



City of Monroe

2022 Budget





**THE ADVENTURE
STARTS HERE!**



City of Monroe, Washington

Mayor

Geoffrey Thomas

Council Members

Jason Gamble – Mayor Pro-Tem

Kevin Hanford

Ed Davis

Jeff Rasmussen

Kirk Scarboro

Tami Kinney

Kyle Fisher

Executive Leadership

Deborah Knight – City Administrator

Jeff Jolley – Police Chief

Jakeh Roberts – Public Works Director

Mike Farrell – Parks & Recreation Director

Ben Warthan – Human Resources/IT Director

Pam Haley – Court Administrator

Becky Hasart – Finance Director

Lance Bailey – Community Development Director

Table of Contents

	Page #
Mayor's Message	i
2022 Budget Process	1
Six Year Strategic Plan	3
Budget Overview	7
2022 All Revenue Sources	10
2022 All Expenditure Sources	13
Transfers In and Out	16
General Fund 001	
Revenue Overview	18
Expenditure Overview	26
Non-Departmental	28
Executive	30
Finance	32
Human Resources	34
Police	36
Legislative	38
Legal	40
City Clerk/Records	42
Municipal Court	44
Parks Operations & Maintenance	46
Jail & Dispatch	48
Human Services	50
City Wide	52
Community Development	54
Emergency Management	56
ARPA Funding	58
Six Year General Fund Forecast	60
Other Current Expense Funds	
Contingency Fund 002	64
Donations Fund 008	66

Table of Contents cont.

	Page #
Special Revenue Funds	
Streets Operations & Maintenance Fund 105	69
Lodging Tax Fund 109	71
Narcotics Fund 114	73
Real Estate Excise Taxes Fund 117	75
Debt Service Fund 203	78
Capital Funds	
General CIP Fund 307	81
Parks CIP Fund 317	83
Streets CIP Fund 318	85
North Kelsey Fund 319	87
Building Capital Fund 330	89
Utility Funds	
Utilities/Rates Overview	92
Water Operations & Maintenance	94
Water CIP	96
Sewer Operations & Maintenance	98
Sewer CIP	100
Stormwater Operations & Maintenance	102
Stormwater CIP	104
Revenue Bond Reserve	106
Internal Service Funds	
Information Technology Fund 510	109
Fleet & Equipment Fund 520	111
Facilities Fund 530	113
Appendices	
Full Time Equivalents (FTEs)	116
Capital Listing	117
Glossary	119
2022 Budget Ordinance 011/2021	125
Salary Schedule (Exhibit A to Ord. 011/2021)	128
2022 Property Tax Ordinance 012/2021	130
2022-2028 Capital Plan Ordinance 013/2021	132
2022-2028 Capital Facilities Plan listing (Exhibit A to Ord. 013/2021)	135



**THE ADVENTURE
STARTS HERE!**

MAYOR'S MESSAGE

November 9, 2021



Honorable City Councilmembers and Residents of Monroe:

I am pleased to present to you the 2022 Budget for the City of Monroe. The 2022 Budget is built to manage city services through a continuing period of uncertainty while investing in programs to reduce redundancy, improve efficiency, and increase responsiveness. With \$2,760,000 in federal American Rescue Plan Act funds, the 2022 Budget invests in recovery, reconnecting, and building resiliency in our community as we continue to manage through the COVID-19 pandemic. I thank city staff, our board and commission members, and our councilmembers who have worked hard this year to serve our community.

The 2022 Budget is built on a set of conservative estimates to fund priority programs. The 2022 Budget does not include a property tax increase. Any increases in property taxes over 2021 are strictly from new construction. Overall, 2022 General Fund revenues are anticipated to be approximately \$19 million. This is an increase of approximately \$564,000 compared to 2021 Budget. The difference is primarily sales tax revenue. City General Fund expenditures for 2022 are approximately \$20.3 million, which is a decrease of \$443,000 from 2021 Budget.

The 2022 Budget maintains existing programs and levels of service. In addition, the City's policy and practice is to reserve the equivalent of 17% of anticipated General Fund expenditures for cash flow purposes in a General Fund reserve. The 2022 Budget fully funds this 17% General Fund reserve target and all other city contingency and reserve funds. The 2022 Budget also adds funding to the Building Capital Improvement Fund, Fund 330, to reserve appropriate restricted revenues in anticipation of future City building development and/or City building major capital maintenance.

The 2022 Budget continues to support the City's strategic priorities – public safety, economic development, growth and development, utilities and transportation, community and culture, and good government. Times of uncertainty create opportunities to grow, discover, and reinvent how our City family does business and deliver services. The 2022 Budget includes programs to:

- Grow and strengthen partnerships with our diverse communities through honest and open engagement;
- Invest in recovery, reconnecting, and building resiliency in our community from economic, social, and public health impacts from the COVID-19 pandemic;
- Advocate for those in need and for tools to help residents and employers navigate through uncertain times;
- Invest in our community's streets, parks, trails, and other infrastructure to maintain and enhance the great quality of life that makes Monroe a valued place to live, recreate, visit, and work;
- Fund our police, invest in human services, and improve our justice system to both advance community security and improve outcomes, especially for all our residents;

- Engage with our City workforce to build a stronger and deeper understanding of people and communities with different life experiences and to adjust our relationships and service delivery to be more equitable and inclusive to residents and employers within our diverse community; and
- Create a resilient organization by investing in technology that increases efficiency, supports collaboration, and serves customers 24/7.

As with 2021, we don't know what this next year brings. We will be watching the bottom line and making necessary changes as needed and, as we have done before and did in 2020 and 2021, we will engage both our community and our council as we move forward. We know as we prepare for 2022, although there is continued uncertainty, this is also a time for growth and discovery. The following pages summarize key changes and investments in the 2022 Budget to meet the challenges ahead.

Sincerely,

Geoffrey Thomas

Mayor Geoffrey Thomas



**THE ADVENTURE
STARTS HERE!**

INTRODUCTION

2022 Budget Process

The 2022 Budget Process began during 2020 when the City Council officially amended the 2020 Budget on August 25, 2020. At that time, the amendments done due to COVID impacts were designed to help the City navigate through a three-year recovery process. The 2022 Budget would represent year two of the three-year recovery.

Along with all of Council's hard work on the 2020 amendments and the ongoing work on the Six Year Strategic Priorities Plan, staff and I continue to work with the Community Human Services Advisory Board (CHSAB – formerly the Homelessness Policy Advisory Committee) to develop long range strategies to address homelessness; to develop specific deliverables for these recommendations; and to identify funding for these strategies and deliverables. This process began in January 2019, continued through 2020 and 2021, and will move into the next phase during 2022. I have included some funding in this recommended budget in anticipation of the CHSAB's suggested deliverables based on the completed needs assessment.

2022 Budget Calendar

Each year during the first quarter, the budget calendar for the next fiscal year is developed and presented to Council for consideration. This calendar identifies specific milestone dates by which certain budget related tasks should to be completed. This calendar serves as a suggested timeline by which the budget should be developed. The 2022 Budget Calendar was accepted by the Council on April 13, 2021.

Per the calendar, the first public hearing on the 2022 Mayor's Recommended Budget was held on October 12, 2021, with the second public hearing scheduled on October 19, 2021. An additional comments period was available on October 26, 2021. The first budget workshop with Council was held on October 19, 2021. Council can choose to schedule additional workshops if needed, of which there were not this year. The budget ordinance was accepted for first reading on October 26, 2021 with final adoption occurring on November 9, 2021. Council could have chosen to delay adoption into December. Statutorily, a balanced budget must be adopted prior to the end of the year. As there were no major changes suggested to the recommended budget at the public hearings and the budget workshops, the budget was adopted on November 9, 2021. These timing milestones are reflected on the following calendar:

2022 Budget Process cont.

2022 Budget Development Calendar			
<u>Date</u>	<u>Item</u>	<u>Responsible Party</u>	<u>Legal Deadline</u>
06/29/2020 5:30 p.m.	Council retreat/workshop	City Administrator, Mayor, & Finance Director	n/a
7/1/21	Budget worksheets sent out to all departments (with instructions)	Finance Director	9/13/2021
08/02/2021 8:00 a.m.	Budget worksheets due back to Finance Department	Department Heads	9/27/2021
8/09/21 - 8/31/2021	City Administrator & Mayor review budget & meet with department heads	City Administrator, Mayor, Finance Director & Dept. Heads	10/1/2021
08/31/2021 5:30 p.m.	Council retreat/workshop	City Administrator, Mayor, & Finance Director	n/a
9/1/21-9/13/21	Draft Budget Message	Mayor/CA	n/a
9/13/21	6 Year Capital Improvement Plan Ordinance to Planning Commission	Planning Commission	n/a
9/17/21	Final Budget Message	Mayor/CA	11/2/2021
9/27/21	Public Hearing - 6 Year Capital Improvement Plan Ordinance	Planning Commission	n/a
9/28/21	Council presented with estimates of revenues for 2021 (current year)	Finance Director	10/4/2021
9/28/21	Preliminary Budget presented to council & filed with the City Clerk	City Clerk publishes	11/2/2021
10/11/21	Approve Findings and forward to Council the 6 Year Capital Improvement Plan	Planning Commission	n/a but before Council first reading
10/12/21	Public Hearing on revenue sources for 2022, including consideration of possible property tax increases and for the 2022 Budget.	City Clerk publishes	11/25/21 (clerk to publish notice 10/01/21 & 10/08/21)
10/19/21	2022 Budget Presentation to Council (to include updated six year capital plan)	Finance Director, Department Heads	n/a
10/19/21	Second Public Hearing on 2022 Budget	City Clerk publishes	12/06/21 (clerk to publish notice 10/08/21 & 10/15/21)
10/26/21	First reading of Ordinance setting property tax levy; First reading of Ordinance setting 2022 Budget; First reading of Ordinance adopting six year capital plan	City Council	n/a
11/9/21	Second Reading/Adoption of Ordinance setting property tax levy	City Council	11/30/2021
11/9/21	Second Reading/Adoption of Ordinance for 2022 Budget; Second Reading/Adoption of the six year capital plan	City Council	12/31/2021

Look for the 2023 Budget calendar to be published no later than April 30, 2022.

Six Year Strategic Priorities Plan

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

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

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

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

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

In 2020, the City Council approved funding to update the City's vision, mission, and core values statements using a city-wide public process. The goal of the project, called "Imagine Monroe", is to gather community input on the current needs and priorities of Monroe residents, business owners, and visitors. Monroe is growing, with new businesses opening and more people moving to the area. COVID-19 also presented new challenges that are not yet fully understood. The Mayor and City Council wanted a fresh vision to guide the city's priorities.

The project was originally planned to finish in 2020 but was put on hold in March 2020 in response to Covid19. The work was restarted in December 2020 and included the creation of a community Sounding Board representing the diverse lived experience of Monroe community members. Outreach efforts included focus-groups, one-on-one interviews, outreach at community events, and a city-wide survey. The work is expected to finish in December 2021 with the adoption of a new city vision statement. The newly adopted vision statement will guide future updates to the Six-Year Strategic Priority Plan.

The Six-Year Strategic Priority Plan developed in 2018 and reaffirmed in 2020 continues to help prioritize and organize efforts based on consensus with an observable and trackable timeline. In this way, the Six-Year Strategic Priority Plan will guide near-term progress towards achieving Monroe's long-term vision. The strategic priorities plan will serve as the tool to prioritize initiatives, resources, goals, and department operations and projects.

The Six-Year Strategic Priorities Plan on the next page was incorporated into the 2021 Budget and carried forward into the Mayor's 2022 Recommended Budget. The connection between the strategic priorities plan and the City's financial resources, as outlined in the General Fund Six-Year Forecast (pages 60-62), ensures a strong link between long-range comprehensive planning, mid-range strategic planning, and short-term implementation decisions included in the annual budget and reflected in department work plans.

2022

- Construct Tjerne Place Phase III
- Transfer Cadman Property
- Install Gateway Signs
- Install Wayfinding
- Design N. Hill Park
- Evaluate Underground Utilities on Lewis Street
- Adopt RR Grade Separation Funding Strategy
- Adopt City Hall/Court Funding Strategy
- Adopt Park Recreation and Open Space Plan
- Initiate Phase II Annexations
- Implement Vision 2050
- Scope Comprehensive Plan
- Implement Human Service Assessment Priorities
- Evaluate Financial Software
- Implement Laserfiche policy
- Develop Business Recruitment Strategy
- Implement Scan and Toss
- Adopt Property Maint Code
- Review Code Enf Regulations

2023

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

2024

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

2025

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

2026

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

Safe and Secure

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

- Support One-Stop-Shop and Temporary Shelter
- Build Court/Council Chamber Facility
- Review Code Enforcement Regulations
- Cross-train staff in Emergency Mngt Procedures

Economic Development

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

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

Manage Growth

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

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

Utilities and transportation

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

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

Community Culture

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

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

Good Government

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

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



**THE ADVENTURE
STARTS HERE!**

BUDGET OVERVIEW

Budget Overview

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 2022 Budget is the proposed plan for fiscal year 2022.

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

Current Expense Funds (Three Funds)

The primary operational fund (the current expense fund) of the City is the General Fund 001. This fund houses the revenues and expenditures which are not accounted for in other funds and supports services for the greater good that are more general in nature. As the primary fund of the City, further information specific to the General Fund can be found beginning on page 18 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 2022, the anticipated ending balance in the Contingency Fund of \$1,263,756 represents full funding based on the 2022 preliminary City assessed valuation from the county.

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

Budget Overview

Special Revenue Funds (Four Funds)

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

Debt Service Fund (One Fund)

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

General Government Capital Funds (Five Funds)

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

Utility (Enterprise) Funds (Seven Funds)

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

Budget Overview

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 2022 Budget across all funds is \$106,997,654. Exclusive of beginning fund balance, the largest revenue stream is charges for services at \$26,577,336 or 24.8% with taxes being the second largest revenue stream at \$14,699,283 or 13.7% of the overall budget. All revenues, exclusive of beginning fund balances and transfers in, total \$55,293,433. In contrast, total expenditures across all funds, exclusive of ending fund balances, transfers out, capital and debt service, are \$41,304,188. The difference between these two figures, \$13,989,245, supports our debt service and capital programs along with transfers in and beginning fund balances. Total anticipated ending fund balances, inclusive of reserves, is \$34,791,672.

Total revenues are forecast with a modest growth (0.9% to 2%) as the City continues to recover from the effects of the COVID-19 pandemic. New development continues to show modest growth over 2021 levels as the housing market has remained strong. While the City budgeted for 100 new housing starts in 2021, we are anticipating at least 110 in 2022. 2022 anticipated taxes include property taxes on new construction estimated at a modest \$20,000,000.

As noted earlier, total expenditures for the City, exclusive of capital, debt service, transfers out, and ending fund balance, is \$41,304,188. 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 2022, it is anticipated that personnel costs (salaries and benefits) will be \$19,348,949 over all funds of the City. This represents 46.8% of the \$41,304,188 expenditure total but represents 18.1% of the overall \$106,997,654 budget.

Exclusive of ending fund balance, capital is the largest expenditure category at \$20,410,658. This represents 19.1% of the overall \$106,997,654 and is a decrease of \$4,025,051 from 2021. 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 2022.

2022 REVENUE SOURCES - ALL FUNDS

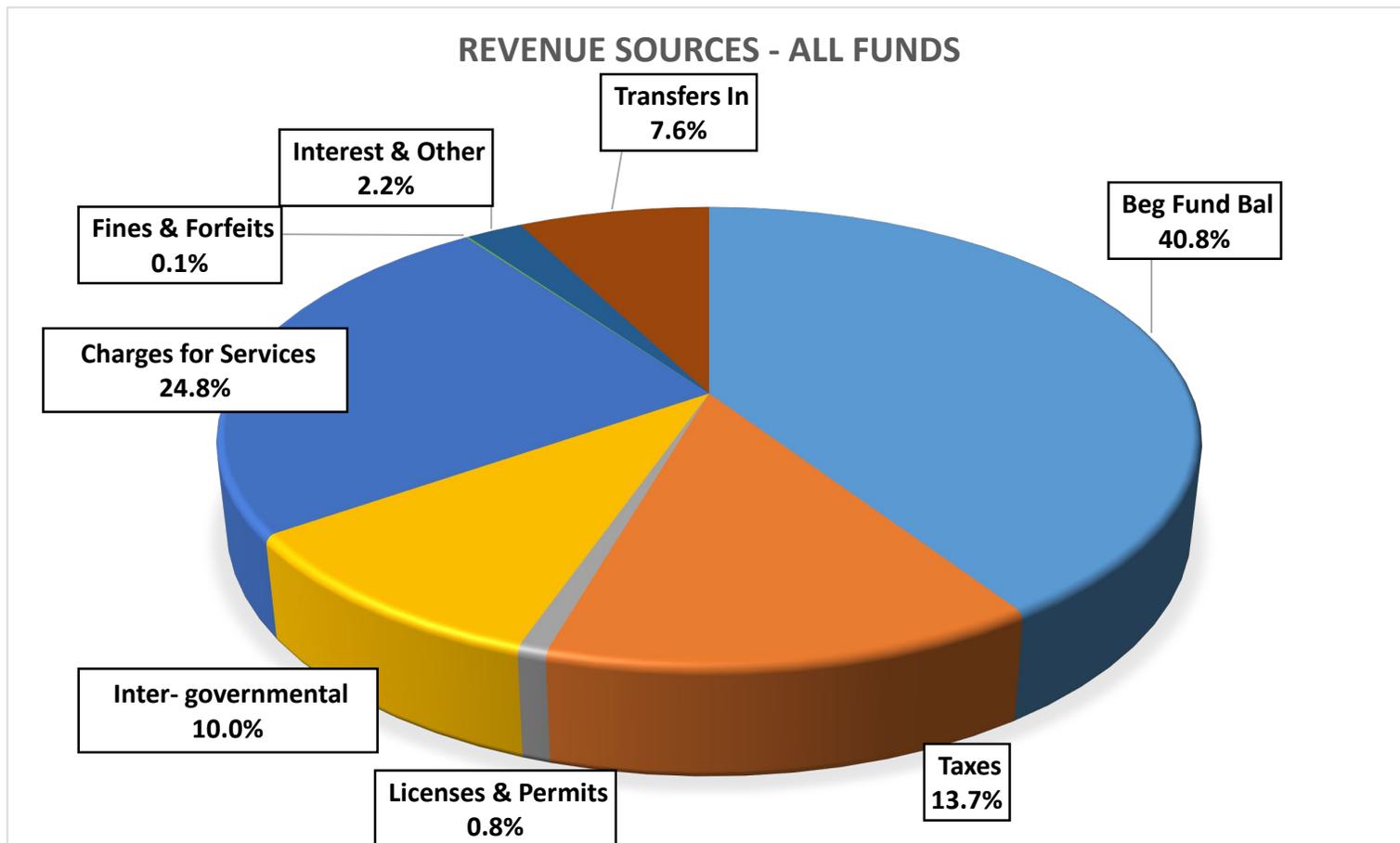
Fund	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest & Other	Transfers In	Totals
<u>General Funds</u>									
General Govt Fund (001)									
Non-departmental	4,347,614	12,144,507	219,000	110,000			32,504	56,014	16,909,639
Executive				31,000	320,230				351,230
Finance					277,827		100		277,927
Human Resources					78,527		100		78,627
Police		939,776	5,721	416,696	59,000		2,500		1,423,693
Legislative (Council)					92,200				92,200
Legal					151,182				151,182
City Clerk					89,111		50		89,161
Municipal Court					9,800	96,600	100		106,500
Parks					36,750		1,350		38,100
Jail & Dispatch									-
Human Services		45,000							45,000
City-wide									-
Community Development			412,500		302,129		250		714,879
Emergency Mngt									-
ARPA Funding				2,760,215	276,021				3,036,236
Total General Fund	4,347,614	13,129,283	637,221	3,317,911	1,692,777	96,600	36,954	56,014	23,314,374
<u>Other General Type Funds</u>									
Contingency Fund (002)	1,172,156						4,600	87,000	1,263,756
Donation Fund (008)	22,014						9,250		31,264
Total All Gen. Type Funds	5,541,784	13,129,283	637,221	3,317,911	1,692,777	96,600	50,804	143,014	24,609,394
<u>Special Revenue Funds</u>									
Street Fund (105)	696,733	400,000	243,007	412,394	105,000		3,150		1,860,284
Lodging Tax Fund (109)	138,740	70,000							208,740
Narcotics Fund (114)	55,972						4		55,976
REET Fund (117)	2,358,175	1,100,000					6,300		3,464,475
Total All Spec. Rev. Funds	3,249,620	1,570,000	243,007	412,394	105,000	-	9,454	-	5,589,475
<u>Debt Service Fund</u>									
Debt Service Fund (203)	3,505						20	137,241	140,766

