



City of Monroe
2023-2024 Mayor's
Recommended Budget

In 2019, the City Council approved funding in the 2020 Budget to undertake an update to the City’s vision, mission, and core values statements to guide the City’s strategic goals, planning, budgeting, policy development, and projects. After extensive community outreach, City Council approved *Imagine Monroe* on December 14, 2021. *Imagine Monroe* reflects who we want to be today, and who we aspire to be in the future. *Imagine Monroe* reads:



IMAGINE MONROE

A lively center surrounded by nature. A place of beauty and goodwill.

Our parks, waterways, and environment are healthy and accessible for everyone to enjoy. Our historic downtown and business districts are thriving and full of locally owned businesses and locally sourced products. We can find everything we need with regional connections and with a variety of choices for work, housing, dining, shopping, arts, and activities.

Friendly and responsive, we strengthen connections through gathering spaces, events, services, and community-centered infrastructure - creating a safe place for all.

In Monroe, everyone feels at home and everyone feels they belong.



Imagine Monroe was developed with the input of a community-based Sounding Board consisting of representatives with a variety of lived experiences. The board members worked together to identify community priorities and needs and recommended the *Imagine Monroe* vision statement to Mayor Thomas and the City Council. The Mayor and City Council thank these Sounding Board members for setting our aspirational vision for our community:

Aisha Sial	Drew James	Michael Bumpus	Renee Uribe-Sayah
Allan Dye	Janelle Drews	Pastor Michael Hanford	Roger Evans
Brandi Blair	Joan Brown	Nathan Duong	Tami Kinney
Cindy Chessie	Dr. Justin Blasko	Paul Sanders	Yesica Carmel
Darryl Jacobsen	JulieAnn Uh	Peter Maxson	Yvonne Thompson-Wynn

The 2023-2024 Mayor’s Recommended Biennial Budget and the City’s five-year strategic plan (page 8) are informed by and intended to implement *Imagine Monroe*.

BACKGROUND AND HISTORY

BACKGROUND

The City of Monroe is a community of approximately 19,700 residents. Located at the confluence of three major highways (US-2, and State Routes 203 and 522), Monroe is uniquely situated as the economic hub of commerce for the more than 90,000 people residing in the Skykomish Valley, between the City of Snohomish and Stevens Pass.

Monroe is a non-charter code city, incorporated in 1903 and operating under the Mayor/Council form of government. Mayor Geoffrey Thomas and the seven-member City Council are elected at-large and serve staggered four-year terms.

Monroe is a diverse community, and our elected and appointed leaders value a community that is equitable and inclusive, and a place where everyone feels at home and everyone feels they belong.

HISTORY

Home of Native American villages for thousands of years, white settlement began in 1860. Henry McClurg, one of the first settlers, claimed land along the river and in 1864 established the settlement of Park Place.

The settlement remained nothing more than a few cabins, a school, and a post office until the late 1880s when rumor of a railroad circulated. A building boom ensued, with construction of a store, hotel, saloon, and community hall. The post office name was changed to Monroe in 1890 to honor President James Monroe, someone McClurg admired. When the Great Northern Railroad located a mile to the north, much of the town was relocated there, including the Monroe Post Office, from which the new town was given its name. About this time Snohomish County located a poor farm (now the Evergreen Fairgrounds) and hospital just west of town.



Monroe had a population of 325 at time of incorporation. In 1907, it was selected as the home of a condensed milk plant, the Carnation Condensery, and the state reformatory.

Monroe experienced rapid growth in the early 1900s due to nearby rich farmland and abundant timber, and its proximity to the railroad which provided a way to market for lumber and agricultural products grown in the valley. Since 1980 Monroe has experienced another boom, with population

today almost 20,000. It is still home to the state reformatory, but it's also the home of the Evergreen State Fair, the Evergreen Speedway track, and an historic downtown; the community is considered the gateway to the Cascade Mountains.

The City is currently working to update gateway and wayfinding signs throughout the community. The first phase of the project was completed in 2022 with the installation of gateway signs at the western and southern entrances to Monroe. These signs are designed to reflect the City's identity and greet visitors with a good first impression. The project will also include a vehicular and pedestrian wayfinding sign program that will help people navigate through the community and promote economic development by highlighting key destinations and attractions.



ELECTED AND APPOINTED OFFICIALS

Mayor



Geoffrey Thomas
Mayor

City Council



Kevin Hanford
City Council, Position 1



Tami Kinney
City Council, Position 2



Kyle Fisher
City Council, Position 3



Heather Fulcher
City Council, Position 4



Ed Davis
City Council, Position 5



Jason Gamble
City Council, Position 6



Kirk Scarboro
City Council, Position 7

806 W. Main Street
Monroe, WA 98012
(360) 794-7400

GThomas@MonroeWA.gov
Councilmembers@MonroeWA.gov

ELECTED AND APPOINTED OFFICIALS

Municipal Court



The Honorable Jessica Ness
Municipal Court Judge
(360) 863-4507
JNess@MonroeWA.gov

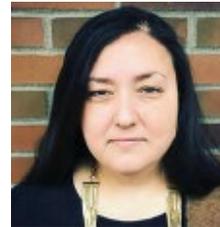


Pam Haley
Court Administrator
(360) 863-4521
PHaley@MonroeWA.gov

Departments



Deborah Knight
City Administrator
(360) 863-4500
DKnight@MonroeWA.gov



Becky Hasart
Finance Director
(360) 863-4518
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Jodi Wycoff
City Clerk
(360) 863-4526
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Lance Bailey
Community Development Director
(360) 863-4544
LBailey@MonroeWA.gov



Ben Warthan
Human Resources/IT Director
(360) 863-4523
BWarthan@MonroeWA.gov



Mike Farrell
Parks & Recreation Director
(360) 863-4557
MFarrell@MonroeWA.gov



Jeffrey Jolley
Police Chief
(360) 863-4557
JJolley@MonroeWA.gov



Jakeh Roberts
Public Works Director
(360) 863-4502
JRoberts@MonroeWA.gov

ELECTED AND APPOINTED OFFICIALS

Federal



Patty Murray
Senator

Federal Address:
154 Russell Senate Office Building
Washington, DC 20510

Local Address:
2930 Wetmore Avenue
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Everett, WA 98201

(425) 259-6515
Email



Maria Cantwell
Senator

Federal Address:
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Washington, DC 20510

Local Address:
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Suzan DelBene
Representative, 1st District

Federal Address:
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State



Brad Hawkins
Senator, 12th District

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Keith Goehner
Representative, 12th District

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BOARDS, COMMISSIONS, AND COMMITTEES

Monroe Boards, Commissions, and Committees advise the Mayor and City Council on nearly every aspect of municipal government. All meetings are open to the public and provide an opportunity to comment on the work of the city government.

CIVIL SERVICE COMMISSION

The purpose of the Civil Service Commission is to assure that police officers are recruited through open competition, are hired and promoted on the basis of merit, and are demoted, suspended, or discharged for cause. It oversees civil service examinations and certifies eligibility lists.

Position No.	Commissioner	Term Expires
Position 1	VACANT	September 30, 2028
Position 2	Alex Keefe	September 30, 2024
Position 3	Ann Gilcrease	September 30, 2026

COMMUNITY HUMAN SERVICES ADVISORY BOARD

The Community Human Services Advisory Board advises on the implementation of the Homelessness Policy Advisory Committee recommendations, and on programs and policies to respond not only to those experiencing homelessness, but also to those at risk of becoming homeless, those who are living in poverty, those who are adversely affected by crisis, and those in marginalized communities.

Position No.	Voting Member	Term Expires
Position 1	VACANT	December 31, 2025
Position 2	Megan Wirsching	December 31, 2025
Position 3	Patsy Cudaback	December 31, 2025
Position 4	VACANT	December 31, 2025
Position 5	VACANT	December 31, 2022
Position 6	Lynsey Gagnon	December 31, 2022
Position 7	Tony Balk	December 31, 2022
Position 8	Aisha Sial	December 31, 2023
Position 9	Marci Scott-Weis	December 31, 2023
Position 10	James Harrigan	December 31, 2023
Position 11	Paul Stayback	December 31, 2023

BOARDS, COMMISSIONS, AND COMMITTEES

ECONOMIC DEVELOPMENT ADVISORY BOARD

The Economic Development Advisory Board reviews and prioritizes the list of recommended actions contained in the Economic Development Strategy, the Downtown Master Plan, and other plans identified and presents the information to the Mayor and City Council.

Position No.	Voting Member	Term Expires
Position 1	John Whims - Whims Insurance & Financial Services	December 31, 2024
Position 2	VACANT	December 31, 2024
Position 3	Jeremy Blake - Northwest Sign & Design	December 31, 2025
Position 4	VACANT	December 31, 2025
Position 5	Sally King - Monroe/Sky Valley YMCA	December 31, 2022
Position 6	Liz Nugent - Sky Valley Business Solutions	December 31, 2022
Position 7	Katy Woods - Coastal Community Bank	December 31, 2022

LODGING TAX ADVISORY COMMITTEE

The Lodging Tax Advisory Committee (LTAC) reviews grant applications and makes recommendations to the City Council regarding allocation of local lodging tax funds. The committee also reviews and comments on any proposed imposition of lodging tax, increase in the rate of lodging tax, repeal of an exemption from lodging tax, or change in the use of revenue received from lodging tax. As required by state law, membership of the LTAC is reviewed annually.

Position	Committee Member	Term Expired
Chairperson	VACANT – Elected Official	June 30, 2023
Position 1	VACANT – Lodging Industry Member	June 30, 2023
Position 2	VACANT – Lodging Industry Member	June 30, 2023
Position 3	VACANT – Tourism Industry Member	June 30, 2023
Position 4	VACANT – Tourism Industry Member	June 30, 2023

PARK BOARD

The Park Board advises the City Council on the management, supervision, improvement, and budgeting for parks and recreation facilities and programs. The board reviews the Comprehensive Park and Recreation Plan, assists with new park sites, and advises the City Council on capital projects in City parks.

Position No.	Board Member	Term Expires
Position 1	Amy Martin	December 31, 2025
Position 2	Jessie Robinson	December 31, 2024
Position 3	Keith Dahlenburg	December 31, 2023
Position 4	Brady Welever	December 31, 2022
Position 5	Ron Petrick	December 31, 2022
Position 6	Mariana Medina	December 31, 2025
Position 7	Scot Noel	December 31, 2025

BOARDS, COMMISSIONS, AND COMMITTEES

PLANNING COMMISSION

The Planning Commission reviews and makes recommendations regarding the physical development of the City. It considers both long-range and current plans as well as development regulations. This board works with the City Council in balancing environmental concerns with those of the City.

Position No.	Commissioner	Term Expires
Position 1	Jacob Walker	December 31, 2025
Position 2	Kelsi Dockins	December 31, 2022
Position 3	W. Jay Bull, Jr.	December 31, 2024
Position 4	Brandi Blair	December 31, 2024
Position 5	Liz Nugent	December 31, 2024
Position 6	Melanie Lockhart	December 31, 2023
Position 7	Junelle Lewis	December 31, 2023

SALARY COMMISSION

The Salary Commission sets the salaries of elected officials, including the Mayor and City Council members.

Position No.	Commissioner	Term Expires
Position 1	Bryan Lipsy	December 31, 2022
Position 2	VACANT	December 31, 2022
Position 3	Steve Carrier	December 31, 2023
Position 4	Jennifer Bumpus	December 31, 2023
Position 5	Gina Pfister	December 31, 2024

TABLE OF CONTENTS

	Page #
Imagine Monroe	i
City Background and History	ii
Elected and Appointed Officials	iii
Boards, Commissions, and Committees	vi
Mayor’s Message	2
2023-2024 Biennial Budget Process	6
Five Year Strategic Plan	8
Budget Overview	14
Budget Assumptions	16
2023-2024 All Revenue Sources	19
2023-2024 All Expenditure Sources	22
Budgeted Interfund Transfers	25
General Fund 001	
Overview	27
Non-Departmental	36
Executive	37
Finance	39
Human Resources	41
Police	43
Legislative	46
Legal	48
City Clerk/Records	49
Municipal Court	51
Parks Operations & Maintenance	53
Jail & Dispatch	55
Human Services	56
City Wide	58
Community Development	59
Emergency Management	61
American Rescue Plan Act Funding	62
Six Year General Fund Forecast	63

TABLE OF CONTENTS

	Page #
Other Current Expense Funds	
Contingency Fund 002	66
Donations Fund 008	67
Special Revenue Funds	
Streets Operations & Maintenance Fund 105	70
Lodging Tax Fund 109	72
Narcotics Fund 114	74
Real Estate Excise Taxes Fund 117	75
Debt Service Fund 203	78
Capital Funds	
General CIP Fund 307	80
Parks CIP Fund 317	81
Streets CIP Fund 318	83
Building Capital Fund 330	85
Utility Funds	
Utilities/Rates Overview	87
Water Operations & Maintenance	89
Water CIP	91
Sewer Operations & Maintenance	93
Sewer CIP	95
Stormwater Operations & Maintenance	97
Stormwater CIP	99
Revenue Bond Reserve	101
Internal Service Funds	
Information Technology Fund 510	103
Fleet & Equipment Fund 520	105
Facilities Fund 530	107
Appendices	
Full Time Equivalent (FTEs)	110
Organizations Charts	111
Capital Listing	114
Ordinance No. 011/2022 Enacting Biennial Budget	116
Glossary	118



**THE ADVENTURE
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MAYOR'S MESSAGE



October 3, 2022

Honorable City Councilmembers and Residents of Monroe:

I am pleased to submit for your consideration the 2023-2024 Recommended Budget for the City of Monroe. The 2023-2024 Recommended Budget is the City's first biennial budget. I thank city staff, our board and commission members, and our councilmembers who have worked hard this year to serve our community. And I thank our residents and employers who create the fabric of our community.

The 2023-2024 Recommended Budget supports *Imagine Monroe* and the City Council's strategic priorities – to create accessible parks and healthy waterways; support local businesses; build community; create connections; and ensure a safe place for all, where everyone feels at home and everyone feels they belong. *Imagine Monroe* informs and guides how we develop and implement policies and budgets and how we deliver services to our community. The 2023-2024 Recommended Budget includes programs to:

- Create accessible parks and healthy waterways by increasing the number of parks seasonal workers;
- Support local businesses by installing new wayfinding signs to direct visitors and residents to North Kelsey, Downtown and the Fryelands; support for capacity improvements on US2 and SR522; conduct the annual business survey, and support business recovery using American Rescue Plan Act funding;
- Build community through partnerships with non-profit agencies to serve our most vulnerable residents by funding a full-time human service coordinator, embedded social workers, community court, and funding to implement the recommendations of the 2021 Human Services Needs Assessment;
- Create and strengthen connections among residents by investing in community gathering spaces, events, services, and continued development of the city's parks and trail systems;
- Ensuring a safe place for all by investing in the health of our first responders and investing in training for staff and the community as recommended by the Community Human Services Advisory Committee.

Revenue Assumptions

The biennial budget is built on a set of conservative estimates and recommends funding contingency reserves, priority programs, and annual transfers from Real Estate Excise Taxes to the city's Building Capital Fund. The recent economic environment has seen record inflation affecting all goods and services. The June over June CPI-Urban for Seattle/Tacoma/Bellevue was 10.1%. The 10.1% CPI was incorporated into budget projections during the development of the biennial budget.

As interest rates are expected to increase over the biennium, single-family residential building permits are expected to decrease from 120 in 2022 to 180 over the next two years. This decrease is reflected in the projections for community development revenues, traffic and park impact fees, and utility facility charges and connection fees. Related to development revenue, sales taxes associated with new construction is also projected to decrease from 2022 levels. Real Estate Excise Taxes are being modestly forecasted as housing sales slow and housing prices do not rise as quickly as seen in recent years.

In 2022 the City annexed the Monroe Woodlands neighborhood in the northwest urban growth area, but the population increase associated with the annexation is more than offset by a decrease in the inmate

population at the Monroe Correctional Complex (MCC). The City of Monroe's official population is decreasing from 19,900 in 2022 to 19,700 in 2023. As the City's largest utility customer, the changes at the MCC also affect utility sales. The decrease in population reduces the City's state per capita shared revenues and utility taxes collected by the General Fund to support city services.

Budget By the Numbers

The City of Monroe accounts for its operations in 22 separate funds, each requiring an adopted budget. The total recommended 2023-2024 Biennial Budget across all funds is \$198,079,593 inclusive of beginning fund balance and potential debt proceeds to support capital projects. The 2023-2024 Recommended Budget maintains existing programs and levels of service. The Recommended Budget uses all available resources to be fiscally sustainable for this biennium while delivering the best services we can afford to residents, businesses, and visitors to the city. In addition, the 2023-2024 Recommended Budget includes using \$241,063 of the city's \$331,825 in banked capacity to support parks maintenance, public safety, and human services programs in the city's General Fund. This equates to approximately \$2.62/month for a \$600,000 home.

The primary operations fund (the current expense fund) of the City is the General Fund 001. This fund houses the revenues and expenditures which support police, parks, community development, court, finance, executive, and city clerk's office. Overall, 2023-2024 General Fund revenues are anticipated to be approximately \$44,154,284 in 2023 and 2024 with beginning fund balance. City General Fund expenditures for 2023 and 2024 are approximately \$40,718,275.

Reserves

The City's policy and practice is to reserve the equivalent of two months of anticipated General Fund expenditures for cash flow purposes in a General Fund reserve. The Recommended Budget fully funds this General Fund reserve target of \$3,221,808 and assumes full funding of all City reserves and full funding of all City fiscal policies, such as fleet funding and Contingency Reserve. Maintaining fully funded reserves allows the city to maintain services during times of fluctuating revenues and supports a balanced budget past the current biennium.

The 2023-2024 Mayor's Recommended Biennium Budget includes a targeted ending fund balance in F330 Building Capital as a debt reserve for the Municipal Campus bonds of 2 ½ years of debt payments. The City Council approved funding this debt reserve by transferring REET1 funds that exceeded budgeted expectations to Fund 330 Building Capital over the last two years.

American Rescue Plan (ARP) Funds

In 2020, the City amended its budget to account for the impacts of COVID-19 on City revenues. At that time, it was anticipated that full revenue recovery would take a minimum of 3 years. 2023 represents the third year. While the City of Monroe has navigated the recovery better than most, the 2023-2024 Mayor's Recommended Budget uses ARP funds to bridge the City's final fiscal period of recovery from the effects of COVID-19 while still supporting economic development efforts and Human Services programs.

General Obligation and Revenue Bonds

The 2023-2024 Mayor's Recommended Biennium Budget assumes the issuance of \$36,900,000 in bonds over the next two years. \$16 million (\$8 million each year) is to support sewer capital projects as identified in the 6 Year Capital Improvement Plan (CIP). There is \$2 million each scheduled in 2024 to support water and stormwater identified capital projects. There is \$16.9 million scheduled in 2023 to fund Phase II of

the Municipal Campus project (Phase I was the Public Works/Emergency Operations Building and Phase III is the Police facility).

The original Municipal Campus project scope and cost estimates required approximately \$25 million for Phase II. Council reduced the project scope to decrease the estimated costs by \$8 million to \$16.9 million. Council approved funding the Municipal Campus project using first quarter percent Real Estate Excise Taxes (REET1).

Improving Service Delivery

The 2023-2024 Recommend Budget includes investing in staff to improve service delivery across a number of departments including increasing the city's public records officer from part-time to full-time in 2023, as requested by the City Council, to ensure timely response to public records requests per state law; converting the City's human service coordinator contract to a full-time position as recommended by the City's Community Human Services Advisory Board; creating a public works customer service coordinator position to address the growing number and complexity of customer service requests including requests for traffic calming; and establishing an environmental compliance officer in the Stormwater Utility beginning in 2024 as required by State law.

We continue to manage through unprecedented economic times and will remain prepared to watch our budget closely and work with the City Council to make adjustments, if necessary, during the budget term. The following document summarizes key changes and investments in the 2023-2024 Recommended Budget to meet the challenges ahead and positioning the City to be able to capitalize on appropriate opportunities which may present themselves.



Mayor Geoffrey Thomas



**THE ADVENTURE
STARTS HERE!**

INTRODUCTION

2023-2024 BIENNIAL BUDGET PROCESS

The 2023-2024 Budget Process began on April 5, 2022 when the City Council at its regular workshop meeting discussed the pros and cons of moving the City from an annual budget cycle to a biennial cycle. RCW 35A.34 allows cities to adopt their budget on a biennial basis. Per RCW, to convert from an annual to biennial budget, the City must first adopt an enacting ordinance specifying the change at least six months before the start of the biennial period. And the biennial period must start with an odd numbered year. The City Council adopted the biennial budget enacting Ordinance No. 011-2022 on April 26, 2022.

2023-2024 Biennial Budget Calendar

As part of the adoption of Ordinance No. 011-2022, the budget calendar for the next biennium was developed and presented to Council for consideration. This calendar identifies specific milestone dates by which certain budget related tasks should be completed. This calendar serves as a suggested timeline by which the budget should be developed. The 2023-2024 Budget Calendar was accepted by the Council on April 26, 2022.

Per the calendar, the first public hearing on the 2023-2024 Mayor’s Recommended Budget will be held on October 11, 2022, with a second public hearing scheduled for October 18, 2022. Additional comments may be made on October 25, 2022. The first budget workshop with Council will be held on October 18, 2022. Council can choose to schedule additional workshops if needed. Currently, the adopting budget ordinance is scheduled for first reading on October 25, 2022 with final adoption on November 15, 2022. Council can choose to delay adoption into December. Statutorily, a balanced budget must be adopted prior to the end of the year/before the start of the next budget period, which is January 1, 2023. If there are no major changes suggested to the recommended budget at the public hearings and the budget workshops, the budget can and should be adopted on November 15, 2022. These timing milestones are reflected on the following calendar:

2023-2024 Biennial Budget Calendar			
<u>Date</u>	<u>Item</u>	<u>Responsible Party</u>	<u>Legal Deadline</u>
4/5/22	Council retreat/workshop	City Administrator, Mayor, & Finance Director	n/a
6/10/22	Budget worksheets sent out to all departments (with instructions)	Finance Director	9/12/2022
8/01/22 8:00 a.m.	Budget worksheets due back to Finance Department	Department Heads	9/26/2022
8/08/22 - 8/31/22	Mayor, City Administrator & Finance Director review budget & meet with department heads	City Administrator, Mayor, Finance Director & Dept. Heads	n/a
8/30/22	Council Retreat/workshop (possible TBD meeting to set 2023 Budget?)	CA, Mayor, & FD (for TBD - FD)	n/a; for TBD, 12/31/2022
9/1/22-9/15/22	Draft Budget Message	Mayor/CA	10/3/2022
9/27/22	Council presented with estimates of revenues	Finance Director	10/3/2022
9/27/22	Final Budget Message	Mayor/CA	11/2/2022
9/27/22	Preliminary Budget presented to council & filed with the Finance Director	Finance Director	11/2/2022

2023-2024 BIENNIAL BUDGET PROCESS

10/11/22	Public Hearing on 2023-2024 Budget	City Clerk publishes	before 12/05/2022 but no later than 12/07/2022
10/18/22	2023-2024 Budget Presentation to Council (to include updated six year capital plan)	Finance Director, Department Heads	n/a
10/18/22	Second Public Hearing on 2023-2024 Budget	City Clerk publishes	n/a
10/25/22	First reading of Ordinance setting property tax levy; First reading of Ordinance adopting Budget; First reading of Ordinance adopting six year capital plan	City Council	n/a
11/15/22	Second Reading/Adoption of Ordinance setting property tax levy	City Council	11/30/2022
11/15/22	Second Reading/Adoption of Ordinance for 2023-2024 Budget; Second Reading/Adoption of the six year capital plan	City Council	12/31/2022
8/1/23	Call for mid-biennial review and adjustments; appropriate forms/worksheets to be sent to all Directors	Finance Director	no sooner than 08/01/2023 and no later than 12/31/2023
9/29/2023 8:00 a.m.	Mid-biennial adjustment requests due back to Finance	All Directors	no sooner than 08/01/2023 and no later than 12/31/2023
10/10/23	2023-2024 Budget modifications distributed to Council	Finance Director	12/31/2023
10/17/23	Public Hearing on 2023-2024 Budget modifications	City Clerk publishes	12/31/2023
10/24/23	First Reading for 2024 Property Tax ordinance; First Reading 2023-2024 Budget Modifications	City Council	n/a
11/14/23	Final Read/Adoption of 2024 Property Tax Ordinance	City Council	11/30/2023
11/14/23	Final Read/Adoption of 2023-2024 Budget Modifications	City Council	12/31/2023

The above calendar does provide a biennial budget adjustment period which starts on August 1, 2023. The public hearing for any proposed adjustments is scheduled for 10/17/2023.

Look for the 2025-2026 Biennial Budget calendar in the spring of 2024.

FIVE YEAR STRATEGIC PRIORITIES PLAN

During development of the 2018 Budget in 2017, the Mayor and City Council recognized the need adopt strategic priorities and a five-year strategic plan to help prioritize and guide completion of the community's long-range goals. Since 2017, the City Council has updated the strategic priorities and five-year plan annually during the budget process. In the 2022 Budget, the strategic priorities were identified as follows:

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

Specific, measurable goals were listed under each strategic priority. The 2022 strategic goals were based on previous planning efforts including the Comprehensive Plan, Economic Development Plan, and Downtown Revitalization Plan.

With the 2020 Budget, the City Council approved funding to update the City's vision, mission, and core values statements using a city-wide public process. After extensive public outreach and community input, along with an intermission due to COVID mitigation efforts, the City Council approved the City's new vision statement – *Imagine Monroe* (page i) – on December 14, 2021.

At the April 5, 2022 City Council workshop, staff recommended and City Council affirmed organizing the City's strategic priorities around *Imagine Monroe*. Specific goals and projects are now aligned with the following six strategic categories, which are also incorporated in the 2023-2024 Mayor's Recommended Biennial Budget:

- Accessible Parks and Healthy Waterways
- Build Community
- Create Connections
- Support Local
- Friendly and Responsive
- Ensure a Safe Place

The strategic plan priorities and organizes goals and projects based on consensus with an observable and trackable timeline. The strategic plan guides near-term progress towards achieving the City's long-term vision. The strategic plan serves as the tool to prioritize initiatives, resources, goals, department operations, and projects.

Goals and projects included in the strategic plan are aligned with the City's adopted Six-year Capital Improvement Plan, Parks Recreation & Open Space (PROS) Plan, Community Needs Assessment, Information Technology (IT) Plan, and Municipal Campus Master Plan.

The Strategic Priorities Plan on the next few pages were incorporated into the 2023-2024 Mayor's Recommended Biennial Budget. The connection between the strategic plan and the City's financial resources, as outlined in the six-year financial forecasts, ensures a strong link between long-range comprehensive planning, mid-range strategic planning, and short-term implementation decisions included in the biennial budget and reflected in department work plans.

City of Monroe DRAFT 2023-2027 Strategic Priorities

Accessible Parks and Healthy Waterways

A lively center surrounded by nature. A place of beauty and goodwill. Our parks, waterways, and environment are healthy and accessible for everyone to enjoy

- Master Plan Riverfront Parks
- Finalize Cadman Reclamation
- Develop Cadman Park Plan
- Develop North Hill Park
- Adopt Trails and multi-modal Plan
- Complete Chain Lake Trail
- Design and construct N. Kelsey Park
- Acquire Trailhead property Lake Tye Park (north end)
- Preserve and Conserve Natural Areas
- Upgrade wastewater Treatment Plant (biosolids and MBR)
- Electrify the city’s fleet and equipment

Support Local Businesses and Products

Our historic downtown and business districts are thriving and full of locally owned businesses and locally sourced products.

- Support business recruitment, retention, and expansion programs
- Complete Lodging Study (underway)
- Encourage wineries and distilleries (liquid arts) to locate in Monroe
- Support regional tourism magazine
- Continue downtown fee waiver program
- Construct Gateway/ Install Wayfinding signs (underway)

Build Regional Connections

We can find everything we need with regional connections and with a variety of choices for work, housing, dining, shopping, arts, and activities.

