liaison to the Washington State Public Disclosure Commission, elections liaison with the Snohomish County Auditor's office, and staff contact to regional entities, as assigned.

007 - Clerk & Records

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ 115,014	\$ 141,196	\$ 103,530	\$ 137,184	\$ 83,128	\$ 91,010
Benefits (20)	49,700	62,872	49,889	66,649	39,863	41,164
Supplies (30)	102	598	313	196	1,000	1,000
Professional Svcs (40)	8,211	81,239	221,648	191,133	155,950	24,450
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 173,027	\$ 285,905	\$ 375,380	\$ 395,163	\$ 279,941	\$ 157,624

2017 Accomplishments:

- City Council Agendas noticed and posted to the City’s website the Friday before the meeting.
- Minutes prepared and provided to City Council for review and approval by the following business meeting.
- Ordinances legally noticed the Friday following adoption and codified in a timely manner (no later than effective date).
- Adopted legislation (ordinances, resolutions, and minutes) posted to the website within the week of execution.
- Online interlocal agreements archive update accomplished (September-October 2017).
- Public Disclosure Requests initial response provided within statutory requirements (5 business days); and all requests accurately logged for tracking purposes.
- Updated master fee schedule in accordance with statutory requirements as enacted through HB1595 (September 2017).

2018 Budget Highlights & Goals:

Provide administrative and legislative support to all City departments in their pursuit of Comprehensive Plan tenants; to include meeting statutory requirements for the following programs:

- legal noticing requirements for Council action – agenda publication.
- records retention - digitization/microfilming/archiving.

Increase efficiency and transparency in provision of records to internal and external customers through initiatives such as expansion of the internet document archive and procurement of an internal electronic document management system (EDMS).

Conduct a comprehensive review of public disclosure requests processing and update to the City’s Public Disclosure Policy (last completed in 2008).

Continue to provide excellent indigenous defense services through conducting a public defender audit and facilitation of the RFP ad selection process of Public Defenders for 2019.

2018 Capital Considerations:

No capital considerations for 2018.

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 manner that preserves the dignity and rights of defendants as well as the citizens of Monroe.

Monroe Municipal Court is a court of limited jurisdiction. The 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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ -	\$ 39,677	\$ 145,885	\$ 158,052	\$ 171,581	\$ 179,868
Benefits (20)	-	15,126	62,718	69,716	76,985	80,628
Supplies (30)	-	7,701	2,296	3,279	1,900	2,400
Professional Svcs (40)	-	5,567	85,438	94,953	101,957	111,307
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	13,005	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ -	\$ 68,070	\$ 309,342	\$ 326,001	\$ 352,423	\$ 374,203

2017 Accomplishments:

Increased jail/video court calendar from once a week to twice a week.

Judge Rozzano added 4 hours a week to her office hours to address administrative tasks.

Celebrated some successes in obtaining sobriety and crime free lives:

- 7 deferred prosecutions for DUI charges currently being monitored with 100 percent compliance.
- Social worker currently working with 3 defendants to enter into treatment instead of facing jail sentences.

2018 Budget Highlights & Goals:

- *Establish & maintain a safe, secure environment in Monroe for residents, businesses and visitors.*
 - Evaluate a strategic plan for the city's municipal court
 - Implement records management system in cooperation with the City Clerk's office
 - Analyze and propose for Council consideration alternatives for Court facilities

2018 Capital Considerations:

No current capital considerations for 2018

Parks Operations & Maintenance

The Parks and Recreation Department consists of 9 full-time staff including the Director to administer park management activities, facility repairs, and capital improvements to a system of 14 parks totaling 210 acres and approximately 10 miles of trails and streetscapes. Maintenance activity is provided by full and part-time maintenance staff, contracts such as Department of Corrections crews, and volunteers. Among principal functions, the Director and staff participate in public meetings, administer budgets including grants and coordinate park usage and recreation activities with numerous user groups, local schools, community groups, sports leagues, individuals and non-profit organizations.

Monroe is a destination for tourism and events and the Parks Department plays a significant role in working with community and regional stakeholders to bring in new and support existing events that have an economic impact of approximately \$19.5 million in revenues to our community including over 14,000 hotel room nights. These events include athletic tournaments, Evergreen State Fairgrounds & Speedway events, wakeboard events, triathlons, USA National Ultimate Frisbee Tournament, Swift Night Out, and several running and cycling events.

010 - Parks O & M

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ 480,054	\$ 514,447	\$ 504,245	\$ 511,478	\$ 621,645	\$ 656,844
Benefits (20)	223,183	235,507	241,331	247,731	297,948	330,050
Supplies (30)	25,656	21,369	30,198	47,847	37,200	43,800
Professional Svcs (40)	332,479	456,517	246,959	321,960	433,111	438,556
Intergovernmental (50)	179	549	494	352	-	500
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 1,061,550	\$ 1,228,390	\$ 1,023,227	\$ 1,129,368	\$ 1,389,904	\$ 1,469,750

2017 Accomplishments:

- Continue to maintain and improve our 200 plus acres of parks, trails, and streetscapes, with addition of new roundabout @ Main Street and SR 522
- Ongoing partner with Snohomish County Tourism and Sports Commission, Monroe Chamber of Commerce, Downtown Monroe Association, Monroe Arts Council in planning and hosting events that draw tourism to Monroe
- Ongoing participation as active stakeholder in Snohomish County Regional Water Trail Coalition (including 6/17 trail town design workshop) and Sky Valley Recreation Group, and advocate for connecting Centennial & Snoqualmie Regional Trails to Monroe
- Debut of new mobile stage at numerous events in the community
- Installed and dedicated Wagner Swift art sculpture in the downtown – 1/17
- Initiated weekly maintenance monitoring emphasis on unmarked trails in city parks to identify and resolve, in cooperation with our Police Department, any unlawful encampments – 2/17
- Initiated Adopt-A-Park Agreement with Monroe Boys & Girls Club for Sky River Park
- Playground renovation – Lake Tye Park – completed 5/17
- Supported and installed touchable and playable art in Monroe - Community Keys Arts Initiative 8/17
- Realignment of Entry to Fairfield Park in partnership with Snohomish County Parks – underway; to be completed 12/17
- Master planning of Cadman Pit site and Lake Tye Park – underway; adoption 1/18
- Downtown Furniture replacement – purchased and installed 7/17
- Awarded Snohomish County Small Capital Projects Grant in partnership with Monroe Boys & Girls Club for Exercise Stations at Sky River Park – to be completed by 12/17

2018 Budget Highlights & Goals:

- *Establish & maintain a safe, secure environment in Monroe for residents, businesses and visitors.*
 - Continue to maintain and improve our 200 plus acres of parks, trails, and streetscapes
 - Continue weekly maintenance monitoring emphasis on unmarked trails in city parks to identify and resolve, in cooperation with our Police Department, any unlawful encampments
- *Manage Monroe's environment and natural resources, supporting the health, safety, welfare, recreational needs and economic well-being of current and future generations.*
 - Master planning of Cadman Pit site and Lake Tye Park – underway; adoption 1/18
 - Master plan connected park areas along Skykomish River Greenway (Al Borlin, Lewis Street Parks)
 - Ongoing participation as active stakeholder in Snohomish County Regional Water Trail Coalition (including wayfinding & interpretive signage sub-group) and Sky Valley Recreation Group, and advocate for connecting Centennial & Snoqualmie Regional Trails to Monroe
 - Continue to maintain and improve our 200 plus acres of parks, trails, and streetscapes

2018 Budget Highlights & Goals Continued:

- *Grow as a regional center and destination, providing employment opportunities while sustaining a balanced, diverse, resilient economy for Monroe.*
 - Ongoing partner with Snohomish County Tourism and Sports Commission, Monroe Chamber of Commerce, Downtown Monroe Association, Monroe Arts Council in planning and hosting events that draw tourism to Monroe
 - Ongoing participation as active stakeholder in Snohomish County Regional Water Trail Coalition (including wayfinding & interpretive signage sub-group) and Sky Valley Recreation Group, and advocate for connecting Centennial & Snoqualmie Regional Trails to Monroe
 - Implement new use policy and support services for mobile stage to enhance tourism and events in Monroe
 - Expand design, print and distribution of destination event brochures that promote tourism to Monroe
 - Administer process to select and install new public art; ongoing support for Community Keys Arts Initiative
 - Draw new events for 2018 include Skateboarding and Super NIT Baseball Tournament
- *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 long-term sustainability.*
 - Master planning of Cadman Pit site and Lake Tye Park – underway; adoption 1/18
 - Master plan connected park areas along Skykomish River Greenway (Al Borlin, Lewis Street Parks)
- *Provide and promote both utility and transportation infrastructures that coincide with need, growth, and long-term objectives.*
 - Ongoing participation as active stakeholder in Snohomish County Regional Water Trail Coalition (including wayfinding & interpretive signage sub-group) and Sky Valley Recreation Group, and advocate for connecting Centennial & Snoqualmie Regional Trails to Monroe
- *Provide parks and civic facilities, recreational opportunities, and arts and cultural activities on pace with need, growth and long-term objectives.*
 - Playground renovation – Sky River Park – facility upgrade impact similar to Lake Tye
 - Replace and enhance fencing/gates at Wiggly Field Dog Park
 - Renovate natural grass athletic fields – Sky River Park, Lake Tye Park
 - Design synthetic turf fields upgrade – Lake Tye Park – lobbying for state funding and grant applications for construction
 - Administer process to select and install new public art; ongoing support for Community Keys Arts Initiative
 - Master plan connected park areas along Skykomish River Greenway (Al Borlin, Lewis Street Parks)