2022 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)	19,263			1,202,560					1,221,823
Parks CIP Fund (317)	815,533				272,690		25,750	616,732	1,730,705
Street CIP Fund (318)	1,668,892			1,490,390	2,817,635		7,800	1,523,164	7,507,881
No. Kelsey Dev Fund (319)	116,079								116,079
Building Fund (330)	1,549,307						6,500	267,119	1,822,926
Total All Capital Funds	4,169,074	-	-	2,692,950	3,090,325	-	40,050	2,407,015	12,399,414
<u>Enterprise Funds</u>									
Water O&M Fund (411)	744,807				7,092,000		7,950	228,164	8,072,921
Water CIP Fund (412)	5,609,913						472,210	997,943	7,080,066
Sewer O&M Fund (421)	1,007,800				8,292,112		9,500	433,971	9,743,383
Sewer CIP Fund (422)	11,878,765			1,687,056			867,660	2,696,489	17,129,970
Stormwater O&M Fund (431)	427,692			50,000	2,779,108		2,500	99,141	3,358,441
Stormwater CIP Fund (432)	1,418,677			2,495,377			846,550	806,145	5,566,749
Rev. Bond Reserve Fund (450)	2,844,844								2,844,844
Total All Enterprise Funds	23,932,498	-	-	4,232,433	18,163,220	-	2,206,370	5,261,853	53,796,374
<u>Internal Service Funds</u>									
Info. Technology Fund (510)	433,919				733,058		5,600		1,172,577
Fleet & Equipment Fund (520)	6,190,930				1,420,867		65,500		7,677,297
Facilities Fund (530)	83,768				1,372,089		6,500	150,000	1,612,357
Total All Internal Svc Fund	6,708,617	-	-	-	3,526,014	-	77,600	150,000	10,462,231
TOTAL ALL FUNDS	43,605,098	14,699,283	880,228	10,655,688	26,577,336	96,600	2,384,298	8,099,123	106,997,654

2022 REVENUE SOURCES - ALL FUNDS

	Beg Fund Bal	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest & Other	Transfers In	Totals
TOTAL ALL FUNDS	\$ 43,605,098	\$ 14,699,283	\$ 880,228	\$ 10,655,688	\$ 26,577,336	\$ 96,600	\$ 2,384,298	\$ 8,099,123	\$ 106,997,654
	40.8%	13.7%	0.8%	10.0%	24.8%	0.1%	2.2%	7.6%	



2022 EXPENDITURE SOURCES - ALL FUNDS

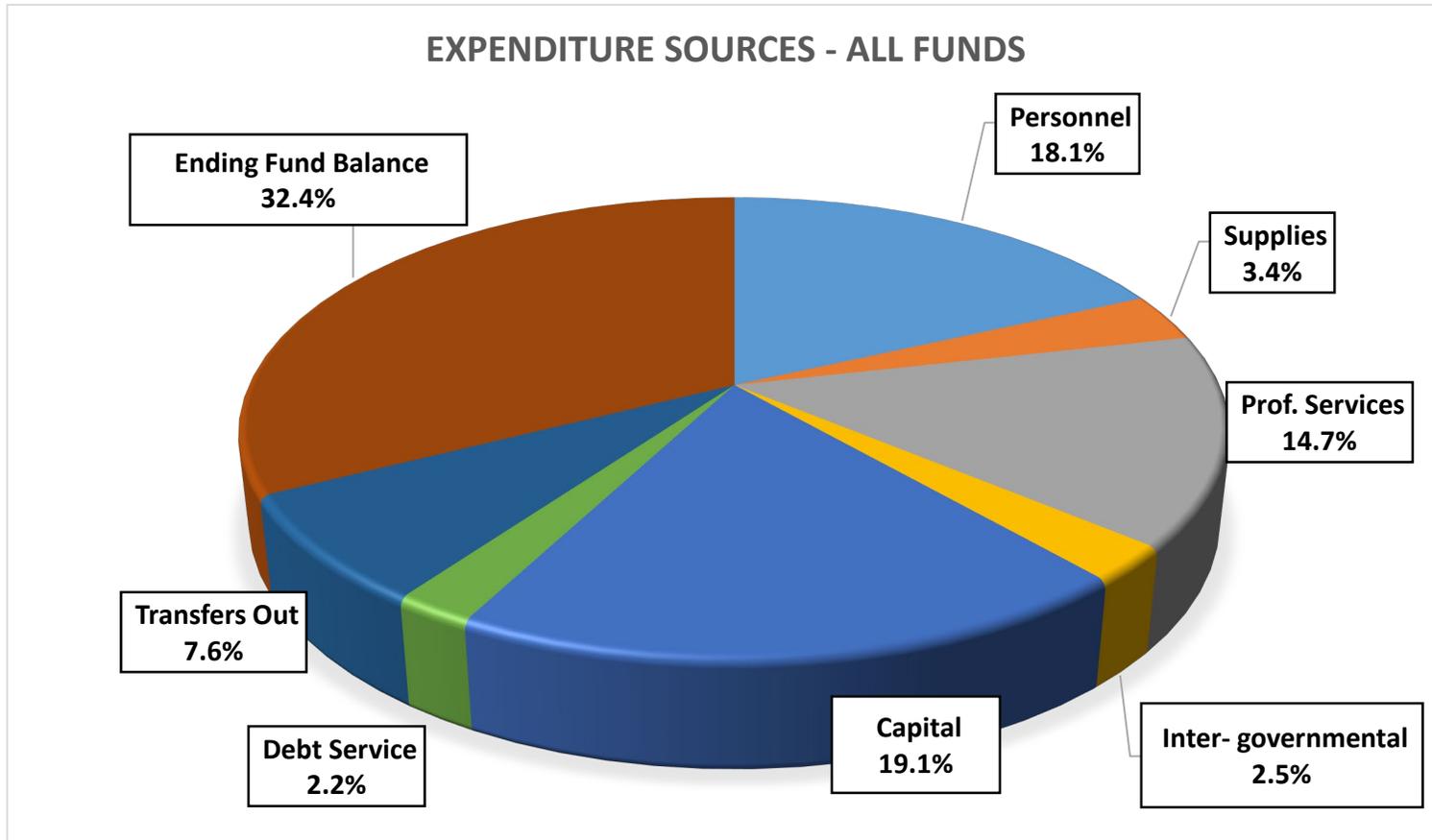
Fund	Personnel	Supplies	Prof. Services	Inter- governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
<u>General Funds</u>									
General Govt Fund (001)									
Non-departmental							237,000	3,050,031	3,287,031
Executive	451,789	17,000	225,731						694,520
Finance	749,514	2,500	125,117						877,131
Human Resources	297,808	1,200	77,366						376,374
Police	6,787,333	151,053	1,342,826	24,657	15,522				8,321,391
Legislative (Council)	72,722	1,200	63,165	20,000					157,087
Legal			750,240						750,240
City Clerk	245,408	500	29,133						275,041
Municipal Court	461,955	7,250	171,043						640,248
Parks	1,354,962	118,500	262,806	250					1,736,518
Jail & Dispatch				809,379					809,379
Human Services			164,000	79,518					243,518
City-wide			161,556	41,038					202,594
Community Development	1,741,975	10,900	441,991						2,194,866
Emergency Mngt	5,812	5,411	11,998						23,221
ARPA Funding			272,521						2,725,215
Total General Fund	12,169,278	315,514	6,552,187	974,842	15,522	-	237,000	3,050,031	23,314,374
<u>Other General Type Funds</u>									
Contingency Fund (002)								1,263,756	1,263,756
Donation Fund (008)		9,250						22,014	31,264
Total All Gen. Type Funds	12,169,278	324,764	6,552,187	974,842	15,522	-	237,000	4,335,801	24,609,394
<u>Special Revenue Funds</u>									
Street Fund (105)	593,202	144,357	618,435				1,732	502,558	1,860,284
Lodging Tax Fund (109)			150,000					58,740	208,740
Narcotics Fund (114)			21,000					34,976	55,976
REET Fund (117)							2,476,445	988,030	3,464,475
Total All Spec. Rev. Funds	593,202	144,357	789,435	-	-	-	2,478,177	1,584,304	5,589,475
<u>Debt Service Fund</u>									
Debt Service Fund (203)						137,241		3,525	140,766

2022 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)					1,202,560			19,263	1,221,823
Parks CIP Fund (317)	264,269		321,524		388,000			756,912	1,730,705
Street CIP Fund (318)	250,571		198,775		6,308,936			749,599	7,507,881
No. Kelsey Dev Fund (319)							116,079	-	116,079
Building Fund (330)			690,000		203,040		-	929,886	1,822,926
Total All Capital Funds	514,840	-	1,210,299	-	8,102,536	-	116,079	2,455,660	12,399,414
<u>Enterprise Funds</u>									
Water O&M Fund (411)	1,371,807	2,056,855	1,163,827	1,038,325	54,550	637,425	997,943	752,189	8,072,921
Water CIP Fund (412)	409,917		279,055	46,673	2,063,473			4,280,948	7,080,066
Sewer O&M Fund (421)	1,420,091	432,310	2,604,554	365,000	78,000	1,400,272	2,696,489	746,667	9,743,383
Sewer CIP Fund (422)	245,977		294,838	54,852	5,087,587			11,446,716	17,129,970
Stormwater O&M Fund (431)	1,191,800	69,822	632,029	168,110	-	217,075	806,145	273,460	3,358,441
Stormwater CIP Fund (432)	293,961		296,712		3,390,208			1,585,868	5,566,749
Rev. Bond Reserve Fund (450)							761,276	2,083,568	2,844,844
Total All Enterprise Funds	4,933,553	2,558,987	5,271,015	1,672,960	10,673,818	2,254,772	5,261,853	21,169,416	53,796,374
<u>Internal Service Funds</u>									
Info. Technology Fund (510)	350,389	135,000	602,557					84,631	1,172,577
Fleet & Equipment Fund (520)	320,322	348,100	287,479		1,618,782		6,014	5,096,600	7,677,297
Facilities Fund (530)	467,365	80,000	1,003,257					61,735	1,612,357
Total All Internal Svc Fund	1,138,076	563,100	1,893,293	-	1,618,782	-	6,014	5,242,966	10,462,231
TOTAL ALL FUNDS	19,348,949	3,591,208	15,716,229	2,647,802	20,410,658	2,392,013	8,099,123	34,791,672	106,997,654

2022 EXPENDITURE SOURCES - ALL FUNDS

	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
TOTAL ALL FUNDS	\$ 19,348,949	\$ 3,591,208	\$ 15,716,229	\$ 2,647,802	\$ 20,410,658	\$ 2,392,013	\$ 8,099,123	\$ 34,791,672	\$ 106,997,654
	18.1%	3.4%	14.7%	2.5%	19.1%	2.2%	7.6%	32.4%	



Transfers In and Out

Fund	Amount In	Amount Out
General Fund 001		\$ 87,000 To Contingency Fund 002
General Fund 001		\$ 150,000 To IT Fund 530
General Fund 001	\$ 50,000	From N. Kelsey Fund 319
General Fund 001	\$ 6,014	From Fleet Fund 520
Contingency Reserve Fund 002	\$ 87,000	From General Fund 001
Street O&M Fund 105		\$ 1,732 To Parks CIP Fund 317
REET Fund 117		\$ 137,241 To Debt Service Fund 203
REET Fund 117		\$ 615,000 To Parks CIP Fund 317
REET Fund 117		\$ 1,523,164 To Streets CIP Fund 318
REET Fund 117		\$ 201,040 To Building CIP Fund 330
Debt Service Fund 203	\$ 137,241	From REET Fund 117
Parks CIP Fund 317	\$ 615,000	From REET Fund 117
Parks CIP Fund 317	\$ 1,732	From Street O&M Fund 105
Streets CIP Fund 318	\$ 1,523,164	From REET Fund 117
N. Kelsey Fund 319		\$ 50,000 To General Fund 001
N. Kelsey Fund 319		\$ 66,079 To Building CIP Fund 330
Building CIP Fund 330	\$ 201,040	From REET Fund 117
Building CIP Fund 330	\$ 66,079	From N. Kelsey Fund 319
Water O&M Fund 411		\$ 997,943 To Water CIP Fund 412
Water O&M Fund 411	\$ 228,164	From Debt Reserve Fund 450
Water CIP Fund 412	\$ 997,943	From Water O&M Fund 411
Sewer O&M Fund 421		\$ 2,696,489 To Sewer CIP Fund 422
Sewer O&M Fund 421	\$ 433,971	From Debt Reserve Fund 450
Sewer CIP Fund 422	\$ 2,696,489	From Sewer O&M Fund 421
Stormwater O&M Fund 431		\$ 806,145 To Stormwater CIP Fund 432
Stormwater O&M Fund 431	\$ 99,141	From Debt Reserve Fund 450
Stormwater CIP Fund 432	\$ 806,145	From Stormwater O&M Fund 431
Debt Reserve Fund 450		\$ 228,164 To Water O&M Fund 411
Debt Reserve Fund 450		\$ 433,971 To Sewer O&M Fund 421
Debt Reserve Fund 450		\$ 99,141 To Stormwater O&M Fund 431
Fleet Fund 520		\$ 6,014 To General Fund 001
Facilities Fund 530	\$ 150,000	From General Fund 001
Totals:	<u>\$ 8,099,123</u>	<u>\$ 8,099,123</u>



**THE ADVENTURE
STARTS HERE!**

GENERAL FUND

General Fund Overview

INTRODUCTION

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

General Fund - Revenues						
	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Taxes	\$ 11,187,505	\$ 13,018,694	\$ 12,628,249	\$ 12,845,732	\$ 13,525,893	\$ 13,129,283
Licenses & Permits	943,596	792,171	651,804	572,700	689,234	637,221
Intergovernmental	584,359	566,945	1,358,903	3,287,546	3,474,849	3,245,911
Charges for Services	1,439,399	1,617,822	1,483,159	1,494,469	1,481,528	1,764,777
Fines & Forfeitures	238,974	240,706	151,445	166,643	103,585	96,600
Interest & Other Rev	104,561	144,619	117,058	36,009	71,630	36,954
Transfers In	122,351	-	40,209	-	-	56,014
Beginning Fund Balance	4,548,625	4,422,551	4,632,999	5,190,271	5,190,272	4,347,614
Total	\$ 19,169,371	\$ 20,803,508	\$ 21,063,826	\$ 23,593,370	\$ 24,536,990	\$ 23,314,374

Total anticipated revenues for 2022 in the General Fund, without consideration of the beginning fund balance, is an increase of \$563,661 over 2021 Budget. Tax revenues are relatively stable (no property tax increase is proposed for 2022). Sales and utility taxes are expected to see modest gains in line with population increases. Development activity (building permits and planning revenue) continue to remain steady with modest gains based on the current housing market.

Interest and other revenues, along with Fines & Forfeitures, continue to see declines in collections year over year due to COVID-19 mitigation efforts. Interest rate earnings began to decrease in 2020 and continued to steadily decrease through 2021. It is anticipated that interest earnings will continue its downward trend through 2022.

REVENUES

The majority of the General Fund revenues are taxes. For the 2022 Adopted Budget, tax revenue represents 56.3% 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 next largest revenue category is Intergov't Revenues at 13.9%. This is due to the receipt of American Rescue Plan Act (ARPA) money from the federal government. The City received its first of two ARPA distributions in 2021. 2022 represents the final distribution. The next largest revenue category to the General Fund is Charges for Services at 7.6%. These charges include plan review fees, police reimbursement fees, field usage fees, and overhead recovery fees. The table above illustrates the various revenue categories anticipated in 2022 for the General Fund.

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 unused authority for potential future use.

The City has traditionally foregone its statutorily allowed increase each year and "banked" the taxing authority, with the exception of fiscal years 2017 and 2019. For 2017, the City used \$484,312 of its banked capacity to help restore specific positions/services within the General Fund, such as a parks supervisor, part time permit tech/code enforcement, and a city accountant/Finance Manager (filled in 2021). The 2018 Approved Budget did not increase property taxes over 2017 collections, leaving approximately \$671,000 in banked tax capacity. In 2019, the City used \$450,000 of this remaining banked capacity, specifically to hire two positions for its Parks Department and to help fund some of the Economic Development Advisory Board's recommendations. For fiscal year 2022, the budget again recommends foregoing the statutorily allowed 1% property tax increase. Any growth in property taxes would be solely from new construction, estimated to be \$20,312 in new revenue.

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

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

****2022 rates are preliminary estimates/may be affected by new construction**

Year	Assessed Value	Revenue	per \$1,000
2022**	\$ 3,349,835,186	\$ 3,422,382	\$ 1.02
2021	\$ 3,115,841,466	\$ 3,402,070	\$ 1.09
2020	\$ 2,885,062,587	\$ 3,275,000	\$ 1.14
2019	\$ 2,600,459,852	\$ 3,201,628	\$ 1.23
2018	\$ 2,255,923,097	\$ 2,674,640	\$ 1.19
2017	\$ 1,991,598,893	\$ 2,577,719	\$ 1.29
2016	\$ 1,773,873,208	\$ 2,047,724	\$ 1.15
2015	\$ 1,631,751,335	\$ 2,013,295	\$ 1.23
2014	\$ 1,464,883,201	\$ 1,991,453	\$ 1.36
2013	\$ 1,349,715,977	\$ 1,969,615	\$ 1.46

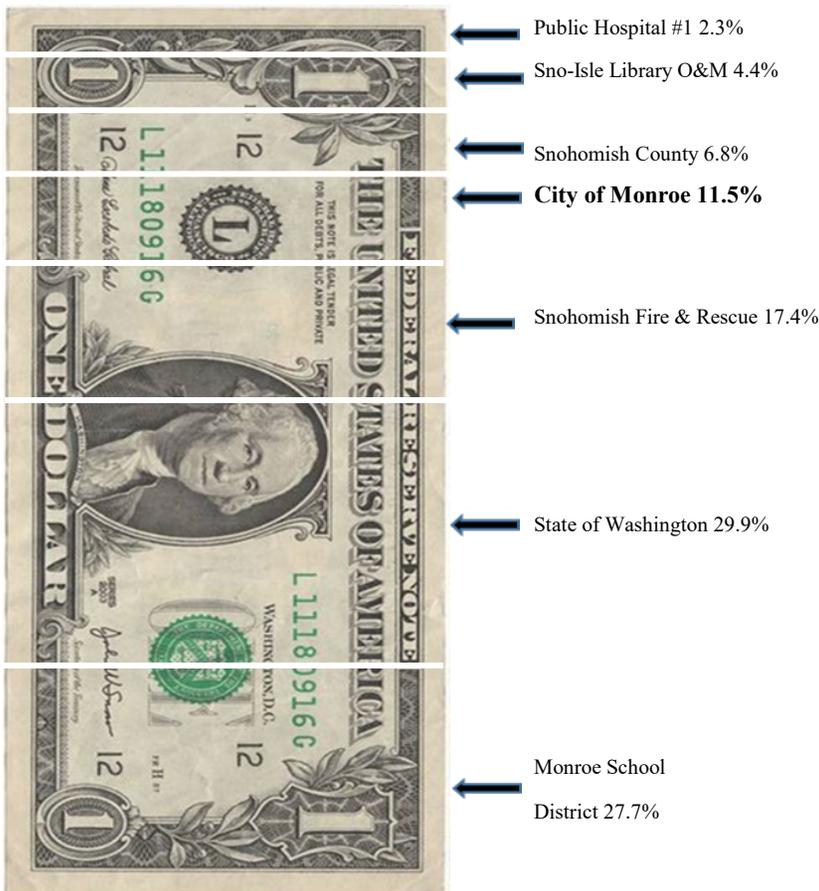
General Fund Overview

Property Taxes continued:

Snohomish County has indicated that estimated increases to assessed values for property in Monroe will be on average 7.51%. By not assessing the 1% increase to property taxes allowed by law, the City of Monroe's portion of the property tax bill should remain the same (slight difference due to rounding). The following table illustrates this:

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

2021 Home Value	2022 Estimated Home Value 7.51% increase	2021 City Tax Rate	2021 City Tax	2022 Estimated City Tax Rate	2022 Estimated City Tax	Difference Year over Year
\$ 250,000.00	\$ 268,775.00	\$ 1.09	\$ 272.97	\$ 1.02	\$ 272.97	\$ 0.00
\$ 300,000.00	\$ 322,530.00	\$ 1.09	\$ 327.56	\$ 1.02	\$ 327.56	\$ 0.00
\$ 400,000.00	\$ 430,040.00	\$ 1.09	\$ 436.74	\$ 1.02	\$ 436.74	\$ 0.00
\$ 500,000.00	\$ 537,550.00	\$ 1.09	\$ 545.93	\$ 1.02	\$ 545.93	\$ 0.00
\$ 600,000.00	\$ 645,060.00	\$ 1.09	\$ 655.12	\$ 1.02	\$ 655.12	\$ 0.00



The property tax rates illustrated above are for the City of Monroe's portion only of the overall tax bill. For the majority of residents, the property tax bill also includes taxes to the state, Sno Fire & Rescue, the library, schools, hospital, and county. The graphic to the left illustrates how much of each dollar paid in property taxes goes to each jurisdiction. For 2021, the City of Monroe's portion represented 11.5% of the total bill. The total property tax bill on a house with an assessed value of \$475,100 in 2021 is \$4,502 (total tax rate is \$9.47 for this property). The City receives \$519 of this \$4,502, with the remainder going to other agencies. See graphic on the following page for the distribution of the tax collected for this house.

General Fund Overview

Property taxes continued:

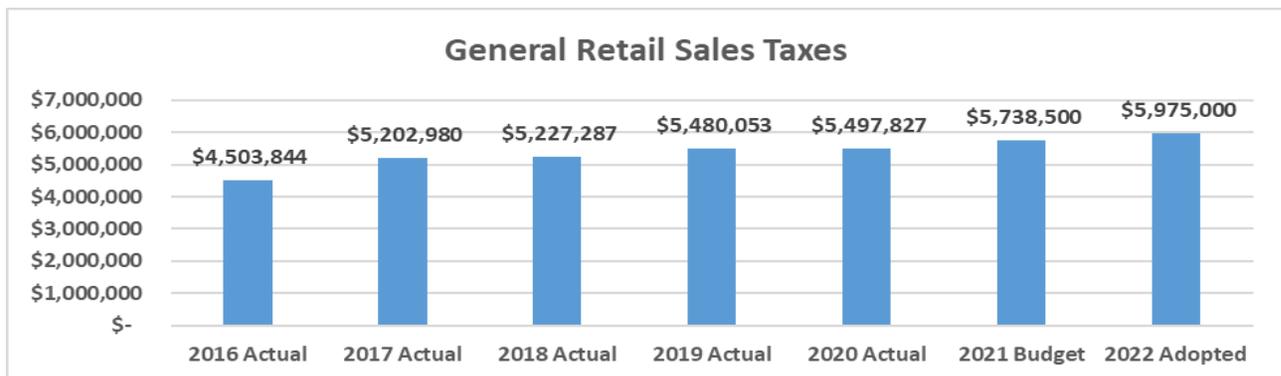


While all taxes represent 56.3% of the 2022 General Fund budget, property taxes alone represent just 14.7% of the anticipated General Fund revenues (\$3,422,382 of the \$23,314,374 anticipated revenue). The largest source of anticipated taxes to the 2022 General Fund is sales taxes.