- Update city brand and logo
- Update city mission statement
- Complete 2024 Comp Plan Update
- Update water/sewer plans
- Finish SR522
- Support US 2 Imp.
- Sell North Kelsey property
- Invest in Public Art
- Implement Housing Action Plan
- Northeast Annexation
- Expand transit service
- Evaluate Underground Utilities on Lewis

Be Friendly and Responsive

Friendly and responsive

- ~~Adopt Municipal Campus Funding Strategy~~
- Design and construct municipal campus Improvements – City Hall, Court and PD
- Implement Document Management
- Implement Springbrook Upgrade/ new modules
- Evaluate ERP options
- Evaluate Building Permit Software
- Update IT Strategic Plan
- Develop Employee wellness program
- Recruit/retain a skilled, diverse workforce
- Track plan progress

Strengthen Local Connections

We strengthen connections through gathering spaces, events, services, and community-centered infrastructure.

- Renew Trans Benefit District sales tax
- Construct Tjerne PI Phase III Imp.
- Complete Chain Lake Rd Corridor Imp.
- Design and Construct RR crossing safety/quiete train
- Evaluate RR Grade Separation Alternatives
- Evaluate 191st St Ext.
- Support special events
- Festival Lot/ Public Restrooms
- Strengthen partnerships w/ service groups

Ensure a Safe Place

Monroe is a safe place, where everyone feels at home, and everyone feels they belong.

- Support Community Court/ 1-stop shop collaboration
- Support mental /behavioral health programs
- Multilingual Community Outreach
- Promote Diversity, Equity, and Inclusion
- Promote a culture of safety, empowerment, and healing
- Update code enforcement regulations
- Municipal Code review/ revisions
- Cross-train staff in Emergency Mngt
- Monitor public spaces

2023	2024	2025	2026	2027
		Access to Parks and Healthy Waterways		
North Hill grant award	North Hill final design	North Hill construction	N. Kelsey Park grant submittal	N. Kelsey Park design
Cadman property masterplan	Cadman property grant submittal	Cadman property design	Cadman property improvements	Cadman property improvements
Riverfront parks masterplan	Riverfront parks grant submittal	Riverfront park improvements	Riverfront park improvements	
Playground equipment replacement	Playground equipment replacement	Playground equipment replacement	Playground equipment replacement	Replace park playground equipment
WWTP Biosolids construction	WWTP Biosolids construction	WWTP Membrane bioreactor design	WWTP Membrane bioreactor construction	WWTP Membrane bioreactor construction
Design city fleet and equipment electrification charging infrastructure	Construct city fleet and equipment electrification charging infrastructure	Electrify city fleet and equipment	Electrify city fleet and equipment	Electrify city fleet and equipment
Public Plaza/Festival Lot site evaluation	Public Plaza/Festival Lot site evaluation	Public Plaza/Festival Lot site acquisition	Public Plaza/Festival Lot RCO grant	Public Plaza/Festival Lot design
Trail system masterplan initiated	Trail system masterplan adopted	Park bond study	Park bond measure	Centennial trailhead
River Wayfinding Bid/Installation	River Wayfinding Installation			
		Support Local Businesses and Products		
Gateway/wayfinding signs installation	Underground Lewis St utilities study alternatives	Underground utilities design	Underground utilities construction	
Lodging needs assessment priorities	Lodging recruitment	Lodging recruitment	Lodging recruitment	
Regional tourism magazine	Regional tourism magazine	Regional tourism magazine evaluation/redesign	Regional tourism magazine	Regional tourism magazine
Choose Monroe magazine	Choose Monroe magazine	Choose Monroe magazine evaluation/redesign	Choose Monroe magazine	Choose Monroe magazine

2023	2024	2025	2026	2027
		Build Regional Connections and Community		
New city logo and brand implementation	City mission statement adopted			
Comprehensive Plan update	Comprehensivise Plan adoption	Development Regulations update	Shoreline Master Plan update	Shoreline Master Plan update
Housing Action Plan implementation - <u>Evaluate 20% affordable housing set aside for public land</u>	Housing Action Plan implementation	Housing Action Plan implementation		
Water/Sewer/Stormwater Plan Update	Utility rate update	Water/Sewer/Stormwater general facility charge update	Design standards update	Design standards update
Northeast annexations finalized	Transit service expansion Bellevue	Transit service expansion east county		
North Kelsey property sales	Public art		Public art	
Finish SR522 funding	Finish SR522 funding	Finish SR522 funding	Finish SR522 funding	Finish SR522 funding
Support US 2 improvements	Support US 2 improvements	Support US 2 improvements	Support US 2 improvements	Support funding US 7
		Be Friendly and Responsive		
City hall and municipal court construction	City hall and municipal court construction			
Police station bond	Police station renovations design	Police station renovations construction		
Enterprise resource program (ERP) options evaluation	ERP vendor selection	ERP implementation		
Mybuildingpermit.com evaluation	building permit software evaluation	building permit software implementation		
Employee wellness program 6-year	Non-representative benefit package	Police guild contract	Labor agreements - supervisors, pw/admin, Sgts	Non-representative benefit package
Implement DEI committee recommendations	Evaluate DEI committee recommendations and staff training	Implement DEI committee recommendations	Evaluate DEI committee recommendations and staff training	Implement DEI committee recommendations
Scan and toss policy implement	Laserfische document management			
GIS service implementation	IT Strategic Plan	Website services RFP	Website refresh	Website services RFP
<u>Develop and implement method to track strategic plan progress</u>	<u>Track stratetic plan progress</u>	<u>Track stratetic plan progress</u>	<u>Track stratetic plan progress</u>	<u>Track stratetic plan progress</u>

2023	2024	2025	2026	2027
		Strengthen Connections		
Tjerne Place Phase III right of way acquisition	Tjerne Place Phase III right of way acquisition	Tjerne Place III design	Tjerne Place III design/permits	Tjerne Place III construction
RR crossing safety (noise reduction)				
RR grade separation funding strategy	RR grade separation grant	RR grade separation alternatives	RR grade separation preferred alternative	RR grade separation design
Chain Lake Rd/191st corridor study	Chain Lake Rd corridor design/permits	Chain Lake Rd corridor property acquisition	Chain Lake Rd corridor construction	Chain Lake Rd corridor construction
Transportation benefit district outreach/ resolution	Transportation benefit district vote			
<u>Evaluate opportunities for public restrooms downtown</u>	<u>Identify public restroom sites</u>	<u>Construct or lease space for public restrooms</u>		
		Ensure a Safe Place		
Community Court implementation	Municipal Court assessment	Municipal Court judge contract negotiations		
Human service funding distribution	Human services needs assessment	Human service funding distribution	Human service funding distribution	Human services needs assessment
<u>Fund human services coordinator position</u>	<u>Fund human services coordinator position</u>	<u>Evaluate human services coordinator position</u>		
IEM Community specific training Emmetsburg	Hazard Mitigation Plan update	Hazard Mitigation Plan update	Hazard Mitigation Plan adoption	
Municipal Code review/revisions	Municipal Code review/revisions	Municipal Code review/revisions		
Translate written and electric information into Spanish & other primary languages	Translate written and electric information into Spanish & other primary languages	Translate written and electric information into Spanish & other primary languages	Translate written and electric information into Spanish & other primary languages	Translate written and electric information into Spanish & other primary languages
Code enforcement regulations review	Code enforcement regulations update			



**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. The budget fiscal period for the City of Monroe is a biennial period beginning on January 1, 2023 and ending December 31, 2024.

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 (strategic goals and priorities). The City of Monroe's 2023-2024 Mayor's Recommended Biennial Budget is the proposed plan for our next fiscal period.

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. In other words, funds are used by government agencies to track the amount of money assigned to different purposes and uses. Using funds placed the focus on accountability rather than profitability. The City of Monroe accounts for its operations in 22 separate funds, each requiring an adopted budget.

CURRENT EXPENSE FUNDS (THREE FUNDS)

The primary operations 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 27 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. Fund 002 Contingency 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 Council action. Per policy, the City targets up to one month's worth of its General Fund ongoing operating expenditures (8%) to be housed in this fund or up to \$0.375 per \$1,000 City assessed value imposed by RCW, whichever is less. For the next biennium, the anticipated ending balance in the Contingency Fund of \$1,516,144 represents full funding based on the average of one month's ongoing operating expenditures.

Fund 008 Donations 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, Movies Under the Moon, JVM Memorial Garden, etc. If you are interested in donating 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.

SPECIAL REVENUE FUNDS (FOUR FUNDS)

The City of Monroe budgets four special revenue funds: Fund 105 Street Operations & Maintenance (O&M); F109 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

BUDGET OVERVIEW

sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects. In Fund 105 Street O&M, the state shared gas taxes the City receives are restricted to street maintenance and operations; in Fund 109 Lodging Tax, these taxes may only be used for tourism related operations and marking; in Fund 114 Narcotics Enforcement, funds may only be used for drug enforcement operations; and Fund 117 REET, these taxes are restricted by RCW (Revised Code of Washington) 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 revenue of our utilities are accounted for in an appropriate utility fund. The City's Fund 203 Debt Service Fund is used to account for the annual debt associated with the general fund portions of the Public Works campus project and the Municipal Campus project. Revenues associated with these debt service expenditures are derived from Fund 117 REET (first quarter percent).

GENERAL GOVERNMENT CAPITAL FUNDS (FOUR FUNDS)

The City of Monroe budgets four general government capital funds: Fund 307 General CIP Fund; Fund 317 Parks CIP Fund; Fund 318 Street CIP Fund; and Fund 330 Building CIP Fund (begun in 2021). The prior Fund 319 North Kelsey Capital Fund was closed in 2022. 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 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.

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.

BUDGET OVERVIEW

BUDGET ASSUMPTIONS

The recent economic environment has seen record inflation affecting all goods and services. The June over June CPI-Urban for Seattle/Tacoma/Bellevue was 10.1%. In addition to inflationary pressures, the City also experienced supply chain challenges when completing capital projects and procuring much needed equipment. The 10.1% CPI was incorporated into budget projections during the development of this biennial budget.

The Federal Reserve continues to raise interest rates in an effort to curb record inflation. While this will result in an incremental increase to investment income used to support operations, higher interest rates have dampened new construction associated with housing. Housing starts are expected to decrease from the amended 2022 budget amount of 120 to 80 in 2023 but grow back to 100 in 2024. This decrease is reflected in the projections for community development revenues along with the projections for traffic, park, and utility service impact fees used to fund capital. Related to development revenue, sales taxes associated with new construction is also projected to decrease from 2022 levels. And Real Estate Excise Taxes are being modestly forecasted as housing sales slow and housing prices do not rise as quickly as seen in recent years.

In addition to the national economic challenges that influence the budget, the City has experienced local changes that put additional pressure on City resources. The Monroe Correctional Complex (MCC) has begun closing units which reflects in the City's population numbers. The City recently annexed areas to the northwest of the City, which is reflected in the projections, but the population increase associated with the annexation is more than offset by the changes at the MCC. The City of Monroe's official population is decreasing from 19,900 in 2022 to 19,700 in 2023. The changes at the MCC also affects utility sales. The decrease in population decreases the City's state per capita shared revenues and the decrease in utility sales would affect utility taxes to the General Fund.

American Rescue Plan Act (ARPA) Funds

As part of the ARPA, the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program provided direct funding to state, local, and Tribal governments to support their response to and recovery from COVID-19. These funds may only be used in one of four ways (listed in order as it appears on the US Treasury website):

- Replace lost public sector revenues
- Respond to the far-reaching public health and negative economic impacts of the pandemic
- Provide premium pay for essential workers
- Invest in water, sewer, and broadband infrastructure

During the 2020 Budget Amendment process, the City was able to amend its budget to account for the impacts of any COVID mitigation efforts on its revenues. At that time, it was anticipated that full recovery would take a minimum of 3 years. 2023 represents the third year. While the City of Monroe has navigated the recovery better than most, the City must still bridge the final anticipated fiscal period of recovery as part of the 2023-2024 Mayor's Recommended Biennial budget.

The City received just over \$5.5 million of SLFRF funding. Of this amount, the City has awarded \$2.073 million to its various human services providers, local non-profits, and small businesses in an effort to

BUDGET OVERVIEW

“respond to the far-reaching public health and negative economic impacts of the pandemic” (second bullet above). The remaining funds are being used in the 2023-2024 Mayor’s Recommended Budget to bridge the City’s final fiscal period of recovery from the effects of COVID-19 while still supporting economic development efforts and Human Services programs as illustrated by the following table:

Program	2023	2024	Total Biennium Budget
Economic Dev. Assistance Awards	\$120,000	\$120,000	\$240,000
Human Services Assistance Awards	\$150,000	\$150,000	\$300,000
Human Services Public Defender (additional \$11,000 grant)	\$1,200	\$13,200	\$14,400
Embedded Social Worker	\$95,000	\$104,500	\$199,500
Monroe Senior Center Bus support	\$15,000	\$15,000	\$30,000
Complete Branding Consultant contact (Econ Dev.)	\$109,891	\$0	\$109,891
Community Relations Training (CHSAB supported)	\$75,000	\$0	\$75,000

Capital Projects Bond Proceeds

The 2023-2024 Mayor’s Recommended Biennium Budget assumes the issuance of \$36,900,000 in bonds over the next two years. \$16 million (\$8 million each year) is to support sewer capital projects as identified in the 6 Year Capital Improvement Plan (CIP) and more specifically improvements to the wastewater treatment plant which will improve our environmental impact compliance, improve capacity, and reduce the City’s carbon footprint. There is \$2 million each scheduled in 2024 to support water and stormwater identified capital projects. Funding for the utility debt payments is paid from utility operations revenues which may only be used for utility related costs. This new utility debt does not change the rate increase schedule, which is 3% for water, 10% for stormwater (a decrease from the 12.5% increase in 2022), and no increase for sewer.

There is \$16.9 million scheduled in 2023 to fund Phase II of the Municipal Campus project (Phase I was the Public Works/Emergency Operations Building and Phase III is the Police facility which is scheduled for design in 2025). The original Municipal Campus project scope and cost estimates required approximately \$25 million for Phase II. The Mayor and City staff worked with Council to reassess the project scope to decrease estimated costs by \$8 million to \$16.9 million. Council approved funding the Municipal Campus project using first quarter percent Real Estate Excise Taxes (REET1). REET1 is limited by state law to specific types of capital projects. Six-year projections provided to Council during the April 5, 2022 study session estimated that use of REET1 funds for a Municipal Campus bond will not affect the City’s ability to fund other planned capital projects and will not increase rates currently paid by customers. In addition, the 2023-2024 Mayor’s Recommended Biennium Budget includes a targeted ending fund balance in F330 Building Capital as a debt reserve for the Municipal Campus bonds of 2 ½ years of debt payments. This “debt reserve” provides a contingency in the unlikely event REET1 drops below previous historic lows. City Council budget actions funded this debt reserve by reserving REET1 funds that exceeded budgeted expectations to Fund 330 Building Capital over the last two fiscal periods.

Reserves and City Fiscal Policies

The 2023-2024 Mayor’s Recommended Budget assumes full funding of all City reserves and full funding of all City fiscal policies, such as fleet funding. Maintaining fully funded reserves will be important if the recession fully materializes and carries into the next biennium.

BUDGET OVERVIEW

Property, Sales, and Utility Taxes

Discussion regarding Property Taxes, Regular Sales Taxes, and Utility Taxes may be found beginning on page 27.

NUMBERS OVERVIEW

The City of Monroe adopted Ordinance No. 011-2022 on April 26, 2022, moving the City's budget from an annual to a biennium fiscal period. The following numbers detail the resource and expenditure needs over a two-year horizon.

The total recommended 2023-2024 Biennial Budget across all funds is \$198,079,593. Exclusive of beginning fund balance and potential debt proceeds to support capital projects, the largest revenue stream is Charges for Services at \$55,558,853 or 28.05% with Taxes the second largest revenue stream at \$32,300,907 or 16.31%. All revenues, exclusive of beginning fund balance, debt proceeds, and transfers in, total \$101,122,190. In contrast, total expenditures across all funds, exclusive of ending fund balance, transfers out, capital, and debt service, are \$87,658,056. The difference between these figures, 13,464,134, supports our debt service and capital programs along with transfers in and ending fund balances. Total anticipated ending fund balances, inclusive of reserves, is \$37,844,384.

As noted, total expenditures for the City, exclusive of capital, debt service, transfers out, and ending fund balance, is \$87,658,056. 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 the 2023-2024 biennium, it is anticipated that personnel costs (salaries and benefits) will be \$43,911,470 over all funds of the City. This represents 50.09% of the \$87,658,056 expenditure total but represents 22.17% of the overall \$198,079,593 biennial budget.

Exclusive of ending fund balance, capital is the largest expenditure category at \$55,128,120. This represents 27.83% of the overall \$198,079,593. A listing of capital included in this biennium may be found on page 114. Capital costs fluctuate each fiscal period as projects are budgeted when financial and other resources, such as personnel, allow.

The following pages summarize the various categories anticipated for both revenues and expenditures for all City funds for 2023-2024.

2023 & 2024 REVENUE SOURCES - ALL FUNDS

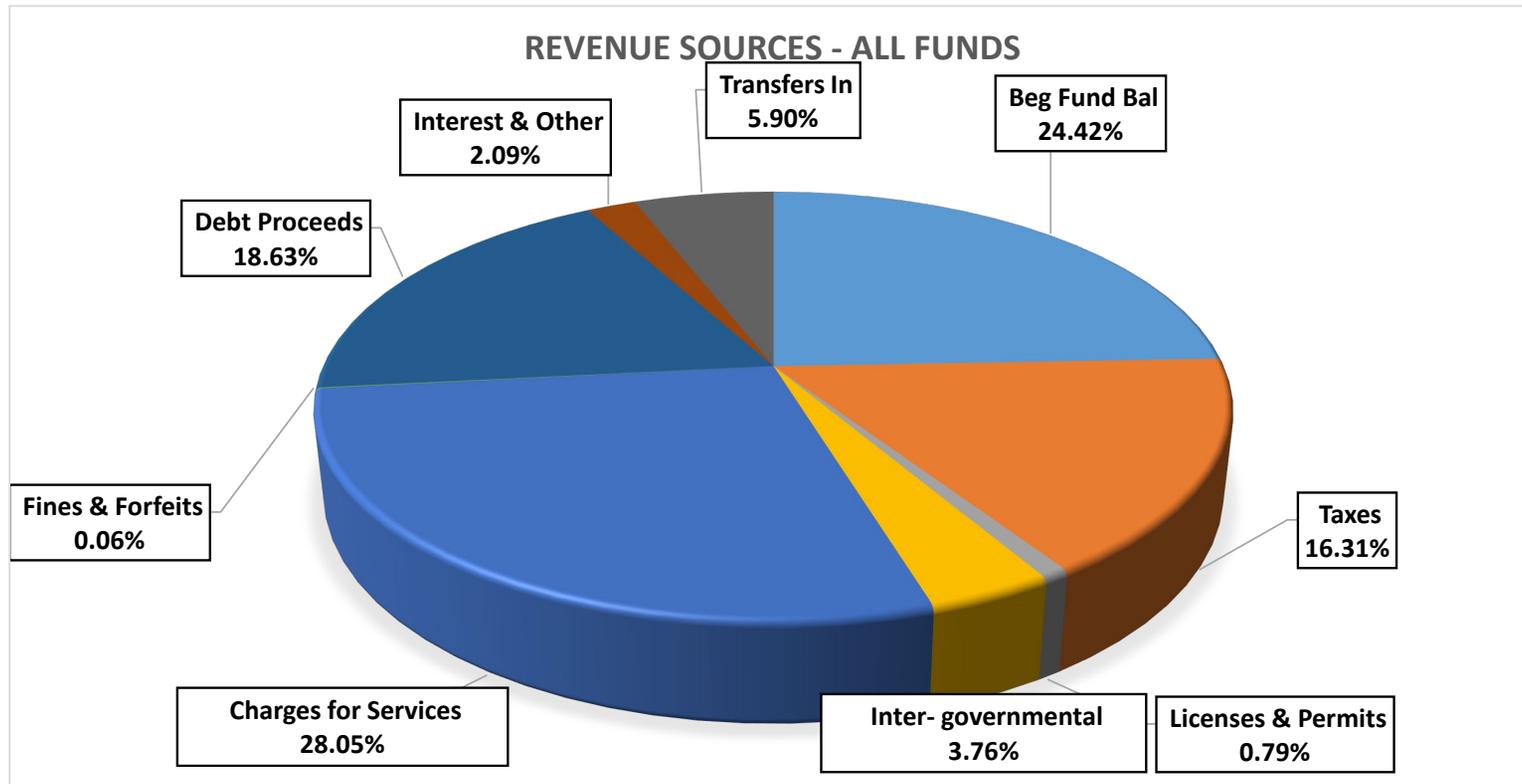
Fund	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Debt Proceeds	Interest & Other	Transfers In	Totals
<u>General Funds</u>										
General Govt Fund (001)										
Non-departmental	9,054,648	26,469,603	474,000	224,000				674,658		36,896,909
Executive				15,000	647,848					662,848
Finance					670,029			1,500		671,529
Human Resources					244,588			300		244,888
Police		2,225,224	11,075	754,402	318,002			8,000		3,316,703
Legislative (Council)					198,015					198,015
Legal					277,455					277,455
City Clerk					235,286			100		235,386
Municipal Court					18,200	122,300		300		140,800
Parks				16,000	104,700			4,000		124,700
Jail & Dispatch										-
Human Services		91,080		43,000						134,080
City-wide										-
Community Development			540,000	62,500	371,680			500		974,680
Emergency Mngt										-
ARPA Funding					276,291					276,291
Total General Fund	9,054,648	28,785,907	1,025,075	1,114,902	3,362,094	122,300		689,358	-	44,154,284
<u>Other General Type Funds</u>										
Contingency Fund (002)	1,273,360							23,000	219,784	1,516,144
Donation Fund (008)	21,661							21,600		43,261
Total All Gen. Type Funds	10,349,669	28,785,907	1,025,075	1,114,902	3,362,094	122,300		733,958	219,784	45,713,689
<u>Special Revenue Funds</u>										
Street Fund (105)	818,260	800,000	543,348	761,996	280,000			10,615		3,214,219
Lodging Tax Fund (109)	122,355	165,000						1,500		288,855
Narcotics Fund (114)	14,977							2		14,979
REET Fund (117)	1,402,865	2,550,000						18,000		3,970,865
Total All Spec. Rev. Funds	2,358,457	3,515,000	543,348	761,996	280,000	-		30,117	-	7,488,918
<u>Debt Service Fund</u>										
Debt Service Fund (203)	3,515							44	660,650	664,209

2023 & 2024 REVENUE SOURCES - ALL FUNDS

Fund	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Debt Proceeds	Interest & Other	Transfers In	Totals
<u>Capital Funds</u>										
General CIP Fund (307)	21,299									21,299
Parks CIP Fund (317)	1,239,636				1,314,720			11,073	533,948	3,099,377
Street CIP Fund (318)	2,070,541			3,166,560	4,254,954			14,514	1,161,578	10,668,147
Building Fund (330)	2,136,274						16,900,000	16,500	1,520,035	20,572,809
Total All Capital Funds	5,467,750	-	-	3,166,560	5,569,674	-	16,900,000	42,087	3,215,561	34,361,632
<u>Enterprise Funds</u>										
Water O&M Fund (411)	1,622,014				14,462,452			21,700	10,258	16,116,424
Water CIP Fund (412)	4,480,057						2,000,000	799,667	2,314,883	9,594,607
Sewer O&M Fund (421)	724,288				16,300,000			22,655	20,404	17,067,347
Sewer CIP Fund (422)	12,969,598						16,000,000	1,486,945	3,352,652	33,809,195
Stormwater O&M Fund (431)	452,388				6,417,707			6,324	4,520	6,880,939
Stormwater CIP Fund (432)	897,675			2,395,377			2,000,000	803,142	1,432,077	7,528,271
Rev. Bond Reserve Fund (450)	2,094,637							18,300		2,112,937
Total All Enterprise Funds	23,240,657	-	-	2,395,377	37,180,159	-	20,000,000	3,158,733	7,134,794	93,109,720
<u>Internal Service Funds</u>										
Info. Technology Fund (510)	160,366				2,400,971			18,000	464,000	3,043,337
Fleet & Equipment Fund (520)	6,633,117				3,634,368			134,000		10,401,485
Facilities Fund (530)	149,083				3,131,587			15,933		3,296,603
Total All Internal Svc Fund	6,942,566	-	-	-	9,166,926	-	-	167,933	464,000	16,741,425
TOTAL ALL FUNDS	48,362,614	32,300,907	1,568,423	7,438,835	55,558,853	122,300	36,900,000	4,132,872	11,694,789	198,079,593

2023 & 2024 REVENUE SOURCES - ALL FUNDS

	Beg Fund Bal	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Debt Proceeds	Interest & Other	Transfers In	Totals
TOTAL ALL FUNDS	\$ 48,362,614	\$ 32,300,907	\$ 1,568,423	\$ 7,438,835	\$ 55,558,853	\$ 122,300	\$ 36,900,000	\$ 4,132,872	\$ 11,694,789	\$ 198,079,593
	24.42%	16.31%	0.79%	3.76%	28.05%	0.06%	18.63%	2.09%	5.90%	