2018 Budget Highlights & Goals Continued:

- Continue to maintain and improve our 200 plus acres of parks, trails, and streetscapes
- Continue weekly maintenance monitoring emphasis on unmarked trails in city parks to identify and resolve, in cooperation with our Police Department, any unlawful encampments
- Ongoing partner with Snohomish County Tourism and Sports Commission, Monroe Chamber of Commerce, Downtown Monroe Association, Monroe Arts Council in planning and hosting events that draw tourism to Monroe
- Ongoing participation as active stakeholder in Snohomish County Regional Water Trail Coalition (including wayfinding & interpretive signage sub-group) and Sky Valley Recreation Group, and advocate for connecting Centennial & Snoqualmie Regional Trails to Monroe
- Implement new use policy and support services for mobile stage to enhance tourism and events in Monroe
- Expand design, print and distribution of destination event brochures that promote tourism to Monroe
- Draw new events for 2018 include Skateboarding and Super NIT Baseball Tournament

- *Establish downtown Monroe as a thriving commercial, Civic, and residential area.*
 - Administer process to select and install new public art; ongoing support for Community Keys Arts Initiative
 - Expand design, print and distribution of destination event brochures that promote tourism to Monroe

2018 Capital Considerations:

Capital projects for Parks may be found in Fund 317 Parks CIP beginning on page 76.

Jail & Dispatch

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. With the 2018 Preliminary Budget, prosecution is not accounted for in the Legal cost center.

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

011 - Jail & Dispatch

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	78,955	76,200	99,600	120,075	132,000	-
Intergovernmental (50)	561,136	559,264	534,565	721,123	686,976	776,651
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 640,092	\$ 635,464	\$ 634,165	\$ 841,198	\$ 818,976	\$ 776,651

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- Non-applicable to this cost center.

Community Development

The Community Development Department strives to preserve and enhance the quality of life of Monroe citizens by providing sound and efficient management of the City's overall land use planning program and to develop mechanisms for City Council to utilize in managing and guiding growth when considering land use changes and the development of the City. The Department is designed to be the single point of contact for all development needs.

Roles and Responsibilities:

- Building project review, approval, and inspections
- Long-range planning, including updates to the comprehensive plan, development regulations, and associated guiding documents
- Assist with implementation of the City's economic development strategy
- Land development review and approvals
- Environmental reviews
- Project permitting (planning, fire, building, and engineering)
- Propose and institute measures to streamline and expedite the permitting process
- Code enforcement
- Business licenses

110 - Community Development

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ 426,917	\$ 537,878	\$ 534,128	\$ 594,853	\$ 786,396	\$ 801,723
Benefits (20)	166,860	221,126	241,153	247,213	323,712	359,152
Supplies (30)	1,753	2,372	6,124	7,889	7,400	5,900
Professional Svcs (40)	134,058	463,273	418,273	214,288	433,828	422,839
Intergovernmental (50)	-	-	-	-		
Capital (60)	-	-	-	-		
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 729,587	\$1,224,649	\$1,199,678	\$1,064,243	\$1,551,336	\$1,589,614

2017 Accomplishments:

- As of August 31st, City staff issued 111 single family permits
- Nine subdivisions were completed, or are in process
- Department played proactive role in relocating Werner Paddles from Sultan to Monroe
- Streamlined permit process through selective code amendments
- Strengthened rapport with residents through exceptional customer service
- Initiated optional electronic plan submittal and plan review
- Initiated amendment/consolidation of the City's development regulations

2018 Budget Highlights & Goals:

- *Manage Monroe's environment and natural resources, supporting the health, safety, welfare, recreational needs and economic well-being of current and future generations.*
 - Staff will continue to ensure the City's compliance with State mandates for building, land use, and environmental protections regulations including amendments to the City's Shoreline Master Program.
- *Grow as a regional center and destination, providing employment opportunities while sustaining a balanced, diverse, resilient economy for Monroe.*
 - Similar to Werner Paddles, staff will continue a proactive approach toward working with prospective businesses and working with them through the permit process.
- *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 long-term sustainability.*
 - Manage process to amend the existing Development Regulations by developing one comprehensive title known as the Unified Development Regulations.
- *Provide for a wide range of housing types for all Monroe residents.*
 - City staff anticipates issuing 200 single family permits and a permit for a 164-unit assisted living facility.
- *Provide parks and civic facilities, recreational opportunities, and arts and cultural activities on pace with need, growth and long-term objectives.*
 - These needs will be reviewed as part of the creation of the Unified Development Regulations.
- *Establish downtown Monroe as a thriving commercial, Civic, and residential area.*
 - Continue to support the City's economic revitalization by efficient and timely processing of permits. Contemplate the continuation of the fee waiver in downtown to foster development.

NON COMP PLAN RELATED

- Complete archive process for 20 years of permits.
- Develop a succession plan for staffing to ensure the City maintains efficient permit review timelines for applicants

2018 Capital Considerations:

No capital considerations for 2018.

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 0001, Water O&M Fund 411, Sewer O&M Fund 421, and the Stormwater O&M Fund 431 with each contributing 25%.

190 - Emergency Management

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Salaries (10)	\$ 6,106	\$ 11,972	\$ 12,437	\$ 3,386	\$ 3,640	\$ 3,752
Benefits (20)	1,598	4,015	4,305	1,161	1,314	1,357
Supplies (30)	24,193	22,103	24,732	5,219	7,686	7,599
Professional Svcs (40)	74,040	91,103	51,774	12,590	11,569	4,752
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	5,125	1,695	1,288	44	750	750
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 111,062	\$ 130,888	\$ 94,535	\$ 22,400	\$ 24,959	\$ 18,210

2017 Accomplishments:

Completed recertification process in the National Flood Insurance Program's Community Rating System.

2018 Budget Highlights & Goals:

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

- Update Comprehensive Emergency Management Plan
- Establish standard operating guidelines for coordination center activation
- Prepare continuity of operations plan
- Prepare continuity of government plan
- Provide training and participate in exercises leading to the 2019 South Whidbey Island Fault functional exercise

2018 Capital Considerations:

Minimal – \$3,000 for Emergency Management equipment. Costs are split four ways among Fund 001 General Fund, Fund 411 Water O&M, Fund 421 Sewer O&M, and Fund 431 Stormwater O&M.

As part of the Capital for Fund 307 General CIP, a new Monroe Coordination Center will be constructed as part of the Public Works Shop project to support emergency management activities.



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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 2018 Preliminary Budget for this fund is estimated to reach the RCW ceiling based on the preliminary assessed values for the City.

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

Revenues						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 1,737,334	\$ 925,233	\$ 414,658	\$ 327,604	\$ 275,762	\$ 961,308
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	2,899	2,541	2,945	1,945	1,786	7,680
Transfers In	-	-	176,000	-	772,247	-
Total	\$ 1,740,233	\$ 927,774	\$ 593,604	\$ 329,549	\$ 1,049,795	\$ 968,988
Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ -					
Supplies (30)	-			8,348		
Professional Svcs (40)	-			45,439		
Intergovernmental (50)	-	263,116	-	-		
Capital (60)	-	-	-	-		
Debt Service (70-80)	-	-	-	-		
Other (90)	815,000	250,000	266,000		90,000	122,351
Ending Fund Balance	925,233	414,658	327,604	275,762	959,795	846,637
Total	\$ 1,740,233	\$ 927,774	\$ 593,604	\$ 329,549	\$ 1,049,795	\$ 968,988

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- Non-applicable to this cost center.

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 or budget goals/highlights associated with this fund.

Revenues

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 10,678	\$ 10,660	\$ 6,570	\$ 5,325	\$ 5,194	\$ 3,330
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	3,767	5,452	3,621	4,465	4,450	4,050
Transfers In	-	-	-	-	-	-
Total	\$ 14,445	\$ 16,112	\$ 10,191	\$ 9,790	\$ 9,644	\$ 7,380

Expenditures

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	3,785	9,542	4,865	4,596	6,700	6,361
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	10,660	6,570	5,325	5,194	2,944	1,019
Total	\$ 14,445	\$ 16,112	\$ 10,191	\$ 9,790	\$ 9,644	\$ 7,380

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- Non-applicable to this cost center.



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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 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 various other activities.

The largest revenue source for this fund, exclusive of the beginning fund balance, is the state shared gas taxes. These taxes are distributed on a per capita basis. Because the state distributes these taxes in this manner, we account for them as an intergovernmental revenue source.