Sales Taxes

Sales taxes are the taxes paid on retail sales in the City of Monroe. Monroe's sales tax rate is 9.3%. Of this rate, 6.5% goes to the state, 1.5% to other agencies, and the remaining 1.3% stays here locally. For 2022, the anticipated Monroe portion of general sales taxes represent 25.6% of the overall General Fund budget (\$5,975,000 of the \$23,314,374 anticipated revenue). These taxes may be used for any general purpose program for the City, such as parks, community development, police, etc.

As illustrated in the chart below, general sales taxes have steadily improved over the years. This is due to both a slow but steady population growth and the growth of online purchases delivered into the City.



Along with the general sales taxes, the City also assesses an additional 0.1% sales tax (part of the 9.3%) for public safety purposes. This restricted tax, as approved by the voters, may only be used for public safety purposes. The anticipated receipts from this 0.1% sales tax is \$509,776 which is 2.19% of the overall anticipated General Fund budget. This \$509,776 represents 6.1% of the Police Department 2022 proposed expenditure budget.

Remaining 2022 anticipated sales taxes are the state shared taxes for Criminal Justice at 1.7% or \$390,000 of the overall anticipated General Fund revenues. This again is restricted resources for public safety and represents 4.7% of the Police Department's 2022 proposed expenditure budget.

General Fund Overview

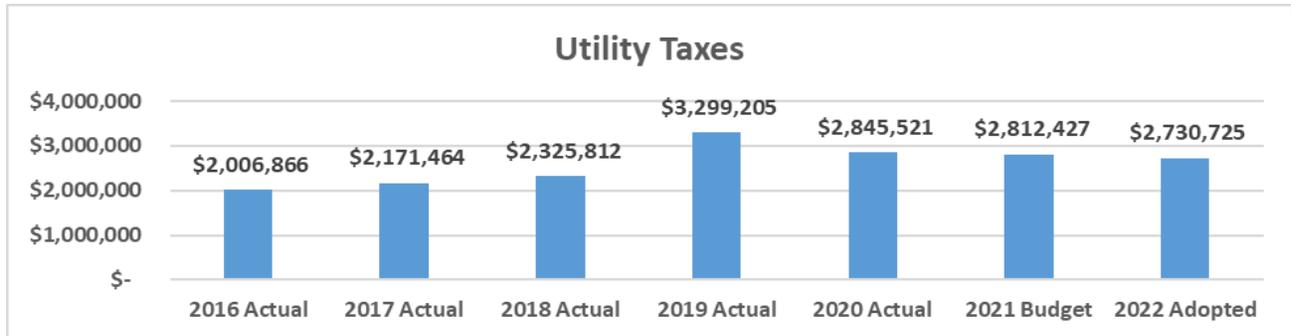
Utility Taxes

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

Beginning in 2019, the City assessed a 10% utility tax on its sewer utility, similar to what is assessed on our water utility. In 2022, this tax is estimated to generate approximately \$917,000; the first \$400,000 of this tax will be receipted into Fund 105 Street O&M to support its operations. The remaining estimated \$517,000 will be revenue to the General Fund.

Utility taxes are our third largest revenue source to the General Fund, behind sales and property taxes but exclusive of beginning fund balance and ARPA. 2022 estimated utility taxes represent 11.7% of the General Fund anticipated revenues (\$2,730,725 of the \$23,314,374 total).

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



General Fund Overview

Other Taxes

The remaining 2022 taxes are derived from Admissions Taxes, Leasehold Excise Taxes, and Gambling Taxes. These taxes represent 0.43% or \$101,400 of the overall 2022 General Fund revenues. The city has estimated these taxes very conservatively given the continued efforts to combat COVID-19.

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, \$412,500 of the \$637,221 total expected. These are the fees assessed against new housing starts. The City is estimating a conservative 110 new housing permits for 2022, which is an increase over the 100 that was anticipated for 2021.

Intergovernmental Revenues

Intergovernmental revenues consist of state shared revenues, grants, and reimbursements from other governmental agencies. State collected revenues that are shared with all cities are allocated on a per capita basis. Population figures, determined annually as of April 1 by the State demographer in the Office of Fiscal Management, are used as the basis for the per capita distributions. For 2022, Monroe's official population is 19,990. This is a 0.96% increase over the 2021 figure of 19,800.

For 2022, Intergovernmental Revenues include the receipt of the second distribution of the American Rescue Plan Act (ARPA) funds from the federal government in the amount of \$2,760,215. The first distribution was received in 2021. These funds are restricted federal funds to be used to help mitigate impacts to the City's constituents and the City's operations from COVID-19. Without the ARPA funds, Intergovernmental revenues represent 2.1% of the total anticipated General Fund revenue (\$485,696 of the \$23,314,374). This is a 0.5% increase over the 2021 Budget.

Charges for Services

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

The 2022 anticipated Charges for Services revenues make up 7.57% of the General Fund anticipated revenues. The majority of the fees in this category are generated by planning services and plan review fees and overhead/fixed cost recovery fees.

General Fund Overview

Fines & Forfeitures

Fines and forfeitures represent traffic citations and other fines imposed through enforcement of local ordinances and state statutes. 2022's projected revenue is a decrease from 2021 Budget by \$70,043 or 42.0%. These revenues are hard to anticipate as they are dependent on specific enforcement actions.

Interest and Other Revenues

Interest and other revenues represents the interest earned on the City's investments and other miscellaneous revenues such as leases, rental income, insurance recoveries, etc. The City determines each month its immediate cash needs and invests any excess cash into the State's Local Government Investment Pool (LGIP) to maximize its interest earnings. Money invested in the LGIP has no risk to the principal and is available within 24 hours. There are no transaction fees associated with these investments. For longer term monies (money associated with future capital projects), the City invests in federal bonds, as allowed by state law. These investments mature anywhere from one to five years from the date of purchase and allows the City to realize a higher rate of return than our short term LGIP investments. While the City does not budget for miscellaneous revenues each year, this category is anticipated to increase by \$945 from 2021 Budget, which continue to reflect the decrease in interest yields which began in 2020.

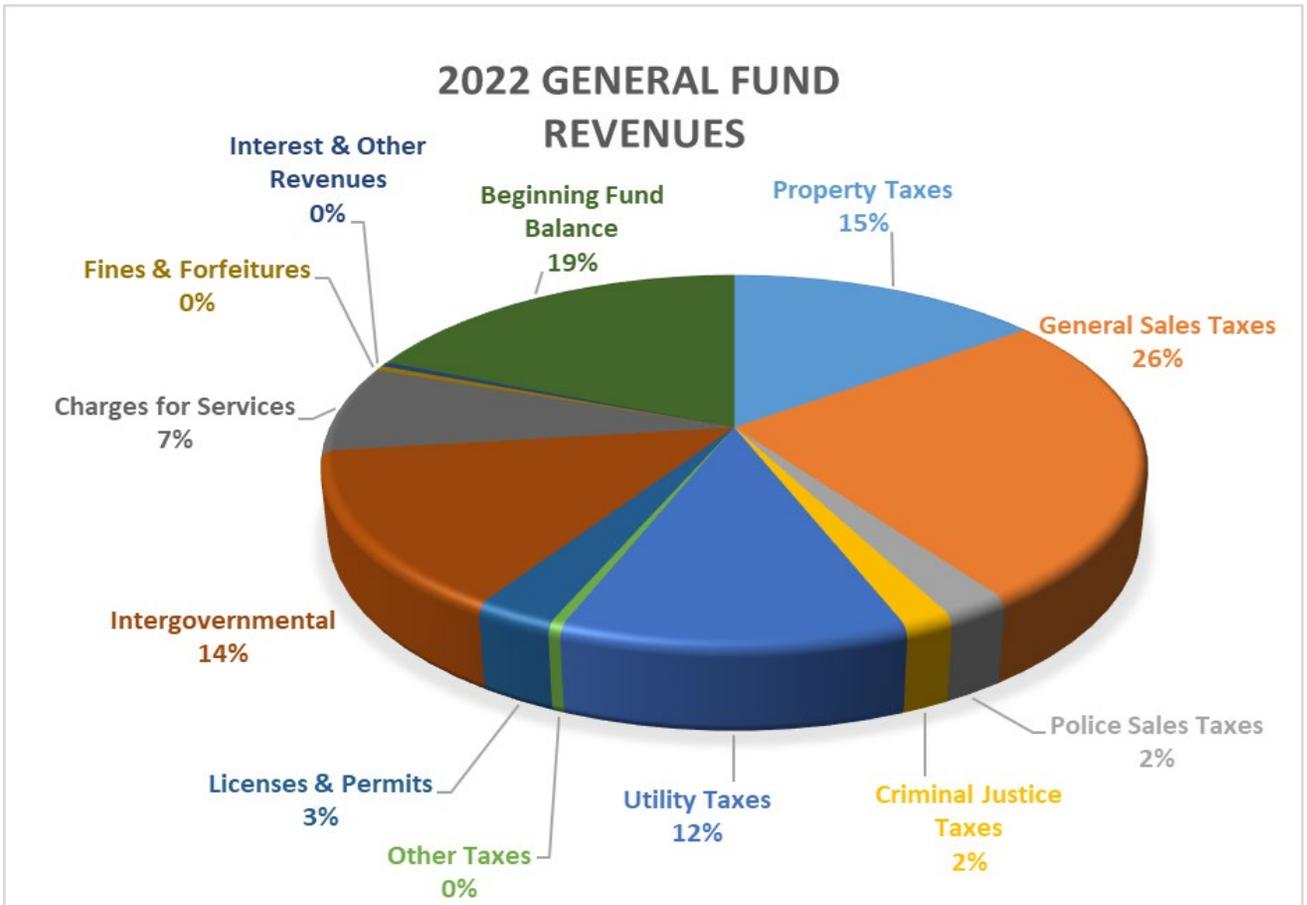
Transfers In

Transfers In represent intermittent moneys that are moved into the General Fund from other funds for special projects. These transfers can fluctuate greatly year to year. There are \$56,014 in anticipated transfers into the General Fund in 2022.

Beginning Fund Balance

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

General Fund Overview



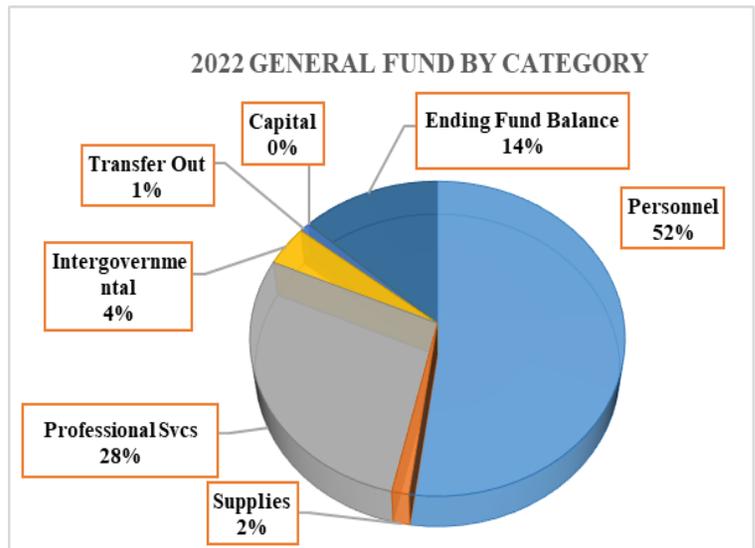
General Fund Overview

EXPENDITURES

Total 2022 Budgeted General Fund expenditures is \$23,314,374. This is in balance with total anticipated General Fund revenues. Without ending fund balance, General Fund expenditures total \$20,264,343. This is a 2.13% decrease from 2021 Budget. The majority of this decrease is attributable to the decrease in transfers out from the General Fund to other funds.

Personnel costs (salaries and benefits) are the largest category of costs to the General Fund at 52.2% of the budget inclusive of ending fund balance (\$12,169,278). Without consideration of ending fund balance, personnel costs represent 60.1% of the approved budget. Professional services, at 28.1% or \$6,552,187 is the second largest category of costs. Without consideration of ending fund balance, professional services are 32.3% of budget.

2022 Adopted General Fund		
Personnel	\$ 12,169,278	52.2%
Supplies	\$ 315,514	1.4%
Professional Svcs	\$ 6,552,187	28.1%
Intergovernmental	\$ 974,842	4.2%
Capital	\$ 15,522	0.1%
Transfers Out	\$ 237,000	1.0%
Ending Fund Balance	\$ 3,050,031	13.1%
Total	\$ 23,314,374	100%



The following General Fund budget pages provide cost breakdowns for each department along with the department's 2021 accomplishments and 2022 budget goals.

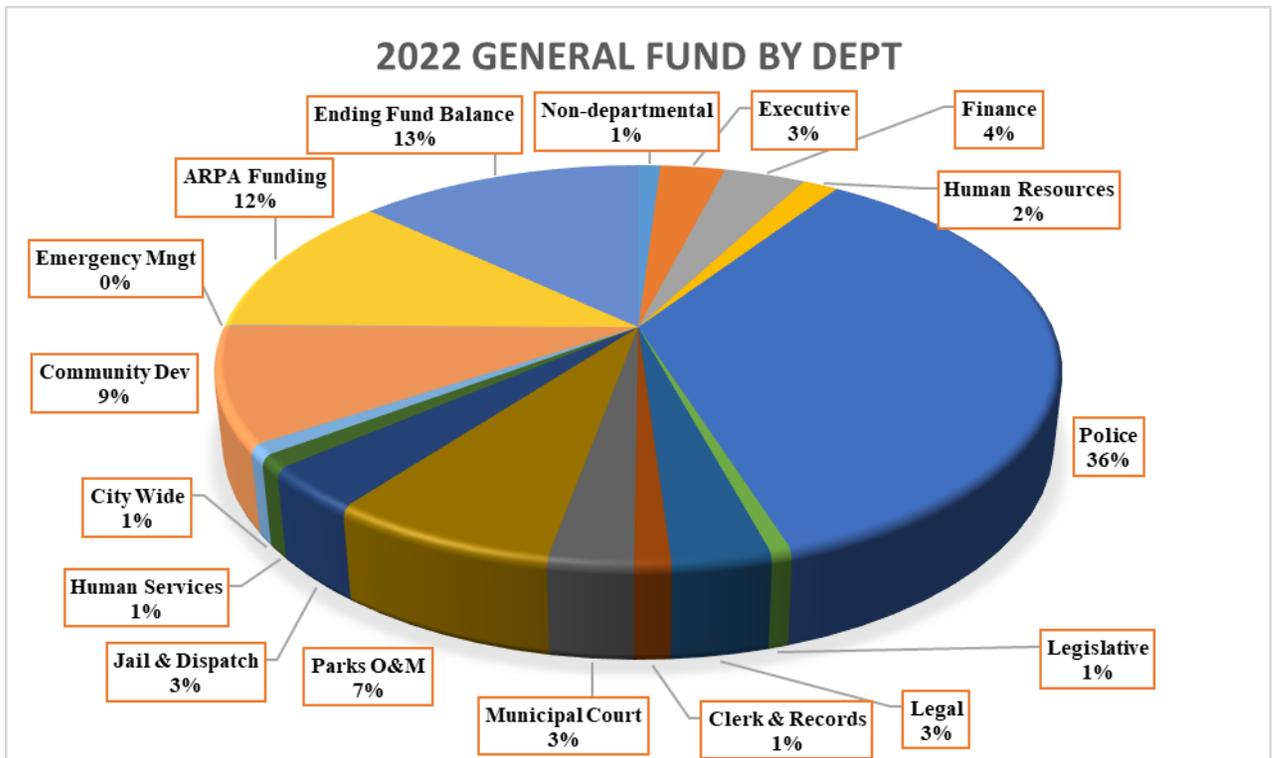
As you review individual costs center histories within the General Fund, you will notice that some expenditures have moved from one cost center to another. For example, legal costs associated with prosecution were formerly charged to Jail & Dispatch and legal costs associated with land use issues were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

General Fund Overview

EXPENDITURES cont.

General Fund

	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2021</u>
Non-departmental	\$ 1,123,739	\$ 1,923,848	\$ 545,450	\$ 1,476,274	\$ 1,596,274	\$ 237,000
Executive	571,743	664,714	592,890	633,561	618,258	694,520
Finance	524,931	546,121	583,359	788,574	712,817	877,131
Human Resources	194,917	204,808	232,888	380,430	369,036	376,374
Police	7,276,020	7,416,730	7,389,476	8,251,304	8,174,918	8,321,391
Legislative	158,209	149,918	168,911	206,622	206,054	157,087
Legal	614,057	798,911	632,856	738,000	590,000	750,240
Clerk & Records	149,284	184,955	163,250	187,637	134,740	275,041
Municipal Court	367,499	399,528	452,220	628,980	512,016	640,248
Parks O&M	1,368,704	1,588,130	1,668,285	1,701,402	1,619,944	1,736,518
Jail & Dispatch	777,360	718,653	589,545	817,657	758,895	809,379
Human Services			138,415	234,843	229,843	243,518
City Wide	128,528	100,364	112,131	132,699	132,507	202,594
Community Development	1,449,576	1,457,273	1,572,882	1,741,685	1,747,672	2,194,866
Emergency Management	17,505	20,127	15,088	24,739	23,491	23,221
CARES Act/ARPA			1,004,306	2,762,912	2,762,912	2,725,215
Ending Fund Balance	4,447,297	4,629,428	5,201,874	2,886,051	4,347,615	3,050,031
Total	\$19,169,371	\$20,803,508	\$21,063,826	\$23,593,370	\$24,536,990	\$23,314,374



000 - 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 2022 include \$87,000 to fully Fund 002 Contingency Fund to increase this fund based on the City's estimated assessed value, and \$150,000 to Fund 530 Facilities to account for City-wide utility account/fixed cost payments for various City facilities. Funding to Fund 530 Facilities is recovered on a two year look back basis. As costs increase, cash flow gaps can occur, which are addressed through a transfer from the General Fund.

000 - Non-Departmental

	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	1,123,739	1,923,848	545,450	1,476,274	1,596,274	237,000
Total	\$ 1,123,739	\$ 1,923,848	\$ 545,450	\$ 1,476,274	\$ 1,596,274	\$ 237,000

Full Time Equivalent History

This cost center does not have assigned staff.

Current Year Accomplishments

- **Transferred \$78,000 to Fund 002 – Contingency Fund to fully fund the contingency based on the City’s projected 2021 assessed value.**
- **Transferred \$1,000,000 to Fund 330 Building Capital to reserve funds for and begin design for the Municipal Campus.**
- **Transferred \$336,274 to Fund 510 Information Technology to fund the IT Manager position for remainder of 2021 and for fiscal year 2022. Revenue is recovered in Fund 510 on a two year look back basis. As costs may increase between expense and recovery, cash flow gaps are addressed with a transfer from the General Fund.**

2022 Major Goals and Objectives

- **Transfer \$87,000 to Fund 002 – Contingency Fund to fully fund the contingency based on the City’s projected 2021 assessed value.**
- **Transfer \$150,000 to Fund 530 Facilities to address City-wide utility account/fixed cost payments for the various City facilities. Revenue is recovered in Fund 530 on a two year look back basis. As costs may increase between expense and recovery, cash flow gaps are addressed with a transfer from the General Fund.**

001 - Executive

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

001 - Executive						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 267,528	\$ 308,629	\$ 282,928	\$ 312,201	\$ 312,252	\$ 332,206
Benefits (20)	95,982	111,093	118,163	117,354	115,388	119,583
Supplies (30)	7,667	8,822	7,039	20,500	14,500	17,000
Professional Svcs (40)	200,565	216,171	184,760	183,506	176,119	225,731
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	20,000	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 571,743	\$ 664,714	\$ 592,890	\$ 633,561	\$ 618,258	\$ 694,520

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Mayor	1.00	1.00	1.00	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Support	1.00	1.00	0.00	0.00	0.00	0.00
Management Analyst	0.00	0.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00	3.00

Current Year Accomplishments

- Sought community input, developed application, and evaluation guidelines for distribution of \$2.75 million in American Rescue Plan Act (ARPA) funds.
- Completed outreach and survey for *Imagine Monroe* visioning project, producing new Vision and Core Values statements for City.
- Worked with the Human Services Technical Advisory Committee, Community Human Services Advisory Board, and contracted consultant firm to complete a Community Needs Assessment, documenting needed wrap around services for our most vulnerable populations.
- Continued work with Lowes to amend the North Kelsey covenants, conditions, and restrictions to allow multi-family housing on the site.
- Supported the city's legislative agenda. Successfully lobbied to retain MRAPs for police tactical support and funding support to #Finish522
- Assisted the City Clerk's Office with implementing the I-Compass agenda management system.
- Provided diversity, equity, and inclusion training for the senior leadership team. Surveyed employees to understand future training needs.
- Proposed regional Sky Valley tourism magazine funded through Lodging Tax.