2023 & 2024 EXPENDITURE SOURCES - ALL FUNDS

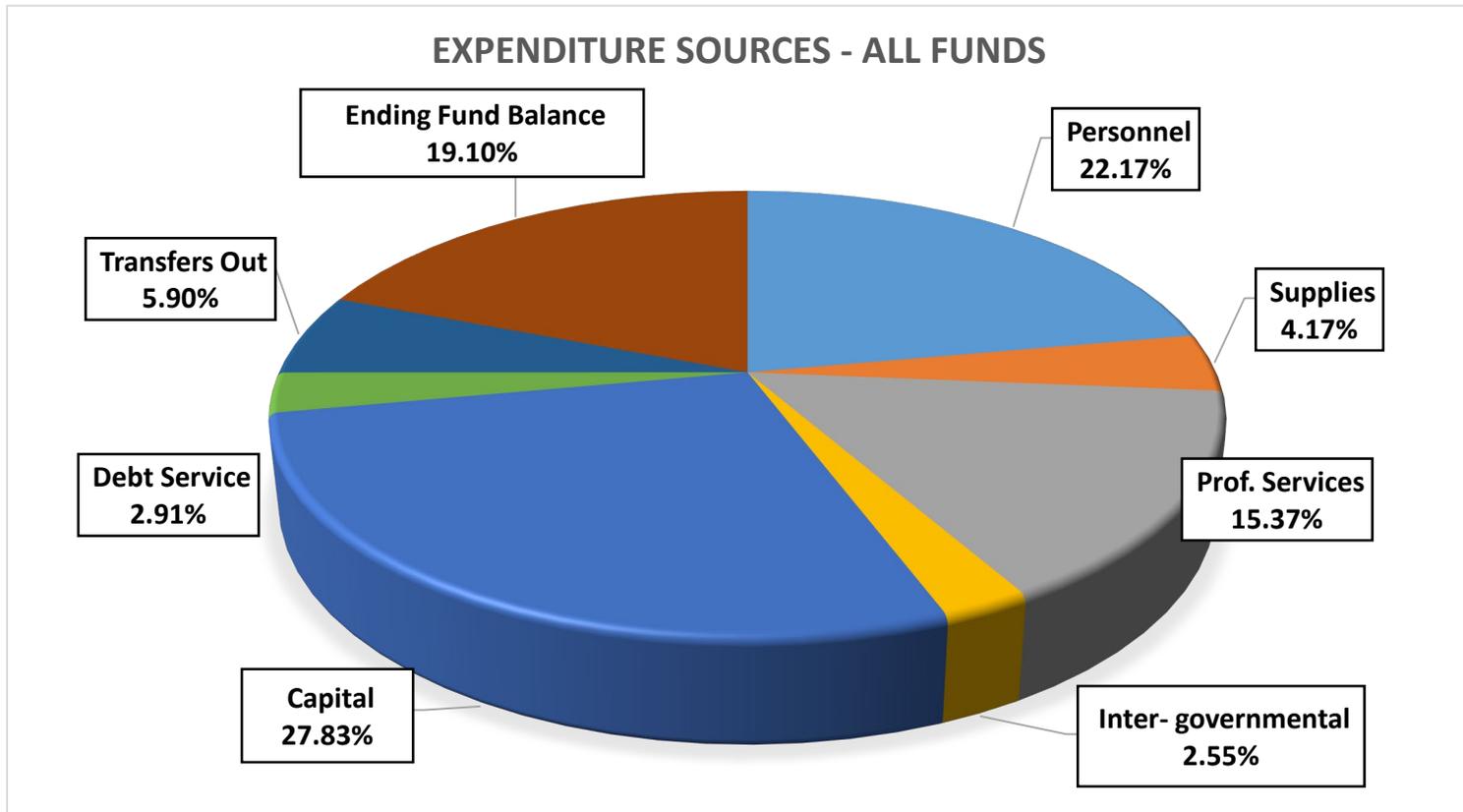
Fund	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
General Funds									
General Govt Fund (001) Non-departmental							219,784	3,436,009	3,655,793
Executive	1,000,802	21,864	794,501						1,817,167
Finance	1,449,018	5,000	369,564						1,823,582
Human Resources	940,708	8,404	195,409						1,144,521
Police	15,422,152	446,895	3,449,996	50,242	45,000				19,414,285
Legislative (Council)	145,444	2,000	146,115	47,500					341,059
Legal			1,608,587						1,608,587
City Clerk	547,260	1,050	67,302						615,612
Municipal Court	1,301,524	14,650	167,901						1,484,075
Parks	3,114,044	233,900	875,974	500					4,224,418
Jail & Dispatch				1,550,417					1,550,417
Human Services	213,956	6,000	555,900						775,856
City-wide			173,710	87,610					261,320
Community Development	3,588,378	21,300	764,222						4,373,900
Emergency Mngt		16,275	23,552						39,827
ARPA Funding			559,865				464,000		1,023,865
Total General Fund	27,723,286	777,338	9,752,598	1,736,269	45,000	-	683,784	3,436,009	44,154,284
Other General Type Funds									
Contingency Fund (002)								1,516,144	1,516,144
Donation Fund (008)		14,100	16,500					12,661	43,261
Total All Gen. Type Funds	27,723,286	791,438	9,769,098	1,736,269	45,000	-	683,784	4,964,814	45,713,689
Special Revenue Funds									
Street Fund (105)	1,713,612	317,110	794,771				3,198	385,528	3,214,219
Lodging Tax Fund (109)			250,000					38,855	288,855
Narcotics Fund (114)			2,000		10,000			2,979	14,979
REET Fund (117)							3,805,642	165,223	3,970,865
Total All Spec. Rev. Funds	1,713,612	317,110	1,046,771	-	10,000	-	3,808,840	592,585	7,488,918
Debt Service Fund									
Debt Service Fund (203)						660,650		3,559	664,209

2023 & 2024 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)								21,299	21,299
Parks CIP Fund (317)	541,155		1,062,430		1,023,038			472,754	3,099,377
Street CIP Fund (318)	896,347		239,890		9,433,321			98,589	10,668,147
Building Fund (330)			3,275,356		15,112,479	400,000		1,784,974	20,572,809
Total All Capital Funds	1,437,502	-	4,577,676	-	25,568,838	400,000	-	2,377,616	34,361,632
<u>Enterprise Funds</u>									
Water O&M Fund (411)	2,669,522	4,586,920	2,359,472	2,098,415		1,249,091	2,337,340	815,664	16,116,424
Water CIP Fund (412)	1,048,987	500	552,538	79,967	1,538,225			6,374,390	9,594,607
Sewer O&M Fund (421)	3,096,646	753,790	5,491,355	735,908		2,793,430	3,375,109	821,109	17,067,347
Sewer CIP Fund (422)	972,667		364,734	107,382	20,493,582			11,870,830	33,809,195
Stormwater O&M Fund (431)	2,342,545	73,580	1,746,667	286,737		651,073	1,454,534	325,803	6,880,939
Stormwater CIP Fund (432)	476,580		275,506		4,554,898			2,221,287	7,528,271
Rev. Bond Reserve Fund (450)							35,182	2,077,755	2,112,937
Total All Enterprise Funds	10,606,947	5,414,790	10,790,272	3,308,409	26,586,705	4,693,594	7,202,165	24,506,838	93,109,720
<u>Internal Service Funds</u>									
Info. Technology Fund (510)	778,144	447,020	1,750,528					67,645	3,043,337
Fleet & Equipment Fund (520)	797,741	1,054,700	482,156		2,917,577			5,149,311	10,401,485
Facilities Fund (530)	854,238	240,000	2,020,349					182,016	3,296,603
Total All Internal Svc Fund	2,430,123	1,741,720	4,253,033	-	2,917,577	-	-	5,398,972	16,741,425
TOTAL ALL FUNDS	43,911,470	8,265,058	30,436,850	5,044,678	55,128,120	5,754,244	11,694,789	37,844,384	198,079,593

2023 & 2024 EXPENDITURE SOURCES - ALL FUNDS

	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
TOTAL ALL FUNDS	\$ 43,911,470	\$ 8,265,058	\$ 30,436,850	\$ 5,044,678	\$ 55,128,120	\$ 5,754,244	\$ 11,694,789	\$ 37,844,384	\$ 198,079,593
	22.17%	4.17%	15.37%	2.55%	27.83%	2.91%	5.90%	19.10%	



BUDGETED INTERFUND TRANSFERS

Fund	Amount In	Amount Out	Fund
General Fund 001		\$ 219,784	To Contingency Fund 002
General Fund 001		\$ 464,000	To IT Fund 510
Contingency Reserve Fund 002	\$ 219,784		From General Fund 001
Street O&M Fund 105		\$ 3,198	To Parks CIP Fund 317
REET Fund 117		\$ 660,650	To Debt Service Fund 203
REET Fund 117		\$ 530,750	To Parks CIP Fund 317
REET Fund 117		\$ 1,161,578	To Streets CIP Fund 318
REET Fund 117		\$ 1,452,664	To Building CIP Fund 330
Debt Service Fund 203	\$ 660,650		From REET Fund 117
Parks CIP Fund 317	\$ 530,750		From REET Fund 117
Parks CIP Fund 317	\$ 3,198		From Street O&M Fund 105
Streets CIP Fund 318	\$ 1,161,578		From REET Fund 117
Building CIP Fund 330	\$ 1,452,664		From REET Fund 117
Building CIP Fund 330	\$ 22,457		From Water O&M Fund 411
Building CIP Fund 330	\$ 22,457		From Sewer O&M Fund 421
Building CIP Fund 330	\$ 22,457		From Stormwater O&M Fund 431
Water O&M Fund 411		\$ 2,314,883	To Water CIP Fund 412
Water O&M Fund 411		\$ 22,457	To Building CIP Fund 330
Water O&M Fund 411	\$ 10,258		From Debt Reserve Fund 450
Water CIP Fund 412	\$ 2,314,883		From Water O&M Fund 411
Sewer O&M Fund 421		\$ 3,352,652	To Sewer CIP Fund 422
Sewer O&M Fund 421		\$ 22,457	To Building CIP Fund 330
Sewer O&M Fund 421	\$ 20,404		From Debt Reserve Fund 450
Sewer CIP Fund 422	\$ 3,352,652		From Sewer O&M Fund 421
Stormwater O&M Fund 431		\$ 1,432,077	To Stormwater CIP Fund 432
Stormwater O&M Fund 431		\$ 22,457	To Building CIP Fund 330
Stormwater O&M Fund 431	\$ 4,520		From Debt Reserve Fund 450
Stormwater CIP Fund 432	\$ 1,432,077		From Stormwater O&M Fund 431
Debt Reserve Fund 450		\$ 10,258	To Water O&M Fund 411
Debt Reserve Fund 450		\$ 20,404	To Sewer O&M Fund 421
Debt Reserve Fund 450		\$ 4,520	To Stormwater O&M Fund 431
IT Fund 510	\$ 464,000		To General Fund 001
Totals:	\$ 11,694,789	\$ 11,694,789	



**THE ADVENTURE
STARTS HERE!**

GENERAL FUND

GENERAL FUND OVERVIEW

INTRODUCTION

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

REVENUES

General Fund – Revenues						
	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024*
Taxes	\$13,018,694	\$12,628,249	\$13,825,899	\$13,175,591	\$13,963,184	\$28,785,907
Licenses & Permits	792,171	651,804	756,137	674,721	704,562	1,025,075
Intergovernmental	493,215	1,358,903	3,492,516	3,494,430	3,651,749	1,114,902
Charges for Services	1,691,551	1,483,159	1,621,760	1,809,777	1,887,410	3,362,094
Fines & Forfeitures	240,706	151,445	107,685	96,600	62,964	122,300
Interest & Other Rev	144,619	117,058	54,518	36,954	57,658	689,358
Transfers In	0	40,209	0	56,014	56,014	0
Beg Fund Balance	4,422,551	4,632,999	5,190,271	8,427,622	8,427,622	9,054,648
Total	\$20,803,507	\$21,063,826	\$25,048,786	\$27,771,709	\$28,811,164	\$44,154,284

*Per Ordinance No. 011-2022 adopted April 26,2022, 2023-2024 represents the City’s first biennial budget

The largest revenue source to the General Fund is taxes. For the 2023-2024 biennium, tax revenue represents 82.01% of General Fund anticipated revenue without consideration of beginning fund balance. This includes property taxes, sales taxes, utility taxes. Leasehold excise taxes, admissions taxes, and gambling taxes. The next largest revenue category is Charges for Services at 9.58%. These charges include plan review fees, police reimbursement fees, field usage fees, and overhead recovery fees. The table above illustrates the various General Fund revenue categories for the 2023-2024 biennium.

PROPERTY TAXES

The City’s property tax is levied on the assessed value from the previous year, as determined by the Snohomish County Assessor. While the City has moved to a biennial budget, the City Council must still set the property tax levy annually by November 30th of each year, by when it is legally required to be certified to the County. The City Council may increase its property tax revenue by either one percent or the Implicit Price Deflator (IPD) published in September each year, whichever is lower. The IPD for 2023 taxes is 6.457%. If the City Council does not increase the property tax by the amount allowed (1% for 2023), 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 specific Economic Development

GENERAL FUND OVERVIEW

Advisory Board recommendations. For fiscal years 2020, 2021, and 2022, the budget again did not utilize the City’s statutorily allowed property tax increase, instead banking that capacity. Any growth in property tax revenue was solely from new construction in those fiscal years. The following chart details the historical rate per thousand of assessed value for City taxes since 2013:

Historical City Assessed Valuation, General Property Tax Levied, and City Property Tax Rate **2023 rates are preliminary estimates			
Year	Assessed Value	Revenue	Rate per \$1,000
2023 with banked capacity used	\$4,598,864,603	\$3,922,319	\$0.85
2023 without banked capacity used	\$4,598,864,603	\$3,681,256	\$0.80
2022	\$3,395,678,937	\$3,469,175	\$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

For 2023, the City’s property tax banked capacity is \$331,825. The 2023-2024 Recommended Biennium Budget proposes using \$241,063 of this amount to fund the following operational costs and Council priorities:

Amount	Operational Program/Priority
\$33,207	Public Records Officer position part to full time (cost difference)
\$25,000	Annual maintenance cost for holding cell cameras/audio recording capabilities (unfunded legislative mandate)
\$28,800	Continued Mental Health provider contract for PD (first two years were grant funded)
\$44,828	Two 5-month parks seasonal positions
\$109,228	Human Services Coordinator position (conversion from contract to FTE approved by Council during 2022 Budget Amendment)
\$241,063	Total

The use of \$241,063 in banked capacity leaves \$90,762 in unused banked capacity for potential future use while only adding \$0.05 of tax to each \$1,000 of property value. For specific property values, the impacts of using this banked capacity are:

Home Value	Per month impact	Per year impact
\$900,000	\$3.93	\$47.18
\$600,000	\$2.62	\$31.45
\$400,000	\$1.75	\$20.97

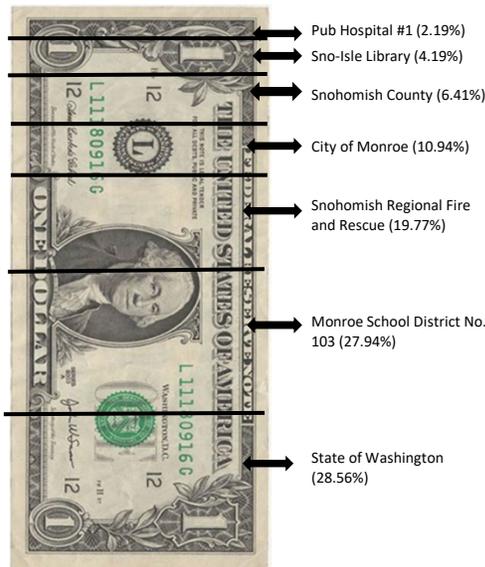
GENERAL FUND OVERVIEW

Snohomish County has indicated increases to property assessed values will increase on average 27.7% for tax year 2023 after consideration for new construction and annexation. However, when assessed values go up, the tax rate per \$1,000 of property value decreases if the City does not increase its tax collection by the statutorily allowed 1% or uses any of its banked capacity, as illustrated by the following table:

2022 Home Value	2023 Estimated Home Value 27.7% increase	2022 City Tax Rate	2022 City Tax	2023 Estimated City Tax rate without banked capacity	2023 Estimated City Tax without banked capacity	Difference year over year (less than \$1.00 is due to rounding)
\$800,000	\$1,021,600	\$1.02164	\$817.31	\$0.80047	\$817.76	\$0.45
\$500,000	\$638,500	\$1.02164	\$510.82	\$0.80047	\$511.10	\$0.28
\$300,000	\$383,100	\$1.02164	\$306.49	\$0.80047	\$306.66	\$0.17

Using the proposed \$241,063 of property tax banked capacity, the impacts on these same properties are:

2022 Home Value	2023 Estimated Home Value 27.7% increase	2022 City Tax Rate	2022 City Tax	2023 Estimated City Tax rate with banked capacity	2023 Estimated City Tax with banked capacity	Yearly difference year over year
\$800,000	\$1,021,600	\$1.02164	\$817.31	\$0.85288	\$871.30	\$53.99
\$500,000	\$638,500	\$1.02164	\$510.82	\$0.85288	\$544.56	\$33.74
\$300,000	\$383,100	\$1.02164	\$306.49	\$0.85288	\$326.74	\$20.25



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, Snohomish Fire and 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 2022, the City of Monroe’s portion represented 10.94% of the total bill. The total property tax bill on a house with an assessed value of \$519,400 in 2022 is \$4,849.24 (total tax rate is \$9.34 per each \$1,000 in value for this property). The City received \$530.64 of this \$4,4849.24, with the remainder going to other agencies. The graph on the following page illustrates the distribution of the tax collected for this house.

GENERAL FUND OVERVIEW



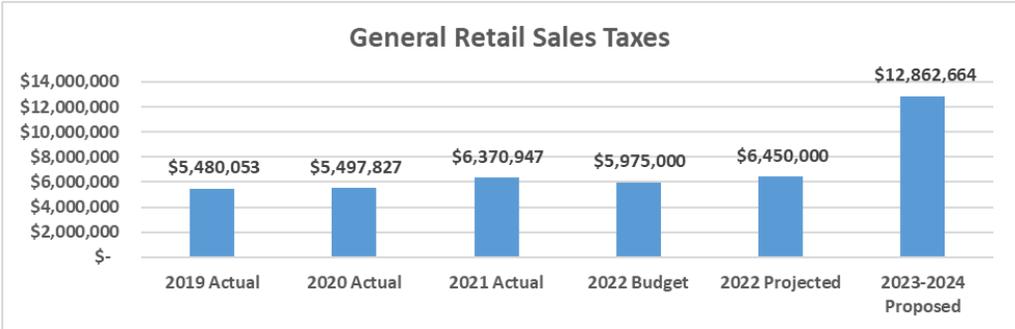
While all taxes represent 65.19% of the 2023-2024 General Fund Recommended Budget, property taxes alone represent just 17.81% of the anticipated General Fund revenues (\$7,864,945 of the \$28,785,907 anticipated biennium tax revenue). The largest source of anticipated taxes to the 2023-2024 General Fund 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 9.4%. Of this rate, 6.5% goes to the state, 1.6% to other agencies, and the remaining 1.3% stays here locally. In other words, for every \$10 spent on a retail purchase, only 1.3 cents stay in Monroe of the 9.4 cents in sales tax collected.

For the 2023-2024 Recommended Biennium Budget, the anticipated Monroe portion of general sales taxes represent 29.13% of the General Fund revenues (\$12,862,664 of the \$44,154,284 anticipated revenues). These taxes may be used for any general-purpose program for the City, such as parks, community development, police, etc.

As illustrated in the next chart, general sales taxes have shown a steady growth over the last few years with the exception of 2020, when COVID-19 mitigation efforts affected consumer spending. However, sales taxes over the next biennium are expected to remain flat as construction activity slows and inflationary pressures affect discretionary spending:



Along with the general sales taxes, the City also assesses an additional 0.1% sales tax (part of the 9.4% aggregate) 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 \$1,149,738 which is 2.60% of

GENERAL FUND OVERVIEW

the overall anticipated General Fund revenues. This \$1,149,738 represents 5.92% of the Police Department 2023-2024 proposed expenditure budget.

Remaining 2023-2024 anticipated sales taxes are the state shared tax for Criminal Justice at \$943,019 and state shared tax for Human Services at \$91,080. The Criminal Justice receipts are restricted for public safety and the Human Services receipts are restricted to housing and related services for those experiencing housing insecurity.

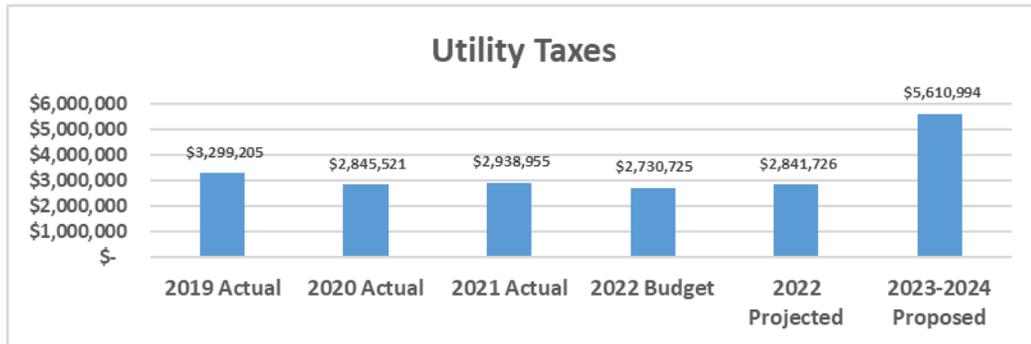
UTILITY TAXES

Utility taxes are taxes levied on the gross operating revenue 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 the City receipts into Fund 105 Street Operations & Maintenance.)

Beginning in 2019, the City assessed a 10% utility tax on its sewer utility, similar to what is assessed on the City’s water utility. For the 2023-2024 biennium, this tax is estimated to generate approximately \$1,780,960; the first \$800,000 of this tax will be receipted into Fund 105 Street Operations & Maintenance to support its operations. The remaining \$980,960 will be revenue to the General Fund.

Utility taxes are the City’s largest revenue source to the General Fund behind sales and property taxes but exclusive of beginning fund balance. 2023-2024 estimated utility taxes represent 12.71% of the General Fund anticipated revenues (\$5,610,994 of the \$44,154,284 total).

Over the last few years, utility taxes have grown at a slow but steady pace, due mostly to growth in population. The decrease in taxes after 2019 represents the \$400,000 per year in sewer utility tax being receipted into Fund 105 Streets Operations & Maintenance. However, the 2023-2024 biennium receipts are expected to either remain flat or show a slight decrease. This is attributable to changes occurring at the Monroe Correctional Complex and changes in consumer spending regarding phones and inflationary pressures.



OTHER TAXES

The remaining 2023-2024 taxes are derived from Admissions Taxes, Leasehold Excise Taxes, and Gambling Taxes. These taxes represent 0.80% or \$354,547 of the overall 2023-2024 General Fund revenues.

GENERAL FUND OVERVIEW

LICENSES AND 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, \$540,000 of the \$1,025,075 total expected. As discussed in the Budget Overview-Budget Assumptions on page 16, housing starts are anticipated to decrease from 120 in 2022 to 80 in 2023 but grow back to 100 in 2024. This fluctuation is reflected in the anticipated revenues for this category in the 2023-2024 biennium.

INTERGOVERNMENTAL REVENUES

Intergovernmental revenues consist of state shared revenues, grants, and reimbursements from other governmental agencies. State collected revenues shared with 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 distribution. As discussed in the Budget Overview-Budget Assumptions on page 16, the Monroe Correctional Complex (MCC) has begun closing units which is reflected in Monroe's population numbers. While the recently annexed area to the northwest of the City added population, this was not enough to offset the changes at the MCC. Monroe's official population is decreasing from 19,900 in 2022 to 19,700 in 2023 which in turn decreases the state shared revenues allocated to the City.

The population decrease is reflected in the City's estimate for the 2023-2024 Intergovernmental Revenues. For the 2023-2024 biennium, Intergovernmental Revenues represent 2.53% of the total anticipated General Fund revenues (\$1,114,902 of the \$44,154,284).

CHARGES FOR SERVICES

The City of Monroe offers a variety of services to its residents 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 of the General Fund.

The 2023-2024 biennium anticipated Charges for Services revenues represent 7.61% or \$3,362,094 of the \$44,154,284 General Fund revenues. The majority of these fees are generated by planning services and plan review fees, which are subject to the same housing start fluctuations affecting building permits. Charges for services also include overhead/fixed cost recovery fees for General Fund services provided to the City's utilities and internal service programs, such as payroll and records management.

FINES AND FORFEITURES

Fines and Forfeitures represent traffic citations and other fines imposed through enforcement of local ordinances and state statutes. 2023-2024 projects are a decrease from prior years as the City continues to move to a Community Court model. Fines and forfeitures for the 2023-2024 biennium represents 0.28% or \$122,300 of the General Fund revenues.

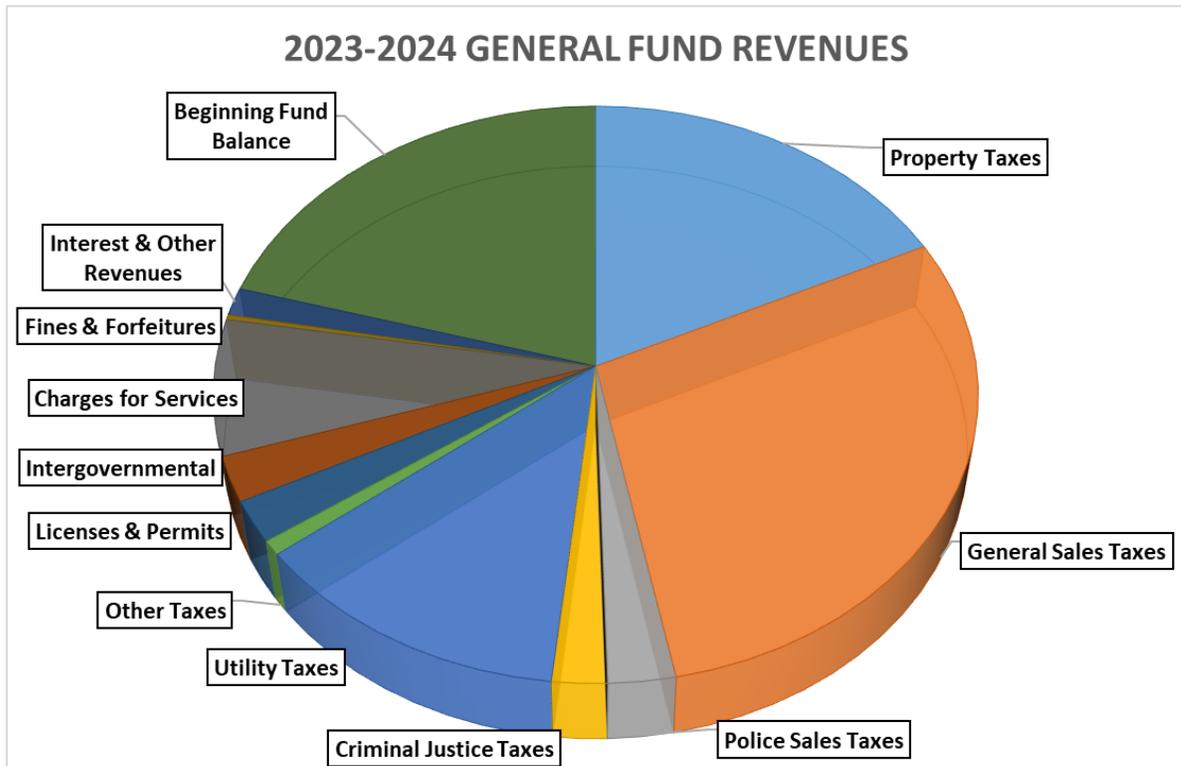
GENERAL FUND OVERVIEW

INTEREST AND OTHER REVENUES

Interest and other revenues represent the interest earned on the City's short- and long-term 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 into the LGIP has no risk to principal and is available within 24 hours. There are no transaction fees associated with these investments. For longer term investments (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 date of purchase and allows the City to realize a higher rate of return than our short term LGIP investments. Recent interest rate increases by the Federal Reserve has improved the City's returns on investment, which are reflected in the estimates for this category. Interest and Other Revenues for the 2023-2024 biennium represent 1.56% or \$689,358 of the anticipated General Fund revenues.

BEGINNING FUND BALANCE

The beginning fund balance represents the cash remaining at the end of the prior fiscal period 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 budget. The City's practice is to reserve the equivalent of two months of operating expenses from the beginning fund balance to insure we have a proper reserve for cash flow purposes and other unanticipated needs.

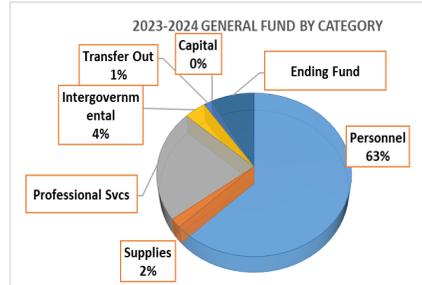


GENERAL FUND OVERVIEW

EXPENDITURES

The 2023-2024 recommended General Fund expenditures are \$44,154,284. This is in balance with total anticipated General Fund revenues. Without ending fund balance, General Fund expenditures total \$40,718,275.

