

**CITY OF MONROE
ORDINANCE NO. 010/2020**

AN ORDINANCE OF THE CITY OF MONROE,
WASHINGTON, AMENDING THE BUDGET FOR FISCAL
YEAR 2020 TO ACCOUNT FOR ACTUAL BEGINNING
FUND BALANCES, NEW OR DECREASED REVENUES
AND EXPENDITURES; PROVIDING FOR SEVERABILITY;
AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the City Council adopted the budget for fiscal year 2020 through Ordinance No. 021/2019 on November 12, 2019; and

WHEREAS, the beginning fund balances set forth in the 2019 budget were only estimates in 2019 and are now known amounts; and

WHEREAS, certain expenditures, the necessity and/or amount of which were largely unexpected by the City, have come to light; and

WHEREAS, new revenues and corresponding expenditures need to be realized in and reflected by the adopted budget through an amendment thereof; and

WHEREAS, the 2020 COVID 19 pandemic has affected various revenue projections and expenditure, which need to be realized in and reflected by the adopted budget through an amendment thereof; and

WHEREAS, per RCW 35A.33.120, the City Council finds that it is in the best interest of the City to decrease, revoke, or recall all or portions of the total appropriations provided for certain funds as set forth in the previously adopted budget, and to re-appropriate the same for another purpose or purposes, as provided herein.

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

Section 1. Findings. The above recitals and the content of Exhibit A, B, C, and D attached hereto and incorporated herein by the reference as if set forth in full, are hereby adopted as finding in support of this ordinance.

Section 2. Budget Amendment. The budget for the fiscal year 2020 is hereby amended as follows:

Fund	Name	Amended Beginning Balance	Amended Revenues	Amended Expenditures	Amended Restricted Fund Balance	Amended Undesignated Fund Balance	Total Budgeted Fund (Amended)
001	General Fund	\$ 4,632,998	\$ 15,146,156	\$ 16,553,274	\$ 2,666,581	\$ 559,299	\$ 19,779,154
002	Contingency Fund	973,801	108,513	-	1,082,314	-	1,082,314
008	Donation Fund	7,500	5,850	7,075	6,275	-	13,350
105	Street Fund	417,091	999,256	1,101,325	187,226	127,796	1,416,347
109	Tourism Fund	71,653	43,994	86,060	-	29,587	115,647
114	Narcotics Fund	47,588	78	15,600	-	32,066	47,666
117	Real Estate Excise Tax Fund	4,127,067	890,208	4,057,380	-	959,895	5,017,275
203	Governmental Debt Fund	3,418	3,047,156	3,047,108	-	3,466	3,050,574
307	General Capital Projects	21,173	1,574,720	1,574,720	-	21,173	1,595,893
317	Parks CIP Fund	1,314,434	5,454,337	6,341,514	35,534	391,723	6,768,771
318	Street CIP Fund	2,016,712	4,885,567	5,644,428	-	1,257,851	6,902,279
319	North Kelsey Development	2,634,155	434,047	2,987,564	-	80,638	3,068,202
411	Water Fund	985,770	6,744,771	6,759,365	653,152	318,024	7,730,541
412	Water CIP Fund	6,753,766	2,238,659	5,131,259	-	3,861,166	8,992,425
421	Sewer Fund	1,886,973	7,789,008	8,371,989	814,808	489,184	9,675,981
422	Sewer CIP Fund	7,949,119	3,762,947	2,578,018	-	9,134,048	11,712,066
431	Stormwater Fund	350,593	2,179,993	2,216,373	248,149	66,064	2,530,586
432	Stormwater CIP Fund	818,230	3,519,634	3,461,432	-	876,432	4,337,864
450	Revenue Bond Reserve	2,790,675	40,524	10,464	-	2,820,735	2,831,199
510	Info Tech Services Fund	307,486	724,274	867,544	-	164,216	1,031,760
520	Equipment & Fleet Fund	4,782,021	2,291,051	1,984,380	4,670,275	418,417	7,073,072
530	Facilities Management Fund	65,055	1,443,786	1,480,729	-	28,112	1,508,841
	Totals	\$ 42,957,278	\$ 63,324,529	\$ 74,277,601	\$ 10,364,314	\$ 21,639,892	\$ 106,281,807