2022 Major Goals and Objectives

- Initiate and complete Lodging Needs Assessment to determine what traditional and non-traditional lodging facilities are needed in the community.
- Update and adopt a new Mission Statement
- Initiate and complete a brand update to align the City's logo, brand, and personality statement with Vision, Mission, and Core Values statements.
- Install first phase of wayfinding and gateway signage.
- Continue working with the Human Services Technical Advisory Committee and Community Human Services Advisory Board to implement Community Needs Assessment recommended wrap around services for our most vulnerable populations.
- Continue to lobby State Legislature to fund construction to #Finish522 and design US-2 bypass.
- Work with State Legislature and Park and Recreation Association to pass sales tax option for park operations and maintenance.
- Complete development of and implement business recruitment, retention and expansion (BRRE) strategy.
- Continue to market and sell the North Kelsey properties.
- Continue citywide training on equity and inclusion
- Support publications of a regional Sky Valley tourism magazine funded through Lodging Tax

002 - Finance

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

002 - Finance						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 301,004	\$ 309,047	\$ 339,754	\$ 454,090	\$ 400,000	\$ 530,054
Benefits (20)	135,070	135,795	149,178	199,409	177,682	219,460
Supplies (30)	7,425	3,855	1,115	2,000	2,000	2,500
Professional Svcs (40)	81,432	97,424	93,312	133,075	133,135	125,117
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 524,931	\$ 546,121	\$ 583,359	\$ 788,574	\$ 712,817	\$ 877,131

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	1.00	1.00	1.00	0.85	0.85	1.00
Finance Manager				1.00	1.00	1.00
Acct Tech Lead	1.00	1.00	1.00	1.00	1.00	1.00
Acct Support	1.29	1.29	1.29	1.29	1.29	1.29
Management Analyst			0.50	0.50	0.50	0.50
Total	3.29	3.29	3.79	4.64	4.64	4.79

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

Current Year Accomplishments

- **Identified and implemented the funding strategy to reserve appropriate resources for the Municipal Campus project.**
- **Updated the City's ACH/Electronic Payment policy to incorporate State Auditor recommendations.**
- **Served as Interim City Clerk, integrating the related activities into the Finance Department.**
- **Updated the City's accounting system to accommodate American Rescue Plan Act related expenses to better facilitate reporting and audit requirements.**
- **Completed the City's Annual Report, Transportation Benefit District Annual Report, and City Audit within prescribed timelines despite the need to work virtually and remotely with outside agencies.**

2022 Major Goals and Objectives

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

003 - Human Resources

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

003 - Human Resources						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 106,454	\$ 128,112	\$ 155,531	\$ 218,591	\$ 214,156	\$ 226,086
Benefits (20)	40,022	43,217	60,462	67,415	67,745	71,722
Supplies (30)	1,955	-	82	1,000	1,200	1,200
Professional Svcs (40)	46,485	33,479	16,813	93,424	85,934	77,366
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 194,917	\$ 204,808	\$ 232,888	\$ 380,430	\$ 369,036	\$ 376,374

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.80	0.80	0.80	0.80	0.80	0.80
Management Analyst			0.50	0.50	0.50	0.50
Total	0.80	0.80	1.30	1.30	1.30	1.30

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

Current Year Accomplishments

- **Completed Teamsters Bargaining**
- **Created and implemented a remote work policy**
- **Created and implemented a tuition reimbursement policy**
- **Onboarded 13 FTEs, 3 Seasonal, and 4 Intern positions**
- **Offered two long term care insurance options for staff**
- **Continued with COVID-19 response**

2022 Major Goals and Objectives

- **Launch Employee Self Service (ESS) module in Springbrook with IT and Finance**
- **Improve onboarding and offboarding processes (HR/IT and Finance)**
- **Continue with Intern program**
- **Explore electronic files for HR**

004 - Police

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

004 - Police

	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 4,284,735	\$ 4,333,010	\$ 4,378,550	\$ 4,771,097	\$ 4,846,314	\$ 4,842,848
Benefits (20)	1,575,969	1,629,587	1,670,967	1,869,057	1,865,675	1,944,485
Supplies (30)	109,105	91,245	113,719	226,051	167,599	151,053
Professional Svcs (40)	1,238,226	1,258,254	1,193,714	1,360,521	1,284,430	1,342,826
Intergovernmental (50)	21,027	84,015	30,265	24,578	10,900	24,657
Capital (60)	46,958	20,619	2,260	-	-	15,522
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 7,276,020	\$ 7,416,730	\$ 7,389,476	\$ 8,251,304	\$ 8,174,918	\$ 8,321,391

Full Time Equivalent History

	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00
Admin Service Director	1.00	1.00	1.00	1.00	1.00	1.00
Sergeants	7.00	7.00	7.00	7.00	7.00	6.00
Police Officers	25.00	25.00	25.00	25.00	25.00	26.00
Admin Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Admin Support	8.00	8.00	8.00	8.00	8.00	8.00
Total	44.00	44.00	44.00	44.00	44.00	44.00

Current Year Accomplishments

- **Police Administrative Unit Workload Assessment Completed**
- **Legislative reform led to several operational changes, each of which was adapted to by sworn personnel**
- **Community Programming included the return of National Night Out Against Crime and our continued efforts at the Monroe Farmers Market**
- **Fully replaced and implemented a new firearms platform**
- **Completed a full item by item Evidence Room Audit**
- **Partnered with the Fairgrounds to assist with traffic operations during the return of the Evergreen State Fair**
- **Celebrated the promotion of (2) MPD Employees: Sergeant Justin Springer and Administrative Commander Paul Ryan. Onboarded several new officers to include: Kaitlin Fisher, Travis Munguia, Brendan Hearne, Jesse Squires, Marc Schuermeyer, Luther Coleman, and Garret Winfrey. Onboarded a new Records Manager: Patricia Pendry**
- **Employed a Summer Intern who assisted with programming and clerical support**
- **Detective Scott Kornish was selected as a Hostage Negotiator**
- **The positions of Motors Officer, CID Street-Crimes, and Outreach Officer are all filled**
- **Re-Integrated the School Resource Officer into Monroe High School**

2022 Major Goals and Objectives

- **Roll-out expanded body worn camera program, a result of HB 1233**
- **Continued training with staff on changing use of force and pursuit standards, a result of HB 1310 and SB 1054**
- **Fully staff vacant positions and specialty assignments**
- **Succession planning initiatives to include a promotional assessment**
- **Continue to work towards State Accreditation, meeting “best practice” standards in policing**
- **Continued development and training of a Monroe PD Peer Response Team**
- **Pursue a more fiscally responsible translation and interpretation service**
- **Fully examine the Police Administrative Workload Assessment and make appropriate changes**
- **Introduce a Youth Programming Initiative**
- **Address neighborhood traffic complaints more holistically, utilizing a 3 Es approach: Engineering, Education and Enforcement**

005 - Legislative

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

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

005 - Legislative						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 67,200	\$ 67,298	\$ 67,102	\$ 67,300	\$ 67,200	\$ 67,200
Benefits (20)	5,396	5,397	5,406	5,522	5,537	5,522
Supplies (30)	6,031	679	204	1,200	250	1,200
Professional Svcs (40)	62,110	59,782	73,336	108,600	116,000	63,165
Intergovernmental (50)	17,472	16,762	22,864	24,000	17,067	20,000
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 158,209	\$ 149,918	\$ 168,911	\$ 206,622	\$ 206,054	\$ 157,087

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Councilmembers	7.00	7.00	7.00	7.00	7.00	7.00
Total	7.00	7.00	7.00	7.00	7.00	7.00

005 – Legislative

Current Year Accomplishments

- Conducted extensive community outreach to update the city's vision, mission, and core values statements
- Adopted Imagine Monroe – new citywide vision statement
- Accepted findings of the Sky Valley Human Services Needs Assessment report
- Adopted criteria and process to distribute American Rescue Plan Act funding
- Adopted funding strategy to construct Lake Tye all-weather fields
- Purchased land for North Hill Park and accepted grant funding for property purchase
- Adopted Housing Action Plan
- Adopt new International Building Code
- Adopted Temporary Encampment regulations
- Updated Definitions in the Unified Development Regulation
- Approved funding for probations counselor and .25 FTE administrative staff to implement municipal court strategic plan.
- Approved funding to implement recommendations from the IT strategic plan.
- Awarded contract to replace or remodel city hall, police, and municipal court facilities.
- Began the reservation of resources needed for the Municipal Campus project.
- Supported negotiations with Lowes to amend property covenant, conditions, and restrictions.

2022 Major Goals and Objectives

- Adopt city mission and core values statements
- Adopt Park and Recreation Open Space Plan
- Update the city's logo and brand statement based on new vision, mission, and core values
- Approve contracts to distribute \$5.5 million American Rescue Plan Act funding to support recovery, resiliency, and reconnecting for Monroe residents and businesses
- Adopt/Update the city's Financial Reserve Policy
- Evaluate funding strategies to construct priority capital improvements
- Complete Tjerne Place Phase III right-of-way acquisition
- Finalize Cadman reclamation
- Complete Cadman property transfer to the city
- Initiate annexation of northeast urban growth area
- Scope the 2024 Comprehensive Plan update
- Implement Human Services Needs Assessment priorities
- Review Lodging Assessment
- Support #Finish522 and capital appropriation for municipal campus improvements

006 - 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 2018, legal costs were distributed among many different cost centers in the City's budget. Having all legal costs in one cost center allows the City to better understand its overall legal program.

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

006 - Legal						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	614,057	798,911	632,856	738,000	590,000	750,240
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 614,057	\$ 798,911	\$ 632,856	\$ 738,000	\$ 590,000	\$ 750,240

Full Time Equivalents History

This cost center does not have assigned staff.

Current Year Accomplishments

- **Non-applicable to this cost center.**

2022 Major Goals and Objectives

- **Non-applicable to this cost center.**

007 - Clerk and Records

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

007 - Clerk and Records

	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 90,240	\$ 105,673	\$ 108,341	\$ 108,428	\$ 85,000	\$ 171,560
Benefits (20)	39,354	47,326	44,021	48,607	29,518	73,848
Supplies (30)	381	179	386	500	200	500
Professional Svcs (40)	19,310	31,777	10,503	30,102	20,022	29,133
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 149,284	\$ 184,955	\$ 163,250	\$ 187,637	\$ 134,740	\$ 275,041

Full Time Equivalents History

	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Finance Director				0.15	0.15	
Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk				0.75	0.75	0.75
Total	0.00	0.00	0.00	1.90	1.90	1.75

007 – Clerk and Records

Current Year Accomplishments

- Recruited and hired a permanent City Clerk.
- Implemented and began using iCompass Software for agenda packet development, review, and publication.
- Installed audio and video system in council chambers to support hybrid council meetings.
- Hired .5 FTE to support public records and records management.
- Implemented public records training for all staff.
- Reinstated public records and management liaison meetings.
- Began process of citywide public records overview with the Washington State Attorney General's Office free consultation program.
- Secured ArchiveSocial to protect City's webpage and social media records.

2022 Major Goals and Objectives

- Continue to identify and, where appropriate, digitize City contracts into the central digital library.
- Facilitate development of a contract routing process for City wide use.
- Assist with development of a file structure to be used for Microsoft 365 and Laserfiche.
- Evaluate and migrate digital records into long term storage solution.
- Convert archived records into digital formats for ease of public access.
- Evaluate current email archive system and create retention policies.
- Create audit process to ensure public records are properly recorded and maintained in electronic formats.

009 - Municipal Court

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

009 - Municipal Court						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 185,320	\$ 197,006	\$ 200,330	\$ 280,097	\$ 265,100	\$ 316,957
Benefits (20)	78,003	82,236	85,880	195,727	107,373	144,998
Supplies (30)	1,718	1,850	2,140	7,250	5,150	7,250
Professional Svcs (40)	102,459	118,436	163,870	145,906	134,393	171,043
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 367,499	\$ 399,528	\$ 452,220	\$ 628,980	\$ 512,016	\$ 640,248

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.00	1.25	1.25	1.25
Probation Counselor				1.00	1.00	1.00
Court Security	0.20	0.20	0.20	0.20	0.20	0.20
Total	2.20	2.20	2.20	3.45	3.45	3.45

Current Year Accomplishments

- **Continued to balance public safety concerns during global Covid 19 pandemic with a hybrid hearing model utilizing video conferencing and by mail options in addition to in person appearances.**
- **Added additional court dates to stay current with caseload during Covid 19 pandemic.**
- **Continued to offer community-based alternatives to incarceration.**
- **Applied for therapeutic courts grant funding.**
- **Hired and trained .25 FTE court employee.**
- **Enrolled in the Court Interpreter Reimbursement Program offered by Washington State Administrative Office of the Courts.**
- **Collaborated with IT Department to create an online payment portal on City website.**

2022 Major Goals and Objectives

- **Establish a probation program.**
- **Hire and train a Probation Counselor.**
- **Explore the creation of a community court.**
- **Continue to update court website with additional content.**
- **Continue to improve efficiency of hybrid court hearing model.**
- **Increase the Court's visibility and impact with kids and in the community through the "Judges in the Classroom" program and speaking engagements.**

010 - Parks Operations & Maintenance

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

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

010 - Parks Operations & Maintenance						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 603,736	\$ 709,488	\$ 771,803	\$ 842,746	\$ 794,800	\$ 942,754
Benefits (20)	296,395	371,862	396,926	407,043	387,285	412,208
Supplies (30)	67,147	83,064	103,119	103,500	96,121	118,500
Professional Svcs (40)	401,219	423,512	394,175	347,863	341,488	262,806
Intergovernmental (50)	209	203	3	250	250	250
Capital (60)	-	-	2,260	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 1,368,704	\$ 1,588,130	\$ 1,668,285	\$ 1,701,402	\$ 1,619,944	\$ 1,736,518

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.65	0.65	0.65	0.65	0.65	0.65
Planner	0.00	0.50	0.50	0.50	0.50	0.50
Admin Support	1.00	2.00	2.00	1.50	1.50	2.00
Supervisor	0.80	0.80	0.80	0.80	0.80	0.80
O&M Employees	5.52	5.52	5.52	6.02	6.02	6.52
Total	7.97	9.47	9.47	9.47	9.47	10.47

Current Year Accomplishments

- **COVID-19 Safe Re-opening of Monroe Recreational Activities & Events**
- **Added new events including Bike Criterium and Spikeball Tournament**
- **Tree City USA – 3 Year Recognition plus Growth Award**
- **Parks, Recreation & Open Space Plan Update underway – to be adopted 02/2022**
- **Purchased POD Security Cameras for Lewis Street & Sky River Parks – to be installed by 02/2022**
- **Purchased Parks Facility Reservation Software to improve user access and staff efficiencies**
- **Installed permanent LED lighting at Veterans Memorial Flagpole-Lake Tye Park**

2022 Major Goals and Objectives

- **Adopt Parks, Recreation & Open Space Plan Update 2/2022**
- **Master Plan Riverfront Parks**
- **Negotiate Cadman Property Transfer to City**
- **Renovate/Upgrade Playground in Coordination with Planned Storm Water Facility Upgrade Project at Blueberry Park**
- **Purchase and Install POD Security Cameras for Lake Tye Park**
- **Purchase and Install new information Kiosks for Lake Tye and Sky River Parks**
- **COVID-19 Safe Re-Opening of Monroe Recreational Activities & Events**

011 - Jail and 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. In 2018, prosecution was moved to the Legal cost center to better track the City's overall legal costs.

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

011 - Jail and Dispatch						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	777,360	718,653	589,545	817,657	758,895	809,379
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 777,360	\$ 718,653	\$ 589,545	\$ 817,657	\$ 758,895	\$ 809,379

Full Time Equivalent History

This cost center does not have assigned staff.

Current Year Accomplishments

- **Non-applicable to this cost center.**

2022 Major Goals and Objectives

- **Non-applicable to this cost center.**

040 - Human Services

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

040 - Human Services						
	<u>Actual</u> <u>2018</u>	<u>Actual</u> <u>2019</u>	<u>Actual</u> <u>2020</u>	<u>Budget</u> <u>2021</u>	<u>Projected</u> <u>2021</u>	<u>Adopted</u> <u>2022</u>
Salaries (10)			\$ -	\$ -	\$ -	\$ -
Benefits (20)			-	-	-	-
Supplies (30)			1,019	5,000	-	-
Professional Svcs (40)			66,595	152,000	152,000	164,000
Intergovernmental (50)	-	-	70,801	77,843	77,843	79,518
Capital (60)			-		-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ -	\$ -	\$ 138,415	\$ 234,843	\$ 229,843	\$ 243,518

This cost center does not have assigned staff.

Current Year Accomplishments

- **Completed the Human Services Community Needs Assessment and Facilitated Program Development**
- **Continued relationship building and collaborative efforts with the Technical Advisory Committee and Service Providers.**
- **Implemented the East County Coordinated Entry Collaborative in partnership with Volunteers of America and our local service providers.**
- **Facilitated the Community Human Services Advisory Board in their review of the Homeless Policy Advisory Recommendations.**
- **Assisted Snohomish County and Volunteers of America to set the cold weather at the Evergreen State Fair Park**
- **Assisted the City's emergency management director with arranging cooling shelters**

2022 Major Goals and Objectives

- **Implement recommendations from the Community Needs Assessment.**
- **Create resilient programs and a strengthened continuum of care with the assistance of the American Rescue Plan Act funding and partnerships in our service provider network.**
- **Support transitional and affordable housing opportunities for McKinney Vento families in the Monroe School District.**
- **Continue facilitation of the Community Human Services Advisory Board.**

053 - City-Wide Costs

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

053 - City-Wide Costs						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	81,813	77,662	81,264	93,921	92,745	161,556
Intergovernmental (50)	46,715	22,702	30,867	38,778	39,762	41,038
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 128,528	\$ 100,364	\$ 112,131	\$ 132,699	\$ 132,507	\$ 202,594

This cost center does not have assigned staff.

Current Year Accomplishments

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

2022 Major Goals and Objectives

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

110 - Community Development

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

110 - Community Development						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 768,554	\$ 817,451	\$ 868,021	\$ 1,036,839	\$ 1,065,000	\$ 1,224,429
Benefits (20)	340,602	356,807	366,873	451,332	463,125	517,546
Supplies (30)	3,106	3,125	11,897	10,900	7,200	10,900
Professional Svcs (40)	337,314	279,890	326,090	242,614	212,347	441,991
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 1,449,576	\$ 1,457,273	\$ 1,572,882	\$ 1,741,685	\$ 1,747,672	\$ 2,194,866

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00			
Development Svc Manager				1.00	1.00	1.00
Planning Manager				1.00	1.00	1.00
Planners/Bldg Inspection	5.00	5.00	5.00	5.00	6.00	6.00
Code Enforcement Officer	0.00	0.00	1.00	1.00	1.00	1.00
Admin Support	1.80	1.80	1.80	1.80	2.00	2.00
Total	8.80	8.80	9.80	10.80	12.00	12.00

Current Year Accomplishments

- Issued 72 single family building permits with 100 total anticipated in 2021
- Issued a total of 385 building permits with 475 total anticipated in 2021
- Conducted 2,070 building inspections with 2,900 total anticipated in 2021
- Conducted 22 pre-application meetings with 37 anticipated in 2021
- Issued 32 new and/or commercial tenant improvement permits in 2021
- Processed 116 Public Records Requests
- Processed 197 code enforcement cases and collaborated with other City departments on 128 code enforcement cases
- Implemented digital inspection reports for field staff
- Adopted the new International Building Codes and Property Management Code
- Adopted the Housing Action Plan
- Digitized/archived building and planning files including 80% of commercial blueprints
- Revised the internal Electronic Permit Submittal & Plan Review Process
- Maintained effective in office coverage while operating on a hybrid schedule

2022 Major Goals and Objectives

- Initiate the 2024 Comprehensive Plan update
- Initiate the update to the Downtown Master Plan
- Annexing the Northwest and Northeast UGA
- Join MyBuildingPermit.com to improve online customer service
- Develop additional building and planning informational handouts
- Focus on code enforcement education and outreach
- Building - Foster local jurisdiction cooperation through ILAs and collaboration
- Planning – Complete annexation ILA with Snohomish County
- Continue transition of the building and land use hard copy files to electronic
- Complete the Wireless Communications code

190 - Emergency Management

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

190 - Emergency Management

	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Salaries (10)	\$ 3,612	\$ 3,855	\$ 4,057	\$ 4,171	\$ 4,100	\$ 4,379
Benefits (20)	1,261	1,326	1,380	1,455	1,391	1,433
Supplies (30)	3,783	3,585	115	4,414	3,300	5,411
Professional Svcs (40)	8,849	11,361	9,536	14,699	14,699	11,998
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 17,505	\$ 20,127	\$ 15,088	\$ 24,739	\$ 23,491	\$ 23,221

Full Time Equivalents History

	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Public Works Director	0.03	0.03	0.03	0.03	0.03	0.03
Total	0.03	0.03	0.03	0.03	0.03	0.03

Current Year Accomplishments

- **Facilitated once a week/once a month meetings with community partners/governmental agencies in response to COVID-19 pandemic.**
- **Inventoried, ordered, and distributed personal protection equipment to all City staff and various community partners.**
- **Assisted with Mayor's issuance and dissolution of appropriate Emergency Orders and facilitated adoption by the Council.**
- **Facilitated City of Monroe Emergency Management Coordinating Committee**

2022 Major Goals and Objectives

- **Implement 2021-2025 Hazard Mitigation Plan**
- **Continue Continuity of Operations and Continuity of Government Plans**
- **Provide training to employees on emergency operations**
- **Facilitate City participation in 2022 Cascadia earthquake drill**

202 - ARPA Funding

This cost center was created in 2020 to track expenses associated with the State's CARES Act funding awarded to cities based on population. CARES Act money was awarded to help mitigate the impacts of the COVID-19 pandemic for our residents, businesses, community service providers, and City operations. Grant award is distributed on a reimbursement basis. Thus any expenses will have an equal, corresponding revenue in the General Fund. With the passage of the American Rescue Plan Act by the federal government, this cost center was modified to account for the expenditures associated with ARPA.