2023-2024 Recommended General Fund		
Category	Amount	Percent
Personnel	\$27,723,286	62.79%
Supplies	777,338	1.76%
Prof. Services	9,752,598	22.09%
Intergovernmental	1,736,269	3.93%
Transfers Out	683,784	1.55%
Capital	45,000	0.10%
End Fund Balance	3,436,009	7.78%
Total	\$44,154,284	100.00%

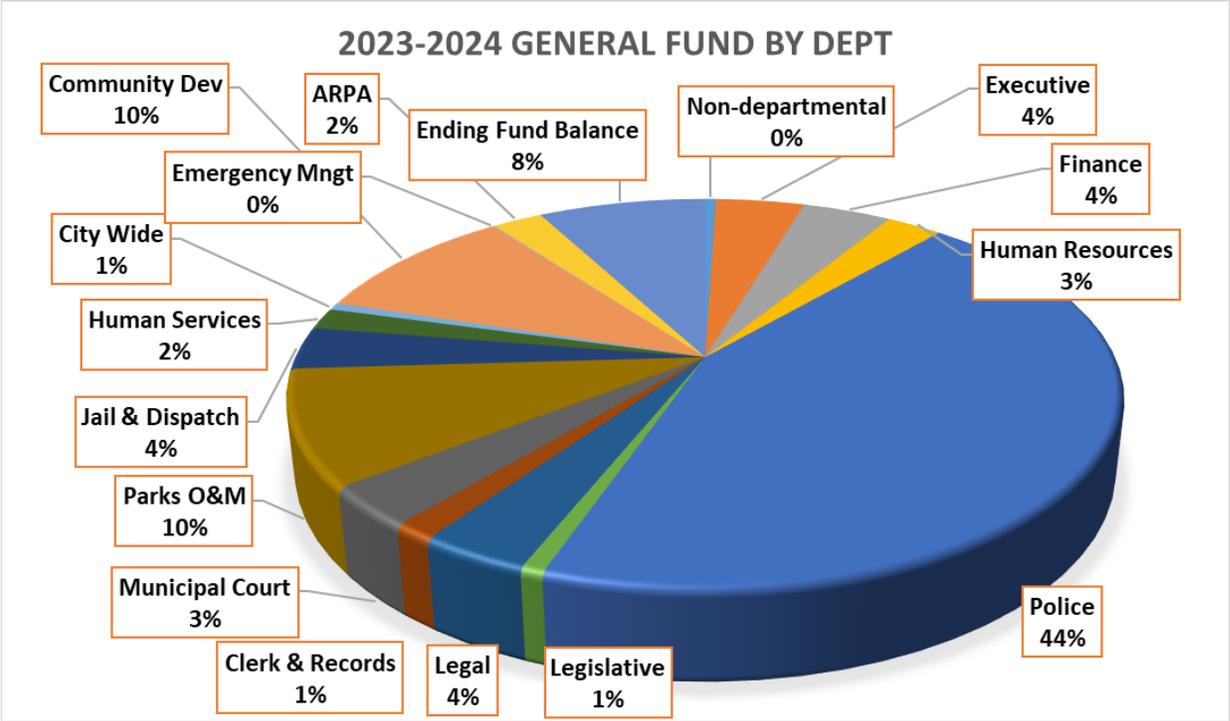


Personnel costs (salaries and benefits) are the largest category of costs to the General Fund at 62.79% of the budget inclusive of ending fund balance (\$27,723,286). Without consideration of ending fund balance, personnel costs represent 68.09% of the recommended budget. Professional services, at 22.09% or \$9,752,598, is the second largest category of costs. Without consideration of ending fund balance, professional services are 23.95% of the General Fund expenditure budget.

General Fund – Expenditures by Department						
	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024*
Non-departmental	\$ 1,923,848	\$ 545,450	\$ 1,476,274	\$ 1,335,300	\$ 1,335,300	\$ 219,784
Executive	664,714	592,890	604,558	702,830	694,043	1,817,167
Finance	546,121	583,359	639,857	899,631	846,861	1,823,582
Human Resources	204,808	232,888	361,729	438,118	369,057	1,144,521
Police	7,416,730	7,389,476	7,935,677	8,532,696	8,342,557	19,414,285
Legislative	149,918	168,911	226,225	167,287	169,658	341,059
Legal	798,911	632,856	602,537	761,750	678,500	1,608,587
Clerk & Records	184,955	163,250	158,299	280,041	315,059	615,612
Municipal Court	399,528	452,220	453,908	679,404	657,063	1,484,075
Parks O&M	1,588,130	1,668,285	1,566,205	1,736,518	1,677,375	4,224,418
Jail & Dispatch	718,653	589,545	651,616	809,379	696,960	1,550,417
Human Services		138,415	222,409	347,518	206,518	775,856
City Wide	100,364	112,131	113,330	182,594	123,920	261,320
Community Dev.	1,457,273	1,572,882	1,580,769	2,251,838	2,100,807	4,373,900
Emergency Mngt	20,127	15,088	22,412	23,221	17,181	39,827
ARPA		1,004,306	2,704	2,725,215	2,196,371	1,023,865
Ending Fund Balance	4,629,428	5,201,874	8,430,275	5,898,369	9,054,648	3,436,009
Total	\$20,803,508	\$21,063,826	\$25,048,786	\$27,771,709	\$29,481,879	\$44,154,284

*Per Ordinance No. 011-2022 adopted April 26, 2022, 2023-2024 represents the City's first biennial budget

GENERAL FUND OVERVIEW



The following General Fund pages provide cost breakdowns for each department along with the department’s full time equivalent (FTE) positions, organizational chart, anticipated professional services, 2022 accomplishments, and 2023-2024 budget goals.

000 – Non Departmental

This cost center accounts for the budgeted transfers the General Fund makes to other funds of the City. The budgeted transfers for 2023-2024 include \$219,784 to fully fund 002 Contingency Fund, which per the City's Reserves Policy equates to 8% of General Fund operating needs.

000 – Non Departmental

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	1,923,848	545,450	1,476,274	1,335,300	1,335,300	219,784
Total	\$ 1,923,848	\$ 545,450	\$ 1,476,274	\$ 1,335,300	\$ 1,335,300	\$ 219,784

Organizational Chart	2023-2024 Professional Services
This cost center does not have assigned staff.	This cost center does not have professional services.

Full Time Equivalent History

This cost center does not have assigned staff.

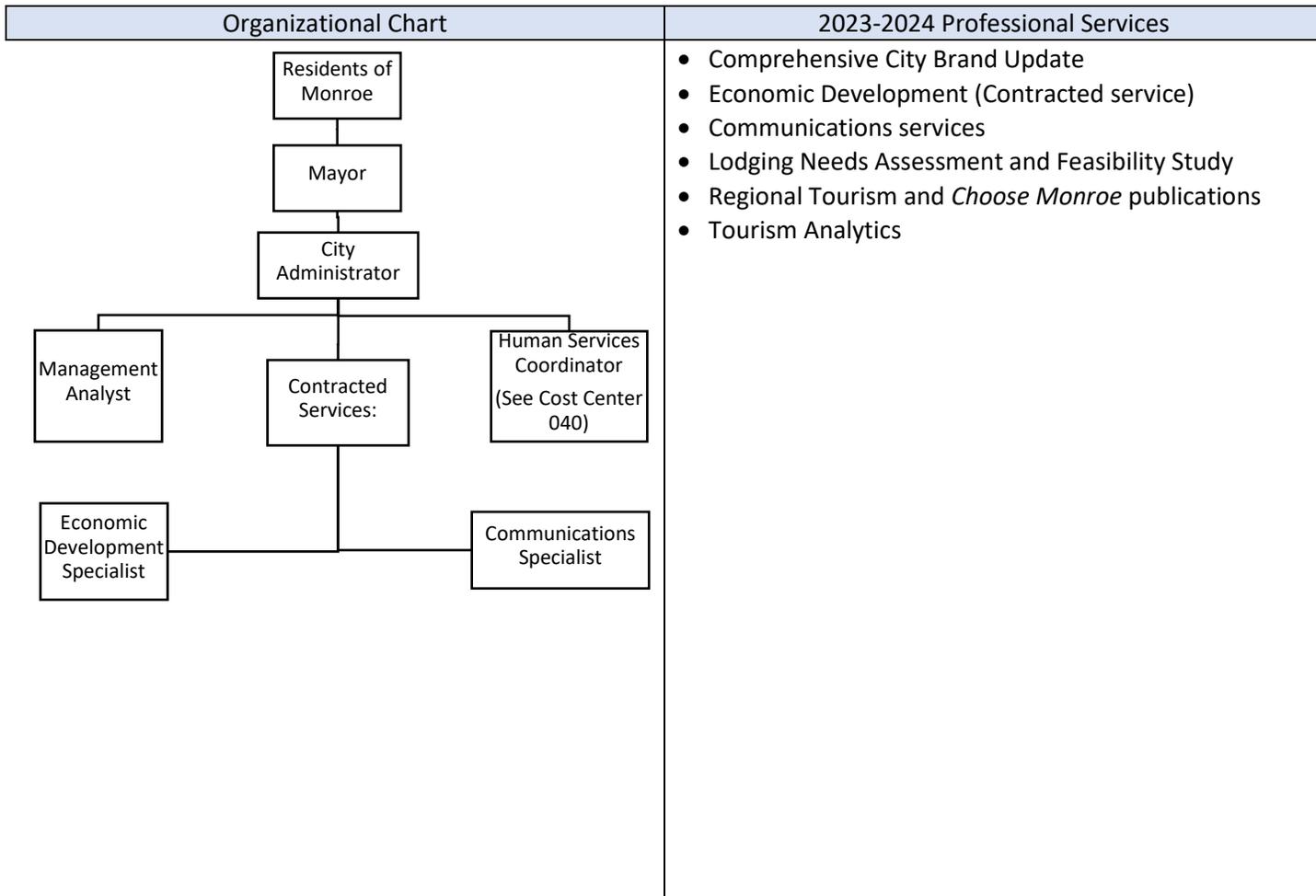
2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Transferred \$99,500 to Fund 002 – Contingency Fund to fully fund the contingency based on the City's projected 2022 assessed value. Transferred \$400,000 to Fund 330 – Building CIP Fund to reserve funds for Municipal Campus project. Transferred \$394,800 to Fund 510 – Information Technology Fund and \$300,000 to Fund 530 – Facilities Fund. Revenue is recovered in Fund 510 and 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. 	<ul style="list-style-type: none"> Transfer \$219,784 to Fund 002 – Contingency Fund to fully fund the contingency based on the City's Reserve Policy target of 8% of General fund operating needs.

001 - Executive

The City of Monroe operates under the “strong mayor” form of government. The Mayor is elected by the residents 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 work of all City departments, with a focus on creating a community where everyone feels at home and everyone feels they belong. 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 308,629	\$ 282,928	\$ 312,252	\$ 339,516	\$ 339,570	\$ 737,696
Benefits (20)	111,093	118,163	113,169	119,583	119,057	263,106
Supplies (30)	8,822	7,039	19,289	17,000	10,250	21,864
Professional Svcs (40)	216,171	184,760	159,848	226,731	225,166	794,501
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	20,000	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 664,714	\$ 592,890	\$ 604,558	\$ 702,830	\$ 694,043	\$ 1,817,167



001 – Executive

Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</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	0.00	0.00	0.00	0.00	0.00
Management Analyst	0.00	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00	3.00

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Successfully lobbied for funding support for design work to #Finish522, and supported a \$500,000 capital budget request from the Boys and Girls Club for the Early Childhood Education and Assistance Program (ECEAP). • Initiated Lodging Needs Assessment to determine what traditional and non-traditional lodging facilities are needed in the community. • Initiated a brand update to align the City’s logo, brand, and personality statement with Vision, Mission, and Core Values statements. • Continued to work with Lowes to amend the North Kelsey covenants, conditions, and restrictions to allow multi-family housing on the site. • Supported the City Clerk’s Office in transitioning City Council meeting recordings to YouTube. • Initiated and completed a design update to the City’s website. • Developed a coalition with regional tourism partners in Lake Stevens, Snohomish, and Sultan/Upper Sky Valley, and published two editions of the <i>Sky & Sno Adventure Guide</i> regional tourism magazine funded by County and City lodging taxes. • Supported the Parks Department in the transition of the <i>Choose Monroe</i> magazine to a local focus and successfully published the first edition with this new format. • Issued Requests for Proposals (RFP) for consultant firms to support the City with consultation services related to government relations and communications. • Supported the Finance Department in the enactment and development of a biennial budget process. 	<ul style="list-style-type: none"> • Complete brand update, aligning City’s logo, brand, and personality statement with Vision, Mission, and Core Values statements (2023). • Initiate and complete implementation of new brand, ensuring all public-facing inventory (letterhead, business cards, vehicle decals, etc.) reflect the new brand (2024). • Continue to lobby State Legislature to fund construction to #Finish522 and design of US-2 bypass (2023 & 2024).

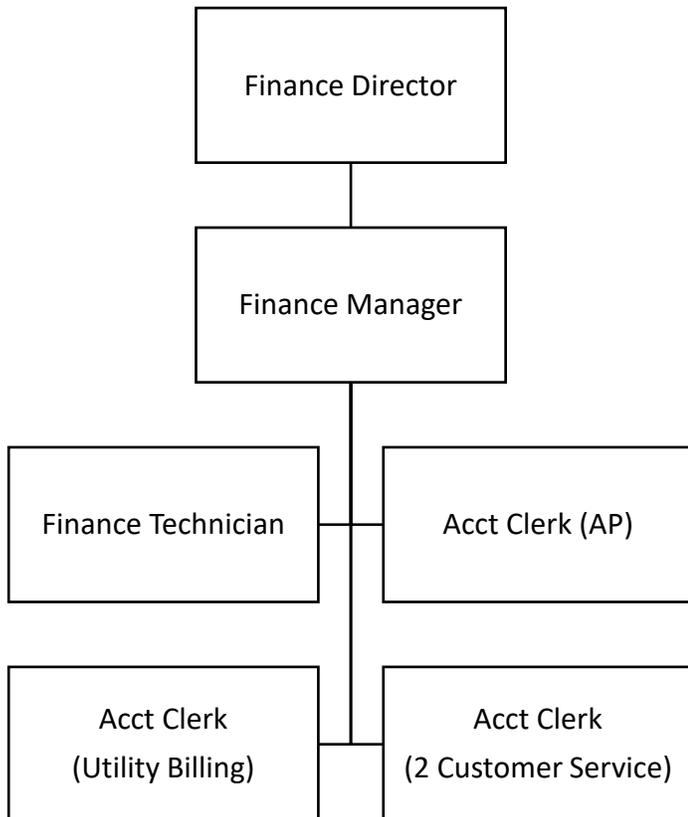
002 - Finance

The City of Monroe Finance Department supports Imagine Monroe as both an internal service department and an external customer service department. We provide friendly and responsive customer service to all in managing utility billing for our water, sewer, and stormwater utilities, providing payroll, accounts payable, accounts receivable, cashing, accounting, and budgeting services. For many, we are the first point of contact for walk in and phone customers. Finance manages the City's fixed asset, debt, and investment portfolios and serve as the City's liaison with the Washington State Auditor's office. As stewards of the public funds, Finance provides guidance in support of every aspect of Imagine Monroe. We believe in better stewardship through knowledge and transparency.

002 - Finance

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 309,047	\$ 339,754	\$ 351,332	\$ 530,054	\$ 492,065	\$ 1,037,234
Benefits (20)	135,795	149,178	158,353	219,460	198,546	411,784
Supplies (30)	3,855	1,115	1,604	2,500	2,500	5,000
Professional Svcs (40)	97,424	93,312	128,568	147,617	153,750	369,564
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 546,121	\$ 583,359	\$ 639,857	\$ 899,631	\$ 846,861	\$ 1,823,582

Organizational Chart



2023-2024 Professional Services

- Washington State Auditors for annual audits
- Language Line translation services
- Merchant processing services/costs
- Investment safekeeping fees
- Municipal Bond safekeeping fees

002 – Finance

Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	1.00	1.00	0.85	1.00	1.00	1.00
Finance Manager	0.00	0.00	1.00	1.00	1.00	1.00
Finance Technician	1.00	1.00	1.00	1.00	1.00	1.00
Acct Clerk	1.29	1.29	1.29	1.29	1.29	1.29
Management Analyst	0.00	0.50	0.50	0.50	0.50	0.00
Total	3.29	3.79	4.64	4.79	4.79	4.29

There are 7 FTEs in total within the Finance Department. Portions of utility billing and customer service positions are direct billed to utilities. These FTE counts are reflected in those cost centers.

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Developed funding plan for municipal campus project • Assisted Parks Department with updating Park Impact Fees • Successfully onboarded new Finance Manager • Transitioned from an annual budget process to a biennial budget for 2023-2024 • Provided training and oversight for the distribution of American Rescue Plan Act funds • Compiled and submitted annual reports for both the City of Monroe and the Monroe Transportation Benefit District a month prior to statutory deadline • Assisted IT Department with Springbrook cloud migration • Coordinated with county and state agencies to facilitate revenue collection and distribution to the City of the recently annexed Monroe Woodlands area • Achieved an unmodified (clean) opinion for the City's 2021 federal and financial audit • Implemented new GASB Statement 87 for lease accounting • Assisted Parks Department's implementation of an online park facility reservation and payment platform • Participated in the Diversity, Equity, and Inclusion team • Provided leadership within social committee which re-established employee appreciation events after pandemic pause 	<ul style="list-style-type: none"> • Facilitate bond issuance for municipal campus project • Facilitate bond issuance for WWTP capital project • Develop Police station funding strategies • Implement new online payment portal for utilities • Comprehensive review and update of City assets for consistency with Risk Management pool • Assist IT with enterprise resource program evaluation and selection • Extended budgeting software implementation • Transportation benefit district outreach/resolution • Update City Travel and expense reimbursement policy • Update City Reserve Policy • Support development of IT strategic plan with funding strategies • Facilitate city-wide review and enhance Accounts Payable controls and processes (LEAN process) • Assist the Public Works Department with the utility rate study • Assist Parks with development of Cadman property funding strategy • Review and update, if needed, the City's Procurement Policy • Provide financial information and support for Community Development led comprehensive update • Assist with City "Imagine Monroe" branding effort

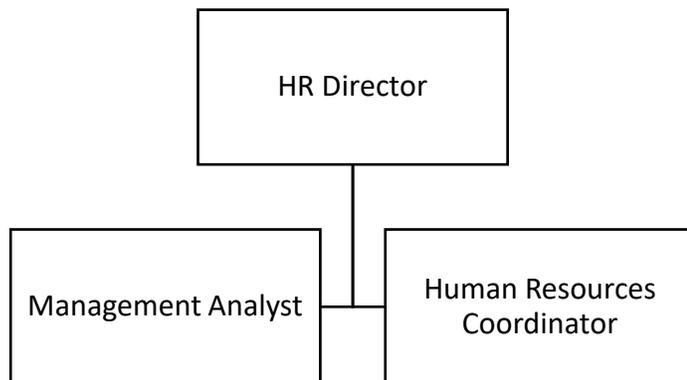
003 – Human Resources

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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 128,112	\$ 155,531	\$ 219,557	\$ 261,448	\$ 234,019	\$ 716,198
Benefits (20)	43,217	60,462	67,721	95,400	80,919	224,510
Supplies (30)	-	82	890	3,904	3,904	8,404
Professional Svcs (40)	33,479	16,813	73,560	77,366	50,214	195,409
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 204,808	\$ 232,888	\$ 361,729	\$ 438,118	\$ 369,057	\$ 1,144,521

Organizational Chart



2023-2024 Professional Services

- Recruitment posting services
- Retro program services
- Background check services

003 – Human Resources

Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.80	0.80	0.80	0.80	0.80	0.80
Management Analyst	0.00	0.50	0.50	0.50	0.50	1.00
HR Coordinator	0.00	0.00	0.00	0.00	0.50	0.50
Total	0.80	1.30	1.30	1.30	1.80	2.30

The management analyst position was split with the Finance Department from 2020-2022. Starting in 2023, the position is fully allocated to the Human Resources Department.

The Human Resources department added a .5 Human Resources Coordinator (temporary position) with the 2022 mid-year budget amendment process to perform the daily tasks associated with human resource management. These include items such as benefits management, new employee onboarding, recruitment, and assistance with payroll reporting.

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Continued Intern program • Conducted benefit survey • Implemented retirement benefits for non-represented employees • Filled over 19 vacancies (including seasonal and intern positions) • Continued Diversity, Equity, and Inclusion efforts • Participate in negotiations with supervisors, clerical, and maintenance worker bargaining units. • Earned WCIA level 1 and 2 risk management certificates 	<ul style="list-style-type: none"> • Participate in negotiations with Sergeants unit • Implement new applicant tracking system • Continue to improve recruiting process to adapt to market • Succession planning for retirements • Update Civil Service rules • Evaluate and recommend changes to existing policies • Establish LEOFF Board if population reaches 20,000. • Participate in website and social media policy updates.

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 an Operations Bureau and an Administrative Bureau. The Operations Bureau is responsible for providing 24-hour a day 911 call response to the community of Monroe. Also included in this bureau is the Criminal Investigations Division, the Traffic Enforcement team as well as oversight of our regional SWAT team members. The Administrative Bureau supports police functions with case management, communications, community outreach, parking and code enforcement, evidence control, compiling statistical data, crime mapping, procurement and asset management, as well as other project management initiatives. Department specialties include K9, Firearms Instructors, Less-Lethal Force Instructors, Emergency Vehicle Operations Instructors, a Community Outreach Officer, and an SRO. In partnership with our community the department strives to keep Monroe a safe place for all.

004 – Police

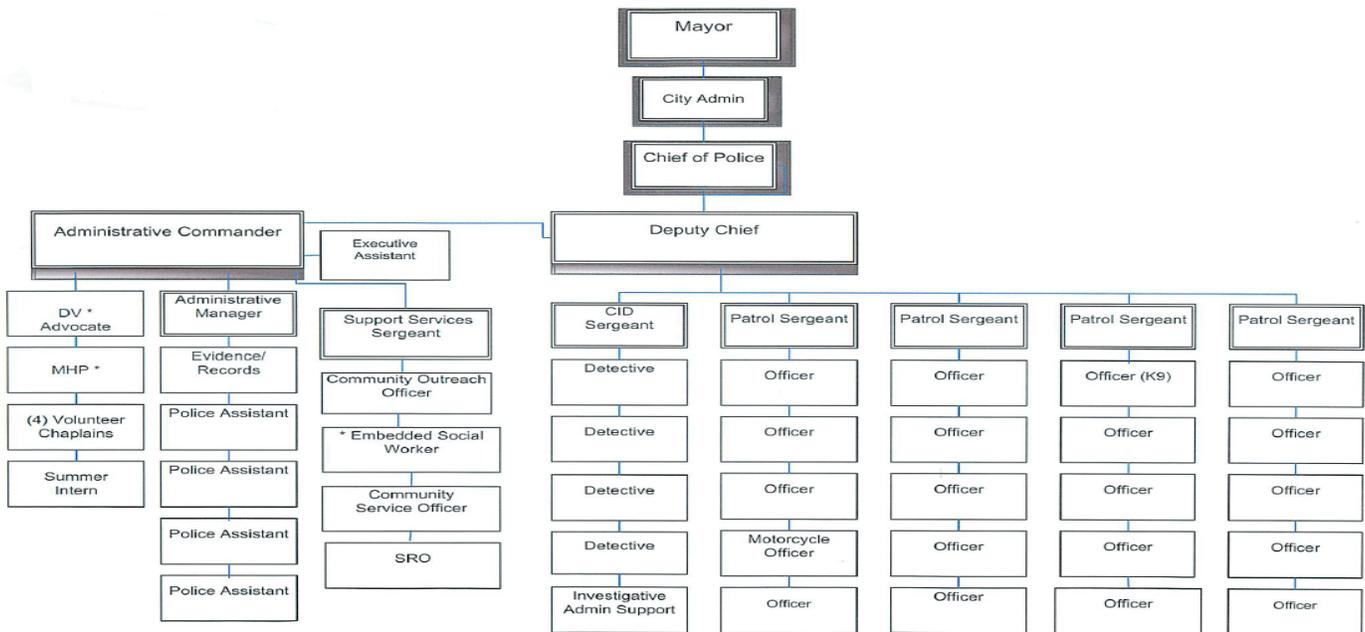
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 4,333,010	\$ 4,378,550	\$ 4,678,149	\$ 4,842,848	\$ 4,800,969	\$11,144,138
Benefits (20)	1,629,587	1,670,967	1,788,368	1,944,485	1,860,710	4,278,014
Supplies (30)	91,245	113,719	203,841	158,103	192,532	446,895
Professional Svcs (40)	1,258,254	1,193,714	1,256,905	1,385,081	1,286,167	3,449,996
Intergovernmental (50)	84,015	30,265	8,414	24,657	24,657	50,242
Capital (60)	20,619	2,260	-	177,522	177,522	45,000
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$7,416,730	\$7,389,476	\$7,935,677	\$8,532,696	\$8,342,557	\$19,414,285

2023-2024 Professional Services

- K9 kenneling services
- Shredding services
- Annual hearing tests
- Tow Services – Junk vehicle impounds
- Evergreen Health Monroe – DUI related blood alcohol collection
- Snohomish County Sheriff’s Office – Data and Warrant Entry
- Domestic Violence Services of Snohomish County – DV Advocate
- Drycleaning services
- Car Wash services
- Investigative database services
- Lexipol – Policy & Procedure Manual services
- Digital evidence services
- Digital evidence redaction services
- Department staffing software maintenance
- WASPC – Accreditation services
- Digital training and accreditation records management
- Mental health practitioner services
- Registered Sex Offender Notifications
- Body Camera Maintenance
- Drone Records Management
- Transcription services

004 – Police

Organizational Chart



* Managed Contract

Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</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 Commander	1.00	1.00	1.00	1.00	1.00	1.00
Sergeants	7.00	7.00	7.00	6.00	6.00	6.00
Police Officers	25.00	25.00	25.00	26.00	26.00	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

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Expanded Body Worn Cameras (BWC) to all uniformed personnel Implemented a comprehensive employee wellness initiative which included the grant funded placement of an in-house mental health professional accessible to department members Participated in the return of National Night Out Against Crime and other community events Restarted our 10-week, Fall Citizens Academy, providing education and interactive engagement with select community members 	<ul style="list-style-type: none"> Fully staff vacant positions and specialty assignments Maintain visibility at major community events Replace aging ballistic vests set to expire in 2023 and 2024 Implement re-branding efforts in 2024 in alignment with city efforts Invest in less-lethal options and training equipment to further best practice policing efforts Replace aging technology for administrative personnel providing streamlined workflow in support of digital records efforts

004 – Police

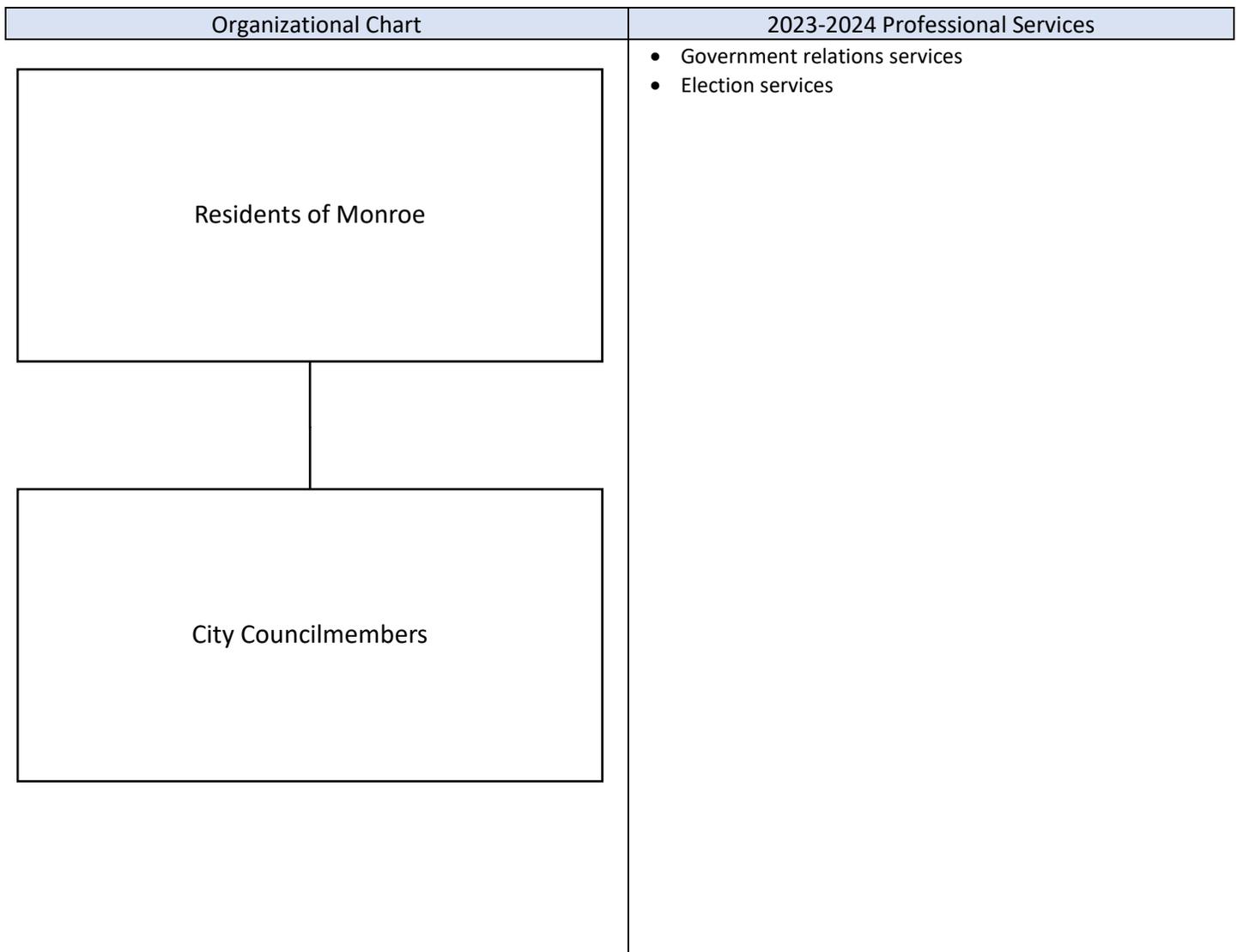
2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Supported the training and travel necessary for department personnel to maintain proficiency and expertise in their areas of responsibility • Provided Honor Guard Support to tragic line of duty deaths experienced across Washington State • Provided Traffic Safety Operations in support of the Evergreen State Fair • Celebrated the Promotion of (1) MPD Employee: Sergeant Derrick Lether • Onboarded a Summer Intern, DV Advocate, and three new Police Chaplains • Continued our Partnership with the Monroe School District for the placement of an SRO • Accepted a Grant from the Washington Association of Sheriff's and Police Chiefs which funded a new Evidence Refrigerator • Implemented a translation and interpretation service reducing the number of hours of staff time dedicated to this work • Implemented new less-lethal use of force implements in support of legislation that changed use of force standards and practices • Purchased a new radar trailer to assist with neighborhood traffic and speeding vehicle complaints • Hosted a promotional assessment for the position of Sergeant • Hosted an FBI Officer Resiliency Course attended by law enforcement professionals across the Western United States and Canada 	<ul style="list-style-type: none"> • Develop youth engagement initiatives and an adult volunteer program • Support training and travel necessary so that department personnel can maintain proficiency and expertise in their areas of responsibility, which includes fully investing in wellness and peer support arenas. • Conduct thorough facility assessment for the police building to include space, legal, seismic, ADA, and site analysis. • Provide department Detectives with enhanced photography equipment • Purchase a department K9 and select a K9 handler to assist with human tracking efforts on dangerous felony crimes

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 residents. 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.