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

Revenues						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 321,641	\$ 509,853	\$ 281,168	\$ 287,548	\$ 323,761	\$ 266,595
Taxes	-	-	-	-	-	-
Licenses & Permits	170,722	218,965	176,755	178,817	175,000	190,875
Intergovernmental	359,501	361,187	372,131	404,578	413,317	424,437
Charges for Services	23,642	14,761	86,943	102,779	57,000	65,000
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	3,918	7,538	11,998	5,928	1,503	3,000
Transfers In	151,096	-	-	-	-	-
Total	\$ 1,030,520	\$ 1,112,304	\$ 928,995	\$ 979,650	\$ 970,581	\$ 949,907
Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 214,330	\$ 235,833	\$ 242,086	\$ 289,091	\$ 316,540	\$ 329,780
Supplies (30)	3,828	8,138	5,126	14,754	10,766	12,741
Professional Svcs (40)	301,102	435,665	392,735	350,458	445,018	393,466
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	1,407	151,500	1,500	1,586	1,510	1,782
Ending Fund Balance	509,853	281,168	287,548	323,762	196,747	212,138
Total	\$ 1,030,520	\$ 1,112,304	\$ 928,995	\$ 979,650	\$ 970,581	\$ 949,907

2017 Accomplishments:

- Completed Installation of pedestrian crossing flags at three new locations.
- Repaired or replaced 100 lineal feet of sidewalk at trip and fall hazard locations.
- Upgraded pedestrian safety signals at Fryelands Blvd. and 154th Street SE.
- Constructed re-aligned entrance to Fairfield Park.
- Private development added approximately 15,000 lf of new streets as part of large subdivision projects including Easton Cove, Iron Eagle, Eaglemont IV, Currie Farms, and Worthington Heights.

2018 Budget Highlights & Goals:

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

- Complete 500+/- tons of asphalt patching and pothole repair
- Repair/replace sidewalk trip hazards in 10 +/- locations
- Re-mark six crosswalks - priority focus of school and mid-block crossings

2018 Capital Considerations:

No capital considerations in 2018. Street capital projects may be found in Fund 318 Streets CIP beginning on page 78.

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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 65,303	\$ 69,318	\$ 54,347	\$ 65,792	\$ 76,897	\$ 79,340
Taxes	54,267	65,661	70,274	83,512	75,000	80,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	202	313	363	408	345	450
Transfers In	-	-	-	-	-	-
Total	\$ 119,772	\$ 135,292	\$ 124,984	\$ 149,711	\$ 152,242	\$ 159,790

Expenditures

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	30,454	59,945	65,334	72,814	110,517	101,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	20,000	21,000	(6,143)	-	-	-
Ending Fund Balance	69,318	54,347	65,792	76,897	41,725	58,790
Total	\$ 119,772	\$ 135,292	\$ 124,984	\$ 149,711	\$ 152,242	\$ 159,790

2017 Accomplishments:

- Redesigned the Lodging Tax application to better illustrate how funding can be used.
- Expanded outreach regarding the Lodging Tax program to increase potential applicants and awards. This in turn can increase the City's opportunities to realize greater tourism activity.
- Hosted two open houses for potential applicants to answer questions and to educate regarding the Lodging Tax program.
- Reviewed and recommended twelve applications for Council consideration and approval.

2018 Budget Highlights & Goals:

- Continue the outreach program related to the Lodging Tax application process.
- Award \$62,673 to Monroe Chamber of Commerce for:
 - Tourism Promotion
 - Music in the Park
 - Fair Days Parade
 - Corks and Kegs
- Award \$3,000 to Sky Valley Trout Unlimited for Kid's Fishing Day at Lake Tye
- Award \$18,000 to City of Monroe Parks Department for:
 - Destination Event Brochure
 - Supra Boats Pro Wakeboard Tour
 - USA Triathlon TriMonroe
 - Mobile stage generator
- Award \$15,000 to Downtown Monroe Association for:
 - Downtown Tourism Marketing
 - Marry Me In Monroe
 - Downtown Hoedown

2018 Capital Considerations:

No current capital considerations for 2018

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 2018 goals/highlights associated with its proposal.

Revenues

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 55,457	\$ 33,377	\$ 40,568	\$ 28,561	\$ 27,104	\$ 15,900
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	8,193	14,853	10,317	4,119	10,000	10,600
Transfers In	-	-	-	-	-	-
Total	\$ 63,651	\$ 48,231	\$ 50,885	\$ 32,681	\$ 37,104	\$ 26,500

Expenditures

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	30,273	7,663	22,323	5,577	30,000	13,100
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	7,500
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	33,377	40,568	28,561	27,104	7,104	5,900
Total	\$ 63,651	\$ 48,231	\$ 50,885	\$ 32,681	\$ 37,104	\$ 26,500

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

LCR drug testing instrument – allows for the testing of drugs without exposing the officers or evidence technician to the harmful and/or fatal effects of the drugs.

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.

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

Revenues						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 428,538	\$ 78,803	\$ 74,342	\$ 577,702	\$ 1,165,923	\$ 1,804,730
Taxes	453,036	494,082	775,207	947,562	800,000	1,200,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	1,017	1,457	2,153	5,658	4,434	14,800
Transfers In	-	-	-	-	-	-
Total	\$ 882,591	\$ 574,342	\$ 851,702	\$ 1,530,923	\$ 1,970,357	\$ 3,019,530

Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	803,788	500,000	274,000	365,000	883,193	710,393
Ending Fund Balance	78,803	74,342	577,702	1,165,923	1,087,164	2,309,137
Total	\$ 882,591	\$ 574,342	\$ 851,702	\$ 1,530,923	\$ 1,970,357	\$ 3,019,530

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- 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 No. Kelsey Capital Fund 319.

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

Revenues						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 83,492	\$ 12,044	\$ 25,366	\$ 1,571	\$ 4,100	\$ 3,303
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	1,578	181	402,032	173	172	33
Transfers In	7,450,000	60,000	3,685,292	95,000	223,193	1,528,870
Total	\$ 7,535,070	\$ 72,225	\$ 4,112,690	\$ 96,744	\$ 227,465	\$ 1,532,206

Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	7,523,027	46,859	4,111,119	92,643	224,021	1,528,698
Other (90)	-	-	-	-	-	-
Ending Fund Balance	12,044	25,366	1,571	4,100	3,444	3,508
Total	\$ 7,535,070	\$ 72,225	\$ 4,112,690	\$ 96,744	\$ 227,465	\$ 1,532,206

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- 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, the North Kelsey city owned property, or utilities. For 2018, the lone capital project in this fund is the Public Works Shop construction.

Revenues						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 434,536	\$ 436,127	\$ 438,437	\$ 441,415	\$ 6,451,859	\$ 4,842,979
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	1,591	2,310	2,977	6,090,070	2,407	20,000
Transfers In	-	-	-	-	-	-
Total	\$ 436,127	\$ 438,437	\$ 441,415	\$ 6,531,485	\$ 6,454,266	\$ 4,862,979
Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	3,000,000	4,250,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	79,626	-	-
Ending Fund Balance	436,127	438,437	441,415	6,451,859	3,454,266	612,979
Total	\$ 436,127	\$ 438,437	\$ 441,415	\$ 6,531,485	\$ 6,454,266	\$ 4,862,979

2017 Accomplishments:

Selection of a design build contractor to complete the Public Works Shop project was finalized in June of 2017. Plans and specifications are in development at this time. Construction is expected to start in late 2017 or early 2018.

2018 Budget Highlights & Goals:

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

- Complete Phase II of the Municipal Campus Plan by constructing a new shop for Public Works Operations.

2018 Capital Considerations:

In 2018, work scheduled for completion consists of construction of a new approximately 30,000 square foot public works shop, all city records room, and emergency operations center building. This project is called out in the 2008 Municipal Campus Plan under Phase II and includes a total budget of \$4,600,000.

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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 715,450	\$ 757,260	\$ 1,067,202	\$ 1,096,949	\$ 976,378	\$ 991,328
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	90,676	-	-
Charges for Services	164,860	200,648	321,240	352,023	185,925	495,800
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	4,299	60,299	8,323	9,092	6,109	9,915
Transfers In	118,826	151,500	1,500	66,586	251,510	350,782
Total	\$ 1,003,435	\$ 1,169,707	\$ 1,398,265	\$ 1,615,326	\$ 1,419,922	\$ 1,847,825
Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 62,100	\$ 60,702	\$ 104,913	\$ 122,903	\$ 154,084	\$ 146,890
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	14,606	21,562	18,087	24,739	149,080	405,918
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	169,469	20,241	178,316	491,306	441,000	459,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	757,260	1,067,202	1,096,949	976,378	675,758	836,017
Total	\$ 1,003,435	\$ 1,169,707	\$ 1,398,265	\$ 1,615,326	\$ 1,419,922	\$ 1,847,825

2017 Accomplishments:

Please see page 47 for Parks 2017 Accomplishments

2018 Budget Highlights & Goals:

Please see page 47 for Parks CIP 2018 Budget Highlights and Goals.