Section 3. Salary Schedule. The 2020 salary schedule for authorized City of Monroe positions is set forth in the attached Exhibit A 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. 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 25th day of August, 2020

First Reading: August 11, 2020
Final Reading: August 25, 2020
Published: August 30, 2020
Effective: September 4, 2020

(SEAL)

CITY OF MONROE, WASHINGTON:



Geoffrey Thomas, Mayor

ATTEST:

APPROVED AS TO FORM:



Rebecca R. Hasart, Interim City Clerk

Rebecca R. Hasart, Interim City Clerk



Zachary Lell, City Attorney

J. Zachary Lell, City Attorney

EXHIBIT A

Department	Title	Salary Range	
		2020 Lower	2020 Higher
Administration	IT Desktop Support	4,948	6,355
Administration	Management Analyst	5,574	7,113
Administration	HR/Fiscal Analyst	5,574	7,113
Administration	HR Director	8,164	12,516
Administration	City Administrator	9,784	14,463
Community Development	Planning Asst	4,561	5,821
Community Development	Assistant Planner	4,831	5,969
Community Development	Permit Technician	4,857	6,054
Community Development	Code Enforcement	4,857	6,054
Community Development	Building Inspector/Plans Examiner	5,548	7,879
Community Development	Associate Planner	5,379	6,831
Community Development	Permit Supervisor	6,287	8,022
Community Development	Senior Planner	6,183	8,276
Community Development	Building Official	6,411	9,021
Community Development	Principal Planner	6,603	9,255
Community Development	Community Development Director	8,164	12,516
Finance	Customer Service	4,561	5,821
Finance	AP/AR	4,561	5,821
Finance	Utility Billing	4,561	5,821
Finance	Senior Accting Technician	5,288	6,592
Finance	Deputy City Clerk	5,379	6,831
Finance	Finance Director/City Clerk	8,164	13,000
Municipal Court	Court Clerk	4,561	5,821
Municipal Court	Court Security Officer	25.19/hour	
Municipal Court	Court Administrator	7,311	9,749
Parks & Rec	Parks Maintenance	4,758	6,072
Parks & Rec	Parks Admin Tech	4,857	6,054
Parks & Rec	Parks & Rec Administrative Tech	4,857	6,054
Parks & Rec	Parks Lead	5,388	6,876
Parks & Rec	Parks Supervisor	6,287	8,022
Parks & Rec	Parks Senior Planner	6,183	8,276
Parks & Rec	Parks Director	8,164	13,087
Police Dept.	Customer Service Specialist	4,081	5,208
Police Dept.	Customer Service Assistant	4,561	5,821
Police Dept.	Data Asst/Armorer	4,561	5,821
Police Dept.	Executive Assistant	4,857	6,054
Police Dept.	Investigative Support	4,857	6,054
Police Dept.	Code Enforcement	4,857	6,054
Police Dept.	Evidence Technician	4,857	6,054
Police Dept.	Police Officer - 3%	6,360	7,729
Police Dept.	Administrative Manager	7,310	9,663
Police Dept.	Sergeant	7,638	9,283
Police Dept.	Administrative Bureau Director	8,164	12,516
Police Dept.	Deputy Chief	8,164	12,516
Police Dept.	Police Chief	9,462	13,982
Public Works Department	Engineering Admin Specialist	4,081	5,208
Public Works Department	Maintenance and Operations II	4,758	6,072
Public Works Department	PW Administrative Tech	4,857	6,054
Public Works Department	Utility System Specialist	5,288	6,749
Public Works Department	Cross Connection Control	5,288	6,749
Public Works Department	WWTP Operator	5,288	6,749
Public Works Department	Shop Specialist III	5,288	6,749
Public Works Department	Equipment Operator III	5,288	6,749