005 – Legislative

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 67,298	\$ 67,102	\$ 67,200	\$ 67,200	\$ 67,200	\$ 134,400
Benefits (20)	5,397	5,406	5,556	5,522	5,592	11,044
Supplies (30)	679	204	415	1,200	500	2,000
Professional Svcs (40)	59,782	73,336	135,987	73,365	77,050	146,115
Intergovernmental (50)	16,762	22,864	17,067	20,000	19,316	47,500
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 149,918	\$ 168,911	\$ 226,225	\$ 167,287	\$ 169,658	\$ 341,059



005 – Legislative

Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</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

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Approved and advocated on behalf of the City’s legislative agenda. • Authorized Mayor and staff to initiate design and financial planning for municipal campus renovation and remodel. • Approved contracts to distribute \$2.6 million of American Rescue Plan Act funding to support recovery, resiliency, and reconnecting for Monroe residents and businesses. • Authorized consultant agreement to initiate process to update the City’s logo and brand statement based on new vision, mission, and core values. • Reviewed findings of Phase 1 of the Lodging Needs Assessment and Feasibility Study, and authorized staff to proceed with Phase 2. • Authorized a change of indirect control of and approved a new five-year franchise agreement with Astound Broadband. • Approved a cooperative agreement with the City of Sultan and Volunteers of America to implement Mobile Mental Health services. • Approved an extension of the term of the Economic Development Advisory Board through December 31, 2026. 	<ul style="list-style-type: none"> • Continue to lobby State Legislature for budget appropriations for construction to #Finish522 and design of US-2 bypass, and a state capital appropriation for municipal campus improvements (2023, and 2024 as needed). • Approve contracts to distribute additional \$2.6 million American Rescue Plan Act funding to support recovery, resiliency, and reconnecting for Monroe residents and businesses (2023). • Approve contracts to distribute \$100,000 of human services awards to support planning, funding, monitoring, and evaluating community human service needs (2023). • Support annexation of northeast urban growth area (2024).

006 – Legal

This cost center accounts for all legal activities associated with various City programs. This includes general and land use counsel, court prosecution, and court indigent counsel services, all of which are contracted out.

006 – Legal

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	798,911	632,856	602,537	761,750	678,500	1,608,587
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 798,911	\$ 632,856	\$ 602,537	\$ 761,750	\$ 678,500	\$ 1,608,587

Organizational Chart

This cost center does not have assigned staff.

2023-2024 Professional Services

- General counsel services
- Land use counsel services
- Prosecution services
- Indigent counsel services

Full Time Equivalents History

This cost center does not have assigned staff.

2022 Accomplishments

Non-applicable to this cost center.

2023-2024 Goals

Non-applicable to this cost center.

007 – City Clerk

There are three main areas the Clerk/Records Office is responsible for:

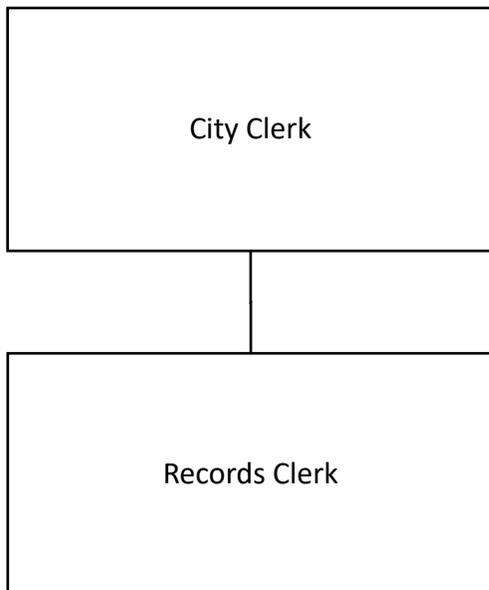
- Customer Service for both internal and external customers
 - Serve as liaison between residents and City Council/Mayor
 - Assist other departments with records and legislative needs
- Legislative Coordinator
 - Monroe Municipal Code codification
 - Council meeting management (including packets)
 - Board/Commission/Committee vacancies
- Records Management & Public Records Officer
 - Public Records Request fulfillment
 - Oversee citywide records management programs

Providing quality service in all three areas supports Imagine Monroe and the City of Monroe Clerk/Records Office’s Vision and Mission statements. The vision of the City Clerk Division is to provide excellent customer service to all parties through effective partnerships, efficient work processes, and constant communication. The mission of the Monroe Clerk/Records’ Office is to provide a linkage between the residents and the City of Monroe by facilitating direct communication, transparent information sharing, and public participation.

007 – City Clerk

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 105,673	\$ 108,341	\$ 101,236	\$ 176,560	\$ 171,484	\$ 405,904
Benefits (20)	47,326	44,021	38,375	73,848	67,611	141,356
Supplies (30)	179	386	78	500	300	1,050
Professional Svcs (40)	31,777	10,503	18,610	29,133	75,664	67,302
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 184,955	\$ 163,250	\$ 158,299	\$ 280,041	\$ 315,059	\$ 615,612

Organizational Chart



2023-2024 Professional Services

- Records management software maintenance
- Records digitizing services
- Archive management software maintenance
- Legal advertising services
- Codification services
- Shredding services

007 – City Clerk

Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Finance Director	0.00	0.00	0.15	0.00	0.00	0.00
Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	0.00	0.00	0.75	0.75	0.75	0.75
Total	0.00	0.00	0.75	1.75	1.75	1.75

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Reinstated Records Liaisons meetings. • Completed overview of citywide public records processes with the Washington State Attorney General’s Office free consultation program. • Facilitated LEAN project for contract management and implemented processes including a master contract log and how-to guide for contract management. • Implemented audit process to ensure public records are properly recorded and maintained in electronic formats. • Began evaluation of current email archive system. • Applied for, and awarded, grant from Washington State Archives Local Records Grant Program to begin city-wide digitization of archival paper records (project completion by June 1, 2023). • Cross-trained Public Records Officer to back up City Clerk with Council meeting management and agenda packets. • Conducted public records training for staff. • Hired full-time intern to assist with Clerk/Record & Executive Department duties including logging and organizing historical Clerk records, creating master lists of all city ordinances & resolutions, creating a historical board/commission member roster, transferring several boxes of records to State Archives, and developing flyers and signage related to Imagine Monroe. 	<ul style="list-style-type: none"> • Create web page and central repository on website for city contracts. • 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. • Continue to convert archival records into digital formats for ease of public access. • Create and implement email retention policies. • Complete phase one of city-wide records digitization project (Land Use and City Clerk files). • Review, organize, and log unclaimed files. • Create citywide Records Management Policy. • Create continuity of operations plan (COOP) for Clerk/Records. • Review and update all records-related policies and procedures. • Organize Clerk/Records e-files and begin organization of common drive. • Achieve Master Municipal Clerk certification (Clerk) and Certified Public Records Officer certification (CPRO).

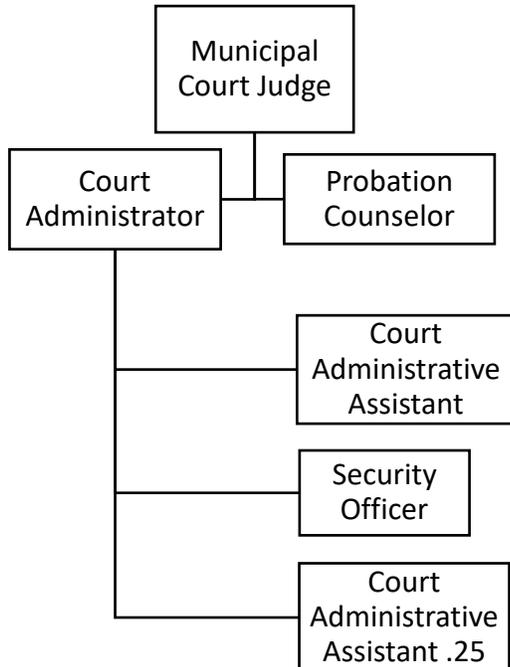
009 – Municipal Court

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 administrating 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 197,006	\$ 200,330	\$ 227,068	\$ 431,638	\$ 431,638	\$ 962,280
Benefits (20)	82,236	85,880	95,505	153,408	151,917	339,244
Supplies (30)	1,850	2,140	1,797	7,250	2,600	14,650
Professional Svcs (40)	118,436	163,870	129,538	87,108	70,908	167,901
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 399,528	\$ 452,220	\$ 453,908	\$ 679,404	\$ 657,063	\$ 1,484,075

Organizational Chart



2023-2024 Professional Services

- Administrative Office of the Courts – Support services
- Court Certified Interpreters – Interpreting services
- Language Line – Interpreting services
- Merchant services
- Banking services
- Probation case management services

009 – Municipal Court

Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.00	1.25	1.25	1.25	1.25
Probation Counselor	0.00	0.00	1.00	1.00	1.00	1.00
Court Security	0.20	0.20	0.20	0.20	0.20	0.20
Total	2.20	2.20	3.45	3.45	3.45	3.45

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Received \$158,779 in grant money from Administrative Office of the Courts to assist in the formation of a therapeutic court model • Established Monroe Municipal Community Court First session held in April 2022 • Completed a policies and procedures manual for Community Court • Created a virtual resource center for Community Court participants and for any other persons in need of assistance • Created a Probation Department for Monroe Municipal Court • Continued to offer community-based alternatives to incarceration • Continued to improve efficiency of hybrid court hearing model to ensure access to justice and a safe court environment during Covid pandemic • Judge Ness served on the Public Trust and Confidence Committee and on the Council on Independent Courts Committee. • Judge Ness presented on Procedural Justice at the statewide Judicial Conference 	<ul style="list-style-type: none"> • Continue to develop and operate Monroe Municipal Community Court (2023/2024) • Continue to operate the virtual resource center for Community Court participants and others who may need assistance or guidance (2023/2024) • Explore additional services that could be implemented by the Probation Department (2023/2024) • Update court website from information only to interactive fill in forms for hearings by mail and jury questionnaires (2023) • Build public trust and confidence in the judicial system through community engagement (2023/2024) • Review court security (2023/2024) • Assist in the design of the new court facility (2023/2024) • Offer more employee training opportunities for both personal and professional growth (2023/2024) • Implement new statewide case management system (2024) • Explore electronic filing system (2024)

010 – Parks Operations & Maintenance

The role of the Parks and Recreation Department is to manage and provide great parks, natural areas, and trails that foster safe and welcoming places for people of all ages and backgrounds to gather and recreate while these spaces protect our waterways and create an active, beautiful, livable, and inclusive city.

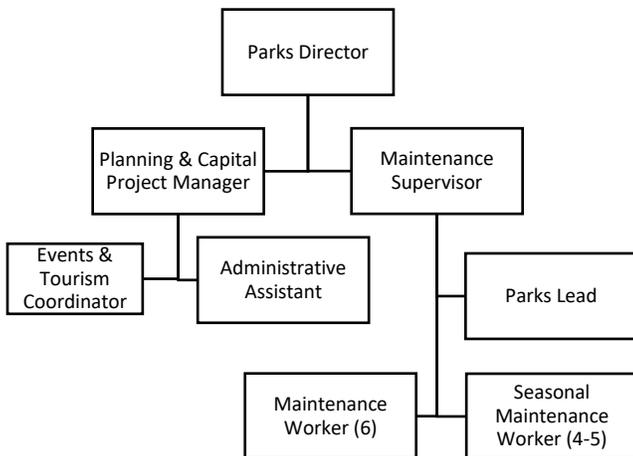
The Monroe Parks and Recreation Department is committed to:

- Protecting and enhancing the natural beauty of Monroe through the development of a vibrant system of parks, open space, and trails.
- Providing residents of all ages positive opportunities for recreation and social gathering in clean, safe, accessible, and inclusive facilities and green spaces.
- Enhancing health, quality of life, and the natural environment for present and future generations.

010 – Parks Operations & Maintenance

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Salaries (10)	\$ 709,488	\$ 771,803	\$ 754,601	\$ 942,754	\$ 887,278	\$ 2,155,456
Benefits (20)	371,862	396,926	363,007	412,208	413,781	958,588
Supplies (30)	83,064	103,119	102,750	118,500	97,200	233,900
Professional Svcs (40)	423,512	394,175	345,848	262,806	278,916	875,974
Intergovernmental (50)	203	3	-	250	200	500
Capital (60)	-	2,260	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 1,588,130	\$ 1,668,285	\$ 1,566,205	\$ 1,736,518	\$ 1,677,375	\$ 4,224,418

Organizational Chart



2023-2024 Professional Services

- Outdoor Youth Sports Camps in Parks
- Printing Services for Community Outreach Publications
- Food & Drink Concession Services at Lake Tye & Sky River Parks
- Department of Corrections maintenance support services
- Electrician Services
- Facility Reservation Software Support maintenance

010 – Parks Operations & Maintenance

Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.65	0.65	0.65	0.65	0.65	0.65
Planning Manager	0.50	0.50	0.50	0.50	0.50	0.50
Admin Support	2.00	2.00	1.50	2.00	2.00	2.00
Supervisor	0.80	0.80	0.80	0.80	0.80	0.80
O&M Employees	5.52	5.52	6.02	6.52	6.52	6.52
Total	9.47	9.47	9.47	10.47	10.47	10.47

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Adopted City Public Video System (PVS) Policy • Amended Code to increase opportunities for residents to serve on Park Board • Formally named North Hill Area Park property as Trombley Park • Submitted 2 RCO grants for funding future development of Trombley Park • Debuted CivicRec online parks facility registration system to improve public access • Assisted Public Works facilities team in development of City Hall flagpole public plaza • Maintained 17 park system of 288 acres, 14 miles of trails; facilitated 38 special events, over 1,600 facility reservations and accommodated over 2,000 hours of volunteer community service. 	<ul style="list-style-type: none"> • Review/revise Athletic Field Policy • Review/revise Park & Special Events Code • Trombley Park – Activate Public Access to Undeveloped Park • Public Art • Maintain 17 park system of 288 acres, 14 miles of trails; facilitate 40 special events, over 1,600 facility reservations and accommodate over 2,000 hours of volunteer community service.

011 – Jail and Dispatch

This cost center accounts for the jail costs associated with our police and municipal court programs supporting *Imagine Monroe* by “creating a safe place for all.” 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.

011 – Jail and Dispatch

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	718,653	589,545	651,616	809,379	696,960	1,550,417
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 718,653	\$ 589,545	\$ 651,616	\$ 809,379	\$ 696,960	\$ 1,550,417

Organizational Chart	2023-2024 Professional Services
This cost center does not have assigned staff.	<ul style="list-style-type: none"> • Prosecuting attorney services • Jail services • Emergency dispatch services • Managed laptop program maintenance

Full Time Equivalent History

This cost center does not have assigned staff.

2022 Accomplishments	2023-2024 Goals
Non-applicable to this cost center.	Non-applicable to this cost center.

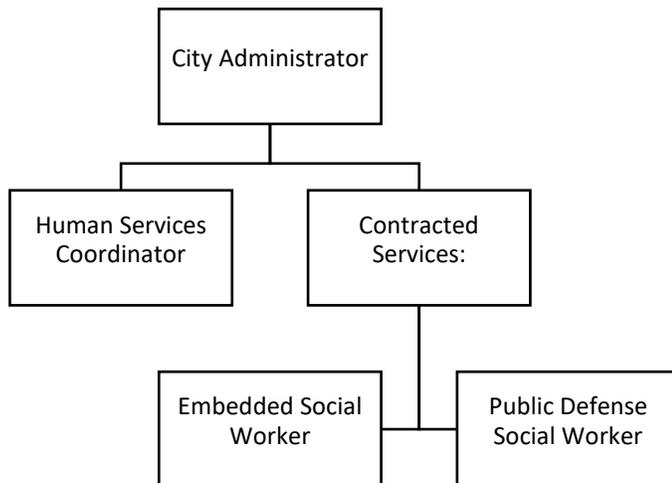
040 – Human Services

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. The goal of the City’s Human Services program is to ensure collaboration between non-profit service providers and a focus on priority human service needs to create a community where everyone feels at home, and everyone feels they belong. Various expenses included in this cost center are the social worker embedded within the Police Department, the grant funded social worker supporting indigent clients of the Municipal Court, and various service contracts with our community social service providers.

040 – Human Services

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,978
Benefits (20)	-	-	-	-	-	75,978
Supplies (30)	10,920	-	5,000	5,000	-	6,000
Professional Svcs (40)	15,000	131,148	217,409	342,518	206,518	555,900
Intergovernmental (50)	-	22,266	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 25,920	\$ 153,415	\$ 222,409	\$ 347,518	\$ 206,518	\$ 775,856

Organizational Chart



2023-2024 Professional Services

- Embedded social worker services
- Public defense social worker services
- Human service awards to be determined upon recommendation from Community Human Services Advisory Board and Council approval

040 – Human Services

Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Human Services Coordinator	0.00	0.00	0.00	0.50	0.00	1.00
Total	0.00	0.00	0.00	0.50	0.00	1.00

2022 Accomplishments	2023-2024 Goals
<p><i>Friendly and responsive, we strengthen connections through gathering spaces, events, services, and community-centered infrastructure - creating a safe place for all where everyone feels at home, and everyone feels they belong.</i></p> <ul style="list-style-type: none"> • Facilitated LatinX groups for community feedback on needed services. • Facilitated whole community engagement in the County Recovery Roadshow and follow up meetings with service providers. • Coordinated partners to support Community Court Virtual Resource Center. • Facilitated the Community Human Services Advisory Board in creating a new implementation budget process by creating a Human Services Award RFP to distribute \$100,000 of General Fund money. • Applied for and received \$120,000 County match funding for a Mobile Mental Health program to assist first responders in Sultan and Monroe through partnership with the Volunteers of America. • Applied for and received additional \$250,000 to match American Rescue Plan funding for mental/behavioral health programs. • Assisted the City’s Emergency Management Director with coordinating cooling centers and Bolt Creek Fire response. • Collaborated with EvergreenHealth Recovery Center to create scholarship bed program for substance abuse disorders. <p><i>We can find everything we need with regional connections and with a variety of choices for work, housing, dining, shopping, arts, and activities.</i></p> <ul style="list-style-type: none"> • Reviewed HB1590 Draft Business Plan and HART Report with the Community Human Services Advisory Board and provided input to City Council. • Reviewed Multifamily Tax Exemption Credit Program with Community Human Services Advisory Board. 	<p><i>Friendly and responsive, we strengthen connections through gathering spaces, events, services, and community-centered infrastructure - creating a safe place for all where everyone feels at home, and everyone feels they belong.</i></p> <ul style="list-style-type: none"> • Fund an FTE Human Services Coordinator position. • Continue to support implementation of the City’s adopted Housing Action Plan. • Create resilient programs and a strengthened continuum of care with the assistance of the American Rescue Plan funding and partnerships in our service provider network. • Prepare for 2024 Human Services Community Needs Assessment. • Distribute \$100,000 in General Fund money to implement recommendations in the 2021 Community Needs Assessment. • Continue to peruse ongoing funding for Mobile Mental Health services. • Support transitional and affordable housing opportunities for McKinney Vento families in the Monroe School District. • Evaluate sites to provide public restrooms. • Explore training opportunities for both city employees and the community.

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.

053 – City-Wide Costs

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	51,742	66,264	67,860	141,556	90,460	173,710
Intergovernmental (50)	22,702	30,867	45,470	41,038	33,460	87,610
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 74,444	\$ 97,131	\$ 113,330	\$ 182,594	\$ 123,920	\$ 261,320

Organizational Chart	2023-2024 Professional Services
This cost center does not have assigned staff.	<ul style="list-style-type: none"> • Puget Sound Clean Air Agency • Puget Sound Regional Council • Snohomish County Tomorrow • Association of Washington Cities insurance

Full Time Equivalents History

This cost center does not have assigned staff.

2022 Accomplishments	2023-2024 Goals
Non-applicable to this cost center.	Non-applicable to this cost center.

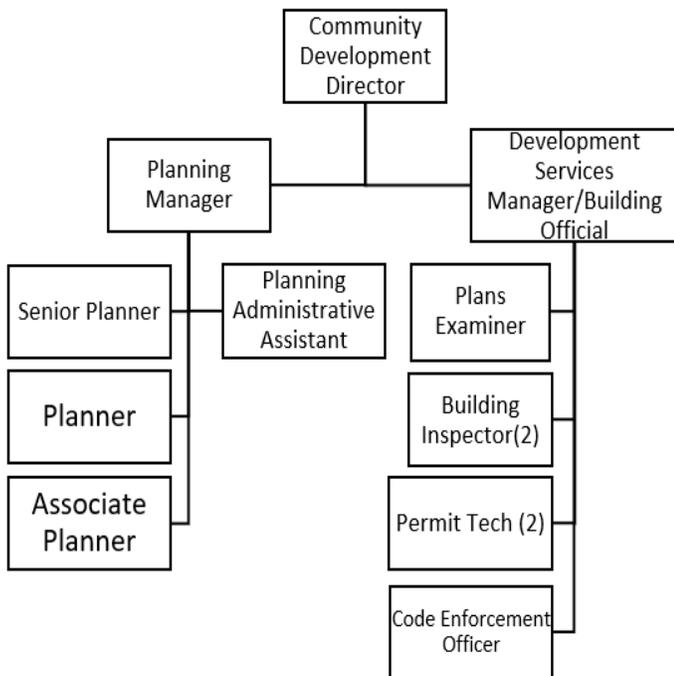
110 – Community Development

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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 817,451	\$ 868,021	\$ 968,846	\$ 1,266,260	\$ 1,219,041	\$ 2,501,014
Benefits (20)	356,807	366,873	409,238	532,687	498,233	1,087,364
Supplies (30)	3,125	11,897	2,649	10,900	4,000	21,300
Professional Svcs (40)	279,890	326,090	200,035	441,991	379,533	764,222
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 1,457,273	\$ 1,572,882	\$ 1,580,769	\$ 2,251,838	\$ 2,100,807	\$ 4,373,900

Organizational Chart



2023-2024 Professional Services

- Annexation coordination services
- Environmental review services
- Comprehensive plan services
- Third party plan review services
- Building permit review services

110 – Community Development

Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	0.00	0.00	0.00	0.00
Development Svc Manager	0.00	0.00	1.00	1.00	1.00	1.00
Planning Manager	0.00	0.00	1.00	1.00	1.00	1.00
Planners/Bldg Inspection	5.00	5.00	6.00	6.00	6.00	5.00
Code Enforcement Officer	0.00	1.00	1.00	1.00	1.00	1.00
Admin Support	1.80	1.80	2.00	2.00	2.00	3.00
Total	8.80	9.80	12.00	12.00	12.00	12.00

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Filled three positions – Community Development Director, Planning Manager, Code Enforcement Officer and Planning Administrative Assistant • Kicked off the 2024 Comprehensive Plan Update • Completed the Woodlands annexation and completed first phase for the Conner and North 41 annexations • Updated the Community Development fee schedules • Implemented digital process for field inspections • Two Building Division staff were awarded the Code Official of the Year award for their work on “What is a Building Official” document • Updated the Flood Hazard Area Regulations to ensure the City continues to receive the 25% premium for flood insurance. • Awarded two Department of Commerce grants, one for housing and the other to facilitate completion of the Comprehensive Plan Update. • Community Development achieved a 2 to 4 week review time frame for most building permits, which is one of the best time frames in the State • Completed a comprehensive Washington Survey and Rating Bureau report 	<ul style="list-style-type: none"> • Continue to provide more department documents/applications in Spanish (2023/24) • Join Mybuildingpermit.com to allow for an easier public facing portal for inspections, and permit submittals (2023) • Meet State deadlines for the new 2021 Building Codes (2023) • Completion and adoption of Comprehensive Plan (2023/24) • Develop code amendments to implement the Housing Action Plan (2023/24) • Complete digitizing archival records (2023) • Review, select and implement new permitting tracking system (2023/24) • Continue to provide active code enforcement to clean up problem properties and respond to community complaints (2023/24) • Lower our Washington Survey and Rating Bureau numbers to provide insurance cost savings to property owners • Prepare for Monroe to eclipse the 20,000 population threshold • Work on innovative strategies to improve internal and external customer service (2023/24) • Coordinate with Snohomish County on potential Urban Growth Area (UGA) expansions

190 – Emergency Management

The City of Monroe is required by law to provide emergency management services for its residents, which also supports *Imagine Monroe* by “creating a safe place for all.” 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Salaries (10)	\$ 3,855	\$ 4,057	\$ 4,617	\$ 4,379	\$ -	\$ -
Benefits (20)	1,326	1,380	1,353	1,433	35	-
Supplies (30)	3,585	115	2,577	5,411	5,148	16,275
Professional Svcs (40)	11,361	9,536	13,865	11,960	11,960	23,552
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 20,127	\$ 15,088	\$ 22,412	\$ 23,183	\$ 17,143	\$ 39,827

Organizational Chart	2023-2024 Professional Services
This cost center does not have assigned staff.	<ul style="list-style-type: none"> • Weather software subscription • Telecommunications services • County assistance services

Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Public Works Director	0.03	0.03	0.03	0.03	0.03	0.00
Total	0.03	0.03	0.03	0.03	0.03	0.00

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Implemented Hazard Mitigation Plan • Provided training to employees on emergency operations 	<ul style="list-style-type: none"> • Continue Continuity of Operations and Continuity of Government Plans

202 – ARP 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. Awards are distributed on a reimbursement basis. With the passage of the American Rescue Plan Act (ARP) by the federal government, this cost center was modified to account for the expenditures associated with ARP. ARP is a one-time cash infusion from the federal government and is anticipated to be closed in 2024 after the federally mandated closure of the program.