2018 Capital Considerations:

- Master planning of Cadman Pit site and Lake Tye Park – underway; adoption 1/18
- Playground renovation – Sky River Park – facility upgrade impact similar to Lake Tye
- Replace/enhance fencing and gates at Wiggly Field Dog Park
- Renovate natural grass athletic fields – Sky River Park, Lake Tye Park
- Design synthetic turf fields upgrade – Lake Tye Park – lobbying for state funding and grant applications for construction
- Permanent electrical installation for Lake Tye shelter #2 and performance stage area

Fund 318 Street CIP

The Street CIP program, accounted for in this fund, 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. There are eight “high priority” projects and another eight “contingency” projects identified in the Transportation Plan sub-element. 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 <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 417,378	\$ 433,597	\$ 92,711	\$ 678,219	\$ 857,413	\$ 1,336,142
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	741,021	698,660	1,426,135	3,452,655	2,778,333	5,792,490
Charges for Services	49,818	-	267,410	725,918	1,250,000	1,689,800
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	2,670	4,351	752,838	255,744	4,905	13,620
Transfers In	525,516	1,560,525	1,580,066	200,000	672,892	223,523
Total	\$ 1,736,403	\$ 2,697,133	\$ 4,119,161	\$ 5,312,535	\$ 5,563,543	\$ 9,055,575
Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 276,922	\$ 159,256	\$ 178,965	\$ 222,514	\$ 276,742	\$ 298,698
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	43,615	77,405	40,261	77,307	63,977	67,929
Intergovernmental (50)	-	94	-	-	-	-
Capital (60)	982,269	2,367,667	3,221,715	4,155,301	4,353,820	7,246,861
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	433,597	92,711	678,219	857,412	869,004	1,442,087
Total	\$ 1,736,403	\$ 2,697,133	\$ 4,119,161	\$ 5,312,535	\$ 5,563,543	\$ 9,055,575

2017 Accomplishments:

The City will construct two at-grade pedestrian railroad crossings along 179th Avenue SE and Fryelands Boulevard. Street preservation efforts in 2017 are listed below:

<u>Preservation Street</u>	<u>Segment</u>
Chain Lake Road	Rainier View Road to Brown Road
Fryelands Blvd	Main Street to 152 nd Street (northbound lanes)
171 st Avenue SE	154 th Street to north end
182 nd Avenue SE	W. Columbia Street to 154 th Street SE
160 th Street SE	179 th Avenue SE to 175 th Avenue SE
178 th Avenue SE	Main Street to 160 th Street SE
157 th Street SE	179 th Avenue SE to 158 th Street SE
158 th Street SE	179 th Avenue SE to 157 th Street SE
Old Owen Road	US2 to Oaks Street
Woods Creek Rd	Oaks Street to city limits
Elizabeth Street	N. Kelsey Street to west end
Country Crescent Blvd	Woods Creek Rd to roundabout

2018 Budget Highlights & Goals:

As a capital fund budget, goals are to begin the capital projects as listed under Capital Considerations

2018 Capital Considerations:

The anticipated projects for 2018 are listed below. Grants are depended upon heavily in street projects, and as such project timelines are influenced by the success of grant requests.

- Design for 191st Avenue extension
- Blueberry Lane and No. Kelsey intersection improvements
- Phase 2a for sidewalks on Chain Lake
- Continued street preservation/overlay projects
- Tjerne Place Phase III (Woods Creek to Old Owen Rd)
- 147th Street/179th Avenue Signal
- 179th Avenue sidewalk extension

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 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Approved 2018
Beginning Fund Balance	\$ 590,023	\$ 133,519	\$ 1,295,628	\$ 1,500,339	\$ 1,397,086	\$ 1,273,984
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	7,112,364	393,797	4,008,335	8,845	7,857	5,000
Transfers In	125,000	850,000	-	-	-	170,000
Total	\$ 7,827,387	\$ 1,377,316	\$ 5,303,963	\$ 1,509,184	\$ 1,404,943	\$ 1,448,984
Expenditures						
	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Approved 2018
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	243,868	21,688	64,123	17,098	58,251	50,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	4,824	-	-	-
Debt Service (70-80)	-	-	49,385	-	-	-
Other (90)	7,450,000	60,000	3,685,292	95,000	90,000	1,391,000
Ending Fund Balance	133,519	1,295,628	1,500,339	1,397,086	1,256,692	7,984
Total	\$ 7,827,387	\$ 1,377,316	\$ 5,303,963	\$ 1,509,184	\$ 1,404,943	\$ 1,448,984

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

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- Non-applicable to this cost center.



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UTILITY FUNDS

Fund 411 Water O&M

This fund supports the maintenance, operation, and inspection of new installations within the City's drinking water system. 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. The physical system includes approximately 138 miles of water main, 1,760 isolation valves, and 1,145 fire hydrants.

Water related capital is accounted for in Fund 412 Water CIP, thus this fund has no capital considerations with the exception of the one quarter cost of emergency management equipment. 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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 1,077,332	\$ 1,302,682	\$ 1,468,720	\$ 2,658,150	\$ 3,696,326	\$ 2,972,152
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	4,027,956	4,406,296	4,919,322	5,488,619	4,172,750	5,892,476
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	5,794	15,853	23,748	81,063	3,016,085	31,125
Transfers In	24,911	8,078	5,770	16,348	11,540	-
Total	\$ 5,135,993	\$ 5,732,908	\$ 6,417,560	\$ 8,244,180	\$10,896,701	\$ 8,895,753
Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 712,038	\$ 750,570	\$ 711,294	\$ 798,531	\$ 870,311	\$ 909,082
Supplies (30)	930,501	1,502,683	1,205,109	1,599,298	1,368,191	1,606,350
Professional Svcs (40)	575,013	885,881	706,772	876,833	946,809	872,828
Intergovernmental (50)	180,531	217,088	232,412	600,116	622,000	889,710
Capital (60)	-	-	-	40	750	750
Debt Service (70-80)	635,228	631,966	623,823	659,802	811,768	697,710
Other (90)	800,000	276,000	280,000	8,823	4,391,001	3,322,151
Ending Fund Balance	1,302,682	1,468,720	2,658,150	3,700,736	1,885,871	597,172
Total	\$ 5,135,993	\$ 5,732,908	\$ 6,417,560	\$ 8,244,180	\$10,896,701	\$ 8,895,753

2017 Accomplishments:

- Finalized automated metering infrastructure project by replacing 6500 +/- water meters.
- Began remote monitoring of the City's critical drinking water infrastructure via virtual connectivity.
- Replaced 500' lineal feet of obsolescent AC water main at 182nd Ave SE.
- Private development added 16,500 lf of new water main as part of large subdivision projects including Easton Cove, Iron Eagle, Eaglemont IV, Currie Farms, and Worthington Heights.

2018 Budget Highlights & Goals:

Manage Monroe's environment and natural resources, supporting the health, safety, welfare, recreational needs and economic well-being of current and future generations.

- Perform maintenance and operation of 100% of the valves and fire hydrants within the system

2018 Capital Considerations:

No capital considerations for 2018

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. There are 53 identified water-related CIP projects that 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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 4,368,414	\$ 5,262,026	\$ 5,388,005	\$ 5,872,694	\$ 2,802,535	\$ 3,643,797
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	211,138	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	630,446	468,035	525,133	815,095	628,109	286,073
Transfers In	802,030	276,000	280,000	-	1,500,000	3,107,511
Total	\$ 5,800,891	\$ 6,006,060	\$ 6,193,139	\$ 6,898,927	\$ 4,930,644	\$ 7,037,381

Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 196,113	\$ 174,637	\$ 184,485	\$ 286,572	\$ 283,013	\$ 305,138
Supplies (30)	-	-	4,348	210	-	-
Professional Svcs (40)	23,501	20,138	19,006	42,468	56,988	62,397
Intergovernmental (50)	-	-	-	-	-	25,000
Capital (60)	319,251	433,280	112,606	3,767,143	1,405,000	1,980,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	5,262,026	5,388,005	5,872,694	2,802,534	3,185,643	4,664,846
Total	\$ 5,800,891	\$ 6,016,060	\$ 6,193,139	\$ 6,898,927	\$ 4,930,644	\$ 7,037,381

2017 Accomplishments:

Capital projects already or anticipated to be completed in 2017 are:

- Powell Street Sewer & Water Replacement
- Tester Road Water Main Upgrade
- Smith St/Park St Sewer & Water Main Replacement
- 179th Ave/Fairgrounds Water Main
- Dickinson Road Water Main & Storm Drainage

2018 Budget Highlights & Goals:

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

The anticipated projects for 2018 represent approximately \$1.895M within Fund 412:

- Graden Water Main Replacement
- Cascade View Drive Water Main Replacement
- 132nd Street SE Water Main Replacement
- Smith St/Park St Sewer & Water Main Replacement
- 179th Ave/Fairgrounds Water Main
- Dickinson Road Water Main & Storm Drainage
- 182nd Avenue Water Main Replacement

2018 Capital Considerations:

Listed under 2018 Budget Highlights & Goals.

Fund 421 Sewer O&M

This fund supports the maintenance and operation of the wastewater treatment plant (WWTP) and the sewer collections system. WWTP staff ensures compliance with the limits set forth by the NPDES (liquids and solids) and the PSCAA (odor control) permits through process control testing, monitoring, implementation of pretreatment requirements, solids management, and maintenance of WWTP equipment and facilities. The sewer collections system consists of approximately 60 miles of sewer main and 1,140 manholes. Goals of the collections system maintenance programs are to maintain a free flowing system and to minimize fresh water inflow, which in turn keeps the WWTP from treating rainwater unnecessarily.