202 - ARPA Funding Costs

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Budget 2021</u>	<u>Projected 2021</u>	<u>Adopted 2022</u>
Salaries (10)			\$ 15,950	\$ -	\$ -	\$ -
Benefits (20)			3,331	-	-	-
Supplies (30)			173,166	-	-	-
Professional Svcs (40)			811,858	2,762,912	2,762,912	2,725,215
Intergovernmental (50)			-	-	-	-
Capital (60)			-	-	-	-
Debt Service (70-80)			-	-	-	-
Other (90)			-	-	-	-
Total	\$ -	\$ -	\$ 1,004,306	\$ 2,762,912	\$ 2,762,912	\$ 2,725,215

This cost center does not have assigned staff.

Current Year Accomplishments

- **Received a clean federal audit on the 2020 CARES Act grant distributions**
- **Received and managed \$2,762,912 in American Rescue Plan Act funding. Utilized these funds to:**
 - **Respond to the public health emergency caused by COVID-19**
 - **Provide assistance to households, small businesses, and nonprofits related to the economic impacts of COVID-19**
 - **Aid impacted industries such as tourism, travel, and hospitality**
 - **Grant to eligible private employers for hazard pay to essential workers**
 - **Provide government services to the extent of the reduction in revenue due to COVID-19**
 - **Make necessary investments in water, sewer, stormwater, or broadband infrastructure**
- **Adopted application criteria and distribution process focused on recovery, resiliency, and reconnecting community**
- **Conducted an applicant workshop to help those seeking use of ARPA funding from the City**
- **Developed funding application and distribution timeline for ARPA awards**

2022 Major Goals and Objectives

- **Continue to distribute ARPA funding to appropriate grant applicants per the criteria and timeline established in fiscal year 2021**
- **Assist businesses, non-profits, and Monroe residents recover from the effects of Covid-19**
- **Effectively manage contracts and grant distribution per federal requirements**

Six Year General Fund Forecast

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

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

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

Additional assumptions used in the forecast(s) include:

Property tax growth (from new construction only)	1.5 percent
Adjustment to ongoing sales taxes for recent Supreme Court decision	Various yearly flat amounts
Salaries increases	3 percent CPI plus 2 percent average merit impact
110 new housing starts for FY 2022, then tapering off by 10 each year after	Flat amount decreases each year
Utility tax revenue adjusted for population and rate increases	2.5 percent
Steady but conservative growth in construction sales taxes beginning in FY 2023	1.26 percent

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

- For revenues, the 2022 Adopted column represents the numbers that were recommended in the 2022 Mayor's Recommended Budget which were adopted by Council on November 9, 2021.

Six Year General Fund Forecast cont.

- All other numbers are estimates meant to be used in a broad sense for high level policy discussion. If more specific information for years other than the current year become available, that information is included where appropriate.
- Numbers for years two through six can change as the 2022 Budget is developed and discussed. Again, numbers in the forecast model are intended for general policy discussion only and are not meant to be an operations guide.
- Future years in a long term General Fund forecast are expected to be in the negative for fund balance, usually by the third year. *This does not mean the City will run out of money.* The negative fund balances in future years illustrate the path the City could realize if no adjustments are made during the first two years. As each fiscal year is completed, the forecast will be updated accordingly on a rolling six year basis. Again, numbers in the forecast, including the future potential negative fund balances, are intended for general policy discussion only.

Six Year General Fund Forecast

Revenue/Resources	2022 Adopted	2023	2024	2025	2026	2027
Beginning Fund Balance	\$4,347,614	\$3,050,031	\$1,807,226	(\$484,758)	(\$3,697,940)	(\$7,910,474)
Ongoing Revenues	\$15,633,131	\$15,864,454	\$15,796,856	\$15,923,395	\$16,043,093	\$16,141,121
Subtotal Revenues	\$19,980,745	\$18,914,485	\$17,604,082	\$15,438,637	\$12,345,153	\$8,230,647
Less Ongoing Expenditures	\$16,556,598	\$17,483,298	\$18,471,481	\$19,525,902	\$20,651,721	\$21,854,551
Subtotal rev over/under exp	\$3,424,147	\$1,431,187	(\$867,399)	(\$4,087,265)	(\$8,306,568)	(\$13,623,904)
One time revenue	\$3,333,629	\$3,284,134	\$530,521	\$537,205	\$543,974	\$550,828
One time expenditures	\$3,707,745	\$2,908,095	\$147,880	\$147,880	\$147,880	\$147,880
Subtotal one time resources	(\$374,116)	\$376,039	\$382,641	\$389,325	\$396,094	\$402,948
Ending Fund Balance	\$3,050,031	\$1,807,226	(\$484,758)	(\$3,697,940)	(\$7,910,474)	(\$13,220,956)



**THE ADVENTURE
STARTS HERE!**

OTHER CURRENT EXPENSE FUNDS

Fund 002 Contingency

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

Per Monroe City Council Resolution No. 008/2015, the City has targeted eight percent (8%) of the General Fund operating expenditures as the balance to be maintained in this fund. RCW 35A.33.145 limits this amount to \$0.375 per \$1,000 of the City's assessed valuation each year. The 2022 Budget for this fund is estimated to reach the RCW ceiling based on the preliminary assessed values for the City.

There are no staff associated with this fund.

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 964,429	\$ 856,745	\$ 973,802	\$ 1,085,656	\$ 1,085,656	\$ 1,172,156
Taxes	-					
Licenses & Permits	-					
Intergovernmental	-					
Charges for Services	-					
Fines & Forfeitures	-					
Interest & Other	14,667	14,495	16,404	5,000	8,500	4,600
Transfers In	-	102,562	95,450	78,000	78,000	87,000
Total	\$ 979,096	\$ 973,802	\$ 1,085,656	\$ 1,168,656	\$ 1,172,156	\$ 1,263,756
Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-					
Professional Svcs (40)	-					
Intergovernmental (50)	-					
Capital (60)	-					
Debt Service (70-80)	-					
Other (90)	122,351	-	-	-	-	-
Ending Fund Balance	856,745	973,802	1,085,656	1,168,656	1,172,156	1,263,756
Total	\$ 979,096	\$ 973,802	\$ 1,085,656	\$ 1,168,656	\$ 1,172,156	\$ 1,263,756

Current Year Accomplishments

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

2022 Major Goals and Objectives

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

Fund 008 Donations

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

There are no staff associated with this fund.

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 4,733	\$ 4,803	\$ 7,501	\$ 13,134	\$ 13,134	\$ 22,014
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	4,648	7,906	8,758	5,250	11,880	9,250
Transfers In	-	-	-	-	-	-
Total	\$ 9,381	\$ 12,709	\$ 16,259	\$ 18,384	\$ 25,014	\$ 31,264
Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	4,578	5,208	3,124	10,875	3,000	9,250
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	4,803	7,501	13,134	7,509	22,014	22,014
Total	\$ 9,381	\$ 12,709	\$ 16,259	\$ 18,384	\$ 25,014	\$ 31,264

Current Year Accomplishments

Below figures are through 09/27/2021:

- Received \$2,000 from Republic Services for Movies Under the Moon and \$500 for our Parks/Flower Basket program
- Received \$7,701 for the City's K9 program from the following:
 - Rotary Club
 - Anonymous
 - Jordan Hines
- Received \$300 from Monroe Garden Club for our Parks/Flower basket program
- Received \$300 for the JVM Memorial Garden
- Received \$180 from Mayor Geoffrey Thomas for a tree for the Lake Tye Park/Arbor Day planting

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

2022 Major Goals and Objectives

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



**THE ADVENTURE
STARTS HERE!**

SPECIAL REVENUE FUNDS

Fund 105 Streets O&M

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

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

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 344,107	\$ 402,038	\$ 417,092	\$ 537,469	\$ 571,396	\$ 696,733
Taxes	-	-	400,000	400,000	400,000	400,000
Licenses & Permits	215,115	187,059	218,243	220,000	236,000	243,007
Intergovernmental	440,104	423,728	380,837	421,532	376,472	412,394
Charges for Services	76,222	62,235	136,543	55,000	153,749	105,000
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	8,409	9,538	8,819	1,800	6,141	3,150
Transfers In	-	87,000	-	-	-	-
Total	\$ 1,083,957	\$ 1,171,598	\$ 1,561,534	\$ 1,635,801	\$ 1,743,757	\$ 1,860,284

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 317,652	\$ 398,050	\$ 579,338	\$ 551,312	\$ 545,968	\$ 593,202
Supplies (30)	60,592	93,439	74,190	132,675	133,000	144,357
Professional Svcs (40)	293,616	261,004	335,910	378,648	366,474	618,435
Intergovernmental (50)	7,704	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	1,796	1,780	1,600	1,771	1,581	1,732
Ending Fund Balance	402,597	417,325	570,496	571,395	696,734	502,558
Total	\$ 1,083,957	\$ 1,171,598	\$ 1,561,534	\$ 1,635,801	\$ 1,743,757	\$ 1,860,284

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.15	0.15	0.15	0.15	0.15	0.15
Supervisor/Leads	0.64	0.74	0.91	0.91	0.91	0.91
Admin Support	0.10	0.10	0.10	0.10	0.10	0.10
O&M Employees	1.80	1.70	3.70	3.70	3.70	2.89
Total	2.69	2.69	4.86	4.86	4.86	4.05

Current Year Accomplishments

- **Completed more than 400 hours of asphalt patching.**
- **Planted 30 new street trees. Transplanted 40 conifer trees.**
- **Completed 240 hours of crack sealing asphalt surfaces.**

2022 Major Goals and Objectives

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

Fund 109 Lodging Tax

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 87,297	\$ 82,672	\$ 71,654	\$ 29,580	\$ 74,591	\$ 138,740
Taxes	88,063	91,463	62,132	40,000	63,500	70,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	1,495	1,611	1,466	150	650	-
Transfers In	-	-	-	-	-	-
Total	\$ 176,856	\$ 175,746	\$ 135,252	\$ 69,730	\$ 138,741	\$ 208,740

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	94,183	104,092	60,661	35,000	-	150,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	87,297	82,672	74,591	34,730	138,741	58,740
Total	\$ 181,480	\$ 186,764	\$ 135,252	\$ 69,730	\$ 138,741	\$ 208,740

This fund does not have assigned staff.

Current Year Accomplishments

- **Due to the impacts of COVID-19, 2021 awards were not made based on decreased Hotel/Motel Tax projections and cancellations of various events.**

2022 Major Goals and Objectives

- **Due to the impacts of COVID-19, the 2022 award process will begin after publication of this document.**

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 2022 goals/2021 accomplishments associated with its proposal.

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 28,754	\$ 53,883	\$ 47,589	\$ 51,902	\$ 51,902	\$ 55,972
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	27,496	845	4,324	26	4,071	4
Transfers In	-	-	-	-	-	-
Total	\$ 56,250	\$ 54,728	\$ 51,912	\$ 51,928	\$ 55,973	\$ 55,976
Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	2,368	7,139	10	21,000	-	21,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	53,883	47,589	51,902	30,928	55,973	34,976
Total	\$ 56,250	\$ 54,728	\$ 51,912	\$ 51,928	\$ 55,973	\$ 55,976

This fund does not have assigned staff.

Current Year Accomplishments

- **Non-applicable to this cost center.**

2022 Major Goals and Objectives

- **Non-applicable to this cost center.**

Fund 117 Real Estate Excise Tax

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

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

The City budgets its REET eligible projects in the appropriate capital improvement fund (Fund 317, Fund 318 or 330). Moneys are moved to these fund through budgeted transfers. The City also uses REET funds to support the general government portion of the PW Shop Facility's related bonding. Again, this is done by budgeted transfer from REET to the Debt Service Fund 203.

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 1,920,795	\$ 3,037,267	\$ 4,127,068	\$ 5,104,294	\$ 5,104,295	\$ 2,358,175
Taxes	1,358,005	1,335,493	1,144,692	916,720	1,272,849	1,100,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	44,584	59,461	77,415	10,000	32,000	6,300
Transfers In	-	-	-	-	-	-
Total	\$ 3,323,384	\$ 4,432,221	\$ 5,349,175	\$ 6,031,014	\$ 6,409,143	\$ 3,464,475

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	286,116	305,153	244,880	5,171,324	4,050,968	2,476,445
Ending Fund Balance	3,037,267	4,127,068	5,104,295	859,690	2,358,175	988,030
Total	\$ 3,323,384	\$ 4,432,221	\$ 5,349,175	\$ 6,031,014	\$ 6,409,143	\$ 3,464,475

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

Current Year Accomplishments

- **Non-applicable to this cost center.**

2022 Major Goals and Objectives

- **Non-applicable to this cost center.**



**THE ADVENTURE
STARTS HERE!**

DEBT SERVICE FUND

Fund 203 Debt Service

The City of Monroe maintains one debt service fund to account for the long term debt associated with the taxable operations of the City. Debt associated with the operations and revenues of our utilities are accounted for in an appropriate utility fund. The City's Debt Service Fund 203 is used to account for 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 REET Fund 117.

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 3,307	\$ 3,363	\$ 3,418	\$ 3,458	\$ 3,476	\$ 3,505
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	56	55	58	15	30	20
Transfers In	1,528,698	206,870	3,047,108	137,836	137,836	137,241
Total	\$ 1,532,061	\$ 210,288	\$ 3,050,584	\$ 141,309	\$ 141,342	\$ 140,766

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	1,528,698	206,870	3,047,108	137,836	137,836	137,241
Other (90)	-	-	-	-	-	-
Ending Fund Balance	3,363	3,418	3,476	3,473	3,506	3,525
Total	\$ 1,532,061	\$ 210,288	\$ 3,050,584	\$ 141,309	\$ 141,342	\$ 140,766

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

Current Year Accomplishments

- **Non-applicable to this cost center.**

2022 Major Goals and Objectives

- **Non-applicable to this cost center.**



**THE ADVENTURE
STARTS HERE!**

CAPITAL FUNDS

Fund 307 General CIP

The purpose of this fund is to account for costs associated with capital projects not specific to parks, streets, city-owned and operated property, or utilities. For 2022, the lone capital project in this fund is the continuation of improvements to the Boy's and Girls Club building (city-owned).

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 6,252,996	\$ 1,357,912	\$ 21,174	\$ 2,642	\$ 2,642	\$ 19,253
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	341,043	1,594,676	267,564	1,202,560
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	79,384	12,432	216,770	-	130,354	10
Transfers In	148,246	-	-	-	-	-
Total	\$ 6,480,626	\$ 1,370,343	\$ 578,987	\$ 1,597,318	\$ 400,561	\$ 1,221,823
Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	5,107,631	899,170	446,303	1,575,544	166,162	1,202,560
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	15,083	450,000	130,041	600	215,145	-
Ending Fund Balance	1,357,912	21,173	2,642	21,174	19,254	19,263
Total	\$ 6,480,626	\$ 1,370,343	\$ 578,987	\$ 1,597,318	\$ 400,561	\$ 1,221,823

There are no staff associated with this fund.

Current Year Accomplishments

- **Completed 9 capital improvement projects at the Monroe Boys & Girls Club (BGC) facility.**

2022 Major Goals and Objectives

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

Fund 317 Parks CIP

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

Revenues						
	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Adopted 2022
Beginning Fund Balance	\$ 1,079,091	\$ 952,548	\$ 1,314,435	\$ 1,315,093	\$ 1,315,093	\$ 815,533
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	2,305,000	2,260,401	-
Charges for Services	480,926	748,898	302,698	247,900	296,551	272,690
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	16,755	38,590	28,076	35,600	16,930	25,750
Transfers In	1,796	53,781	68,100	3,884,771	2,884,581	616,732
Total	\$ 1,578,568	\$ 1,793,817	\$ 1,713,308	\$ 7,788,364	\$ 6,773,557	\$ 1,730,705

Expenditures						
	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Adopted 2022
Personnel	\$ 139,072	\$ 178,432	\$ 195,559	\$ 237,729	\$ 164,046	\$ 264,269
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	99,300	102,189	63,925	122,938	106,241	321,524
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	387,647	198,762	138,730	5,957,000	5,687,736	388,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	952,548	1,314,435	1,315,093	1,431,697	815,533	756,912
Total	\$ 1,578,568	\$ 1,793,817	\$ 1,713,308	\$ 7,749,364	\$ 6,773,557	\$ 1,730,705

Full Time Equivalents History						
	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Adopted 2022
Director	0.35	0.35	0.35	0.35	0.35	0.35
Supervisor	0.20	0.20	0.20	0.20	0.20	0.20
Planner	-	0.50	0.50	0.50	0.50	0.50
O&M Employees	0.60	0.48	0.48	0.48	0.48	0.56
Total	1.15	1.53	1.53	1.53	1.53	1.61

Current Year Accomplishments

- **COVID-19 Safe Re-opening of Monroe Recreational Activities and Events**
- **Lake Tye All-Weather Fields Project – Completed Construction and opened**
- **North Hill Park Land Acquisition – Closed sale on 5-acre future park property; Awarded \$1 million RCO Reimbursable Grant for acquisition**
- **Rotary Field Enhancements – Installed Outfield Safety Netting & ADA Door-Openers**
- **Purchase & Install POD Security Cameras for Lewis Street & Sky River Parks by 12/20**
- **Design East Main Street Gateway & Sky River Park Entry signs**

2022 Major Goals and Objectives

- **Adopt Parks, Recreation & Open Space Plan Update 02/2022**
- **Install Sky River Park Entry Sign**
- **Purchase & Install River Water Safety/Wayfinding Signage at Public Water Access along Skykomish River Through Awarded \$20,000 Forterra Grant and \$5,000 WDFW contribution**
- **Negotiate Cadman Property Transfer to City**
- **Renovate/Upgrade Playground in Coordination with Planned Storm Water Facility Upgrade Project at Blueberry Park**
- **COVID-19 Safe Re-Opening of Monroe Recreational Activities & Events**

Fund 318 Street CIP

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

Revenues						
	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Adopted 2022
Beginning Fund Balance	\$ 1,677,594	\$ 2,065,161	\$ 2,016,712	\$ 2,072,039	\$ 2,072,040	\$ 1,668,892
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	1,185,386	328,112	413,625	2,785,223	2,178,788	1,490,390
Charges for Services	1,483,728	2,167,916	1,817,086	2,352,400	1,945,613	2,817,635
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	34,739	34,442	34,849	10,100	17,066	7,800
Transfers In	-	-	-	463,950	343,050	1,523,164
Total	\$ 4,381,446	\$ 4,595,631	\$ 4,282,273	\$ 7,683,712	\$ 6,556,556	\$ 7,507,881

Expenditures						
	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Adopted 2022
Personnel	\$ 266,161	\$ 278,599	\$ 233,696	\$ 240,665	\$ 243,654	\$ 250,571
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	25,304	27,559	30,378	35,081	35,081	198,775
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	2,024,820	2,272,760	1,946,159	6,524,697	4,608,928	6,308,936
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	2,065,161	2,016,712	2,072,040	883,269	1,668,893	749,599
Total	\$ 4,381,446	\$ 4,595,631	\$ 4,282,273	\$ 7,683,712	\$ 6,556,556	\$ 7,507,881

Full Time Equivalents History						
	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Projected 2021	Adopted 2022
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	1.34	1.34	1.04	1.04	1.04	1.04
Admin Support	0.50	0.50	0.40	0.40	0.40	0.40
O&M Employees	0.45	0.45	0.20	0.20	0.20	0.20
Total	2.34	2.34	1.69	1.69	1.69	1.69

Current Year Accomplishments

- **Improved truck access to Village Way from Municipal Campus South exit**
- **Completed Right-of-way acquisition and construction for the Chain Lake Trail from Rainier View Road to Brown Road**
- **Completed Railroad Quiet Zone Feasibility Study**
- **Completed the ADA Transition Plan**
- **Started design of a new sidewalk along US2 and the Monroe Fairgrounds**
- **Secured federal funding and began design efforts for a new signal at 147th Street SE and 179th Avenue SE**
- **Performed approximately \$1.3M in street preservation work as part of the City's Annual Road Maintenance CIP**
- **Finished design and began construction of the Monroe Gateway Monuments**
- **Secured a federal grant for additional improvements at Kelsey Street railroad crossing**
- **Completed Right-of-Way acquisition of Oaks Street**

2022 Major Goals and Objectives

- **Construct a new sidewalk segment along US2 and the Monroe Fairgrounds**
- **Reconstruct Powell Street between Kelsey and Sams Streets**
- **Complete the design of the new signal at 147th Street SE and 179th Avenue SE**
- **Implement the City's ADA Transition Plan**
- **Install new wayfinding signs throughout Monroe**
- **Reconstruct N. Madison Street from Main Street to Elizabeth Street**
- **Design new sidewalk segment along 179th Ave SE (west side) from 157th Street SE to 154th Street SE**
- **Construct additional rail safety improvements at the Kelsey Street at-grade rail crossing**

Fund 319 North Kelsey

The purpose of this fund is to account for the costs associated with the North Kelsey property owned by the City. Costs include marketing efforts and the development of design standards. It is proposed that these costs be moved to the City-wide Cost Center in the General Fund in 2022, effectively closing this fund.