202 – ARP Funding

	Actual 2019		Actual 2020		Actual 2021		Budget 2022		Projected 2022		Proposed 2023-2024	
Salaries (10)	\$	-	\$	15,950	\$	-	\$	-	\$	-	\$	-
Benefits (20)		-		3,331		-		-		-		-
Supplies (30)		-		173,166		-		35,000		-		-
Professional Svcs (40)		-		811,858	2,704		2,725,215		2,500,215		559,865	
Intergovernmental (50)		-		-		-		-		-		-
Capital (60)		-		-		-		-		-		-
Debt Services (70-80)		-		-		-		-		-		-
Other (90)		-		-		-		-		-		464,000
Total	\$	-	\$	1,004,306	\$	2,704	\$	2,725,215	\$	2,535,215	\$	1,023,865

Organizational Chart

This cost center does not have assigned staff.

2023-2024 Professional Services

- ARP awards to be determined upon recommendation from review committees and Council approval

Full Time Equivalents History

This cost center does not have assigned staff.

2022 Accomplishments

- Provided workshops explaining American Rescue Plan Act and City program distributing funds
- Supported 55 award recipients through contracting and reimbursement
- Awarded \$2,073,000 to outside partners and agencies
- Reimbursed \$507,223 through September 2022

2023-2024 Goals

- Continue providing support to award recipients through reimbursement and documentation requirements
- Close awards and reimbursement requests by October 2024

GENERAL FUND 6-YEAR 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
80 new housing starts for FY 2023, 100 for FY 2024, 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 2025	1.26 percent

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

- For revenues, the 2023 and 2024 Recommended column represents the numbers as proposed in the 2023-2024 Mayor's Recommended Biennial Budget.

GENERAL FUND 6-YEAR FORECAST

- 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 three through six can change as the 2023-2024 Recommended Biennial 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 period 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						
	2023	2024	2025	2026	2027	2028
Revenue/Resources	Recommended	Recommended				
Beginning Fund Balance	\$9,054,648	\$6,031,368	\$3,779,609	\$562,719	(\$3,677,081)	(\$8,869,123)
Ongoing Revenues	\$16,684,776	\$16,727,157	\$16,883,793	\$17,024,918	\$17,259,967	\$17,472,545
Subtotal Revenues	\$25,739,424	\$22,758,525	\$20,663,402	\$17,587,637	\$13,582,886	\$8,603,422
Less Ongoing Expenditures	\$18,956,701	\$18,949,558	\$20,000,210	\$21,120,043	\$22,314,375	\$23,588,982
Subtotal rev over/under exp	\$6,782,723	\$3,808,967	\$663,192	(\$3,532,406)	(\$8,731,489)	(\$14,985,560)
One time revenue	\$545,000	\$545,000	\$551,867	\$558,821	\$565,862	\$572,992
One time expenditures	\$1,894,058	\$917,958	\$703,496	\$703,496	\$703,496	\$703,496
Subtotal one time resources	(\$1,349,058)	(\$372,958)	(\$151,629)	(\$144,675)	(\$137,634)	(\$130,504)
Ending Fund Balance	\$5,433,665	\$3,436,009	\$511,563	(\$3,677,081)	(\$8,869,123)	(\$15,116,064)
unanticipated EFB	\$597,703	\$343,600	\$51,156	\$0	\$0	\$0



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OTHER CURRENT EXPENSE FUNDS

Fund 002 – Contingency

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

Per Monroe City Council Resolution No. 008/2015, the City has targeted eight percent (8%) of the General fund operating expenditures as the balance to be maintained in this fund or the RCW limit, whichever is lower. RCW 35A.33.145 limits this amount to \$0.375 per \$1,000 of the City’s assessed valuation each year.

Revenues

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Beginning Fund Balance	\$ 856,745	\$ 973,802	\$ 1,085,656	\$ 1,169,260	\$ 1,169,260	\$ 1,273,360
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	14,495	16,404	5,604	4,600	6,004	23,000
Transfers In	102,562	95,450	78,000	99,500	99,500	219,784
Total	\$ 973,802	\$ 1,085,656	\$ 1,169,260	\$ 1,273,360	\$ 1,274,764	\$ 1,516,144

Expenditures

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	973,802	1,085,656	1,169,260	1,273,360	1,274,764	1,516,144
Total	\$ 973,802	\$ 1,085,656	\$ 1,169,260	\$ 1,273,360	\$ 1,274,764	\$ 1,516,144

Organizational Chart

This fund does not have assigned staff.

2023-2024 Professional Services

This fund does not have professional services.

Full Time Equivalents History

This cost center does not have assigned staff.

2022 Accomplishments

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

2023-2024 Goals

- 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.

Revenues

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 4,803	\$ 7,501	\$ 13,134	\$ 21,335	\$ 21,335	\$ 21,661
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	7,906	8,758	14,476	9,250	10,200	21,600
Transfers In	-	-	-	-	-	-
Total	\$ 12,709	\$ 16,259	\$ 27,610	\$ 30,585	\$ 31,535	\$ 43,261

Expenditures

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	5,208	3,124	6,275	10,875	9,873	14,100
Professional Svcs (40)	-	-	-	-	-	16,500
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	7,501	13,134	21,335	19,710	21,662	12,661
Total	\$ 12,709	\$ 16,259	\$ 27,610	\$ 30,585	\$ 31,535	\$ 43,261

Organizational Chart

This fund does not have assigned staff.

2023-2024 Professional Services

- Purchase new K-9

Full Time Equivalent History

This fund does not have assigned staff.

Fund 008 - Donations

2022 Accomplishments	2023-2024 Goals
<p>Below figures are through 9/27/2022:</p> <ul style="list-style-type: none"> • Received \$2,000 from Republic Services for Movies Under the Moon • Received \$1,200 for the Community Egg Hunt event from the following: Park Place, Church at Maltby, Monroe Rotary, Monroe Police Officers Association, and Natural Factors • Received \$2,400.50 for the City's K-9 program from the following: B Hatland and Anonymous • Received \$800 for Parks/Flower Basket program from the following: Republic Services and Monroe Garden Club • Received \$200 for JVM Memorial Garden from an anonymous donor • Received non-cash donations with an estimated value of \$1,404 from the following: Walmart, Fred Meyer, Evergreen State Fair, and Republic Services • Received \$2,400 for a memorial bench from D Olsen 	<ul style="list-style-type: none"> • If you are interested in making a donation to the City of Monroe, please contact City Hall at 360-794-7400 and contact your tax advisor as your donation may be tax deductible



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SPECIAL REVENUE FUNDS

Fund 105 – Streets O&M

This fund supports the maintenance and operation of the City’s transportation system. This includes over 59 miles of asphalt streets, 75 miles of concrete and asphalt sidewalks, 8 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 402,038	\$ 417,092	\$ 571,396	\$ 776,466	\$ 776,466	\$ 818,260
Taxes	-	400,000	400,000	400,000	400,000	800,000
Licenses & Permits	187,059	218,243	241,510	243,007	255,000	543,348
Intergovernmental	423,728	380,837	402,097	412,394	398,214	761,996
Charges for Services	62,235	136,543	117,920	105,000	162,830	280,000
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	9,538	8,819	5,466	3,150	11,011	10,615
Transfers In	87,000	-	-	-	-	-
Total	\$ 1,171,598	\$ 1,561,534	\$ 1,738,388	\$ 1,940,017	\$ 2,003,521	\$ 3,214,219

Expenditures

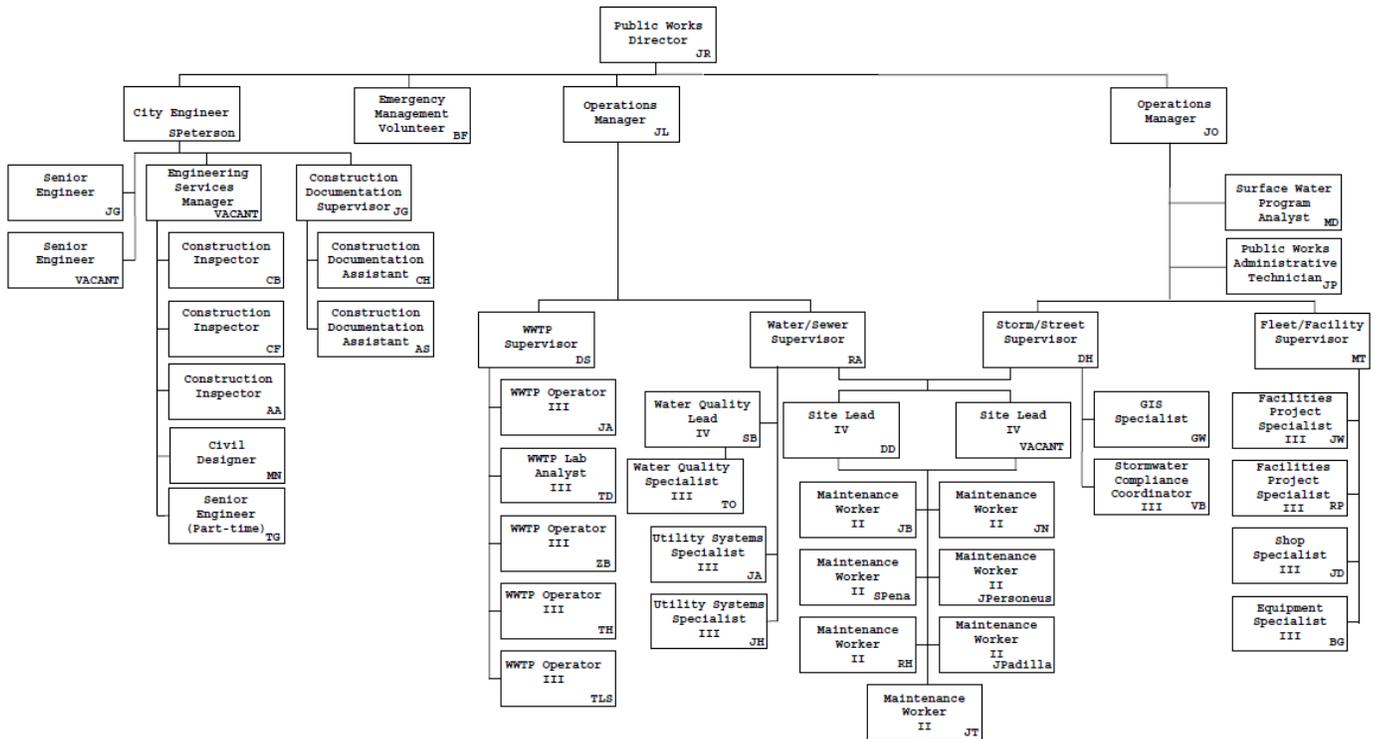
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 398,050	\$ 579,338	\$ 538,191	\$ 593,202	\$ 535,706	\$ 1,713,612
Supplies (30)	93,439	74,190	61,691	144,357	118,800	317,110
Professional Svcs (40)	261,004	335,910	360,351	618,435	529,082	794,771
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	1,780	1,600	1,689	1,732	1,673	3,198
Ending Fund Balance	417,325	570,496	776,466	582,291	818,260	385,528
Total	\$ 1,171,598	\$ 1,561,534	\$ 1,738,388	\$ 1,940,017	\$ 2,003,521	\$ 3,214,219

2023-2024 Professional Services

- Transportation planning including corridor analysis, traffic demand management, and lane of service determinations per existing and future conditions
- Grant and loan application services
- Plan review services

Fund 105 – Streets O&M

Organizational Chart



Full Time Equivalents History

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Director	0.15	0.15	0.15	0.15	0.15	0.01
Supervisor/Leads	0.74	0.91	0.91	0.91	0.91	1.33
Admin Support	0.10	0.10	0.10	0.10	0.10	0.62
O&M Employees	1.70	3.70	3.70	2.89	2.89	3.75
Total	2.69	4.86	4.86	4.05	4.05	5.71

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Completed more than 400 hours of asphalt patching Removed 75 sidewalk trip hazards in the Cambridge and Arbor Heights neighborhood Planted 30 new street trees 	<ul style="list-style-type: none"> Complete the Public Works contributions to the City of Monroe Comprehensive Plan for transportation Complete asphalt patching, crosswalk marking, and crack sealing work Plant 30 new street trees

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, vacation rentals, 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). Lodging taxes help strengthen connections through gathering spaces, events, services, and community-centered infrastructure - creating a safe place for all.

Revenues

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 82,672	\$ 71,654	\$ 74,591	\$ 162,440	\$ 162,440	\$ 122,355
Taxes	91,463	62,132	87,476	70,000	95,000	165,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	1,611	1,466	373	-	887	1,500
Transfers In	-	-	-	-	-	-
Total	\$ 175,746	\$ 135,252	\$ 162,440	\$ 232,440	\$ 258,327	\$ 288,855

Expenditures

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	104,092	60,661	-	150,000	135,585	250,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	71,654	74,591	162,440	82,440	122,742	38,855
Total	\$ 175,746	\$ 135,252	\$ 162,440	\$ 232,440	\$ 258,327	\$ 288,855

Organizational Chart	2023-2024 Professional Services
This fund does not have assigned staff.	<ul style="list-style-type: none"> Lodging tax awards will be determined after recommendation from Lodging Tax Advisory Committee and Council approval.

Fund 109 – Lodging Tax

Full Time Equivalents History

This fund does not have assigned staff.

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none">• Provided lodging tax awards to events that encourage visitors from outside the City	<ul style="list-style-type: none">• Provide lodging tax awards based on recommendations from the Lodging Tax Committee for events that encourage visitors from outside the City

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 which also supports *Imagine Monroe* by "creating a safe place for all." Staffing associated with drug enforcement is part of the General Fund Police cost center, so this fund has no staffing or 2023-2024 goals/2022 accomplishments associated with its proposal.

Revenues

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 53,883	\$ 47,589	\$ 51,902	\$ 55,972	\$ 55,973	\$ 14,977
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	845	4,324	4,071	4	4	2
Transfers In	-	-	-	-	-	-
Total	\$ 54,728	\$ 51,912	\$ 55,973	\$ 55,976	\$ 55,977	\$ 14,979

Expenditures

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	7,139	10	-	1,000	1,000	2,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	40,000	40,000	10,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	47,589	51,902	55,973	14,976	14,977	2,979
Total	\$ 54,728	\$ 51,912	\$ 55,973	\$ 55,976	\$ 55,977	\$ 14,979

Organizational Chart

This fund does not have assigned staff.

2023-2024 Professional Services

- Banking account maintenance fees

Full Time Equivalent History

This fund does not have assigned staff.

2022 Accomplishments

Non-applicable to this fund.

2023-2024 Goals

Non-applicable to this fund.

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 include 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 funds through budgeted transfers. The City also uses REET funds to support the general government portion of the PW Shop Facility's related bonding and the Municipal Campus Phase II bonds. Again, this is done by budgeted transfer from REET to the Debt Service Fund 203.

By utilizing REET for parks, streets, and municipal buildings, REET supports *Imagine Monroe*, specifically "...strengthen connections through gathering spaces...and community-centered infrastructure – creating a safe place for all."

Revenues

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Beginning Fund Balance	\$ 3,037,267	\$ 4,127,068	\$ 5,104,295	\$ 1,913,345	\$ 1,913,345	\$ 1,402,865
Taxes	1,335,493	1,144,692	1,763,450	1,100,000	2,155,535	2,550,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	59,461	77,415	27,975	6,300	8,500	18,000
Transfers In	-	-	-	1,000,000	1,000,000	-
Total	\$ 4,432,221	\$ 5,349,175	\$ 6,895,719	\$ 4,019,645	\$ 5,077,380	\$ 3,970,865

Expenditures

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	305,153	244,880	4,982,374	3,674,514	3,674,514	3,805,642
Ending Fund Balance	4,127,068	5,104,295	1,913,345	345,131	1,402,866	165,223
Total	\$ 4,432,221	\$ 5,349,175	\$ 6,895,719	\$ 4,019,645	\$ 5,077,380	\$ 3,970,865

Fund 117 – Real Estate Excise Tax

Organizational Chart	2023-2024 Professional Services
This fund does not have assigned staff.	This fund does not have professional services.

Full Time Equivalents History

This fund does not have assigned staff.

2022 Accomplishments	2023-2024 Goals
Non-applicable to this fund.	Non-applicable to this fund.



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DEBT SERVICE FUND

Fund 203 – Debt Service

The City of Monroe maintains one debt service fund to account for the long-term debt associated with the taxable operations of the City which supports *Imagine Monroe*, specifically “...strengthen connections through gathering places...and community-centered infrastructure – creating a safe place for all.” 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 and the Municipal Campus Phase II bonds. Revenues associated with the debt service expenditures in this fund are derived by transfers from REET fund 117.

Revenues

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 3,363	\$ 3,418	\$ 3,476	\$ 3,495	\$ 3,495	\$ 3,515
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	55	58	19	20	20	44
Transfers In	206,870	3,047,108	137,836	137,241	137,241	660,650
Total	\$ 210,288	\$ 3,050,584	\$ 141,331	\$ 140,756	\$ 140,756	\$ 664,209

Expenditures

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	206,870	3,047,108	137,836	137,241	137,241	660,650
Other (90)	-	-	-	-	-	-
Ending Fund Balance	3,418	3,476	3,495	3,515	3,515	3,559
Total	\$ 210,288	\$ 3,050,584	\$ 141,331	\$ 140,756	\$ 140,756	\$ 664,209

Organizational Chart

2023-2024 Professional Services

This fund does not have assigned staff.

This fund does not have professional services.

Full Time Equivalent History

This fund does not have assigned staff.

2022 Accomplishments

2023-2024 Goals

Non-applicable to this fund.

Non-applicable to this fund.



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CAPITAL FUNDS

Fund 307 – General CIP

The purpose of this fund is to account for costs associated with capital projects not specific to parks, streets, city-owned and operated property, or utilities. In 2022, the lone capital project in this fund was the improvements to the Boys and Girls Club building.

Revenues

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 1,357,912	\$ 21,174	\$ 2,642	\$ 21,202	\$ 21,202	\$ 21,299
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	341,043	338,746	1,202,560	49,193	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	12,432	216,770	190,215	10	97	-
Transfers In	-	-	-	-	-	-
Total	\$ 1,370,343	\$ 578,987	\$ 531,604	\$ 1,223,772	\$ 70,492	\$ 21,299

Expenditures

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	899,170	446,303	235,262	1,202,560	49,193	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	450,000	130,041	275,140	-	-	-
Ending Fund Balance	21,173	2,642	21,202	21,212	21,299	21,299
Total	\$ 1,370,343	\$ 578,987	\$ 531,604	\$ 1,223,772	\$ 70,492	\$ 21,299

Organizational Chart

This fund does not have assigned staff.

2023-2024 Professional Services

This fund does not have professional services.

Full Time Equivalent History

This fund does not have assigned staff.

2022 Accomplishments

- Completed final capital improvement projects at the Monroe Boys & Girls Club facility

2023-2024 Goals

- Non-applicable to this fund for 2023-2024

Fund 317 – Parks CIP

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

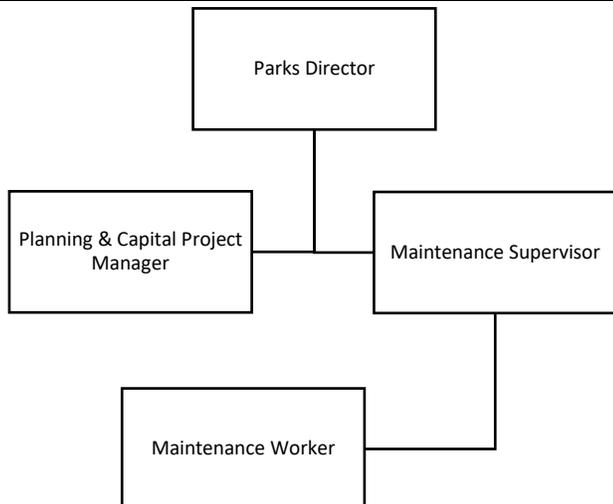
Revenues

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 952,548	\$ 1,314,435	\$ 1,315,093	\$ 996,654	\$ 996,654	\$ 1,239,636
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	1,231,401	1,215,700	1,215,700	-
Charges for Services	748,898	302,698	330,153	369,190	285,861	1,314,720
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	38,590	28,076	15,013	25,750	25,259	11,073
Transfers In	53,781	68,100	3,884,689	355,732	355,732	533,948
Total	\$ 1,793,817	\$ 1,713,308	\$ 6,776,349	\$ 2,963,026	\$ 2,879,206	\$ 3,099,377

Expenditures

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 178,432	\$ 195,559	\$ 159,762	\$ 264,269	\$ 222,370	\$ 541,155
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	102,189	63,925	115,747	321,524	96,524	1,062,430
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	198,762	138,730	5,504,186	1,642,700	320,676	1,023,038
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	1,000,000	-
Ending Fund Balance	1,314,435	1,315,093	996,654	734,533	1,239,636	472,754
Total	\$ 1,793,817	\$ 1,713,308	\$ 6,776,349	\$ 2,963,026	\$ 2,879,206	\$ 3,099,377

Organizational Chart



2023-2024 Professional Services

- Consultant services for master planning
- Consultant services for architecture and engineering design
- Trail pavement management system survey services

Fund 317 – Parks CIP

Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.35	0.35	0.35	0.35	0.35	0.35
Supervisor	0.20	0.20	0.20	0.20	0.20	0.20
Planning Manager	0.50	0.50	0.50	0.50	0.50	0.50
O&M Employees	0.48	0.48	0.48	0.48	0.48	0.48
Total	1.53	1.53	1.53	1.53	1.53	1.53

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Adopted new Parks, Recreation, Open Space(PRO) Plan and Impact Fees • Initiated Cadman transfer agreement and environmental review • Purchased/Installed Security Cameras @ Lake Tye, Sky River & Lewis St Parks 11/22 • Purchased/Installed new information kiosks @ Lake Tye, Sky River Parks 11/22 • Purchased/Installed Water Safety signage at Public Water Access along Skykomish River through awarded Forterra \$20,000 grant 12/22 	<ul style="list-style-type: none"> • Complete negotiation of Cadman property transfer to City 2023 • Cadman site Architecture & Engineering Design 2024 • Renovate/expand playground & furnishings in coordination with Stormwater Facility Upgrade project at Blueberry Park 2023 • Add new pickleball play facility @ Sky River Park and renovate sport courts @ Lake Tye Park 2023 • Renovate/expand play facility at city park – location: TBD 2024 • Masterplan Riverfront Parks 2024 • Trombley Park Architectural & Engineering Design 2024 • Public Plaza Festival Lot - Acquisition/A & E Design 2024 • Trail System Master Plan Connectivity 2023-24 • Trail Maintenance – Conduct Pavement Management System Survey 2023

Fund 318 – Streets 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 as implemented through the delivery of projects included in the Capital Facilities Plan and Transportation Improvement Plan, which are adopted by the City Council on an annual basis.

This fund also pays for annual street preservation efforts, such as asphalt overlays, which are reimbursed through a combination of the voter-approved Transportation Benefit District and grants. Project selection is closely coordinated with planned utility projects and private development to ensure new street surfaces are not marred by other activity.

Revenues

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 2,065,161	\$ 2,016,712	\$ 2,072,040	\$ 1,839,096	\$ 1,605,959	\$ 2,070,541
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	328,112	413,625	1,696,700	1,851,513	1,785,120	3,166,560
Charges for Services	2,167,916	1,817,086	2,026,269	2,817,635	2,674,935	4,254,954
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	34,442	34,849	10,968	7,800	7,916	14,514
Transfers In	-	-	275,000	1,747,614	1,747,614	1,161,578
Total	\$ 4,595,631	\$ 4,282,273	\$ 6,080,977	\$ 8,263,658	\$ 7,821,545	\$10,668,147

Expenditures

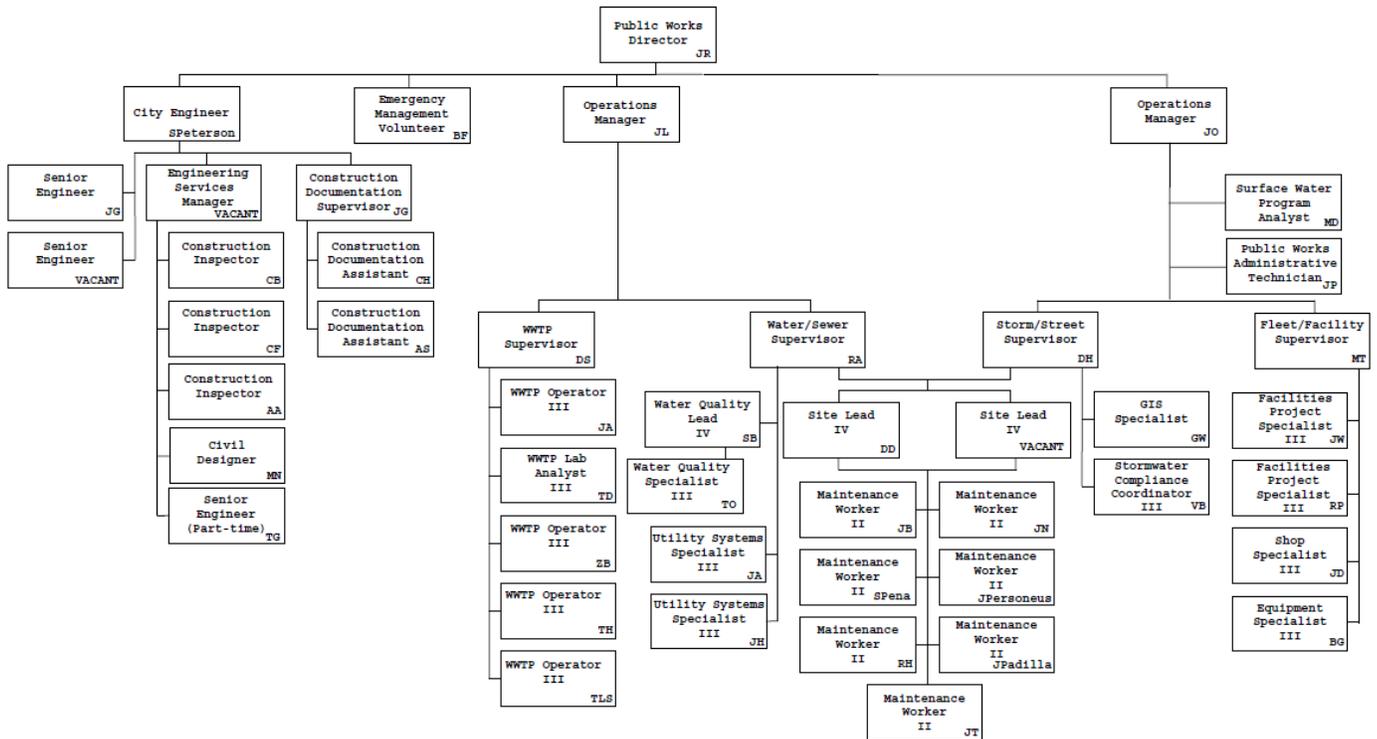
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 278,599	\$ 233,696	\$ 233,768	\$ 250,571	\$ 243,078	\$ 896,347
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	27,559	30,378	35,081	198,775	76,314	239,890
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	2,272,760	1,946,159	3,973,032	7,297,647	5,431,611	9,433,321
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	2,016,712	2,072,040	1,839,096	516,665	2,070,542	98,589
Total	\$ 4,595,631	\$ 4,282,273	\$ 6,080,977	\$ 8,263,658	\$ 7,821,545	\$10,668,147

2023-2024 Professional Services

- Roadway planning, design, permit application submittal, and project management services
- Construction management services
- Signal system and illumination design services
- Constructability review
- Material testing and inspection services
- Professional land surveying services

Fund 318 – Streets CIP

Organizational Chart



Full Time Equivalents History

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Director	0.05	0.05	0.05	0.05	0.05	0.12
Supervisor/Leads	1.34	1.04	1.04	1.04	1.04	1.21
Admin Support	0.50	0.40	0.40	0.40	0.40	0.66
O&M Employees	0.45	0.20	0.20	0.20	0.20	0.66
Total	2.34	1.69	1.69	1.69	1.69	2.65

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Reconstructed N. Madison Street Repaved and marked Woods Creek Road between US-2 and Tjerne Place SE City-wide road striping Completed the new shared path along Chain Lake Road Installed gateway monuments at Lewis Street Park and Tester Road roundabout Began the US-2 sidewalk segment adjacent to the fairgrounds 	<ul style="list-style-type: none"> Reconstruct Powell Street between Kelsey Street and Sams Street Perform approximately \$4M in street preservation efforts Upgrade approximately 50 sidewalk ramps to current federal standards Complete the 147th Street/179th Avenue signal Complete the US-2 sidewalk segment adjacent to the fairgrounds Construct sidewalk segments along 179th Avenue south of 152nd St

Fund 330 – Building CIP

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. Maintenance of City facilities supports *Imagine Monroe*, specifically “...strengthen connections through gathering places...and community-centered infrastructure – creating a safe place for all.”