Sewer related capital, with the exception of \$20,000 for computer upgrades and the quarter cost of emergency management equipment, is accounted for in Fund 422 Sewer CIP. 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 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Approved 2018
Beginning Fund Balance	\$ 1,080,363	\$ 1,553,328	\$ 1,096,726	\$ 2,135,275	\$ 2,512,798	\$ 2,042,614
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	5,793,404	6,606,122	7,645,349	7,463,056	7,402,000	7,496,700
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	7,099	12,133	17,562	62,684	6,316,528	23,222
Transfers In	75,358	24,899	17,785	42,684	35,570	-
Total	\$ 6,956,224	\$ 8,196,482	\$ 8,777,421	\$ 9,703,699	\$16,266,896	\$ 9,562,536

Expenditures						
	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Approved 2018
Personnel	\$ 1,332,562	\$ 1,374,389	\$ 1,415,375	\$ 1,340,393	\$ 1,488,394	\$ 1,525,388
Supplies (30)	217,489	192,665	231,913	248,854	264,691	289,442
Professional Svcs (40)	1,074,847	1,541,127	1,383,882	1,481,773	1,493,860	1,729,377
Intergovernmental (50)	109,751	128,050	147,677	153,591	155,000	255,000
Capital (60)	-	-	-	40	20,750	20,750
Debt Service (70-80)	1,868,246	1,863,525	1,963,301	1,963,312	2,059,521	1,945,995
Other (90)	800,000	2,000,000	1,500,000	2,014,338	9,275,194	3,104,669
Ending Fund Balance	1,553,328	1,096,726	2,135,275	2,501,398	1,509,486	691,915
Total	\$ 6,956,224	\$ 8,196,482	\$ 8,777,421	\$ 9,703,699	\$16,266,896	\$ 9,562,536

2017 Accomplishments:

- Met goal for sewer cleaning program as scheduled in 2017 by performing maintenance of all sewer lift stations in 3 times in collaboration with WWTP staff.
- Completed installation of pre channeled manhole at 171st Ave SE and Wales St.
- Private development added 15,300 lf of new sewer main as part of large subdivision projects including Easton Cove, Iron Eagle, Eaglemont IV, Currie Farms, and Worthington Heights.

2018 Budget Highlights & Goals:

Manage Monroe's environment and natural resources, supporting the health, safety, welfare, recreational needs and economic well-being of current and future generations.

- Operate the WWTP within the regulatory requirements of the NPDES permit
- Complete maintenance of 100% of the system dead end mains

2018 Capital Considerations:

- Various computer upgrades.

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 Comprehensive Plan, specifically the Utility Systems Plan, in determining project selection. Capital projects with the City of Monroe’s Wastewater Treatment Plant are included in this fund and represent 18 of the 29 listed sewer projects. Project styles 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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 4,712,235	\$ 4,217,217	\$ 4,532,722	\$ 4,498,563	\$ 4,558,793	\$ 6,341,908
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	412,424	507,594	638,864	1,310,114	1,024,581	812,985
Transfers In	800,517	2,000,000	1,500,000	2,000,000	3,000,000	2,529,340
Total	\$ 5,925,177	\$ 6,724,811	\$ 6,671,585	\$ 7,808,677	\$ 8,583,374	\$ 9,684,233

Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 162,362	\$ 167,245	\$ 187,330	\$ 231,606	\$ 286,648	\$ 308,914
Supplies (30)	21	-	4,348	-	-	-
Professional Svcs (40)	29,305	37,327	25,813	59,895	53,791	58,897
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	1,439,273	1,987,517	1,955,531	2,958,384	3,145,000	4,123,700
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	77,000	-	-	-	-	-
Ending Fund Balance	4,217,217	4,532,722	4,498,563	4,558,792	5,097,935	5,192,722
Total	\$ 5,925,177	\$ 6,724,811	\$ 6,671,585	\$ 7,808,677	\$ 8,583,374	\$ 9,684,233

2017 Accomplishments:

Capital projects already or anticipated to be completed in 2017 are:

- WWTP Energy Conservation Project Phase II
- WWTP Emergency Outfall Repair
- Powell Street Sewer & Water Replacement

Capital projects added or replaced 230 linear feet of new sewer main to the City's utility infrastructure this year.

2018 Budget Highlights & Goals:

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

The anticipated projects for 2018 are listed below:

- WWTP Scrubber Replacement
- Smith Street / Park Street Sewer Replacement

2018 Capital Considerations:

Sewer capital projects are listed in the 2018 Budget Highlights and Goals box.

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 2,060 catch basins, numerous water quality filters and flow control structures, culverts, various types of ponds, biological treatment installations, and open ditches.

Stormwater related capital is accounted for in Fund 432 Stormwater CIP, thus this fund has no capital considerations with the exception of the one quarter cost of emergency management equipment. Ending fund balance over the 12% required reserves (per City policy) is transferred from this fund into the stormwater capital fund each year to be used for scheduled stormwater capital projects.

Revenues						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 330,171	\$ 361,955	\$ 55,893	\$ 257,717	\$ 457,649	\$ 624,866
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	64,092	80,838	-	-	-
Charges for Services	1,548,054	1,530,186	1,609,800	1,663,806	1,701,800	1,777,200
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	2,021	2,822	2,732	3,788	802,335	7,100
Transfers In	7,786	2,023	1,445	3,468	2,890	-
Total	\$ 1,888,032	\$ 1,961,077	\$ 1,750,709	\$ 1,928,779	\$ 2,964,674	\$ 2,409,166
Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 712,781	\$ 651,424	\$ 582,914	\$ 657,895	\$ 748,518	\$ 880,351
Supplies (30)	8,575	6,367	18,779	8,068	21,991	23,242
Professional Svcs (40)	381,858	526,639	514,713	576,715	537,398	564,380
Intergovernmental (50)	118,064	100,978	106,972	122,717	110,000	130,000
Capital (60)	-	-	-	52	750	750
Debt Service (70-80)	104,799	104,777	104,612	104,835	208,526	198,476
Other (90)	200,000	515,000	165,000	7,720	803,269	396,303
Ending Fund Balance	361,955	55,893	257,717	450,777	534,222	215,664
Total	\$ 1,888,032	\$ 1,961,077	\$ 1,750,709	\$ 1,928,779	\$ 2,964,674	\$ 2,409,166

2017 Accomplishments:

- Completion of inspection and cleaning of 100% of all City catch basins.
- Performed inspection and maintenance of all City storm water quality filters, flow control devices.
- Cleaned and maintenance all porous concrete surfaces in the downtown corridor.
- Private development added 16,400 lf of new storm main as part of large subdivision projects including Easton Cove, Iron Eagle, Eaglemont IV, Currie Farms, and Worthington Heights.

2018 Budget Highlights & Goals:

Manage Monroe's environment and natural resources, supporting the health, safety, welfare, recreational needs and economic well-being of current and future generations.

- Operate the storm water system within the regulatory requirements of the NPDES permit
- Inspect and maintain 50% of the catch basins in the storm water system
- Inspect or maintain 100% of the control structures, filters, or water quality installations

2018 Capital Considerations:

No capital considerations for 2018

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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 1,576,097	\$ 1,216,297	\$ 1,505,819	\$ 1,287,746	\$ 1,008,491	\$ 715,474
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	1,300,956	887,694	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	5,814	7,428	8,111	7,214	6,726	7,083
Transfers In	200,342	515,000	165,000	-	-	266,628
Total	\$ 1,782,253	\$ 3,039,681	\$ 2,566,624	\$ 1,294,960	\$ 1,015,217	\$ 989,185

Expenditures

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 15,127	\$ 159,255	\$ 178,959	\$ 222,512	\$ 276,528	\$ 298,698
Supplies (30)	41	-	4,429	-	-	-
Professional Svcs (40)	7,871	29,798	16,675	51,808	45,077	49,804
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	542,917	1,344,808	1,078,814	12,149	210,000	590,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	1,216,297	1,505,819	1,287,746	1,008,491	483,612	50,683
Total	\$ 1,782,253	\$ 3,039,681	\$ 2,566,624	\$ 1,294,960	\$ 1,015,217	\$ 989,185

2018 Budget Highlights & Goals:

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

The anticipated projects for 2018 are listed below:

- Smith Street / Park Street Storm Replacement
- Blueberry Lane Infiltration
- N. Kelsey Infiltration
- Dickinson Utility Replacement Project

2018 Capital Considerations:

Stormwater capital projects are listed in the 2018 Budget Highlights and Goals box.

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.

New revenue bonds were associated with the construction of the of the Public Works Shop were issued toward the end of 2016. This increased our annual revenue debt service to \$2,243,451 for 2018. At 1.25 times this amount, the target ending fund balance for this fund is \$2,804,314.

This fund has no associated staff, budget highlights, or capital considerations.

Revenues						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 2,112,071	\$ 2,019,614	\$ 1,995,151	\$ 1,983,629	\$ 1,935,851	\$ 1,898,351
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	7,543	10,536	13,479	12,222	10,815	14,000
Transfers In	-	-	-	-	-	891,963
Total	\$ 2,119,614	\$ 2,030,151	\$ 2,008,629	\$ 1,995,851	\$ 1,946,666	\$ 2,804,314
Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	100,000	35,000	25,000	60,000	50,000	-
Ending Fund Balance	2,019,614	1,995,151	1,983,629	1,935,851	1,896,666	2,804,314
Total	\$ 2,119,614	\$ 2,030,151	\$ 2,008,629	\$ 1,995,851	\$ 1,946,666	\$ 2,804,314

2017 Accomplishments:

- Non-applicable to this cost center.