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 1,286,113	\$ 908,488	\$ 2,634,155	\$ 149,979	\$ 149,979	\$ 116,079
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	20,539	288,671	34,842	500	1,100	-
Transfers In	1,015,000	1,528,728	400,000	-	-	-
Total	\$ 2,321,652	\$ 2,725,887	\$ 3,068,997	\$ 150,479	\$ 151,079	\$ 116,079

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	22,336	23,003	10,290	105,927	35,000	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	1,390,828	68,728	2,908,728	-	-	116,079
Ending Fund Balance	908,488	2,634,155	149,979	44,552	116,079	-
Total	\$ 2,321,652	\$ 2,725,887	\$ 3,068,997	\$ 150,479	\$ 151,079	\$ 116,079

There are no staff associated with this fund.

Current Year Accomplishments

- **Not applicable any longer.**

2022 Major Goals and Objectives

- **Close out fund and move development responsibilities to the City-wide General Fund cost center (001-053).**

Fund 330 Building Capital

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,549,307
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	-	-	-	500	3,000	6,500
Transfers In	-	-	-	1,652,107	1,652,107	267,119
Total	\$ -	\$ -	\$ -	\$ 1,652,607	\$ 1,655,107	\$ 1,822,926
Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	500,000	80,800	690,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	25,000	25,000	203,040
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	-	-	-	1,127,607	1,549,307	929,886
Total	\$ -	\$ -	\$ -	\$ 1,652,607	\$ 1,655,107	\$ 1,822,926

There are no staff associated with this fund.

Current Year Accomplishments

- **Began updating Municipal Campus Assessment**

2022 Major Goals and Objectives

- **Complete replacement of vapor barrier and siding at the Police Station**



**THE ADVENTURE
STARTS HERE!**

UTILITY FUNDS

Utilities Overview

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

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

During 2019, the City developed six year projections for the water and stormwater utilities to work in conjunction with the sewer model. By analyzing the three utilities together, the City was able to take a holistic approach regarding the utilities for its operations, capital, debt, staffing, and rate needs. This analysis was presented to the Finance/Human Resources Committee on May 14, 2019 and July 16, 2019 and presented to the Council at its retreat on July 30, 2019. Based on this analysis, scheduled rate adjustments to the water and stormwater utilities adopted in 2015 were adjusted to better reflect the needs of both utilities. The sewer rate did not change. Because the City bills the three utilities on one bill, overall impact of the adjusted increases from these actions resulted in a **\$0.05 cent decrease** from the prior adopted rate adjustment for 2020 for households that use the water base rate.

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

Based on the most recent 6 year projections (2022-2027) for the utilities, it was determined that the rates adopted by Resolution #022/2019 do not need adjustment at this time.

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

Fund 411 Water O&M

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

Water related capital is accounted for in Fund 412 Water CIP. 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>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 4,681,476	\$ 1,242,171	\$ 985,770	\$ 971,231	\$ 971,232	\$ 744,807
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,488,889	6,927,326	6,796,849	6,907,800	6,990,437	7,092,000
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	71,806	36,371	28,958	6,700	11,250	7,950
Transfers In	-	34,937	830	-	-	228,164
Total	\$11,242,172	\$ 8,240,805	\$ 7,812,407	\$ 7,885,731	\$ 7,972,919	\$ 8,072,921

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 871,926	\$ 888,981	\$ 1,141,975	\$ 1,305,292	\$ 1,290,588	\$ 1,371,807
Supplies (30)	1,672,511	1,769,661	1,780,505	1,837,898	1,916,156	2,056,855
Professional Svcs (40)	798,522	1,023,846	1,008,154	1,153,678	1,146,529	1,163,827
Intergovernmental (50)	1,009,918	1,028,264	986,528	1,013,233	1,021,000	1,038,325
Capital (60)	-	-	2,260	-	-	54,550
Debt Service (70-80)	697,611	694,816	754,144	752,275	752,275	637,425
Other (90)	4,949,513	1,906,379	1,115,057	1,101,563	1,101,563	997,943
Ending Fund Balance	1,242,171	928,859	1,023,786	721,792	744,807	752,189
Total	\$11,242,172	\$ 8,240,805	\$ 7,812,407	\$ 7,885,731	\$ 7,972,919	\$ 8,072,921

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	1.56	1.66	2.06	2.06	2.06	2.06
Admin Support	1.21	1.20	1.25	1.25	1.25	1.25
O&M Employees	4.45	4.35	6.05	6.05	6.05	6.53
Total	7.40	7.39	9.54	9.54	9.54	10.02

Current Year Accomplishments

- **Operated 25% of water isolation valves and fire hydrants**
- **Maintained water system in compliance with WAC 246-290**

2022 Major Goals and Objectives

- **Maintain water system in compliance with WAC 246-290.**

Fund 412 Water CIP

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 3,100,611	\$ 7,179,696	\$ 6,753,766	\$ 7,247,257	\$ 7,247,257	\$ 5,609,913
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	955,808	985,344	606,373	411,100	600,000	452,210
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	70,536	103,468	113,656	4,000	58,003	20,000
Transfers In	4,734,873	1,901,566	1,111,000	1,101,563	1,101,563	997,943
Total	\$ 8,861,828	\$10,170,074	\$ 8,584,794	\$ 8,763,920	\$ 9,006,823	\$ 7,080,066

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 272,292	\$ 285,853	\$ 382,667	\$ 393,351	\$ 405,585	\$ 409,917
Supplies (30)	87	32	81	-	-	-
Professional Svcs (40)	160,405	75,277	122,398	171,115	171,115	279,055
Intergovernmental (50)	100,347	105,672	66,911	41,510	65,800	46,673
Capital (60)	1,149,001	2,949,474	765,481	5,584,409	2,754,409	2,063,473
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	7,179,696	6,753,766	7,247,257	2,573,535	5,609,914	4,280,948
Total	\$ 8,861,828	\$10,170,074	\$ 8,584,794	\$ 8,763,920	\$ 9,006,823	\$ 7,080,066

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.10	0.10	0.05	0.05	0.05	0.05
Supervisor/Leads	1.34	1.34	1.69	1.69	1.69	1.69
Admin Support	0.50	0.50	0.60	0.60	0.60	0.60
O&M Employees	0.45	0.45	0.55	0.55	0.55	0.44
Total	2.39	2.39	2.89	2.89	2.89	2.78

Current Year Accomplishments

- **Advanced the construction of a second water reservoir on the Department of Corrections property**
- **Replaced aging water main under Woods Creek Road between US2 and Tjerne Place SE**
- **Replaced the aging sewer and water mains under a portion of Taft Lane**

2022 Major Goals and Objectives

- **Replace aging water mains in the Strawberry Lane neighborhood**
- **Complete the construction of the new water reservoir on the Department of Corrections property**

Fund 421 Sewer O&M

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

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 2,403,717	\$ 1,101,589	\$ 1,886,973	\$ 1,526,072	\$ 1,526,073	\$ 1,007,800
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	7,895,664	7,902,682	8,088,023	8,387,472	7,998,600	8,292,112
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	71,011	37,537	44,307	32,500	22,840	9,500
Transfers In	-	94,930	7,453	-	-	433,971
Total	\$10,370,392	\$ 9,136,738	\$ 10,026,757	\$ 9,946,044	\$ 9,547,513	\$ 9,743,383

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 1,456,392	\$ 1,476,905	\$ 1,420,692	\$ 1,358,572	\$ 1,333,627	\$ 1,420,091
Supplies (30)	326,079	274,179	374,684	391,656	387,899	432,310
Professional Svcs (40)	1,669,631	2,579,969	2,907,914	2,603,372	2,573,077	2,604,554
Intergovernmental (50)	303,202	320,167	377,145	363,000	347,500	365,000
Capital (60)	14,225	-	2,259	55,000	55,000	78,000
Debt Service (70-80)	1,945,582	1,941,237	1,877,615	1,881,113	1,881,112	1,400,272
Other (90)	3,436,668	782,085	1,493,589	2,285,531	1,961,497	2,696,489
Ending Fund Balance	1,218,612	1,762,197	1,572,859	1,007,800	1,007,801	746,667
Total	\$10,370,392	\$ 9,136,738	\$ 10,026,757	\$ 9,946,044	\$ 9,547,513	\$ 9,743,383

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	2.04	2.14	1.86	1.86	1.86	1.86
Admin Support	1.20	1.20	1.11	1.11	1.11	1.11
O&M Employees	9.41	8.29	7.95	7.95	7.95	6.95
Total	12.83	11.81	11.10	11.10	11.10	10.10

Current Year Accomplishments

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

2022 Major Goals and Objectives

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

Fund 422 Sewer CIP

The Sewer CIP works to both maintain and improve upon the City of Monroe’s public sewer system, ensuring that the needs of the existing population and future growth can be met. The Sewer CIP follows the City’s Utility Systems Plan in determining project selection. Capital projects with the City of Monroe’s Wastewater Treatment Plant are included in this fund. Project selection is closely coordinated with the Operations & Maintenance Division of Public Works for their input on existing issues. Project selection is also compared with the annual street preservation efforts to ensure that utility trenching does not 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>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 6,049,060	\$ 7,621,515	\$ 7,949,119	\$ 10,174,616	\$ 10,174,616	\$ 11,878,765
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	23,243	1,139,625	30,000	1,687,056
Charges for Services	1,476,288	1,921,411	1,770,800	1,207,872	1,579,008	820,160
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	110,585	118,268	169,906	85,050	85,002	47,500
Transfers In	2,792,520	722,152	1,493,589	2,285,531	1,961,497	2,696,489
Total	\$ 10,428,452	\$ 10,383,346	\$ 11,406,657	\$ 14,892,694	\$ 13,830,122	\$ 17,129,970

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 275,905	\$ 289,690	\$ 229,674	\$ 236,347	\$ 241,299	\$ 245,977
Supplies (30)	68	-	-	-	-	-
Professional Svcs (40)	133,719	308,030	366,310	252,526	202,231	294,838
Intergovernmental (50)	-	-	-	-	87,415	54,852
Capital (60)	2,397,247	1,836,506	636,057	4,405,273	1,457,087	5,087,587
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	7,621,515	7,949,119	10,174,616	9,998,548	11,842,090	11,446,716
Total	\$ 10,428,452	\$ 10,383,346	\$ 11,406,657	\$ 14,892,694	\$ 13,830,122	\$ 17,129,970

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.10	0.10	0.10	0.10	0.10	0.10
Supervisor/Leads	1.34	1.49	0.94	0.94	0.94	0.94
Admin Support	0.50	0.50	0.40	0.40	0.40	0.40
O&M Employees	0.45	0.30	0.20	0.20	0.20	0.21
Total	2.39	2.39	1.64	1.64	1.64	1.65

Current Year Accomplishments

- **Completed the mixing zone analysis for the Wastewater Treatment Plant (WWTP) discharge to the Skykomish River**
- **Replaced aging sewer and water mains under a portion of Taft Lane**

2022 Major Goals and Objectives

- **Construct CIP 1 – pH control at Wastewater Treatment Plant**
- **Design CIP 5 – Bio Solids Drying & Handling System Improvements**
- **Design 177th Ave SE sewer main replacement**
- **Complete design and construct WWTP Phase I CIP pH control systems and facilities**

Fund 431 Stormwater O&M

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

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 685,520	\$ 325,680	\$ 350,594	\$ 444,288	\$ 444,288	\$ 427,692
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	50,000	-	-	50,000	50,000
Charges for Services	1,818,279	1,932,402	2,181,124	2,448,625	2,464,727	2,779,108
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	11,707	9,116	8,553	4,000	4,600	2,500
Transfers In	-	12,646	1,837	-	3,028	99,141
Total	\$ 2,515,506	\$ 2,329,844	\$ 2,542,107	\$ 2,896,913	\$ 2,966,642	\$ 3,358,441

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 840,939	\$ 878,878	\$ 930,771	\$ 1,127,953	\$ 1,115,888	\$ 1,191,800
Supplies (30)	30,119	28,478	31,441	59,831	41,444	69,822
Professional Svcs (40)	535,855	639,517	758,853	697,293	699,501	632,029
Intergovernmental (50)	133,654	144,358	145,219	150,425	158,477	168,110
Capital (60)	-	27,846	2,260	-	-	-
Debt Service (70-80)	198,476	198,713	217,119	216,193	216,193	217,075
Other (90)	450,783	72,327	-	307,446	307,446	806,145
Ending Fund Balance	325,680	339,727	456,445	337,772	427,693	273,460
Total	\$ 2,515,506	\$ 2,329,844	\$ 2,542,107	\$ 2,896,913	\$ 2,966,642	\$ 3,358,441

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.18	0.18	0.18	0.18	0.18	0.18
Supervisor/Leads	1.47	1.47	1.51	1.51	1.51	1.51
Admin Support	1.25	1.25	1.15	1.15	1.15	1.15
O&M Employees	4.61	4.63	5.50	5.50	5.50	5.92
Total	7.50	7.52	8.34	8.34	8.34	8.76

Current Year Accomplishments

- **Maintained compliance with NPDES stormwater discharge permit**
- **Inspected and maintained 100% of the City's stormwater treatment and flow control facilities**
- **Inspected and maintained 50% of catch basins and 100% of stormwater vaults/filters**

2022 Major Goals and Objectives

- **Maintain compliance with NPDES stormwater discharge permit**

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 does not 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>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 698,887	\$ 724,473	\$ 818,230	\$ 525,596	\$ 525,596	\$ 1,418,677
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	286,658	3,210,688	170,873	3,340,127
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	10,372	8,533	11,335	1,500	3,801	1,800
Transfers In	321,108	518,524	-	307,446	307,446	806,145
Total	\$ 1,030,368	\$ 1,251,530	\$ 1,116,224	\$ 4,045,230	\$ 1,007,716	\$ 5,566,749

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 266,160	\$ 279,327	\$ 256,777	\$ 281,725	\$ 285,662	\$ 293,961
Supplies (30)	68	-	-	-	-	-
Professional Svcs (40)	39,594	43,390	52,939	50,285	49,285	296,712
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	73	110,583	280,911	3,129,422	137,873	3,390,208
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	724,473	818,230	525,596	583,798	534,896	1,585,868
Total	\$ 1,030,368	\$ 1,251,530	\$ 1,116,224	\$ 4,045,230	\$ 1,007,716	\$ 5,566,749

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	1.34	1.34	1.04	1.04	1.04	1.04
Admin Support	0.50	0.50	0.50	0.50	0.50	0.50
O&M Employees	0.45	0.45	0.30	0.30	0.30	0.54
Total	2.34	2.34	1.89	1.89	1.89	2.13

Current Year Accomplishments

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

2022 Major Goals and Objectives

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

Fund 450 Revenue Bond Reserve

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

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 1,953,800	\$ 2,886,574	\$ 2,790,675	\$ 2,818,211	\$ 2,827,345	\$ 2,844,844
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	40,811	46,614	47,133	5,500	17,500	-
Transfers In	891,963	-	-	-	-	-
Total	\$ 2,886,574	\$ 2,933,188	\$ 2,837,809	\$ 2,823,711	\$ 2,844,845	\$ 2,844,844

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	142,513	10,464	-	-	761,276
Ending Fund Balance	2,886,574	2,790,675	2,827,345	2,823,711	2,844,845	2,083,568
Total	\$ 2,886,574	\$ 2,933,188	\$ 2,837,809	\$ 2,823,711	\$ 2,844,845	\$ 2,844,844

This fund does not have assigned staff.

Current Year Accomplishments

- **Non-applicable to this cost center.**

2022 Major Goals and Objectives

- **Non-applicable to this cost center.**



**THE ADVENTURE
STARTS HERE!**

INTERNAL SERVICE FUNDS

Fund 510 Information Technology

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 306,012	\$ 306,352	\$ 307,487	\$ 302,405	\$ 302,406	\$ 433,919
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	87,193	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	556,075	651,204	602,030	681,183	705,183	733,058
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	10,364	11,750	6,255	2,500	6,400	5,600
Transfers In	-	-	-	336,274	336,274	-
Total	\$ 872,451	\$ 969,306	\$ 1,002,964	\$ 1,322,362	\$ 1,350,263	\$ 1,172,577

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 146,680	\$ 155,934	\$ 155,973	\$ 246,002	\$ 230,567	\$ 350,389
Supplies (30)	56,087	90,567	81,138	155,000	105,500	135,000
Professional Svcs (40)	355,394	409,236	461,708	612,739	580,276	602,557
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	7,942	6,083	1,740	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	306,348	307,487	302,406	308,621	433,920	84,631
Total	\$ 872,451	\$ 969,306	\$ 1,002,964	\$ 1,322,362	\$ 1,350,263	\$ 1,172,577

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Human Resources Director	0.20	0.20	0.20	0.20	0.20	0.20
Support Technician	1.00	1.00	1.00	2.00	2.00	2.00
Total	1.20	1.20	1.20	2.20	2.20	2.20

Current Year Accomplishments

- **Created and filled IT Manager position**
- **Completed Office365 upgrade**
- **Completed phone migration**
- **Started Springbrook migration to cloud**
- **Closed 1591 IT trouble tickets (January – September)**

2022 Major Goals and Objectives

- **Improve onboarding and offboarding process (HR/IT and Payroll)**
- **Continue to implement IT strategic plan**
- **Review trouble ticketing system**
- **Improve Records Management**
- **Improve cyber security**
- **Continue with outsourced network consultant and desktop support contracts**

Fund 520 Fleet & Equipment

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 3,758,957	\$ 4,285,865	\$ 4,782,021	\$ 5,295,570	\$ 5,295,571	\$ 6,190,930
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,659,069	1,808,482	2,222,832	1,897,215	1,894,715	1,420,867
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	126,846	109,823	267,664	14,000	347,052	65,500
Transfers In	-	-	-	-	-	-
Total	\$ 5,544,873	\$ 6,204,170	\$ 7,272,517	\$ 7,206,785	\$ 7,537,338	\$ 7,677,297

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 243,846	\$ 259,528	\$ 274,923	\$ 307,421	\$ 319,353	\$ 320,322
Supplies (30)	244,630	275,520	151,734	303,000	289,000	348,100
Professional Svcs (40)	243,510	211,002	200,306	283,260	203,007	287,479
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	525,791	675,822	1,092,144	405,047	405,047	1,618,782
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	257,699	-	130,000	6,014
Ending Fund Balance	4,287,096	4,782,298	5,295,711	5,908,057	6,190,930	5,096,600
Total	\$ 5,544,873	\$ 6,204,170	\$ 7,272,517	\$ 7,206,785	\$ 7,537,338	\$ 7,677,297

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.15	0.15	0.00	0.00	0.00	0.00
Supervisor	0.35	0.35	0.75	0.75	0.75	0.75
Admin Support	0.15	0.15	0.10	0.10	0.10	0.10
O&M Employees	1.45	1.45	1.70	1.70	1.70	1.60
Total	2.10	2.10	2.55	2.55	2.55	2.45

Current Year Accomplishments

- **Maintained over 110 vehicles and pieces of equipment**
- **Placed 10 new units into service, removed 10 units from service, and sold them as surplus**

2022 Major Goals and Objectives

- **Maintain over 110 vehicles and pieces of and equipment**
- **Place 14 new units into service, remove 14 units from service, and sell them as surplus**

Fund 530 - Facilities

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

Revenues						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Beginning Fund Balance	\$ 41,860	\$ 8,818	\$ 65,055	\$ 138,454	\$ 138,455	\$ 83,768
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,251,465	1,206,402	1,345,964	1,428,078	1,428,078	1,372,089
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	9,052	12,924	9,525	8,500	7,850	6,500
Transfers In	50,000	315,010	90,000	34,431	34,431	150,000
Total	\$ 1,352,376	\$ 1,543,154	\$ 1,510,544	\$ 1,609,463	\$ 1,608,814	\$ 1,612,357

Expenditures						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Personnel	\$ 315,840	\$ 338,142	\$ 325,379	\$ 461,644	\$ 433,557	\$ 467,365
Supplies (30)	129,640	112,760	84,871	137,500	82,986	80,000
Professional Svcs (40)	896,919	980,688	931,850	891,070	974,070	1,003,257
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	46,488	29,990	69,431	34,431	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	9,978	65,077	138,455	49,818	83,769	61,735
Total	\$ 1,352,376	\$ 1,543,154	\$ 1,510,544	\$ 1,609,463	\$ 1,608,814	\$ 1,612,357

Full Time Equivalents History						
	Actual <u>2018</u>	Actual <u>2019</u>	Actual <u>2020</u>	Budget <u>2021</u>	Projected <u>2021</u>	Adopted <u>2022</u>
Director	0.05	0.05	0.05	0.05	0.05	0.05
Supervisor/Leads	0.49	0.49	0.75	0.75	0.75	0.75
Admin Support			0.10	0.10	0.10	0.10
O&M Employees	2.39	2.39	1.50	1.50	1.50	2.46
Total	2.93	2.93	2.40	2.40	2.40	3.36