EXHIBIT A

Department	Title	Salary Range	
		2020 Lower	2020 Higher
Public Works Department	Facilities Specialist III	5,288	6,749
Public Works Department	Lab Specialist III	5,288	6,749
Public Works Department	Construction Inspector III	5,288	6,749
Public Works Department	Stormwater Compliance Coordinator	5,288	6,749
Public Works Department	Water Quality Lead IV	5,388	6,876
Public Works Department	Construction Inspector IV	5,388	6,876
Public Works Department	Utilities/Streets Site Lead	5,388	6,876
Public Works Department	GIS/CAD Specialist	5,355	7,384
Public Works Department	Civil Designer	5,355	7,762
Public Works Department	Construction Document Supervisor	6,287	8,022
Public Works Department	Construction Inspector Supervisor	6,601	8,424
Public Works Department	O&M Supervisor	6,287	8,022
Public Works Department	WWTP Supervisor	6,601	8,424
Public Works Department	Senior Engineer	6,146	8,994
Public Works Department	Deputy PW Director (PW Manager)	7,310	11,408
Public Works Department	WWTP Manager	7,310	10,813
Public Works Department	Deputy City Engineer (Design&Constr Mgr)	7,310	10,966
Public Works Department	Public Works Director	8,164	13,513

EXHIBIT B
2020 Beginning Cash Balance vs. Budgeted Beginning Balances

Fund	Description	Budgeted Beginning Balance	Actual Cash Beginning Balance	Difference	Comments
001	General Fund	3,966,802	4,632,998	666,196	Revenues higher than estimated (mostly sales taxes and building permits) and expenditures across the board came in under budget.
002	Contingency Fund	973,386	973,801	415	N/A. Difference less than 0.5%.
008	Donation Fund	5,975	7,500	1,525	Expenditures less than anticipated.
105	Street Fund	373,541	417,091	43,550	Development related revenues came in higher than anticipated; expenditures were below budget.
109	Tourism/Lodging Tax Fund	64,246	71,653	7,407	Revenues higher than anticipated and some awardees spent less than anticipated.
114	Narcotic/Drug Buy Fund	35,469	47,588	12,119	Revenue and expenditure levels are volatile depending on activity.
117	REET Fund	3,446,875	4,127,067	680,192	Tax and interest revenue higher than estimated. Some budgeted transfers for capital have not yet occurred.
203	Governmental Debt Fund	3,413	3,418	5	N/A. Difference less than 0.5%.
307	General CIP Fund	-	21,173	21,173	Residual remainder due to interest earnings.
317	Parks CIP Fund	1,287,752	1,314,434	26,682	Park planning and capital expenditures were less than anticipated.
318	Street CIP Fund	1,026,613	2,016,712	990,099	Impact fees were higher than anticipated; capital costs were less than estimated.
319	North Kelsey Development Fund	2,553,517	2,634,155	80,638	Interest earnings for all funds were higher than anticipated. Expenditures were less than estimated.
411	Water Fund	667,746	985,770	318,024	Water sales were higher than anticipated.
412	Water CIP Fund	5,238,061	6,753,766	1,515,705	Interest earnings and connection fees were higher than anticipated. Capital expenses were less than estimated.
421	Sewer Fund	1,397,789	1,886,973	489,184	Sales were higher than anticipated and expenses were below budget.
422	Sewer CIP Fund	7,477,672	7,949,119	471,447	Capital fees higher than anticipated and expenses less than estimated.
431	Stormwater Fund	284,529	350,593	66,064	Sales were higher than anticipated and expenses were below budget.
432	Stormwater CIP Fund	431,724	818,230	386,506	Expenses were less than estimated.
450	Revenue Bond Reserve Fund	2,789,385	2,790,675	1,290	N/A. Difference less than 0.5%.
510	Info Technology Fund	228,106	307,486	79,380	Expenses were less than estimated.
520	Fleet & Equipment Fund	4,533,260	4,782,021	248,761	Sale of surplus items and interest revenue higher than anticipated. In addition, expenses were less than estimated.
530	Facilities Management Fund	112,144	65,055	(47,089)	Utility payments to outside vendors were higher than anticipated. Cost recovery is done on a two year look back, so revenues will always lag behind actual expenses.
		36,898,005	42,957,278	6,059,273	