2018 Budget Highlights & Goals:

- Non-applicable to this cost center.

2018 Capital Considerations:

- 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.

Roles and responsibilities:

- Perform technical troubleshooting to resolve computer and phone equipment problems.
- Oversee and manage the administration of the Exchange Server email system.
- Provide technical support for citywide computer systems and troubleshooting problems.
- Installation and configuration of computer hardware, software, and peripherals.

Revenues

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 143,511	\$ 47,811	\$ 75,748	\$ 216,230	\$ 259,783	\$ 269,261
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	386,735	429,527	531,895	452,309	469,046	531,379
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	14,927	2,740	3,869	4,038	2,640	5,693
Transfers In	600	-	-	-	-	-
Total	\$ 545,773	\$ 480,078	\$ 611,512	\$ 672,577	\$ 731,469	\$ 806,333

Expenditures

	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 109,814	\$ 92,426	\$ 119,514	\$ 133,222	\$ 136,511	\$ 141,565
Supplies (30)	5,328	31,146	3,112	3,509	10,500	15,200
Professional Svcs (40)	382,821	280,436	272,656	276,063	385,465	441,128
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	323	-	-	-	10,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	47,811	75,748	216,230	259,783	198,993	198,440
Total	\$ 545,773	\$ 480,078	\$ 611,512	\$ 672,577	\$ 731,469	\$ 806,333

2017 Accomplishments:

- Assisted with implementation of electronic plan review software.
- Assisted with vendor selection and implementation of Police Department body cameras.
- Completed ACCES WACIC/NCIC Technical Security Audit
- Started website redesign project
- Upgraded physical server

2018 Budget Highlights & Goals:

- In partnership with City Clerk, select a vendor and implement electronic document management system.
- In partnership with Finance, assist with hiring of consultant to assist with purchase of new ERP software.
- Exchange migration/upgrade
- Upgrade Windows Active Directory
- Build and deploy enhanced secure city campus Wi-Fi.
- Replace Police Department LiveScan machine.

2018 Capital Considerations:

- Electronic Document Management System

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 230 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>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Beginning Fund Balance	\$ 1,969,534	\$ 1,673,099	\$ 2,214,278	\$ 2,796,336	\$ 3,619,260	\$ 3,450,330
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	830,248	1,877,748	1,478,268	1,658,165	1,795,228	1,653,354
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	43,061	20,507	29,525	48,416	18,321	38,703
Transfers In	435	10,635	16,857	75,545	-	-
Total	\$ 2,843,277	\$ 3,581,988	\$ 3,738,928	\$ 4,578,462	\$ 5,432,809	\$ 5,142,387

Expenditures						
	Actual <u>2013</u>	Actual <u>2014</u>	Actual <u>2015</u>	Actual <u>2016</u>	Budget <u>2017</u>	Approved <u>2018</u>
Personnel	\$ 130,626	\$ 181,049	\$ 210,192	\$ 232,891	\$ 237,125	\$ 246,343
Supplies (30)	163,884	170,095	109,583	101,201	120,000	116,275
Professional Svcs (40)	262,009	212,942	251,522	265,886	274,519	271,902
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	613,659	803,624	371,295	359,222	1,286,012	494,480
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	1,673,099	2,214,278	2,796,336	3,619,261	3,515,153	4,013,387
Total	\$ 2,843,277	\$ 3,581,988	\$ 3,738,928	\$ 4,578,462	\$ 5,432,809	\$ 5,142,387

2017 Accomplishments:

- Deployed 17 units into service and removed 20 from service.
- Maintained fleet in accordance with Washington Administrative Code for Commercial Vehicles.

2018 Budget Highlights & Goals:

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

- Maintain 100% of fleet units in accordance with Washington Administrative Code for Commercial Vehicles
- Specify, purchase, up-fit, and bring into service nine new fleet units

2018 Capital Considerations:

The average annual capital outlay for the fleet fund includes vehicle replacement, new fleet additions, and capital reserves for future replacements. Expenditures typically range from \$800,000 to \$1,300,000. In 2018 they are approved at just over \$1,000,000.

Fund 530 Facilities

This fund accounts for the maintenance and operations of 33,000 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 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Approved 2018
Beginning Fund Balance	\$ 199,945	\$ 260,845	\$ 270,022	\$ 75,444	\$ 86,746	\$ 91,344
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,077,870	1,206,362	1,005,338	1,249,845	1,207,837	1,251,465
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	60,348	10,126	7,922	12,905	5,628	8,414
Transfers In	552	-	-	-	-	-
Total	\$ 1,338,715	\$ 1,477,332	\$ 1,283,281	\$ 1,338,195	\$ 1,300,211	\$ 1,351,223
Expenditures						
	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Approved 2018
Personnel	\$ 258,913	\$ 208,423	\$ 273,010	\$ 295,049	\$ 330,025	\$ 344,513
Supplies (30)	96,929	186,788	139,498	130,256	120,500	156,000
Professional Svcs (40)	722,027	812,100	795,329	826,160	806,501	782,954
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	260,845	270,022	75,444	86,729	43,185	67,756
Total	\$ 1,338,715	\$ 1,477,332	\$ 1,283,281	\$ 1,338,195	\$ 1,300,211	\$ 1,351,223

2017 Accomplishments:

- Repaired leaking City Hall roof.
- Installed virtual control thermostats for HVAC system in two facilities to save energy and provide better customer experience.
- Completed several ergonomic office and associated work flow upgrades throughout City Hall.

2018 Budget Highlights & Goals:

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

- Complete Phase II of municipal campus plan via reorganization of Police, Parks, and Public Works operational access, storage, and parking areas.

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

- Relocate City records, community coordination center, and Public Works operations to new facility after construction

2018 Capital Considerations:

No capital considerations for 2018.