Revenues

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 1,606,704	\$ 1,606,704	\$ 2,136,274
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	-	-	(1,044)	6,500	6,500	16,916,500
Transfers In	-	-	1,652,107	1,934,311	1,934,310	1,520,035
Total	\$ -	\$ -	\$ 1,651,063	\$ 3,547,515	\$ 3,547,515	\$ 20,572,809

Expenditures

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	44,359	1,726,000	1,208,200	3,275,356
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	203,040	203,040	15,112,479
Debt Service (70-80)	-	-	-	-	-	400,000
Other (90)	-	-	-	-	-	-
Ending Fund Balance	-	-	1,606,704	1,618,475	2,136,275	1,784,974
Total	\$ -	\$ -	\$ 1,651,063	\$ 3,547,515	\$ 3,547,515	\$ 20,572,809

Organizational Chart

This fund does not have assigned staff.

2023-2024 Professional Services

- Municipal campus design
- Police Station design
- Bond counsel fees
- Construction management for municipal campus

Full Time Equivalent History

This fund does not have assigned staff.

2022 Accomplishments

- Completed replacement of vapor barrier and siding at the Police Station
- City Hall Development Project architectural design to 90% space and form

2023-2024 Goals

- Complete police office upgrades in sergeant and administration area
- Complete design and construction of City Hall
- Begin Police facilities assessment (Phase III of Municipal Campus project)



**THE ADVENTURE
STARTS HERE!**

UTILITY FUNDS

UTILITIES OVERVIEW

The City of Monroe operates three utilities: Water; Sewer; and Stormwater. Each utility has costs associated with operations, maintenance, capital development, and debt service. The City manages the utility finances with seven funds. They are Fund 411 Water Operations and Maintenance (O&M), Fund 412 Water Capital, Fund 421 Sewer O&M, Fund 422 Sewer Capital, Fund 431 Stormwater O&M, 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 projected 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 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 base water amount.

The rate study adopted in 2015 had water increasing by 7.5%, stormwater by 4%, with sewer remaining the same. Based on the six-year utility models, water was proposed to increase by only 3%, stormwater by 12.5% for the first three years then 10% beginning in 2023, with sewer remaining the same after the 2.5% decrease in 2019. For 2020, the first year of the new adjustments, 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 on November 12, 2019 with Resolution No. 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 six-year projections (2023-2028) for the utilities, it was determined the rates adopted by Resolution No. 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 165 miles of pipe and appurtenances and 10 reservoirs. Performance of maintenance activities is required 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 1,242,171	\$ 985,770	\$ 971,232	\$ 1,437,252	\$ 1,426,381	\$ 1,622,014
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,927,326	6,796,849	7,522,233	7,092,000	6,968,042	14,462,452
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	36,371	28,958	9,269	7,950	10,736	21,700
Transfers In	34,937	830	-	228,164	228,164	10,258
Total	\$ 8,240,805	\$ 7,812,407	\$ 8,502,734	\$ 8,765,366	\$ 8,633,324	\$16,116,424

Expenditures

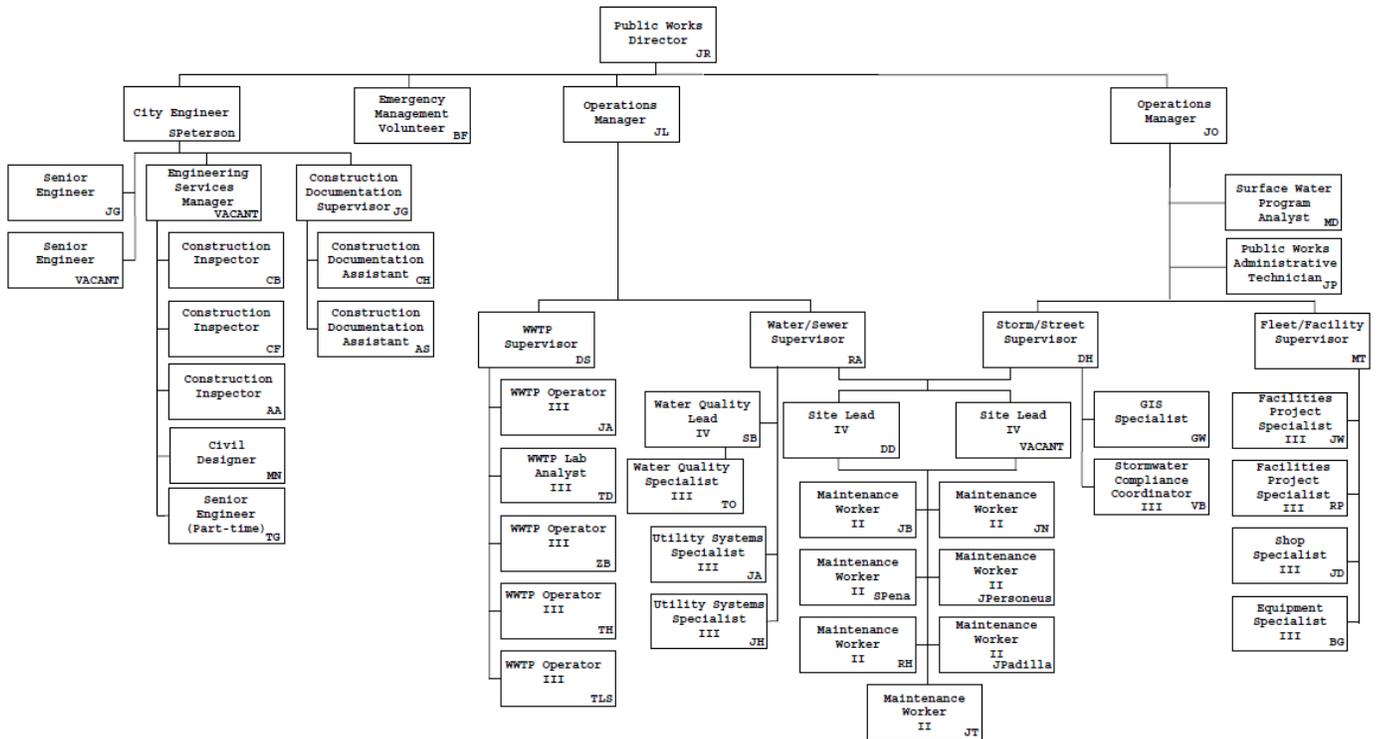
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 888,981	\$ 1,141,975	\$ 1,267,224	\$ 1,371,807	\$ 1,317,545	\$ 2,669,522
Supplies (30)	1,769,661	1,780,505	1,743,490	2,056,592	1,977,538	4,586,920
Professional Svcs (40)	1,023,846	1,008,154	1,071,693	1,163,827	1,032,089	2,359,472
Intergovernmental (50)	1,028,264	986,528	1,087,101	1,038,588	974,900	2,098,415
Capital (60)	-	2,260	-	54,550	54,550	-
Debt Service (70-80)	694,816	754,144	752,401	637,425	637,424	1,249,091
Other (90)	1,906,379	1,115,057	1,101,563	997,943	1,017,263	2,337,340
Ending Fund Balance	928,859	1,023,786	1,479,261	1,444,634	1,622,014	815,664
Total	\$ 8,240,805	\$ 7,812,407	\$ 8,502,734	\$ 8,765,366	\$ 8,633,324	\$16,116,424

2023-2024 Professional Services

- Water system planning and analysis
- Comprehensive utility planning
- Utility bill printing, mailing, and lockbox services

Fund 411 – Water O&M

Organizational Chart



Full Time Equivalents History

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Director	0.18	0.18	0.18	0.18	0.18	0.12
Supervisor/Leads	1.66	2.06	2.06	2.06	2.06	2.16
Admin Support	1.20	1.25	1.25	1.25	1.25	1.14
O&M Employees	4.35	6.05	6.05	6.53	6.53	5.76
Total	7.39	9.54	9.54	10.02	10.02	9.18

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Maintained system compliance with WAC 246-290 by line cleaning of 100% of water system pipes and completed operation of 100% of valves and hydrants 	<ul style="list-style-type: none"> Maintain system compliance with WAC 246-290 with line cleaning of 100% of water system pipes and complete operation of 100% of valves and hydrants Complete the Public Works contributions to the City of Monroe Comprehensive Plan for water

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. Water CIP project selection follows the City’s Comprehensive Plan, via implementation through the Capital Facilities Plan. The Capital Facilities Plan is adopted by the City Council on an annual basis and is aligned with the Utility Systems Plan which is approved by Council once every 5-7 years. 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 7,179,696	\$ 6,753,766	\$ 7,247,257	\$ 5,024,254	\$ 5,024,254	\$ 4,480,057
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	1,088,812	720,028	689,148	472,210	475,097	2,799,667
Transfers In	1,901,566	1,111,000	1,101,563	997,943	997,943	2,314,883
Total	\$10,170,074	\$ 8,584,794	\$ 9,037,968	\$ 6,494,407	\$ 6,497,294	\$ 9,594,607

Expenditures

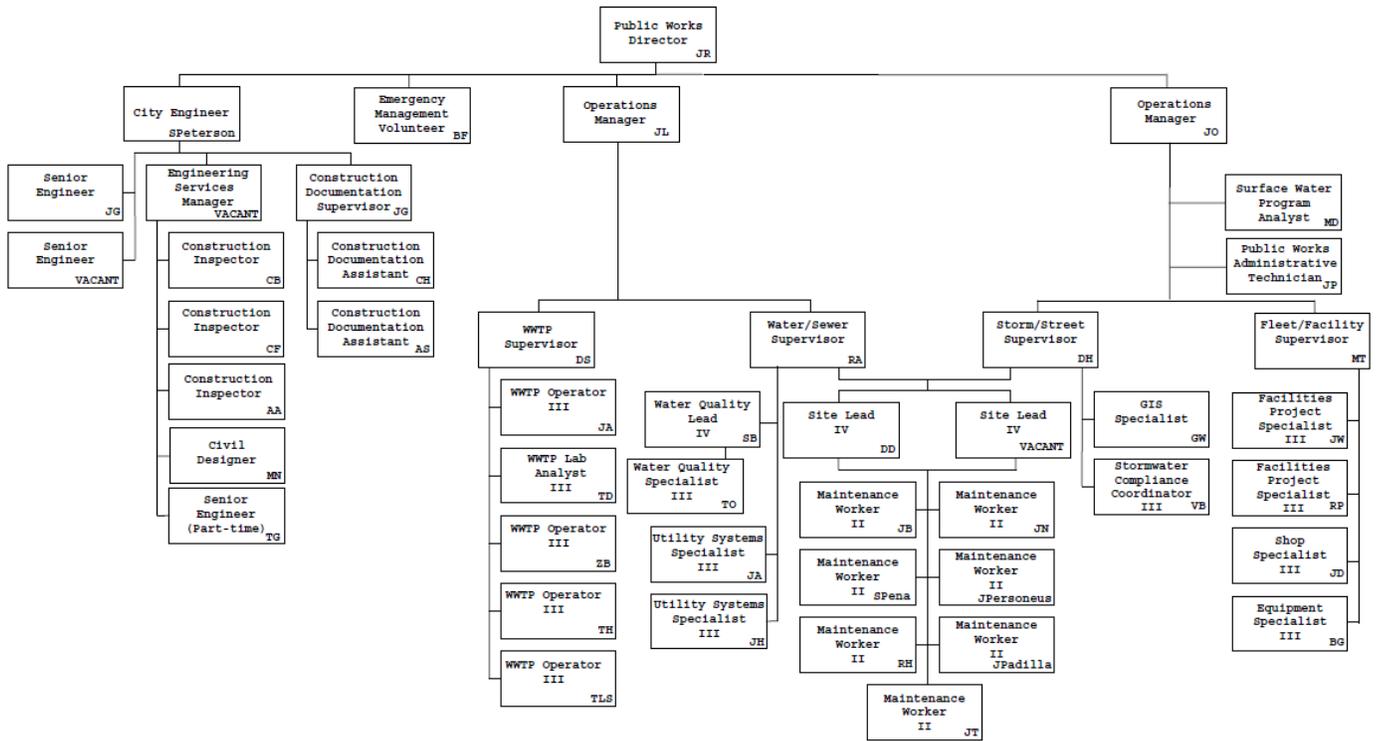
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 285,853	\$ 382,667	\$ 379,261	\$ 409,917	\$ 406,644	\$ 1,048,987
Supplies (30)	32	81	-	-	250	500
Professional Svcs (40)	75,277	122,398	171,115	279,055	156,555	552,538
Intergovernmental (50)	105,672	66,911	68,792	46,673	46,673	79,967
Capital (60)	2,949,474	765,481	3,394,546	2,063,473	1,407,115	1,538,225
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	6,753,766	7,247,257	5,024,254	3,695,289	4,480,057	6,374,390
Total	\$10,170,074	\$ 8,584,794	\$ 9,037,968	\$ 6,494,407	\$ 6,497,294	\$ 9,594,607

2023-2024 Professional Services

- Project design and project management
- Construction management services
- Inspection services
- Grant and loan application assistance services
- Constructability review

Fund 412 – Water CIP

Organizational Chart



Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.10	0.05	0.05	0.05	0.05	0.12
Supervisor/Leads	1.34	1.69	1.69	1.69	1.69	0.52
Admin Support	0.50	0.60	0.60	0.60	0.60	0.78
O&M Employees	0.45	0.55	0.55	0.44	0.44	1.69
Total	2.39	2.89	2.89	2.78	2.78	3.11

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Completed the 2nd water reservoir at the Department of Corrections property Began N. Madison water line improvements 	<ul style="list-style-type: none"> Replace water main under SR 522 Complete N. Madison water line improvements Dickinson St water line replacement Replace aging water main in multiple locations

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 65 miles of sewer main and 1,300 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 1,101,589	\$ 1,886,973	\$ 1,526,073	\$ 1,073,856	\$ 1,050,148	\$ 724,288
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	7,902,682	8,088,023	8,423,285	8,292,112	8,223,383	16,300,000
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	37,537	44,307	16,995	9,500	10,847	22,655
Transfers In	94,930	7,453	-	433,971	433,971	20,404
Total	\$ 9,136,738	\$10,026,757	\$ 9,966,352	\$ 9,809,439	\$ 9,718,348	\$17,067,347

Expenditures

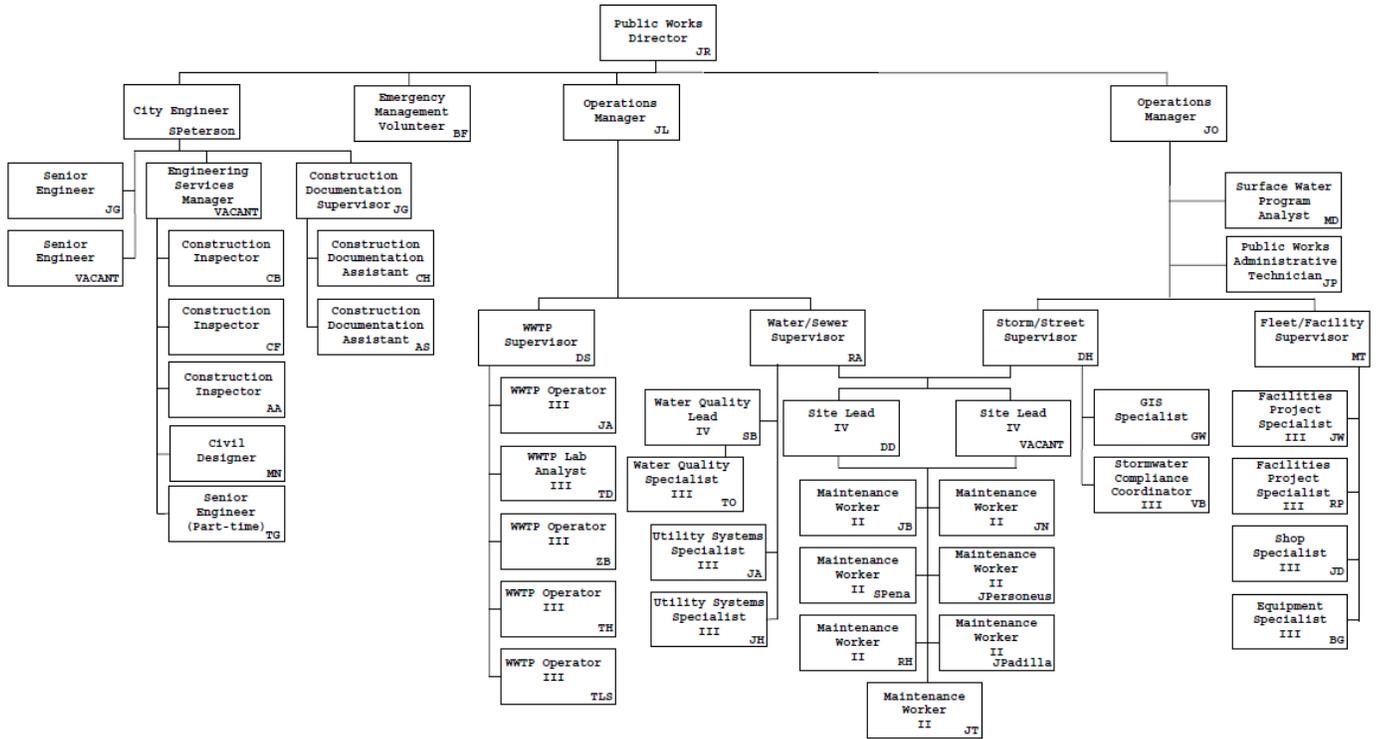
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 1,476,905	\$ 1,420,692	\$ 1,297,437	\$ 1,420,091	\$ 1,397,509	\$ 3,096,646
Supplies (30)	274,179	374,684	360,888	432,310	432,443	753,790
Professional Svcs (40)	2,579,969	2,907,914	2,647,097	2,604,554	2,703,624	5,491,355
Intergovernmental (50)	320,167	377,145	376,599	365,000	365,000	735,908
Capital (60)	-	2,259	-	78,000	78,000	-
Debt Service (70-80)	1,941,237	1,877,615	1,879,745	1,400,272	1,400,271	2,793,430
Other (90)	782,085	1,493,589	2,286,052	2,696,489	2,617,212	3,375,109
Ending Fund Balance	1,762,197	1,572,859	1,118,534	812,723	724,289	821,109
Total	\$ 9,136,738	\$10,026,757	\$ 9,966,352	\$ 9,809,439	\$ 9,718,348	\$17,067,347

2023-2024 Professional Services

- Sanitary Sewer system planning and analysis
- Comprehensive utility planning
- Utility bill printing, mailing, and lockbox services

Fund 421 – Sewer O&M

Organizational Chart



Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.18	0.18	0.18	0.18	0.18	0.12
Supervisor/Leads	2.14	1.86	1.86	1.86	1.86	2.43
Admin Support	1.20	1.11	1.11	1.11	1.11	1.18
O&M Employees	8.29	7.95	7.95	6.95	6.95	6.48
Total	11.81	11.10	11.10	10.10	10.10	10.21

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Completed the WWTP engineering report Successfully completed 12 months of full NPDES compliant operations 	<ul style="list-style-type: none"> Resolve 100% of customer reported sewer back-ups within 24 hours Complete the Public Works contributions to the City of Monroe Comprehensive Plan for sanitary sewer

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. Sewer CIP project selection follows the City’s Comprehensive Plan, via implementation through the Capital Facilities Plan. The Capital Facilities Plan is adopted by the City Council on an annual basis and is aligned with the Utility Systems Plan which is approved by Council once every 5-7 years. 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 7,621,515	\$ 7,949,119	\$10,174,616	\$12,822,094	\$12,822,094	\$12,969,598
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	23,243	9,984	1,687,056	1,657,719	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	2,039,679	1,940,706	1,667,938	867,660	880,359	17,486,945
Transfers In	722,152	1,493,589	2,285,531	2,696,489	2,596,489	3,352,652
Total	\$10,383,346	\$11,406,657	\$14,138,069	\$18,073,299	\$17,956,661	\$33,809,195

Expenditures

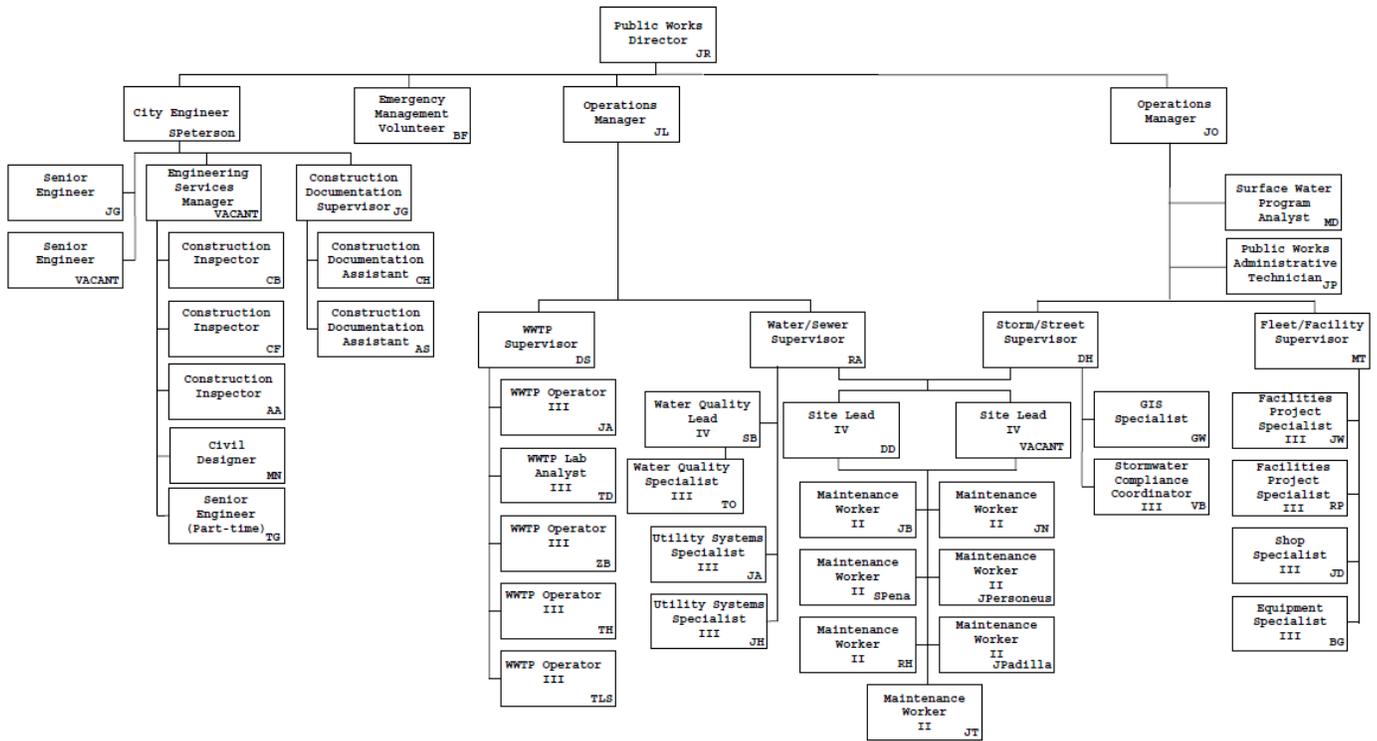
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 289,690	\$ 229,674	\$ 232,327	\$ 245,977	\$ 230,880	\$ 972,667
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	308,030	366,310	290,116	349,690	180,638	364,734
Intergovernmental (50)	-	-	-	-	54,852	107,382
Capital (60)	1,836,506	636,057	793,532	5,087,587	4,520,692	20,493,582
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	7,949,119	10,174,616	12,822,095	12,390,045	12,969,599	11,870,830
Total	\$10,383,346	\$11,406,657	\$14,138,069	\$18,073,299	\$17,956,661	\$33,809,195

2023-2024 Professional Services

- Project design and project management
- Engineering feasibility study/report
- Construction management services
- Inspection services
- Constructability review

Fund 422 – Sewer CIP

Organizational Chart



Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.10	0.10	0.10	0.10	0.10	0.12
Supervisor/Leads	1.49	0.94	0.94	0.94	0.94	0.48
Admin Support	0.50	0.40	0.40	0.40	0.40	0.72
O&M Employees	0.30	0.20	0.20	0.21	0.21	1.56
Total	2.39	1.64	1.64	1.65	1.65	2.88

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Completed the construction of CIP phase 1 (Effluent pH control facilities) Initiated Design-Build process for CIP phase 5 (Class A biosolids treatment) Began N. Madison St sewer line replacement 	<ul style="list-style-type: none"> Construction of the 177th Ave sewer line replacement Continue Design-Build process for CIP phase 5 (Class A biosolids treatment) Dickinson St sewer line extension Complete N. Madison St sewer line replacement

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 2,250 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 325,680	\$ 350,594	\$ 444,288	\$ 501,975	\$ 501,975	\$ 452,388
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	50,000	-	50,000	50,000	50,000	-
Charges for Services	1,932,402	2,181,124	2,495,955	2,779,108	2,780,608	6,417,707
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	9,116	8,553	6,895	2,500	3,165	6,324
Transfers In	12,646	1,837	-	99,141	99,141	4,520
Total	\$ 2,329,844	\$ 2,542,107	\$ 2,997,137	\$ 3,432,724	\$ 3,434,889	\$ 6,880,939