EXHIBIT C

2020 General Fund Amendments 08/04/2020

Department/Cost Center	Changes
000-Non Departmental	<ul style="list-style-type: none"> • Eliminate \$60,000 transfer for Springbrook update • Eliminate \$15,000 transfer for Electronic Document expansion
053-City Wide	<ul style="list-style-type: none"> • New Cost Center – moved items such as AWC dues, general insurance liability, Monroe-Duvall Connector bus, etc. • SCCIT dues increased \$3,157 per actuals • WCIA Liability increased \$13,580 per updated formula and actuals • General B&O taxes decreased \$80
001-Executive	<ul style="list-style-type: none"> • Travel decreased \$5,000 • Organizational Dues decreased \$1,000 • Training decreased \$1,000 • Choose Monroe Magazine costs decreased \$10,000 • Demographic study decreased \$2,500
002-Finance	<ul style="list-style-type: none"> • Increase postage costs by \$400 • Training travel decreased \$2,250 • Organizational Dues decreased \$450 • Training decreased \$3,886 • Reclassed 15% of Finance Director to City Clerk cost center – decrease \$21,155 salary and benefits (offset in City Clerk cost center)
003-Human Resources	<ul style="list-style-type: none"> • Decrease Professional Services \$10,000
004-Police	<ul style="list-style-type: none"> • Salary and benefits decreased \$229,500 (two patrol officer positions) • Moved Embedded Social worker to new Human Services cost center – decrease \$71,560 • Added \$6,000 Matrix study carry over from 2019 • Decrease WCIA liability insurance \$21,644 per updated formula and actuals • Decreased Training Travel \$17,710 • Decreased LEOFF 1 Medical Bills liability \$10,000 based on trending • Decreased Capital \$1,431 based on actual costs
005-Legislative	<ul style="list-style-type: none"> • Eliminated \$5,000 for Districting Demography study • Decreased Visioning services \$23,500 (carry into 2021) • Travel decreased \$11,300 • Miscellaneous Expenses decreased \$500 • Training decreased \$1,000 • Lobby Services decreased \$7,000
006-Legal	<ul style="list-style-type: none"> • No changes

EXHIBIT C

Department/Cost Center	Changes
007-City Clerk/Public Records	<ul style="list-style-type: none"> • Increased salaries and benefits \$21,155 for 15% of Finance Director (offset in Finance) • Decreased salaries and benefits \$13,619 to reclassify City Clerk FTE to Deputy City Clerk • Decrease Professional Services \$19,100 • Decrease Legal Notices \$1,500 • Decrease Training Travel \$2,000 • Decrease Training \$1,000
009-Municipal Court	<ul style="list-style-type: none"> • Salary and benefits decreased \$116,294 (Municipal Judge is contract) • Increase Professional Services (Municipal Judge) \$72,950 • Increase Professional Services Court Assessment \$52,280 (\$16,830 offset from other jurisdictions) • Increase Organizational Dues \$150
010-Parks	<ul style="list-style-type: none"> • Community Events decreased \$2,000 • Salaries and benefits decreased \$35,840 (three seasonal positions) • Eliminated \$10,000 for downtown furniture/baskets • Decrease WCIA liability insurance \$7,236 per updated formula and actuals • Training decreased \$3,000 • Events Brochure publishing decreased \$5,700 • Organizational Dues decreased \$1,000 • Decreased Capital \$1,431 based on actual costs
011-Jail and Dispatch	<ul style="list-style-type: none"> • No changes
040-Human Services	<ul style="list-style-type: none"> • New cost center • Public Defender Social Worker new item for \$12,000 offset by \$12,000 grant • Increase Embedded Social Worker moved from Police for \$71,560 (offset by Police department decrease) • Increase of \$35,000 Human Services Communications Plan approved by Council • Increase Homelessness services by \$30,000 offset by \$20,000 in HB1406 sales taxes and \$10,000 Snohomish Community Foundation Grant
110-Community Development	<ul style="list-style-type: none"> • Increase \$50,000 to Professional Services for Housing Inventory offset by \$50,000 Commerce grant
190-Emergency Management	<ul style="list-style-type: none"> • No change
202-COVID Expenses	<ul style="list-style-type: none"> • New cost center to track CARES Act expenses and offsetting reimbursements. Both revenues and expenses are budgeted at \$607,116 (offsetting)