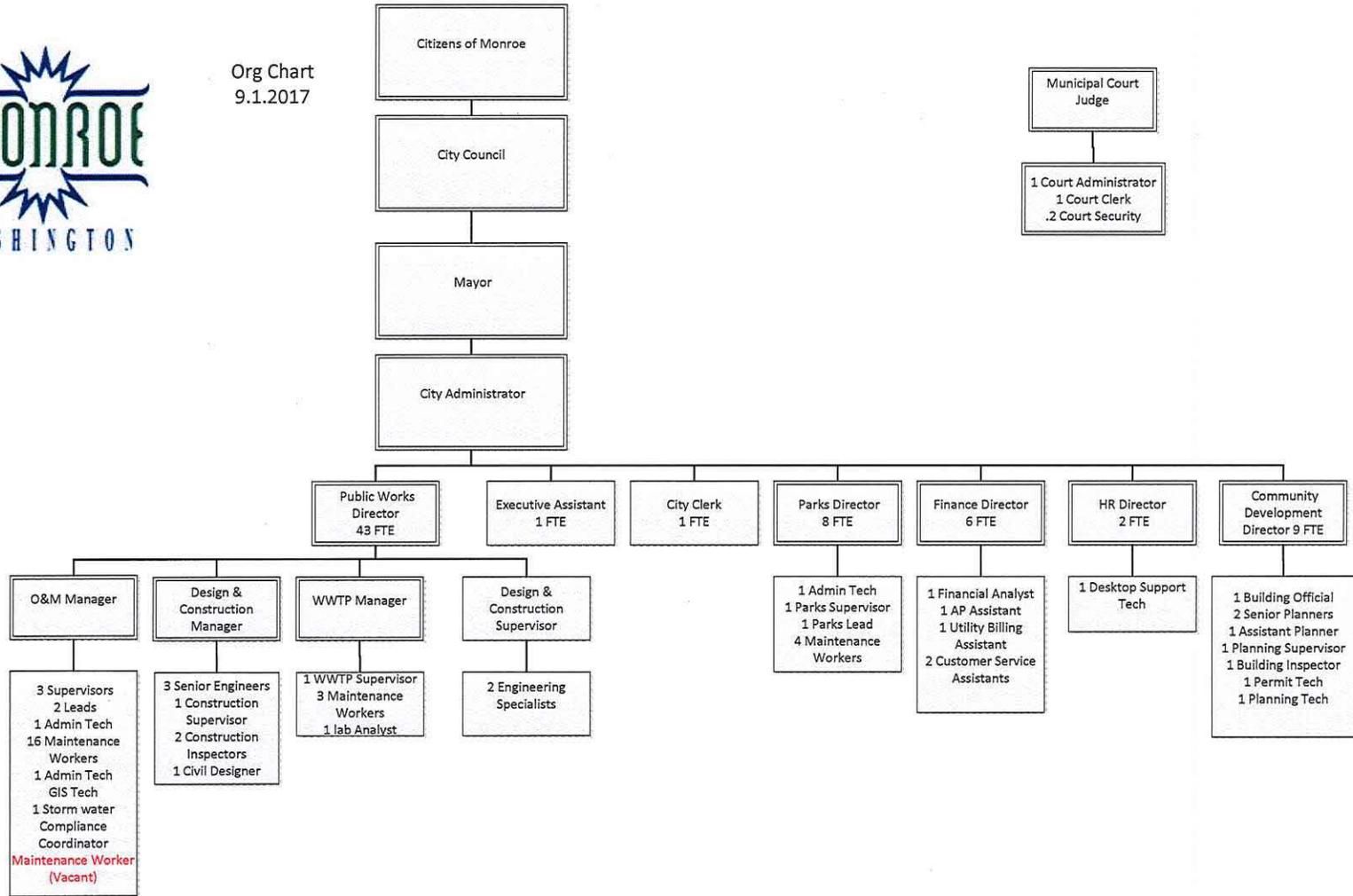


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APPENDICES



Org Chart
9.1.2017



Organizational Chart 2018

Monroe Police Department

Mayor

Chief of Police

Administrative
Bureau Director

Administrative
Assistant

Deputy Chief

Administrative
Supervisor

Police Specialist

Police Specialist

Police Specialist

Records/
Evidence

Data/Armory

Front Desk PT

Admin Sergeant

School Resource
Officer

Community
Service Officer

Embedded Social
Worker

ProAct Sergeant

Pro Act Officer

Pro Act Officer

Pro Act Officer

Patrol Sergeant

Officer

Officer

Officer

Officer

Patrol Sergeant

Officer

Officer

Officer

Officer

Motorcycle

Patrol Sergeant

Officer

Officer

Officer

Officer

Patrol Sergeant

Officer

Officer

Officer

Officer

Motorcycle

Investigations
Sergeant

Detective

Detective

Detective

Investigations
Assistant

2018 Full Time Equivalent (FTEs)

Fund/Dept	Page #	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Approved
General Fund							
Executive	29	1.00	2.00	1.00	1.00	2.00	2.00
Econ Development	n/a	1.00	-	-	-	-	-
Finance	32	3.59	3.59	4.35	4.35	5.35	3.29
Human Resources	34	1.00	1.00	1.00	0.95	0.80	0.80
Police	36	41.00	43.00	42.00	43.00	43.00	44.00
City Clerk	42	1.40	1.00	1.00	2.00	1.00	1.00
Municipal Court	44	-	1.00	2.20	2.20	2.20	2.20
Parks O&M	46	6.79	7.09	7.24	6.90	7.70	7.97
Community Dev.	52	6.10	7.30	8.00	7.96	8.96	9.00
Emergency Mngt	54	0.05	0.10	0.10	0.03	0.03	0.03
General Fund Total		61.93	66.08	66.89	68.39	71.04	70.29
Street O&M	62	2.23	2.27	2.33	2.77	2.69	2.69
Parks CIP	76	0.46	0.46	0.88	0.95	1.15	1.15
Street CIP	78	2.60	1.50	1.69	2.34	2.34	2.34
Water O&M	83	7.55	7.57	6.72	7.22	7.40	7.40
Water CIP	85	1.85	1.55	1.74	2.39	2.39	2.39
Sewer O&M	87	13.14	13.01	13.12	13.01	12.83	12.83
Sewer CIP	89	1.65	1.55	1.74	2.39	2.39	2.39
Stormwater O&M	91	7.58	6.61	6.02	6.30	6.50	7.50
Stormwater CIP	93	0.05	1.50	1.69	2.34	2.34	2.34
Solid Waste	n/a	0.38	0.38	0.68	0.93	-	-
Information Technology	99	2.00	1.00	1.00	1.05	1.20	1.20
Fleet & Equipment	101	1.30	1.80	2.07	2.10	2.10	2.10
Facilities	103	2.75	2.75	2.93	3.05	2.93	2.93
Totals		105.47	108.03	109.50	115.23	117.30	117.55

2018 Capital

Item	Fund/Cost Center	Amount	Page #
• Public Art/Banners	GF - Executive	\$ 15,000	29
• Interview Room Recorders	GF - Police	\$ 30,000	36
• Final Lease Pyt-Body Cameras	GF - Police	\$ 4,309	36
• Ballistic Vests	GF - Police	\$ 21,289	36
• Emergency Management Equipment	Split 4 ways - GF	\$ 750	54
	Split 4 ways - Water O&M	\$ 750	83
	Split 4 ways - Sewer O&M	\$ 750	87
	Split 4 ways - Stormwater O&M	\$ 750	91
• LCR Drug Testing Instrument	Narcotic Fund	\$ 7,500	66
• Public Works Shop	General CIP	\$ 4,250,000	74
• Sky River Park Play Equipment	Parks CIP	\$ 350,000	76
• Wiggly Field Dog Park Fencing	Parks CIP	\$ 9,000	76
• Power Installation-Lake Tye Performance Stage & Shelter #2	Parks CIP	\$ 45,000	76
	Parks CIP	\$ 55,000	76
• Various Turf & Field rehabilitation	Parks CIP	\$ 55,000	76
• Design-191st Avenue extension	Street CIP	\$ 245,000	78
• Phase IIA Chain Lake Road sidewalks	Street CIP	\$ 750,000	78
• Blueberry Lane & N. Kelsey intersection improvements	Street CIP	\$ 450,000	78
			78
• TIB/TBD supported road preservation/ overlay projects	Street CIP	\$ 1,323,000	78
			78
• 179th Avenue sidewalk extension	Street CIP	\$ 30,000	78
• 147th Street/179th Avenue signal	Street CIP	\$ 110,000	78
• Tjerne Place Phase III (Woods Creek to Old Owen Road)	Street CIP	\$ 1,950,000	78
	Street CIP		78
• TIB/TBD supported road preservation/overlay overlay projects (if time and resources and grants are received)	Street CIP	\$ 2,388,861	78
			78
Subtotal 2018 Capital page 1		\$ 12,036,959	

Acronyms

CIP - Capital Improvement Projects

GF - General Fund

LCR - L-inductance, C-capacitance, R-resistance

O&M - Operations and Maintenance

SCADA - Supervisory Control and Data Acquisition (remote monitoring for our utility systems)

TBD - Monroe Transportation Benefit District

TIB - Washington Transportation Improvement Board

2018 Capital

Item	Fund/Cost Center	Amount	Page #
• Water Main replacements	Water CIP	\$ 1,895,000	85
• SCADA upgrade (for pumps/meters)	Water CIP	\$ 85,000	85
• Computer upgrades	Sewer O&M	\$ 20,000	87
• Sewer Line replacements	Sewer CIP	\$ 438,700	89
• Waste Water Treatment Plant upgrades/ repair	Sewer CIP	\$ 3,685,000	89
• Dickinson Road/Lake Tye Bioswale/ Blueberry Ln storm drain improvements	Stormwater CIP	\$ 590,000	93
• Electronic Document Mngt System	Information Technology	\$ 10,000	99
• Police Dept vehicles replacement	Fleet & Equipment	\$ 106,590	101
• General Govt vehicles & equipment replacement	Fleet & Equipment	\$ 164,700	101
• Public Works vehicles & equipment replacement	Fleet & Equipment	\$ 223,190	101
Subtotal 2018 Capital page 2		\$ 7,218,180	
Subtotal 2018 Capital page 1		\$ 12,036,959	
Total 2018 Capital		<u>\$ 19,255,139</u>	

Acronyms

CIP - Capital Improvement Projects

GF - General Fund

LCR - L-inductance, C-capacitance, R-resistance

O&M - Operations and Maintenance

SCADA - Supervisory Control and Data Acquisition (remote monitoring for our utility systems)

TBD - Monroe Transportation Benefit District

TIB - Washington Transportation Improvement Board

**CITY OF MONROE
ORDINANCE NO. 026/2017**

AN ORDINANCE OF THE CITY OF MONROE,
WASHINGTON, FIXING THE AMOUNT OF TAXES TO BE
LEVIED BY THE CITY FOR THE CALENDAR YEAR 2018

WHEREAS, the City Council of the City of Monroe, Washington has met and considered its budget for the calendar year 2018; and

WHEREAS, the public hearing to consider the City of Monroe's 2018 General Fund revenues was held on October 3, 2017, at which no public comments were received; and

WHEREAS, the City's actual levy amount from the previous year was \$2,577,719; and

WHEREAS, the population of the City is more than ten thousand; and

WHEREAS, the Implicit Price Deflator (IPD) was higher than one percent, limiting the City's legally allowed increase to one percent; and

WHEREAS, the City is choosing to limit its property tax increase to less than one percent, banking the remaining legally allowed increase capacity.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MONROE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Property Tax Levy. The regular property tax levy for the calendar year 2018 is hereby increased by zero dollars (\$0.00), which is a zero percent (0%) increase from the previous year's levy. The levy amount is exclusive of additional revenue resulting from new construction, improvements to property, any increase in the value of state assessed property, and any annexations that have occurred and refunds made.

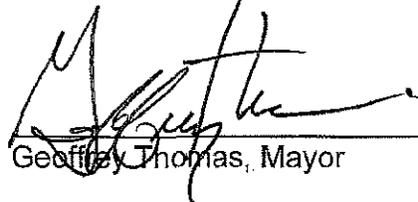
Section 2. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 3. Effective Date. This ordinance shall be in full force and effect five (5) days from and after its passage and approval and publication as required by law.

PASSED by the City Council and APPROVED by the Mayor of the City of Monroe, at a regular meeting held this 14th day of November, 2017.