Current Year Accomplishments

- **Replaced obsolescent campus security card reader system**

2022 Major Goals and Objectives

- **Facilities related capital goals may be found in Fund 330 Building Fund**



**THE ADVENTURE
STARTS HERE!**

APPENDICES

2022 Full Time Equivalent (FTEs)

Fund/Dept	Page #	2018 Actual	2019 Actual	2020 Actual	2021 Amend	2022 Adopted
General Fund						
Executive	30	2.00	2.00	2.00	2.00	2.00
Finance	32	3.29	3.29	3.79	4.64	4.79
Human Resources	34	0.80	0.80	1.30	1.30	1.30
Police	36	44.00	44.00	44.00	44.00	44.00
City Clerk	42	1.00	1.00	1.15	1.90	1.75
Municipal Court	44	2.20	2.20	2.20	3.45	3.45
Parks O&M	46	7.97	9.47	9.47	9.47	10.47
Community Dev.	54	8.80	8.80	9.80	12.00	12.00
Emergency Mngt	56	0.03	0.03	0.03	0.03	0.03
General Fund Total		70.09	71.59	73.74	78.79	79.79
Street O&M	69	2.69	2.69	4.86	4.86	4.05
Parks CIP	83	1.15	1.53	1.53	1.53	1.61
Street CIP	85	2.34	2.34	1.69	1.69	1.69
Water O&M	94	7.40	7.39	9.54	9.54	10.02
Water CIP	96	2.39	2.39	2.89	2.89	2.78
Sewer O&M	98	12.83	11.81	11.10	11.10	10.01
Sewer CIP	100	2.39	2.39	1.64	1.64	1.65
Stormwater O&M	102	7.50	7.52	8.34	8.34	8.76
Stormwater CIP	104	2.34	2.34	1.89	1.89	2.13
Information Technology	109	1.20	1.20	1.20	2.20	2.20
Fleet & Equipment	111	2.10	2.10	2.55	2.55	2.45
Facilities	113	2.93	2.93	2.40	2.40	3.36
Totals		117.35	118.22	123.37	129.41	130.50

2022 Capital

Item	Fund/Cost Center	Amount	Page #
• Radar Trailer	General Fund-Police	\$ 15,522	36
• Boys & Girls Club bldg improvements	General CIP	\$ 1,202,560	81
• Blueberry Playground Equipment update	Parks CIP	\$ 315,000	83
• Lake Tye All-weather Fields Cameras	Parks CIP	\$ 30,000	83
• Park Interpretive/Information Signs	Parks CIP	\$ 18,000	83
• River Interpretive Signs	Parks CIP	\$ 25,000	83
• Powell Street Reconstruction	Street CIP	\$ 1,319,337	85
• 147th Signal	Street CIP	\$ 260,005	85
• TIB/TBD supported road preservation/ overlay projects	Street CIP	\$ 500,000	85
• 179th Sidewalk Improvements	Street CIP	\$ 591,289	85
• Wayfinding/Gateway Signs	Street CIP	\$ 577,264	85
• Traffic Calming Improvements	Street CIP	\$ 50,796	85
• ADA Transition Plan	Street CIP	\$ 63,814	85
• North Madison improvements	Street CIP	\$ 1,399,979	85
• Train Reduced Noise Area/Kelsey St.	Street CIP	\$ 433,101	85
• US Hwy 2 Non-motorized Shared Path	Street CIP	\$ 1,113,351	85
• Flag Poles for Municipal Campus	Municipal Building Fund	\$ 23,040	89
• Police Station Vapor Barrier/Flashing	Municipal Building Fund	\$ 180,000	89
• Water Utility Equipment	Water O&M	\$ 54,550	94
• 182nd-154th to 150th (under SR522)	Water CIP	\$ 298,666	96
• AC Pipe Replacements	Water CIP	\$ 60,624	96
• DOC Storage	Water CIP	\$ 220,159	96
• North Madison Utility improvements	Water CIP	\$ 530,004	96
• Strawberry Lane Water Main Replacement	Water CIP	\$ 954,020	96
Subtotal 2022 Capital page 117		<u>\$ 10,236,081</u>	

Acronyms

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

2022 Capital

Item	Fund/Cost Center	Amount	Page #
• Sewer Utility Equipment	Sewer O&M	\$ 78,000	98
• CIP 5 (Bio Solids) II	Sewer CIP	\$ 609,000	100
• Waste Water Treatment Plant Phase 3 capital replacements	Sewer CIP	\$ 1,583,400	100
• Pipe Replacement Annual Program	Sewer CIP	\$ 79,170	100
• North Madison Improvements	Sewer CIP	\$ 1,622,377	100
• Gravity Sewer Replace-DOC to Park Place	Sewer CIP	\$ 219,240	100
• CIP 1 (pH Control)	Sewer CIP	\$ 974,400	100
• Blueberry Lane Infiltration	Stormwater CIP	\$ 3,330,600	104
• NPDES SMAP Site Restoration Project	Stormwater CIP	\$ 59,608	104
• Police Dept vehicles replacement	Fleet & Equipment	\$ 72,000	111
• General Govt vehicles & equipment replacement	Fleet & Equipment	\$ 83,021	111
• Public Works vehicles & equipment replacement	Fleet & Equipment	\$ 1,463,761	111
	Subtotal 2022 Capital page 118	\$ 10,174,577	
	Subtotal 2022 Capital page 117	\$ 10,236,081	
	Total 2021 Capital	<u>\$ 20,410,658</u>	

Acronyms

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

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.

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.

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.

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.

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

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.

CITY OF MONROE
ORDINANCE NO. 011/2021

AN ORDINANCE OF THE CITY OF MONROE,
WASHINGTON, ADOPTING THE BUDGET FOR THE
FISCAL YEAR ENDING DECEMBER 31, 2022

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, 2022; and a notice was published that the Council of said City would meet on the 12th, 19th, and 26th day of October, 2021, and 9th day of November, 2021, at the hour of 7:00 p.m for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said City an opportunity to be heard upon said budget; and

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

WHEREAS, the 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 2022 is hereby adopted at the fund level in its final form and content as set forth below in section 2 and as discussed further in the 2022 Mayor's Recommended Budget, copies of which are on file in the Office of the City Clerk.

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 2021, are set forth in summary form below; and are hereby appropriated for expenditure at the fund level during the year 2022:

Fund	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance	Total Fund
General Fund (001)	\$ 4,347,614	\$ 18,966,760	\$ 20,264,343	\$ 3,050,031	\$ 23,314,374
Contingency Fund (002)	1,172,156	91,600	0	1,263,756	1,263,756
Donation Fund (008)	22,014	9,250	9,250	22,014	31,264
Streets Fund (105)	696,733	1,163,551	1,357,726	502,558	1,860,284
Lodging Tax Fund (109)	138,740	70,000	150,000	58,740	208,740
Narcotics Fund (114)	55,972	4	21,000	34,976	55,976
Real Estate Excise Tax Fund (117)	2,358,175	1,106,300	2,476,445	988,030	3,464,475
Debt Service Fund (203)	3,505	137,261	137,241	3,525	140,766
General CIP Fund (307)	19,263	1,202,560	1,202,560	19,263	1,221,823
Parks CIP Fund (317)	815,533	915,172	973,793	756,912	1,730,705
Street CIP Fund (318)	1,668,892	5,838,989	6,758,282	749,599	7,507,881
N. Kelsey Development Fund (319)	116,079	0	116,079	0	116,079
Building Capital Fund (330)	1,549,307	273,619	893,040	929,886	1,822,926
Water O&M Fund (411)	744,807	7,328,114	7,320,732	752,189	8,072,921
Water CIP Fund (412)	5,609,913	1,470,153	2,799,118	4,280,948	7,080,066
Sewer O&M Fund (421)	1,007,800	8,735,583	8,996,716	746,667	9,743,383
Sewer CIP Fund (422)	11,878,765	5,251,205	5,683,254	11,446,716	17,129,970
Stormwater O&M Fund (431)	427,692	2,930,749	3,084,981	273,460	3,358,441
Stormwater CIP Fund (432)	1,418,677	4,148,072	3,980,881	1,585,868	5,566,749
Revenue Bond Debt Reserve Fund (450)	2,844,844	0	761,276	2,083,568	2,844,844
Information Technology Service Fund (510)	433,919	738,658	1,087,946	84,631	1,172,577
Fleet & Equipment Fund (520)	6,190,930	1,486,367	2,580,697	5,096,600	7,677,297
Facilities Management Fund (530)	83,768	1,528,589	1,550,622	61,735	1,612,357
Total All Funds	\$ 43,605,098	\$ 63,392,556	\$ 72,205,982	\$ 34,791,672	\$ 106,997,654

Section 3. Salary Schedule. The 2022 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. 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 9th day of November, 2021.

Ordinance No. 011/2021
1st Reading: October 26, 2021
Final Reading: November 9, 2021
Published: November 12, 2021
Effective: November 17, 2021

CITY OF MONROE, WASHINGTON:

Geoffrey Thomas, Mayor

ATTEST:

APPROVED AS TO FORM:

Jodi Wycoff, City Clerk

J. Zachary Lell, City Attorney

EXHIBIT A

Department	Title	Salary Range Low	Salary Range High
Administration	Management Analyst	\$ 6,204	\$ 8,018
Administration	City Administrator	\$ 12,233	\$ 16,250
Administration	Records Specialist (Part-time)	\$35/hour	\$43/hour
City Clerk	City Clerk	\$ 6,816	\$ 8,809
Community Development	Plans Examiner	\$ 6,281	\$ 8,018
Community Development	Permit Technician	\$ 5,151	\$ 6,656
Community Development	Code Enforcement	\$ 5,151	\$ 6,656
Community Development	Associate Planner	\$ 5,626	\$ 7,271
Community Development	Building Inspector	\$ 5,876	\$ 7,594
Community Development	Permit Supervisor	\$ 6,693	\$ 8,968
Community Development	Senior Planner	\$ 6,816	\$ 8,809
Community Development	Planning Manager	\$ 7,959	\$ 10,286
Community Development	Development Services Manager	\$ 7,959	\$ 10,286
Community Development	Community Development Director	\$ 10,568	\$ 13,657
Finance	Customer Service	\$ 4,967	\$ 6,339
Finance	AP/AR	\$ 4,967	\$ 6,339
Finance	Utility Billing	\$ 4,967	\$ 6,339
Finance	Finance Technician	\$ 5,151	\$ 6,656
Finance	Finance Manager	\$ 7,959	\$ 10,286
Finance	Finance Director	\$ 10,568	\$ 13,657
Human Resources/Information Technology	IT Desktop Support	\$ 5,203	\$ 6,724
Human Resources/Information Technology	Management Analyst	\$ 6,204	\$ 8,018
Human Resources/Information Technology	IT Manager	\$ 7,959	\$ 10,286
Human Resources/Information Technology	HR Director	\$ 10,568	\$ 13,657
Municipal Court	Court Clerk	\$ 4,967	\$ 6,339
Municipal Court	Court Administrator	\$ 7,959	\$ 10,286
Municipal Court	Court Security Officer	\$24/hour	\$26.82/hour
Municipal Court	Court Probation Counselor	\$ 5,725	\$ 7,271
Parks & Rec	Parks Admin Asst	\$ 4,967	\$ 6,339
Parks & Rec	Parks Maintenance II	\$ 5,065	\$ 6,464
Parks & Rec	Parks Lead	\$ 5,735	\$ 7,320
Parks & Rec	Parks Supervisor	\$ 6,693	\$ 8,968
Parks & Rec	Parks Manager	\$ 7,959	\$ 10,286
Parks & Rec	Parks Director	\$ 10,568	\$ 13,657
Police Dept.	Executive Assistant	\$ 5,151	\$ 6,656
Police Dept.	Customer Service Assistant	\$ 4,967	\$ 6,339
Police Dept.	Investigative Support	\$ 5,151	\$ 6,656
Police Dept.	Code Enforcement	\$ 5,151	\$ 6,656
Police Dept.	Evidence Technician	\$ 5,151	\$ 6,656
Police Dept.	Police Officer	\$ 6,417	\$ 7,798
Police Dept.	Sergeant	\$ 8,318	\$ 10,109
Police Dept.	Administrative Manager	\$ 7,959	\$ 10,286
Police Dept.	Commander	\$ 9,033	\$ 11,674
Police Dept.	Deputy Chief	\$ 10,568	\$ 13,657
Police Dept.	Police Chief	\$ 11,651	\$ 15,057
Public Works Department	Engineering Admin Assistant	\$ 4,967	\$ 6,339
Public Works Department	Maintenance and Operations II	\$ 5,065	\$ 6,464
Public Works Department	PW Administrative Tech	\$ 5,151	\$ 6,656
Public Works Department	Utility System Specialist	\$ 5,629	\$ 7,185
Public Works Department	Cross Connection Control	\$ 5,629	\$ 7,185
Public Works Department	WWTP Operator	\$ 5,629	\$ 7,185
Public Works Department	Shop Specialist III	\$ 5,629	\$ 7,185

EXHIBIT A

Department	Title	Salary Range Low	Salary Range High
Public Works Department	Equipment Operator III	\$ 5,629	\$ 7,185
Public Works Department	Facilities Specialist III	\$ 5,629	\$ 7,185
Public Works Department	Stormwater Compliance Coordinator	\$ 5,629	\$ 7,185
Public Works Department	GIS/CAD Specialist	\$ 5,876	\$ 7,594
Public Works Department	Civil Designer	\$ 6,241	\$ 8,065
Public Works Department	Water Quality Lead IV	\$ 5,735	\$ 7,320
Public Works Department	Construction Inspector IV	\$ 5,735	\$ 7,320
Public Works Department	Utilities/Streets Site Lead	\$ 5,735	\$ 7,320
Public Works Department	Management Analyst	\$ 6,204	\$ 8,018
Public Works Department	Construction Inspector III	\$ 6,281	\$ 8,018
Public Works Department	Construction Document Supervisor	\$ 6,693	\$ 8,539
Public Works Department	O&M Supervisor	\$ 6,693	\$ 8,539
Public Works Department	Construction Inspector Supervisor	\$ 7,026	\$ 8,968
Public Works Department	WWTP Supervisor	\$ 7,026	\$ 8,968
Public Works Department	Senior Engineer	\$ 7,959	\$ 10,109
Public Works Department	Public Works Operations Manager	\$ 8,695	\$ 11,237
Public Works Department	City Engineer	\$ 9,033	\$ 11,674
Public Works Department	Public Works Director	\$ 11,096	\$ 14,340

ORDINANCE NO. 012/2021

AN ORDINANCE OF THE CITY OF MONROE, WASHINGTON, FIXING THE AMOUNT OF REAL AND PROPERTY TAXES TO BE LEVIED BY THE CITY FOR THE CALENDAR YEAR 2022

WHEREAS the City Council of the City of Monroe, Washington, has met and considered its budget for the calendar year 2022; and

WHEREAS the public hearing to consider the City of Monroe's 2022 General Fund Revenues and specifically the property taxes was held on October 12, 2021 and October 19, 2021, at which no public comments were received regarding property taxes; and

WHEREAS the City's actual levy amount from the previous year was \$3,402,070; and

WHEREAS the City's highest lawful levy available is \$3,702,397, resulting in \$300,326 in banked levy capacity; and

WHEREAS the population of the City of Monroe is more than 10,000; and

WHEREAS the City is choosing to limit its property tax increase to less than the implicit price deflator (IPD), banking the remaining legally allowed increase capacity;

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

Section 1. Property Tax Levy. The regular property tax levy for the calendar year 2022 is authorized to be collected. The dollar amount of the increase over actual levy amount from the previous year shall be zero dollars (\$0.00), which is a zero percent (0%) increase from the previous year's levy. The increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities, 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 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 9th day of November, 2021.

Ordinance No. 012/2021
1st Reading: 10/26/2021
2nd Reading: 11/09/2021
Published: 11/12/2021
Effective: 11/17/2021

CITY OF MONROE, WASHINGTON:

Geoffrey Thomas, Mayor

ATTEST/AUTHENTICATED:

APPROVED AS TO FORM:

Jodi Wycoff, City Clerk

J. Zachary Lell, City Attorney

**CITY OF MONROE
ORDINANCE 013/2021**

AN ORDINANCE OF THE CITY OF MONROE, WASHINGTON, AMENDING THE CAPITAL FACILITIES ELEMENT OF THE MONROE COMPREHENSIVE PLAN; ADOPTING A REVISED AND UPDATED SIX-YEAR CAPITAL FACILITIES PLAN FOR THE YEARS 2022 THROUGH 2028 CONCURRENTLY WITH THE CITY'S 2022 BUDGET; ADOPTING SUPPORTING LEGISLATIVE FINDINGS; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Monroe has adopted the City's 2022 budget concurrently with this ordinance; and

WHEREAS, in conjunction therewith the City routinely updates, revises, and adopts its Six-Year Capital Facilities Plan (CFP) as required by the Growth Management Act (RCW 36.70A.070(3)(d)) and the City's Comprehensive Plan; and

WHEREAS, the City has revised the CFP, attached hereto as Exhibit A (2022-2028 CFP), which includes specifically achievable and realistic capital projects with identified funding levels and sources consistent with revenue forecasts and anticipated budget appropriations; and

WHEREAS, the City has revised the CFP to reflect changes in existing capital improvement programs and projects, and to add new programs and projects, all to be consistent with applicable funding levels, revenue forecasts and budget appropriations; and

WHEREAS, the City desires to concurrently amend the Capital Facilities Plan Element of its Comprehensive Plan to complete the process of fully coordinating and integrating the CFP; and

WHEREAS, the City Council finds that the 2022-2028 CFP meets the applicable requirements of the Growth Management Act, including without limitation RCW 36.70A.070(3)(d).

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

Section 1. Findings. The City Council adopts the foregoing recitals as legislative findings in support of the 2022-2028 Capital Facilities Plan, together with the content of the City of Monroe 2022 Budget, and the Planning Commission's recommendation and findings dated September 27, 2021. The Council further enters the following findings:

- A. The City is authorized by state law, including but not limited to Chapter 36.70A RCW, to adopt and periodically amend its local comprehensive plan.
- B. In adopting the Comprehensive Plan amendments set forth in this ordinance, the City Council has considered and has been guided by the applicable planning goals enumerated at RCW 36.70A.020.
- C. The Comprehensive Plan amendments set forth in this ordinance will advance the public health, safety, and welfare.
- D. Pursuant to RCW 36.70A.130(2)(a)(iv), the Comprehensive Plan amendments set forth in this ordinance have been adopted concurrently with the adoption of the City's 2022 budget ordinance.

Section 2. Amendment of Comprehensive Plan Capital Facilities Element—Adoption of Six-Year Capital Facilities Plan. Pursuant to RCW 36.70A.070(3)(d), the Capital Facilities Element of the Monroe Comprehensive Plan is hereby amended by the adoption of the revised and updated six-year 2022-2028 Capital Facilities Plan for the City of Monroe attached hereto as Exhibit A and incorporated herein by this reference as if set forth in full.

Section 3. 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 4. Copy to Commerce. Pursuant to RCW 36.70A.106, a copy of this ordinance shall be transmitted to the Department of Commerce within ten days of final adoption.

Section 5. Effective Date. This ordinance shall be in full force and effect five 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 9th day of November, 2021.