EXHIBIT C

2020 Street O&M Fund Amendments 08/06/2020

Revenue Adjustments	Changes
Beginning Fund Balance	• Increase \$43,550
Solid Waste Franchise Fees	• Increase \$12,800
State Shared Fuel Taxes	• Decrease \$109,063
Engineering Review and Inspections	• Decrease \$3,873
Interest Earnings & Misc	• Decrease \$355
Overall change to Revenue	• Decrease \$56,941

Expenditure Adjustments	Changes
Salaries & Benefits	• Decrease \$20,786
Supplies	• Decrease \$36084
Professional Services	• Increase \$46,293
Overall change to Expenditures	• Decrease \$10,864

Change to Budgeted Ending Fund Balance	Changes
Budgeted	\$373,541
Amended	\$315,022
Difference	\$46,077 decrease
17% reserve target	\$187,226

Change to Fund Budget	Changes
Original Fund Budget	\$1,473,288
Amended Fund Budget	\$1,416,347
Difference	\$56,941 decrease

EXHIBIT C

2020 Lodging Tax Fund Amendments 08/06/2020

Revenue Adjustments	Changes
Beginning Fund Balance	• Increase \$7,407
Lodging Tax Revenue	• Decrease \$37,006

Expenditure Adjustments	Changes
Tourism	• Decrease \$33,940

Change to Budgeted Ending Fund Balance	Changes
Budgeted	\$25,246
Amended	\$29,587
Difference	\$4,341 Increase

Change to Fund Budget	Changes
Original Fund Budget	\$145,246
Amended Fund Budget	\$115,647
Difference	\$29,599 decrease

EXHIBIT C

2020 REET Fund Amendments 08/06/2020

Revenue Adjustments	Changes
Beginning Fund Balance	• Increase \$680,192
REET 1 & 2	• Decrease \$64,000
State REET 1	• Increase \$4,208
Investment Earnings/Misc	• Decrease \$3,270

Expenditure Adjustments	Changes
Transfer to Fund 317 Parks Capital	• Increase \$3,750,000

Change to Budgeted Ending Fund Balance	Changes
Budgeted	\$4,092,765
Amended	\$959,895
Difference	\$3,132,870 decrease

Change to Fund Budget	Changes
Original Fund Budget	\$4,400,145
Amended Fund Budget	\$5,017,275
Difference	\$617,130 increase

EXHIBIT C

2020 Parks Capital Fund Amendments 08/04/2020

Revenue Adjustments	Changes
Beginning Fund Balance	• Increase \$26,682
Interest Earnings/Misc	• Decrease \$5,230
Funding from ECPRD Bond	• Decrease \$4,800,000
Impact Fees	• Decrease \$54,690
Transfers in REET	• Increase \$3,750,000

Expenditure Adjustments	Changes
Park Play Equipment	• Decrease \$1,250,000

Change to Budgeted Ending Fund Balance	Changes
Budgeted	\$260,495
Amended	\$427,257
Difference	Increase \$166,762

Change to Fund Budget	Changes
Original Fund Budget	\$7,576,514
Amended Fund Budget	\$6,326,514
Difference	\$1,250,000 decrease

EXHIBIT C

2020 Sewer Capital Fund Amendments 08/06/2020

Revenue Adjustments	Changes
Beginning Fund Balance	• Increase \$471,447
DOE Grant – Madison Project	• Increase \$1,299,625

Expenditure Adjustments	Changes
Capital Construction Projects (Madison)	• Increase \$1,717,156

Change to Budgeted Ending Fund Balance	Changes
Budgeted	\$9,080,132
Amended	\$9,134,048
Difference	\$53,916 increase

Change to Fund Budget	Changes
Original Fund Budget	\$9,940,994
Amended Fund Budget	\$11,712,066
Difference	\$1,771,072 increase

EXHIBIT C

2020 IT Fund Amendments 08/06/2020

Revenue Adjustments	Changes
Beginning Fund Balance	• Increase \$79,380
Franchise Fees	• Increase \$127,000
Miscellaneous Revenue	• Decrease \$595
Transfer In	• Decrease \$75,000