First Reading: October 17, 2017
Adoption: November 14, 2017
Published: November 17, 2017
Effective: November 22, 2017

CITY OF MONROE, WASHINGTON:



Geoffrey Thomas, Mayor

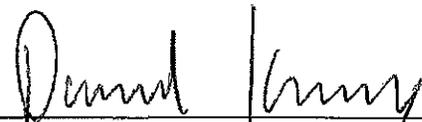
(SEAL)

ATTEST:

APPROVED AS TO FORM:



Elizabeth M. Adkisson, MMC, City Clerk



Daniel P. Kenny, City Attorney

**CITY OF MONROE
ORDINANCE NO. 028/2017**

**AN ORDINANCE OF THE CITY OF MONROE,
WASHINGTON, ADOPTING THE BUDGET FOR THE
FISCAL YEAR ENDING DECEMBER 31, 2018**

WHEREAS, the Mayor of the City of Monroe, Washington, completed and placed on file with the City Clerk a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expenses of government of said City for the fiscal year ending December 31, 2018; and

WHEREAS, a notice was published that the Monroe City Council would meet on the third and tenth day of October, 2017, and fourteenth day of November, 2017, at the hour of 7:00 p.m., in the Council Chambers of Monroe City Hall for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of Monroe an opportunity to be heard upon said budget; and

WHEREAS, the said City Council did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Monroe for the purposes set forth in said budget, and the estimated expenditures set for in said budget being all necessary to carry on the government of said City for said year and being sufficient to meet the various needs of said city during said period.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MONROE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Budget Adoption. The budget for the City of Monroe, Washington, for the year 2018 is hereby adopted at the fund level in its final form and content as set forth in the attached budget document, Exhibit A.

Section 2. Estimated Revenues and Appropriations. Estimated resources for each separate fund of the City of Monroe, and aggregate expenditures for all such funds for the year 2018, are set forth in a summary form below; and are hereby appropriated for expenditure at the fund level during the year 2018 as set forth in the attached budget document, Exhibit A.

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
General Fund (001)	\$ 3,891,951	\$ 13,603,435	\$ 14,394,086	\$ 3,101,300
Contingency Fund (002)	961,308	7,680	122,351	846,637
Donation Fund (008)	3,330	4,050	6,361	1,019
Streets Fund (105)	266,595	683,312	737,769	212,138
Lodging Tax Fund (109)	79,340	80,450	101,000	58,790
Narcotics Fund (114)	15,900	10,600	20,600	5,900
Real Estate Excise Tax Fund (117)	1,804,730	1,214,800	710,393	2,309,137
Debt Service Fund (203)	3,303	1,528,903	1,528,698	3,508
General CIP Fund (307)	4,842,979	20,000	4,250,000	612,979
Parks CIP Fund (317)	991,328	856,497	1,011,808	836,017
Street CIP Fund (318)	1,336,142	7,719,433	7,613,488	1,442,087
N. Kelsey Development Fund (319)	1,273,984	175,000	1,441,000	7,984
Water O&M Fund (411)	2,972,152	5,923,601	8,298,581	597,172
Water CIP Fund (412)	3,643,797	3,393,584	2,372,535	4,664,846
Sewer O&M Fund (421)	2,042,614	7,519,922	8,870,621	691,915
Sewer CIP Fund (422)	6,341,908	3,342,325	4,491,511	5,192,722
Stormwater O&M Fund (431)	624,866	1,784,300	2,193,502	215,664
Stormwater CIP Fund (432)	715,474	273,711	938,502	50,683
Revenue Bond Debt Reserve Fund (450)	1,898,351	905,963	-	2,804,314
Information Technology Service Fund (510)	269,261	537,072	607,893	198,440
Fleet & Equipment Fund (520)	3,450,330	1,692,057	1,129,000	4,013,387
Facilities Management Fund (530)	91,344	1,259,879	1,283,467	67,756
Total All Funds	\$ 37,520,987	\$ 52,536,574	\$ 62,123,166	\$ 27,934,395

Section 3. Salary Schedule. The 2018 salary schedule for authorized City of Monroe positions is set forth in the attached Exhibit B and is incorporated herein as if set forth in full.

Section 4. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 5. Transmittal. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditors' Office and to the Association of Washington Cities.

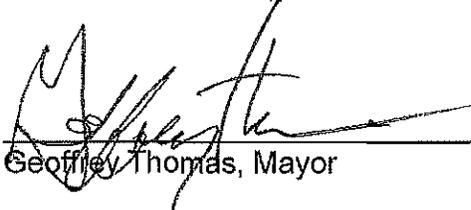
Section 6. Effective Date. This ordinance shall take effect five (5) days after publication.

PASSED by the City Council and APPROVED by the Mayor of the City of Monroe,
at a regular meeting held this 5th day of December, 2017.

First Reading: November 21, 2017
Final Reading: December 5, 2017
Published: December 8, 2017
Effective: December 13, 2017

CITY OF MONROE, WASHINGTON:

(SEAL)



Geoffrey Thomas, Mayor

ATTEST:

APPROVED AS TO FORM:



Elizabeth M. Adkisson, MMC, City Clerk



J. Zachary Lell, City Attorney

Department	Title	Salary Range - 2018	Actual Pay*
Administration	IT Desktop Support	4696 - 5994	
Administration	Executive Assistant	4820 - 6290	
Administration	City Clerk	4927 - 7605	
Administration	HR Director	7748 - 11089	
Administration	City Administrator	9285 - 13726	
Community Development	Assistant Planner	4584 - 5665	
Community Development	Permit Technician	4606 - 5878	
Community Development	Building Inspector/Plans Examiner	4696 - 6175	6388*
Community Development	Associate Planner	5105 - 6483	
Community Development	Permit Supervisor	5412 - 6906	
Community Development	Senior Planner	5868 - 7854	
Community Development	Building Official	6081 - 7712	
Community Development	Principal Planner	6267 - 8567	
Community Development	Community Development Director	7748 - 11879	
Finance	Customer Service	4428 - 5651	
Finance	AP/AR	4428 - 5651	
Finance	Utility Billing	4428 - 5651	
Finance	Financial Analyst	4776 - 6095	
Finance	Finance Director	7748 - 11879	
Finance	Accounting Analyst	6095-6400	
Municipal Court	Court Clerk	4428 - 5651	
Municipal Court	Court Security Officer	670 - 1030	
Municipal Court	Court Administrator	6939 - 9171	
Parks & Rec	Parks Maintenance	4427 - 5650	
Parks & Rec	Parks & Rec Administrative Tech	4606 - 5878	
Parks & Rec	Parks Lead	4870 - 6216	
Parks & Rec	Parks Supervisor	5412 - 6906	
Parks & Rec	Parks Director	7748 - 11773	
Police Dept.	Customer Service Specialist	3962 - 5056	
Police Dept.	Customer Service Assistant	4428 - 5651	
Police Dept.	Data Asst/Armorer	4428 - 5651	
Police Dept.	Executive Assistant	4606 - 5878	
Police Dept.	Investigative Support	4606 - 5878	
Police Dept.	Code Enforcement	4606 - 5878	
Police Dept.	Evidence Technician	4606 - 5878	
Police Dept.	Police Officer	5820 - 7073	
Police Dept.	Administrative Manager	6938 - 8454	
Police Dept.	Sergeant	7488 - 9101	
Police Dept.	Administrative Bureau Director	7748 - 10332*	10593*
Police Dept.	Deputy Chief	7748 - 11449	
Police Dept.	Police Chief	8980 - 12300*	12760*
Public Works Department	Engineering Admin Specialist	3962 - 5056	
Public Works Department	Maintenance and Operations II	4427 - 5650	
Public Works Department	PW Administrative Tech	4606 - 5878	

Department	Title	Salary Range - 2018	Actual Pay*
Public Works Department	Utility System Specialist	4647 - 5930	
Public Works Department	Cross Connection Control	4647 - 5930	
Public Works Department	WWTP Operator	4647 - 5930	
Public Works Department	Shop Specialist III	4647 - 5930	
Public Works Department	Equipment Operator III	4647 - 5930	
Public Works Department	Facilities Specialist III	4647 - 5930	
Public Works Department	Lab Specialist III	4647 - 5930	
Public Works Department	Construction Inspector III	4647 - 5930	
Public Works Department	Stormwater Compliance Coordinator	4647 - 5930	
Public Works Department	Water Quality Lead IV	4870 - 6216	
Public Works Department	Construction Inspector IV	4870 - 6216	
Public Works Department	Utilities/Streets Site Lead	4870 - 6216	
Public Works Department	GIS/CAD Specialist	5083 - 6574	6771*
Public Works Department	Civil Designer	5083 - 7177	
Public Works Department	Construction Document Supervisor	5412 - 6906	
Public Works Department	Construction Inspector Supervisor	5412 - 6906	
Public Works Department	O&M Supervisor	5412 - 6906	
Public Works Department	WWTP Supervisor	5412 - 6906	
Public Works Department	Senior Engineer	5833 - 8536	
Public Works Department	PW Manager	6938 - 10018	
Public Works Department	WWTP Manager	6938 - 9347*	9633*
Public Works Department	Design & Construction Manager	6938 - 10018	
Public Works Department	Public Works Director	7748 - 11687*	12038*

*Based on comparables, these employees are limited to the 3% CPI Increase.

Glossary

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 1st. 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.

Glossary

Budget Amendment

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.

Glossary

E

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.

Glossary

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 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.

Glossary

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 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

Glossary

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

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