Ordinance No. 013/2021
First Reading: October 26, 2021
Adoption: November 09, 2021
Published: November 12, 2021
Effective: November 17, 2021

CITY OF MONROE, WASHINGTON:

Geoffrey Thomas, Mayor

ATTEST:

APPROVED AS TO FORM:

Jodi Wycoff, City Clerk

J. Zachary Lell, City Attorney

**Ord. 013/2021 Exhibit A
2022-2028 Capital Facilities Plan**

Project Description	Fund #	2022	2023	2024	2025	2026	2027	2028	Total								
General Government																	
<i>Parks & Recreation</i>																	
Public Art/Banners	0.01	\$	20,000		\$	20,000			\$	40,000							
Riverfront Master Plan	317	\$	200,000	\$	140,000	\$	2,500,000	\$	1,000,000	\$	3,840,000						
Cadman Phase I & II	317	\$	25,000	\$	200,000	\$	3,000,000	\$	8,000,000	\$	5,000,000	\$	200,000	\$	16,425,000		
Centennial Trailhead	317				\$	80,000		\$	600,000	\$	3,000,000	\$	3,680,000				
Lake Tye Phase II	317						\$	1,000,000		\$	1,000,000		\$	1,000,000			
North Hill Park Design & Development	317	\$	45,000	\$	200,000	\$	4,000,000				\$	4,245,000					
Northeast Monroe New Park Acquisition	317							\$	3,000,000		\$	3,000,000					
Park Playground Equipment	317	\$	315,000	\$	330,750	\$	347,288	\$	364,652	\$	382,884	\$	402,029	\$	422,130	\$	2,564,733
Public Plaza Festival Lot (EDAB)	317		\$	200,000	\$	75,000	\$	1,500,000				\$	1,775,000				
Parks Info Stations (3)	317	\$	18,000									\$	18,000				
Park Safety Security Cameras	317											\$	-				
River Interp Signs	317	\$	25,000									\$	25,000				
Trail System Master Plan Connctivity (EDAB)	317		\$	200,000	\$	75,000		\$	1,500,000			\$	1,775,000				
Trail Planning & Repair	317		\$	30,000			\$	30,000		\$	30,000	\$	90,000				
Sub Total Parks & Recreation		\$	628,000	\$	980,750	\$	837,288	\$	11,464,652	\$	10,912,884	\$	7,002,029	\$	6,652,130	\$	37,849,733

Project Description	Fund #	2022	2023	2024	2025	2026	2027	2028	Total								
<i>Campus Facilities</i>																	
Municipal Campus Study & Design Update	330	\$	690,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	690,000
Municipal Campus - Design of Police Station Security & Work Flow/City Hall Improvements -	330	\$	-	\$	3,225,600	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,225,600
Municipal Campus - Design & CN/CM Police Station Security/City Hall Work Station -	330	\$	-	\$	-	\$	11,854,080	\$	-	\$	-	\$	-	\$	-	\$	11,854,080
Municipal Campus - CN/CM Police Station Security/City Hall Work Station -	330	\$	-	\$	-	\$	-	\$	3,556,224	\$	-	\$	-	\$	-	\$	3,556,224
Bldg F Phase I Roll up doors, lighting, insulation removal	330	\$	-	\$	114,576	\$	-	\$	-	\$	-	\$	-	\$	-	\$	114,576
Bldg F Phase II Roof replacement & siding	330	\$	-	\$	67,200	\$	-	\$	-	\$	-	\$	-	\$	-	\$	67,200
Police Station Generator Replacement	330	\$	-	\$	-	\$	303,408	\$	-	\$	-	\$	-	\$	-	\$	303,408
Impound Yard Roof Structure	330	\$	-	\$	-	\$	-	\$	303,761	\$	-	\$	-	\$	-	\$	303,761
Campus Security Fencing/Gates (Card Access Police Parking /PW Parking Lot/ Yard South Gate & Opener)	330	\$	-	\$	-	\$	84,672	\$	-	\$	-	\$	-	\$	-	\$	84,672
HVAC System Replacement - Mechanical Equipment Police Station	330	\$	-	\$	168,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	168,000
PWS Generator	330	\$	-	\$	-	\$	-	\$	-	\$	113,152	\$	653,456	\$	-	\$	766,608
B&G Club State Grant ECEAP (2 Grants)	307	\$	1,202,560	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,202,560
Parks Shop Bldg H & Bldg I Roof Replacement - Parks Shops	330	\$	-	\$	-	\$	-	\$	-	\$	233,377	\$	-	\$	-	\$	233,377
Campus Security Lighting Improvements	330	\$	-	\$	-	\$	-	\$	-	\$	-	\$	40,841	\$	-	\$	40,841
Police Station Vapor Barrier & Flashing Envelope Replacement	330	\$	179,999	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	179,999
EV Charging Stations	520	\$	-	\$	-	\$	6,350	\$	44,453	\$	-	\$	-	\$	-	\$	50,803
Flag Poles for Municipal Campus	330	\$	23,040	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	23,040
Sub -Total Facilities & Campus		\$	2,095,599	\$	3,575,376	\$	12,248,510	\$	3,904,438	\$	346,529	\$	694,297	\$	-	\$	22,864,750

Ord. 013/2021 Exhibit A
2022-2028 Capital Facilities Plan

Project Description	Fund #	2022	2023	2024	2025	2026	2027	2028	Total
<i>Transportation</i>									
Road Maintenance -Transportation Benefit District-(2022)	318	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Road Maintenance -Transportation Benefit District-(2023)	318	\$ -	\$ 2,050,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,050,346
Road Maintenance -Transportation Benefit District-(2024)	318	\$ -	\$ -	\$ 2,152,864	\$ -	\$ -	\$ -	\$ -	\$ 2,152,864
Road Maintenance -Transportation Benefit District-(2025)	318	\$ -	\$ -	\$ -	\$ 2,260,507	\$ -	\$ -	\$ -	\$ 2,260,507
Road Maintenance -Transportation Benefit District-(2026)	318	\$ -	\$ -	\$ -	\$ -	\$ 2,373,532	\$ -	\$ -	\$ 2,373,532
Road Maintenance -Transportation Benefit District-(2027)	318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,492,209	\$ -	\$ 2,492,209
Road Maintenance -Transportation Benefit District-(2028)	318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,616,819	\$ 2,616,819
US Hwy 2 Non-Motorized Shared Path	318	\$ 913,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 913,351
179th/147th Signal (Grant Funded)	318	\$ 260,005	\$ -	\$ 782,353	\$ -	\$ -	\$ -	\$ -	\$ 1,042,359
Tjerne Pl III (Oak St) - Woods Creek to Old Owen	318	\$ -	\$ -	\$ -	\$ 694,404	\$ 2,559,692	\$ 6,057,452	\$ -	\$ 9,311,548
Chain Lake Road Phase 2B	318	\$ -	\$ 402,029	\$ 2,814,201	\$ 5,171,094	\$ -	\$ -	\$ -	\$ 8,387,324
Sidewalks - ADA Implementation	318	\$ 63,814	\$ 93,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,621
Sidewalks - ADA Implementation	318	\$ -	\$ 67,005	\$ 98,498	\$ -	\$ -	\$ -	\$ -	\$ 165,503
Sidewalks - ADA Implementation	318	\$ -	\$ -	\$ 70,355	\$ 103,423	\$ -	\$ -	\$ -	\$ 173,778
Sidewalks - ADA Implementation	318	\$ -	\$ -	\$ -	\$ 73,873	\$ 108,594	\$ -	\$ -	\$ 182,467
Sidewalks - ADA Implementation	318	\$ -	\$ -	\$ -	\$ -	\$ 77,566	\$ 114,023	\$ -	\$ 191,590
Sidewalks - ADA Implementation	318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,445	\$ 119,725	\$ 201,169
Sidewalk Improvements (2023)	318	\$ -	\$ 40,203	\$ 492,686	\$ -	\$ -	\$ -	\$ -	\$ 532,889
Sidewalk Improvements (2024)	318	\$ -	\$ -	\$ 42,213	\$ 517,320	\$ -	\$ -	\$ -	\$ 559,533
Sidewalk Improvements (2025)	318	\$ -	\$ -	\$ -	\$ 44,324	\$ 589,726	\$ -	\$ -	\$ 634,050
Train Reduced Noise Area (Kelsey)	318	\$ 433,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 433,101
Train Reduced Noise Area (Main)	318	\$ -	\$ 107,208	\$ 464,343	\$ -	\$ -	\$ -	\$ -	\$ 571,551
Train Reduced Noise Area (Lewis)	318	\$ -	\$ -	\$ 112,568	\$ 487,560	\$ -	\$ -	\$ -	\$ 600,128
Train Reduced Noise Area (Fryelands)	318	\$ -	\$ -	\$ -	\$ 118,196	\$ 767,907	\$ -	\$ -	\$ 886,104
Train Reduced Noise Area (179th)	318	\$ -	\$ -	\$ -	\$ -	\$ 124,106	\$ 806,303	\$ -	\$ 930,409
Wayfinding Signs - Phase II Downtown Gateway West/East Main	318	\$ 577,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577,264
Wayfinding Signs - Phase III	318	\$ -	\$ 325,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,040
N. Madison (Grant Funded/Funded by TBD)	318	\$ 1,399,979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,399,979
179th Sidewalk Improvements	318	\$ 591,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 591,289
Railroad Crossing/tracks (Overpass)	318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undergrounding Pole Mounted Utilities (EDAB)	318	\$ -	\$ 20,000	\$ 78,893	\$ -	\$ -	\$ -	\$ -	\$ 98,893
Undergrounding Pole Mounted Utilities (EDAB)	318	\$ -	\$ -	\$ 21,107	\$ 277,839	\$ -	\$ -	\$ -	\$ 298,946
Undergrounding Pole Mounted Utilities (EDAB)	318	\$ -	\$ -	\$ -	\$ 22,162	\$ 300,001	\$ -	\$ -	\$ 322,163
Annual Sidewalk Development - US2 Sidewalk (EDAB)	318	\$ 200,000	\$ 221,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,115
Annual Sidewalk Development (EDAB)	318	\$ -	\$ 78,885	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 378,885
Annual Sidewalk Development (EDAB)	318	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
Annual Sidewalk Development (EDAB)	318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Sidewalk Development (EDAB)	318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Powell Street Reconstruction (Funded by TBD)	318	\$ 1,319,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,319,337
191st Extension	318	\$ -	\$ -	\$ 309,562	\$ 73,873	\$ 8,377,172	\$ -	\$ -	\$ 8,760,607
Traffic Calming	318	\$ 50,796	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,796
Sub-Total Transportation		\$ 6,308,935	\$ 3,405,638	\$ 7,439,643	\$ 10,144,576	\$ 15,578,297	\$ 9,551,432	\$ 2,736,544	\$ 55,165,065
Sub Total Transportation Excluding TBD		\$ 5,808,935	\$ 1,355,292	\$ 5,286,779	\$ 7,884,069	\$ 13,204,765	\$ 7,059,223	\$ 119,725	\$ 40,718,788
Total General Government Capital (Parks+Facilities+Transportation)		\$ 9,032,535	\$ 7,961,764	\$ 20,525,441	\$ 25,513,665	\$ 26,837,711	\$ 17,247,758	\$ 9,388,674	\$ 115,879,548

**Ord. 013/2021 Exhibit A
2022-2028 Capital Facilities Plan**

Project Description	Fund #	2022	2023	2024	2025	2026	2027	2028	Total
Water Utility									
DOC Storage	412	\$ 220,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,159
Extend 12" Cascade View Dr - Theatre	412	\$ -	\$ -	\$ 73,873	\$ 594,676	\$ -	\$ -	\$ -	\$ 668,549
Install 8" along 127th	412	\$ -	\$ -	\$ -	\$ 36,465	\$ 169,483	\$ -	\$ -	\$ 205,948
Replace 6" along 141st	412	\$ -	\$ -	\$ 204,733	\$ 1,648,102	\$ -	\$ -	\$ -	\$ 1,852,835
177th PS - Equipment Replacement	412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Spring Hill PS - Equipment Replacement	412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,921	\$ 1,448,363	\$ 1,628,284
Lord Hill PS - Equipment Replacement	412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,681	\$ 1,615,482	\$ 1,816,163
Annual Water Meter Replacements (\$200,000/yr)	412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132nd Replacement	412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thrive Alley Replacement	412	\$ -	\$ -	\$ -	\$ 29,364	\$ 236,384	\$ -	\$ -	\$ 265,748
Destination Alley	412	\$ -	\$ -	\$ -	\$ -	\$ 36,068	\$ 290,350	\$ -	\$ 326,419
Strawberry Lane Replacement	412	\$ 954,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 954,020
Ingraham Hill from Brown Rd to SR-2 and Old Owen	412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 966,342	\$ 7,779,051	\$ 8,745,393
	412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Woods Creek Road - Tjerne to Ingraham Rd	412	\$ -	\$ -	\$ -	\$ 379,818	\$ 1,595,231	\$ -	\$ -	\$ 1,975,049
Woods Creek Road - Ingraham Rd to Ingraham Reservoir	412	\$ -	\$ -	\$ -	\$ -	\$ 797,615	\$ 3,349,985	\$ -	\$ 4,147,600
	412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trombley Hill from Reservoir to Airport/179th SE	412	\$ -	\$ 422,130	\$ 3,398,148	\$ -	\$ -	\$ -	\$ -	\$ 3,820,278
Alley between Madison and Sams/McDougall and Pike	412	\$ -	\$ -	\$ -	\$ -	\$ 30,251	\$ 243,520	\$ -	\$ 273,771
Alley parallel to Main St at Ferry to N. Blakeley east to N. Madison	412	\$ -	\$ -	\$ -	\$ -	\$ 66,319	\$ 533,870	\$ -	\$ 600,189
Alley parallel to Lewis and Blakeley Freemont to McDougall	412	\$ -	\$ -	\$ -	\$ -	\$ 26,760	\$ 215,421	\$ -	\$ 242,182
S. Taft Lane	412	\$ -	\$ 9,046	\$ 72,817	\$ -	\$ -	\$ -	\$ -	\$ 81,863
Orr to Kelsey abandon line under houses	412	\$ -	\$ -	\$ 10,553	\$ 84,954	\$ -	\$ -	\$ -	\$ 95,507
Wilson Lane	412	\$ -	\$ 16,584	\$ 133,499	\$ -	\$ -	\$ -	\$ -	\$ 150,082
Circle Dr. to Sumac	412	\$ -	\$ 16,081	\$ 129,453	\$ -	\$ -	\$ -	\$ -	\$ 145,534
Short Columbia	412	\$ -	\$ -	\$ 28,494	\$ 229,375	\$ -	\$ -	\$ -	\$ 257,869
127th Ave SE at 150th SE	412	\$ -	\$ -	\$ 20,051	\$ 161,412	\$ -	\$ -	\$ -	\$ 181,463
North Hill service along 116th SE and 227th SE; connect to Wagner 517; install PRVs	412	\$ -	\$ -	\$ -	\$ 271,482	\$ 2,185,434	\$ -	\$ -	\$ 2,456,916
Replace 4" servicing FH (\$50,000/yr)	412	\$ 9,572	\$ 77,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,628
AC Pipe Replacement (\$100,000/yr) - Lewis Street East Side McDougall to Lewis Park	412	\$ 25,526	\$ 147,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,936
Replace 4" servicing FH (\$50,000/yr)	412	\$ -	\$ 10,051	\$ 80,908	\$ -	\$ -	\$ -	\$ -	\$ 90,959
Replace 4" servicing FH (\$50,000/yr)	412	\$ -	\$ -	\$ 10,553	\$ 84,954	\$ -	\$ -	\$ -	\$ 95,507
Replace 4" servicing FH (\$50,000/yr)	412	\$ -	\$ -	\$ -	\$ 11,081	\$ 89,201	\$ -	\$ -	\$ 100,282
AC Pipe Replacement (\$100,000/yr)	412	\$ 25,526	\$ 147,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,936
AC Pipe Replacement (\$100,000/yr)	412	\$ -	\$ 26,802	\$ 154,781	\$ -	\$ -	\$ -	\$ -	\$ 181,583
AC Pipe Replacement (\$100,000/yr)	412	\$ -	\$ -	\$ 28,142	\$ 162,520	\$ -	\$ -	\$ -	\$ 190,662
AC Pipe Replacement (\$100,000/yr)	412	\$ -	\$ -	\$ -	\$ 29,549	\$ 170,646	\$ -	\$ -	\$ 200,195
Dickinson	412	\$ -	\$ 494,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,660
182nd - 154th to 150th (under SR522)	412	\$ 298,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 298,666
N. Madison Water Replacement	412	\$ 530,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,004
Tester Rd PS - Equipment Replacement	412	\$ -	\$ -	\$ -	\$ -	\$ 204,306	\$ 1,644,661	\$ -	\$ 1,848,967

Ord. 013/2021 Exhibit A
2022-2028 Capital Facilities Plan

Replace 6" along Old Owen Rd	412	\$	-	\$	-	\$	-	\$	55,405	\$	446,007	\$	-	\$	-	\$	501,411
Security Improvements at Springhill reservoir site	412	\$	-	\$	-	\$	3,518	\$	-	\$	-	\$	-	\$	-	\$	3,518
Add power and sump pumps to Foothills PRV and Trombley Res. Outside of fence	412	\$	-	\$	-	\$	42,213	\$	-	\$	-	\$	-	\$	-	\$	42,213
Replace AC main w/ 2" behind grocery outlet	412	\$	-	\$	-	\$	-	\$	30,099	\$	170,172	\$	-	\$	-	\$	200,270
circle drive poly line replacement	412	\$	-	\$	-	\$	77,391	\$	-	\$	-	\$	-	\$	-	\$	77,391
Replace AC main 171st-173rd-161st (Paralell to W. Main St. at 171st intersection + 1 block North	412	\$	-	\$	27,300	\$	154,351	\$	-	\$	-	\$	-	\$	-	\$	181,651
Inline Valving	412	\$	-	\$	6,700	\$	154,351	\$	-	\$	-	\$	-	\$	-	\$	161,051
Total Water Utility Capital		\$	2,063,473	\$	1,401,231	\$	4,777,828	\$	3,809,255	\$	6,223,877	\$	7,624,751	\$	10,842,896	\$	36,743,312

Project Description	Fund #	2022	2023	2024	2025	2026	2027	2028	Total
Sewer Utility									
Gravity Sewer Replacement from DOC to Park Place Pump Station	422	\$ 219,240	\$ 731,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,771
Cate's Pump Station Upgrades	422	\$ -	\$ -	\$ -	\$ 211,498	\$ 888,292	\$ -	\$ -	\$ 1,099,790
West Main Pump Station Upgrades	422	\$ -	\$ -	\$ -	\$ 211,498	\$ 888,292	\$ -	\$ -	\$ 1,099,790
\$500,000/yr Pipe Replacement Projects (Arthur/Sams/MH)	422	\$ -	\$ -	\$ 103,296	\$ 443,920	\$ -	\$ -	\$ -	\$ 547,216
\$500,000/yr Pipe Replacement Projects	422	\$ -	\$ -	\$ -	\$ -	\$ 113,883	\$ 657,676	\$ -	\$ 771,560
\$500,000/yr Pipe Replacement Projects	422	\$ -	\$ -	\$ -	\$ -	\$ 626,358	\$ -	\$ -	\$ 626,358
\$500,000/yr Pipe Replacement Projects	422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,578	\$ 690,560	\$ 810,138
\$500,000/yr Pipe Replacement Projects	422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,117	\$ 816,117
\$100,000/yr WWTP Maintenance (UV rebuild/PPPS Pump)	422	\$ 79,170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,170
\$100,000/yr WWTP Maintenance	422	\$ -	\$ 86,965	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,965
\$100,000/yr WWTP Maintenance	422	\$ -	\$ -	\$ 100,713	\$ -	\$ -	\$ -	\$ -	\$ 100,713
\$100,000/yr WWTP Maintenance	422	\$ -	\$ -	\$ -	\$ 119,849	\$ -	\$ -	\$ -	\$ 119,849
\$100,000/yr WWTP Maintenance (AB Diffusers)	422	\$ -	\$ -	\$ -	\$ -	\$ 140,646	\$ -	\$ -	\$ 140,646
\$100,000/yr WWTP Maintenance	422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,451	\$ -	\$ 155,451
Fryelands PS and FM Upgrades	422	\$ -	\$ -	\$ -	\$ -	\$ 4,325,427	\$ -	\$ -	\$ 4,325,427
Fox Meadows PS Upgrades	422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,692	\$ 719,816	\$ 805,509
Old Owen PS Upgrades	422	\$ -	\$ -	\$ -	\$ 621,804	\$ -	\$ -	\$ -	\$ 621,804
Valley View Pump Station Upgrades	422	\$ -	\$ 639,450	\$ 4,699,958	\$ -	\$ -	\$ -	\$ -	\$ 5,339,408
South Fryelands Pump Station Upgrades	422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,872	\$ 267,835	\$ 292,707
SCADA and Control Upgrade	422	\$ -	\$ -	\$ -	\$ -	\$ 897,730	\$ -	\$ -	\$ 897,730
CIP 1 (pH Control)	422	\$ 974,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 974,400
CIP 5 (Bio Solids) II	422	\$ 609,000	\$ 10,870,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,479,650
CIP 5 (Bio Solids) II	422	\$ -	\$ -	\$ 6,499,370	\$ -	\$ -	\$ -	\$ -	\$ 6,499,370
CIP 3 (Membrane Enhanced Trtmnt)	422	\$ -	\$ -	\$ -	\$ -	\$ 2,516,827	\$ 9,171,615	\$ -	\$ 11,688,442
Dickinson Street Improvements	422	\$ -	\$ 335,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,530
North Madison Street Improvements	422	\$ 1,622,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,622,377
Total Sewer Utility Capital		\$ 3,504,187	\$ 12,664,126	\$ 11,403,336	\$ 1,608,570	\$ 10,397,456	\$ 10,214,884	\$ 2,494,328	\$ 52,286,888

**Ord. 013/2021 Exhibit A
2022-2028 Capital Facilities Plan**

Project Description	Fund #	2022	2023	2024	2025	2026	2027	2028	Total
Stormwater Utility									
Blueberry Lane - Infiltration/Conveyance	432	\$ 3,330,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,330,600
Lake Tye - Bioswale	432	\$ -	\$ 322,419	\$ 649,659	\$ -	\$ -	\$ -	\$ -	\$ 972,078
Crystalwood Drainage	432	\$ -	\$ -	\$ -	\$ -	\$ 223,828	\$ -	\$ -	\$ 223,828
Monroe St and Park St	432	\$ -	\$ -	\$ -	\$ 66,731	\$ 268,593	\$ -	\$ -	\$ 335,325
Monroe St and Kelsey	432	\$ -	\$ -	\$ -	\$ 88,975	\$ 716,249	\$ -	\$ -	\$ 805,224
Park St and Roberts St	432	\$ -	\$ -	\$ -	\$ 66,731	\$ 268,593	\$ -	\$ -	\$ 335,325
Dickinson and West Columbia	432	\$ -	\$ 604,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604,745
115 Dickinson	432	\$ -	\$ 232,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,021
615 North St	432	\$ -	\$ -	\$ -	\$ 88,975	\$ 716,249	\$ -	\$ -	\$ 805,224
Fryelands Industrial Park I ROW area Drainage North of Lake Tye to SR2	432	\$ -	\$ 126,098	\$ 1,015,092	\$ -	\$ -	\$ -	\$ -	\$ 1,141,191
Lewis & Main Drainage Improvments	432	\$ -	\$ -	\$ 49,431	\$ 255,803	\$ -	\$ -	\$ -	\$ 305,234
NPDES SMAP Site Restoration Project Ph II	432	\$ 59,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,608
Stormwater Retrofits Filters	432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,746	\$ -	\$ 81,746
Beaton Rd. to Tye St. Tightline Project	432	\$ -	\$ -	\$ -	\$ -	\$ 311,413	\$ -	\$ 3,776,658	\$ 4,088,070
Drainage Improvements Hill & Blakeley - Porous Concrete Refurb	432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,524	\$ 141,625	\$ 166,148
Drainage Improvements Hill St East of Lewis - Porous Concrete Refurb	432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,524	\$ 141,625	\$ 166,148
Drainage Improvements North Blakeley Dead End	432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,524	\$ 141,625	\$ 166,148
Drainage Improvements Monroe St. West of Kelsey - North Side	432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,524	\$ 141,625	\$ 166,148
Total Stormwater Utility Capital		3,390,208	1,285,283	1,714,182	567,216	2,504,926	179,841	4,343,156	13,984,812