Expenditure Adjustments	Changes
Professional Services (IT Assessment)	• Increase \$50,000

Change to Budgeted Ending Fund Balance	Changes
Budgeted	\$83,431
Amended	\$164,216
Difference	\$80,785 increase

Change to Fund Budget	Changes
Original Fund Budget	\$900,975
Amended Fund Budget	\$1,031,760
Difference	\$130,785 increase

EXHIBIT D
2020 Budget Amendment #1

Fund	Name	Budgeted Beginning Balance	Actual Beginning Balance	Budgeted Revenues	Amended Revenues	Budgeted Expenditures	Amended Expenditures	Budgeted Restricted Fund Balance	Budgeted Undesignated Fund Balance	Amended Restricted Fund Balance	Amended Undesignated Fund Balance
001	General Fund	3,966,802	4,632,998	15,061,788	15,146,156	16,330,897	16,553,274	2,666,581	31,112	2,666,581	559,299
002	Contingency Fund	973,386	973,801	108,513	108,513	0	0	1,081,899	0	1,082,314	0
008	Donation Fund	5,975	7,500	5,850	5,850	7,075	7,075	4,750	0	6,275	0
105	Street Fund	373,541	417,091	1,099,747	999,256	1,112,189	1,101,325	189,073	172,026	187,226	127,796
109	Tourism Fund	64,246	71,653	81,000	43,994	120,000	86,060	0	25,246	0	29,587
114	Narcotics Fund	35,469	47,588	78	78	15,600	15,600	0	19,947	0	32,066
117	Real Estate Excise Tax Fund	3,446,875	4,127,067	953,270	890,208	307,380	4,057,380	0	4,092,765	0	959,895
203	Governmental Debt Fund	3,413	3,418	3,047,156	3,047,156	3,047,108	3,047,108	0	3,461	0	3,466
307	General Capital Projects	0	21,173	1,574,720	1,574,720	1,574,720	1,574,720	0	0	0	21,173
317	Parks CIP Fund	1,287,752	1,314,434	6,564,257	5,454,337	7,591,514	6,341,514	35,534	224,961	35,534	391,723
318	Street CIP Fund	1,026,613	2,016,712	4,885,567	4,885,567	5,644,428	5,644,428	0	267,752	0	1,257,851
319	North Kelsey Development	2,553,517	2,634,155	434,047	434,047	2,987,564	2,987,564	0	0	0	80,638
411	Water Fund	667,746	985,770	6,744,771	6,744,771	6,759,365	6,759,365	653,152	0	653,152	318,024
412	Water CIP Fund	5,238,061	6,753,766	2,238,659	2,238,659	5,131,259	5,131,259	0	2,345,461	0	3,861,166
421	Sewer Fund	1,397,789	1,886,973	7,789,008	7,789,008	8,371,989	8,371,989	814,808	0	814,808	489,184
422	Sewer CIP Fund	7,477,672	7,949,119	2,463,322	3,762,947	860,862	2,578,018	0	9,080,132	0	9,134,048
431	Stormwater Fund	284,529	350,593	2,179,993	2,179,993	2,216,373	2,216,373	248,149	0	248,149	66,064
432	Stormwater CIP Fund	431,724	818,230	3,508,634	3,519,634	3,461,432	3,461,432	0	478,926	0	876,432
450	Revenue Bond Reserve	2,789,385	2,790,675	40,524	40,524	10,464	10,464	2,819,445	0	0	2,820,735
510	Info Tech Services Fund	228,106	307,486	672,869	724,274	817,544	867,544	0	83,431	0	164,216
520	Equipment & Fleet Fund	4,533,260	4,782,021	2,291,051	2,291,051	1,984,380	1,984,380	4,670,275	169,656	4,670,275	418,417
530	Facilities Management Fund	112,144	65,055	1,443,786	1,443,786	1,480,729	1,480,729	0	75,201	0	28,112
	Totals	36,898,005	42,957,278	63,188,610	63,324,529	69,832,872	74,277,601	13,183,666	17,070,077	10,364,314	21,639,892