Expenditures

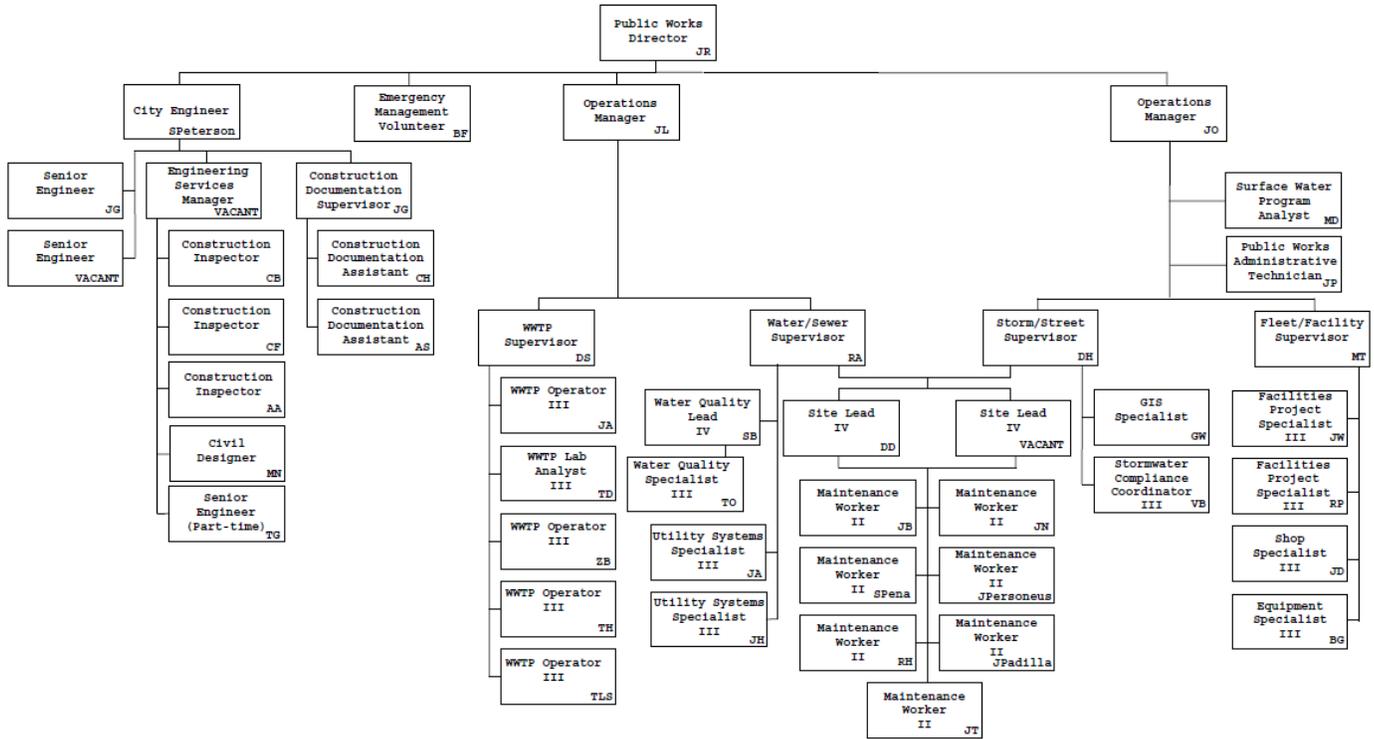
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 878,878	\$ 930,771	\$ 1,110,852	\$ 1,191,800	\$ 1,139,186	\$ 2,342,545
Supplies (30)	28,478	31,441	23,463	69,822	37,711	73,580
Professional Svcs (40)	639,517	758,853	663,659	632,029	634,368	1,746,667
Intergovernmental (50)	144,358	145,219	162,270	168,110	148,015	286,737
Capital (60)	27,846	2,260	-	-	-	-
Debt Service (70-80)	198,713	217,119	217,181	217,075	217,075	651,073
Other (90)	72,327	-	307,446	806,145	806,145	1,454,534
Ending Fund Balance	339,727	456,445	512,266	347,743	452,389	325,803
Total	\$ 2,329,844	\$ 2,542,107	\$ 2,997,137	\$ 3,432,724	\$ 3,434,889	\$ 6,880,939

2023-2024 Professional Services

- System planning and analysis
- Comprehensive utility planning
- Grant and loan application assistance
- Utility bill printing, mailing, and lockbox services

Fund 431 – Stormwater O&M

Organizational Chart



Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.18	0.18	0.18	0.18	0.18	0.13
Supervisor/Leads	1.47	1.51	1.51	1.51	1.51	1.89
Admin Support	1.25	1.15	1.15	1.15	1.15	1.10
O&M Employees	4.63	5.50	5.50	5.92	5.92	5.04
Total	7.52	8.34	8.34	8.76	8.76	8.16

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Maintained compliance with NPDES stormwater permit Inspected and maintain 50% of catch basins and 100% of stormwater vaults/filters Transplanted 250 conifer trees 	<ul style="list-style-type: none"> Maintain compliance with NPDES stormwater discharge permit Plant 200 native trees in riparian locations

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. CIP project selection follows the City’s Comprehensive Plan, via implementation through the Capital Facilities Plan. The Capital Facilities Plan is adopted by the City Council on an annual basis and is aligned with the Utility Systems Plan which is approved by Council once every 5-7 years. 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 724,473	\$ 818,230	\$ 525,596	\$ 549,887	\$ 549,887	\$ 897,675
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	286,658	162,388	3,340,127	150,000	2,395,377
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	8,533	11,335	2,753	1,800	2,986	2,803,142
Transfers In	518,524	-	307,446	806,145	806,145	1,432,077
Total	\$ 1,251,530	\$ 1,116,224	\$ 998,183	\$ 4,697,959	\$ 1,509,018	\$ 7,528,271

Expenditures

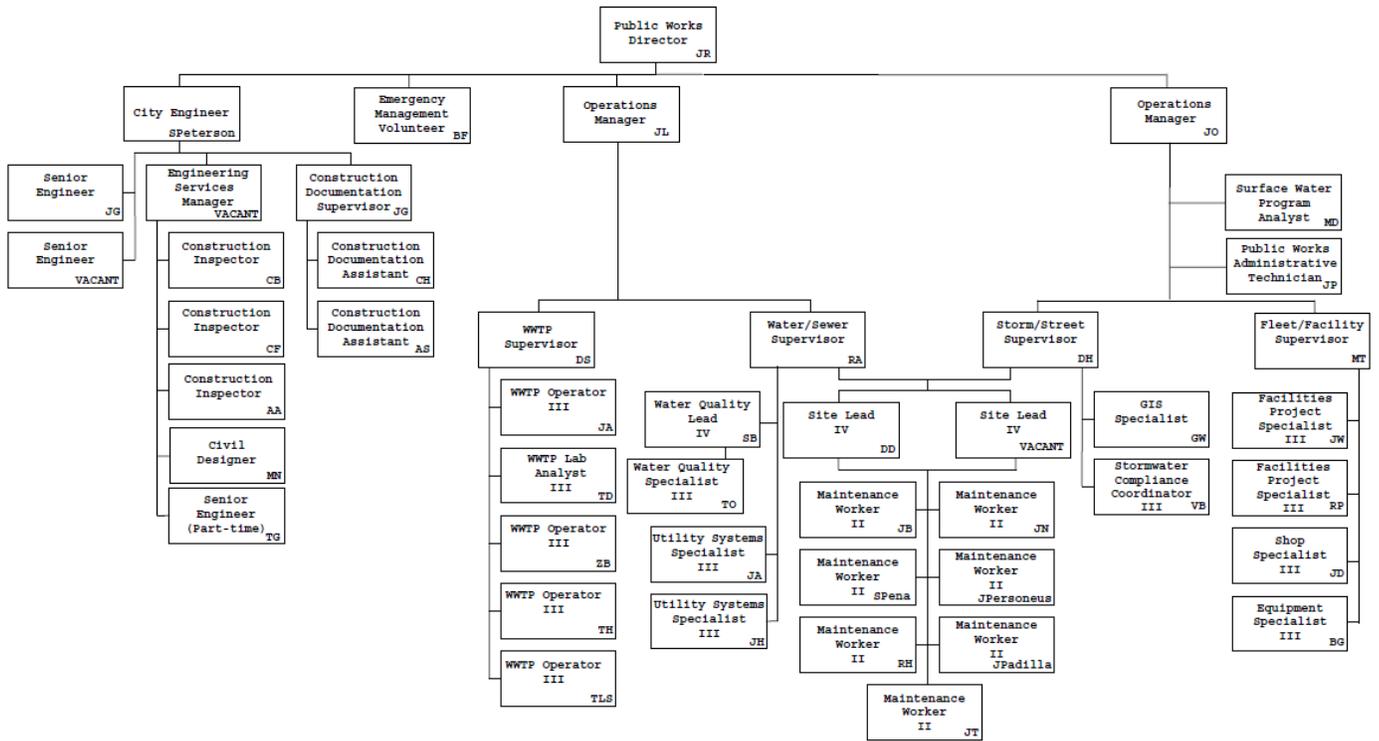
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 279,327	\$ 256,777	\$ 271,047	\$ 293,961	\$ 282,631	\$ 476,580
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	43,390	52,939	49,285	296,712	128,712	275,506
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	110,583	280,911	127,964	3,390,208	200,000	4,554,898
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	818,230	525,596	549,887	717,078	897,676	2,221,287
Total	\$ 1,251,530	\$ 1,116,224	\$ 998,183	\$ 4,697,959	\$ 1,509,018	\$ 7,528,271

2023-2024 Professional Services

- Project design and project management
- Construction management services
- Inspection services
- Constructability review

Fund 432 – Stormwater CIP

Organizational Chart



Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.05	0.05	0.05	0.05	0.05	0.12
Supervisor/Leads	1.34	1.04	1.04	1.04	1.04	0.22
Admin Support	0.50	0.50	0.50	0.50	0.50	0.33
O&M Employees	0.45	0.30	0.30	0.54	0.54	0.72
Total	2.34	1.89	1.89	2.13	2.13	1.39

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Acquired Venture property for stormwater retention and passive park land 	<ul style="list-style-type: none"> Complete Blueberry Lane infiltration system project Dickinson St stormwater improvements

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.

Revenues

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 2,886,574	\$ 2,790,675	\$ 2,827,345	\$ 2,843,121	\$ 2,843,121	\$ 2,094,637
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	46,614	47,133	15,777	-	12,793	18,300
Transfers In	-	-	-	-	-	-
Total	\$ 2,933,188	\$ 2,837,809	\$ 2,843,121	\$ 2,843,121	\$ 2,855,914	\$ 2,112,937

Expenditures

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	142,513	10,464	-	761,276	761,276	35,182
Ending Fund Balance	2,790,675	2,827,345	2,843,121	2,081,845	2,094,638	2,077,755
Total	\$ 2,933,188	\$ 2,837,809	\$ 2,843,121	\$ 2,843,121	\$ 2,855,914	\$ 2,112,937

Organizational Chart

This fund does not have assigned staff.

2023-2024 Professional Services

This fund does not have professional services.

Full Time Equivalent History

This fund does not have assigned staff.

2022 Accomplishments

Non-applicable to this fund.

2023-2024 Goals

Non-applicable to this fund.



**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 M365 and other software services; demonstrating continuous effort to improve operations, decrease turnaround times, working cooperatively across all departments.

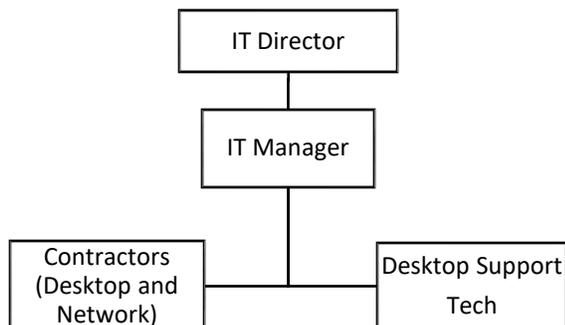
Revenues

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Beginning Fund Balance	\$ 306,352	\$ 307,487	\$ 302,406	\$ 340,336	\$ 340,336	\$ 160,366
Taxes	-	-	-	-	-	-
Licenses & Permits	-	87,193	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	651,204	602,030	714,339	733,058	733,058	2,400,971
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	11,750	6,255	6,906	5,600	8,556	18,000
Transfers In	-	-	336,274	394,800	394,800	464,000
Total	\$ 969,306	\$ 1,002,964	\$ 1,359,925	\$ 1,473,794	\$ 1,476,750	\$ 3,043,337

Expenditures

	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Proposed 2023-2024
Personnel	\$ 155,934	\$ 155,973	\$ 228,672	\$ 356,042	\$ 346,884	\$ 778,144
Supplies (30)	90,567	81,138	161,172	217,000	217,751	447,020
Professional Svcs (40)	409,236	461,708	629,745	748,957	751,748	1,750,528
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	6,083	1,740	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	307,487	302,406	340,336	151,795	160,366	67,645
Total	\$ 969,306	\$ 1,002,964	\$ 1,359,925	\$ 1,473,794	\$ 1,476,750	\$ 3,043,337

Organizational Chart



2023-2024 Professional Services

- Network contractor services
- Desktop support services
- AV support services

Fund 510 – Information Technology

Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Information Tech Director	0.20	0.20	0.20	0.20	0.20	0.20
Information Tech Manager	0.00	0.00	1.00	1.00	1.00	1.00
Support Technician	1.00	1.00	2.00	2.00	2.00	1.00
Total	1.20	1.20	3.20	3.20	3.20	2.20

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Migrated Springbrook modules to the Cloud • Implementing Springbrook Employee Self-Serve (ESS) module for payroll • Improving IT system security • Implemented managed, detection, and response system • Switched spam filter to consolidate vendors and decrease cost. • Solutions and staffing for hybrid council, board and commission meetings. • Assist the Parks Dept with implementing the city's on-line park's reservation system. • Implementing business continuity solution. Completion expected by end of 2022. • Assist Clerk's office with evaluation of email archive system (on-going) • Assist PD with body camera implementation • Improved GIS performance • Assisted with Park's camera system • Phone system cost recovery. 	<ul style="list-style-type: none"> • Evaluate ERP options. • Infrastructure improvements (switches and firewall) • Fine tune ability to manage devices, servers and software. • Provide project support to PD (body cameras, video systems) • Complete Microsoft Intune implementation. • Assist with records digitization and workflow • Business process automation • Establish replacement programs for more IT systems • Complete bringing all non-project IT activities in house • Continue to work toward completion of 5-year information technology plan

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 an 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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 4,285,865	\$ 4,782,021	\$ 5,295,571	\$ 6,269,673	\$ 6,269,713	\$ 6,633,117
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,808,482	2,222,832	1,896,530	1,420,867	1,420,867	3,634,368
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	109,823	267,664	429,780	65,500	67,000	134,000
Transfers In	-	-	-	-	-	-
Total	\$ 6,204,170	\$ 7,272,517	\$ 7,621,880	\$ 7,756,040	\$ 7,757,580	\$10,401,485

Expenditures

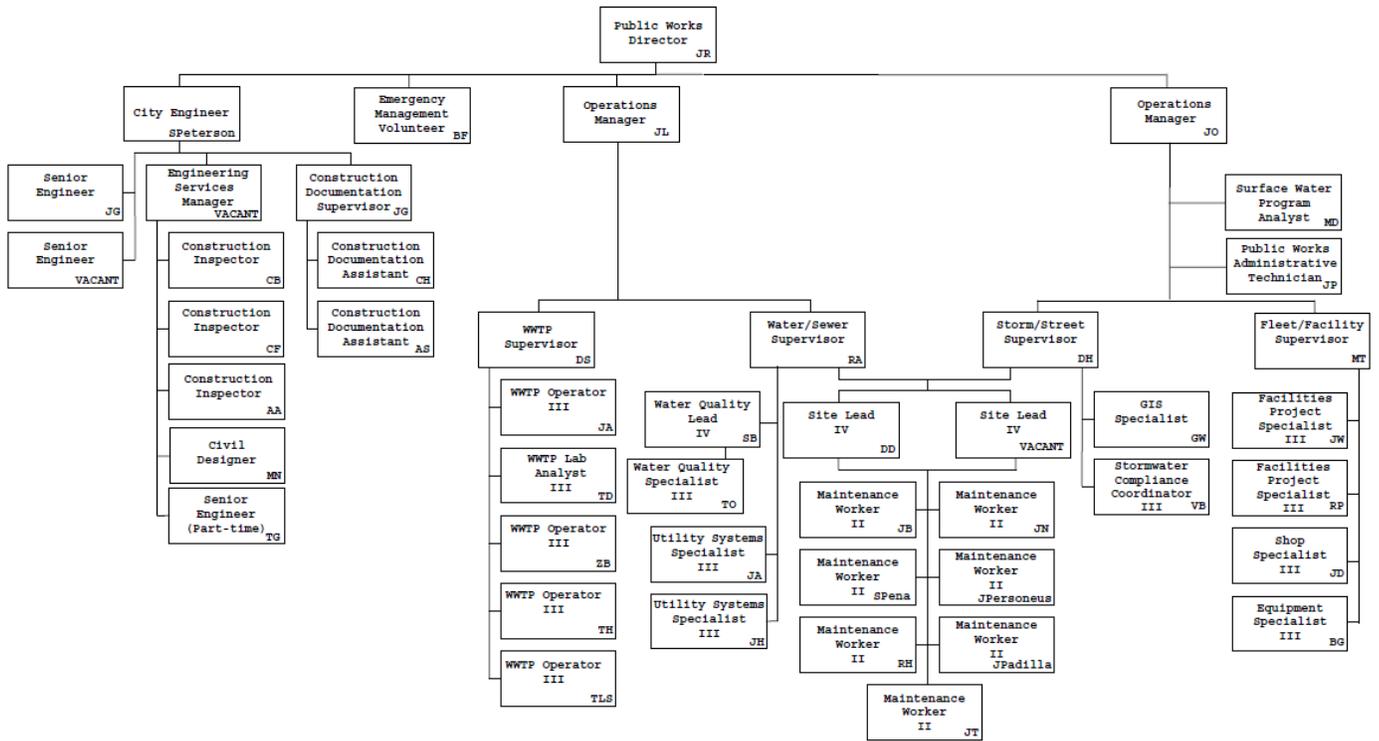
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 259,528	\$ 274,923	\$ 320,643	\$ 320,322	\$ 322,885	\$ 797,741
Supplies (30)	275,520	151,734	256,794	348,100	395,000	1,054,700
Professional Svcs (40)	211,002	200,306	218,072	287,479	245,479	482,156
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	675,822	1,092,144	366,658	1,618,782	155,085	2,917,577
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	257,699	190,000	6,014	6,014	-
Ending Fund Balance	4,782,298	5,295,711	6,269,713	5,175,343	6,633,117	5,149,311
Total	\$ 6,204,170	\$ 7,272,517	\$ 7,621,880	\$ 7,756,040	\$ 7,757,580	\$10,401,485

2023-2024 Professional Services

- Fleet repair and maintenance services to include computer system diagnosis
- Fleet tracking software maintenance

Fund 520 – Fleet & Equipment

Organizational Chart



Full Time Equivalents History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.15	0.00	0.00	0.00	0.00	0.07
Supervisor/Leads	0.35	0.75	0.75	0.75	0.75	0.72
Admin Support	0.15	0.10	0.10	0.10	0.10	0.08
O&M Employees	1.45	1.70	1.70	1.60	1.60	1.92
Total	2.10	2.55	2.55	2.45	2.45	2.79

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> Maintained 110 vehicles and pieces of equipment 	<ul style="list-style-type: none"> Maintain over 110 vehicles and pieces of equipment

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>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Beginning Fund Balance	\$ 8,818	\$ 65,055	\$ 138,455	\$ 24,045	\$ 24,045	\$ 149,083
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,206,402	1,345,964	1,428,077	1,372,089	1,372,089	3,131,587
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	12,924	9,525	10,572	6,500	7,046	15,933
Transfers In	315,010	90,000	34,431	300,000	300,000	-
Total	\$ 1,543,154	\$ 1,510,544	\$ 1,611,535	\$ 1,702,634	\$ 1,703,180	\$ 3,296,603

Expenditures

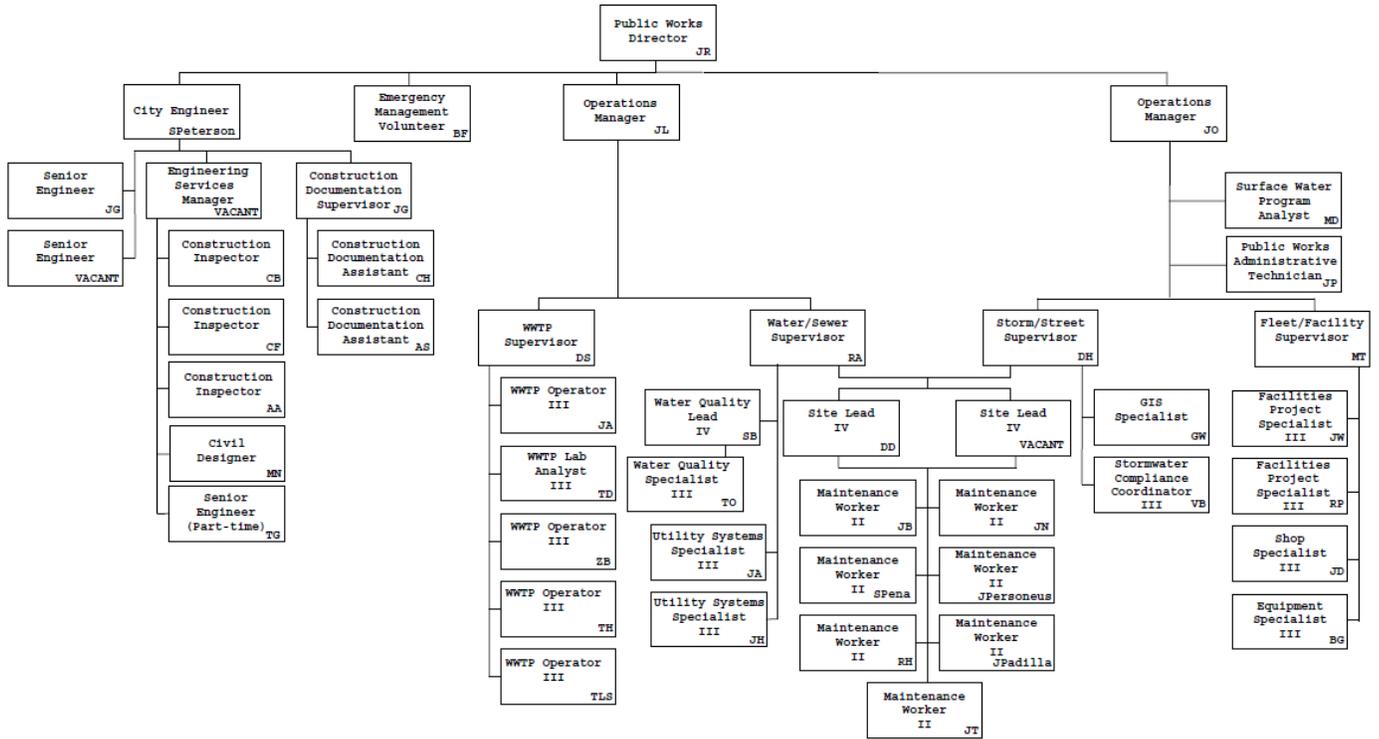
	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Personnel	\$ 338,142	\$ 325,379	\$ 432,119	\$ 467,365	\$ 449,841	\$ 854,238
Supplies (30)	112,760	84,871	94,249	80,000	101,000	240,000
Professional Svcs (40)	980,688	931,850	976,164	1,003,257	1,003,257	2,020,349
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	46,488	29,990	84,958	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	65,077	138,455	24,045	152,012	149,083	182,016
Total	\$ 1,543,154	\$ 1,510,544	\$ 1,611,535	\$ 1,702,634	\$ 1,703,180	\$ 3,296,603

2023-2024 Professional Services

- Facility repair and maintenance services
- Heating and cooling maintenance services
- Fire alarm testing and maintenance services
- Pest control services
- Fire extinguisher services
- Security system testing and maintenance services
- Mechanical, electrical, and plumbing engineering services
- Janitorial services

Fund 530 – Facilities

Organizational Chart



Full Time Equivalent History

	Actual <u>2019</u>	Actual <u>2020</u>	Actual <u>2021</u>	Budget <u>2022</u>	Projected <u>2022</u>	Proposed <u>2023-2024</u>
Director	0.05	0.05	0.05	0.05	0.05	0.07
Supervisor/Leads	0.49	0.75	0.75	0.75	0.75	0.81
Admin Support	0.00	0.10	0.10	0.10	0.10	0.09
O&M Employees	2.39	1.50	1.50	2.46	2.46	2.16
Total	2.93	2.40	2.40	3.36	3.36	3.13

2022 Accomplishments	2023-2024 Goals
<ul style="list-style-type: none"> • Provided support for staff, Council, Court, and the public at multiple City facilities with furniture upgrades, painting, repairs, and meeting room setup 	<ul style="list-style-type: none"> • Continue to provide support for staff, Council, Court, and the public at multiple City facilities with furniture upgrades, painting, repairs, and meeting room setup • Support staff with move for municipal campus remodel



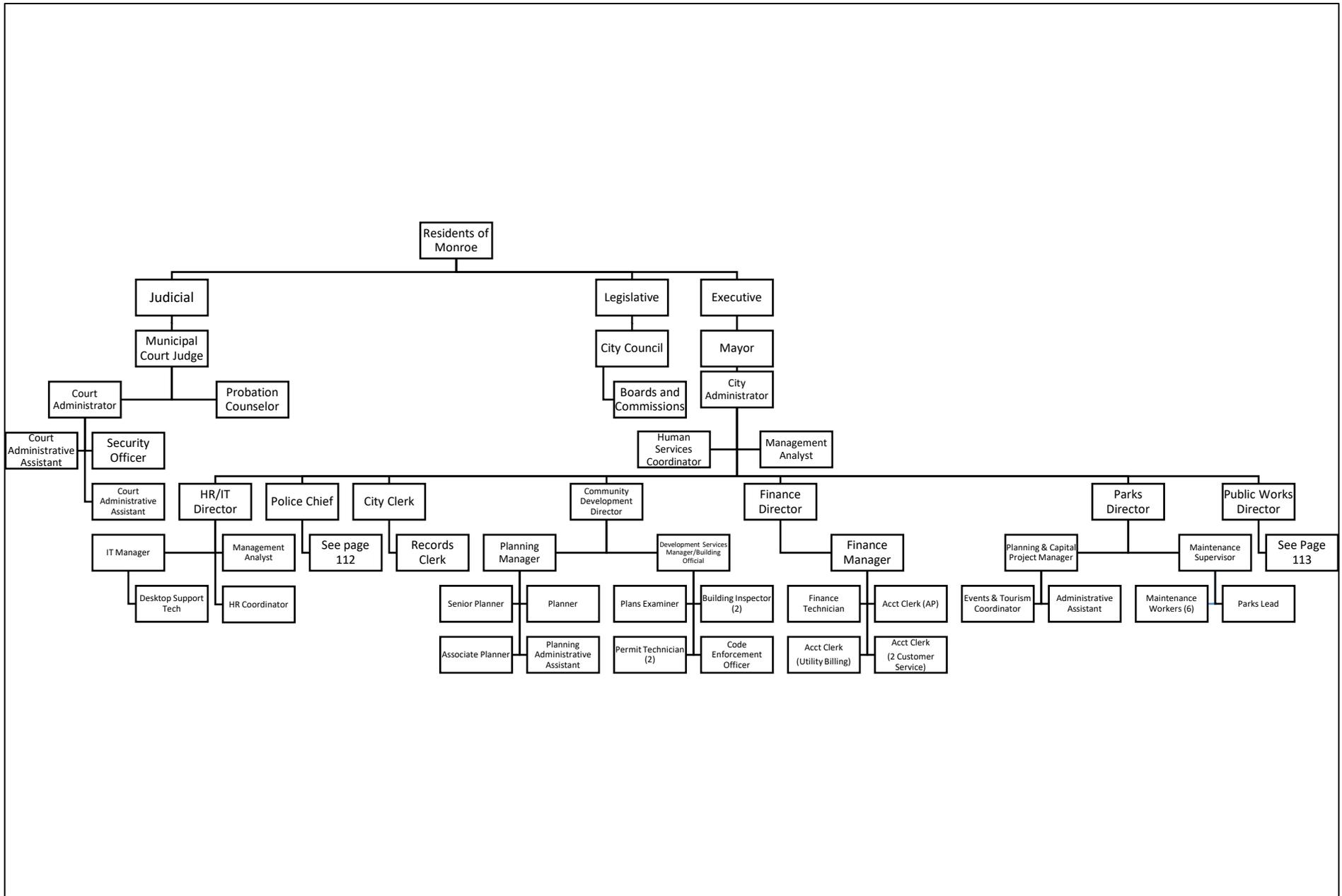
**THE ADVENTURE
STARTS HERE!**

APPENDICES

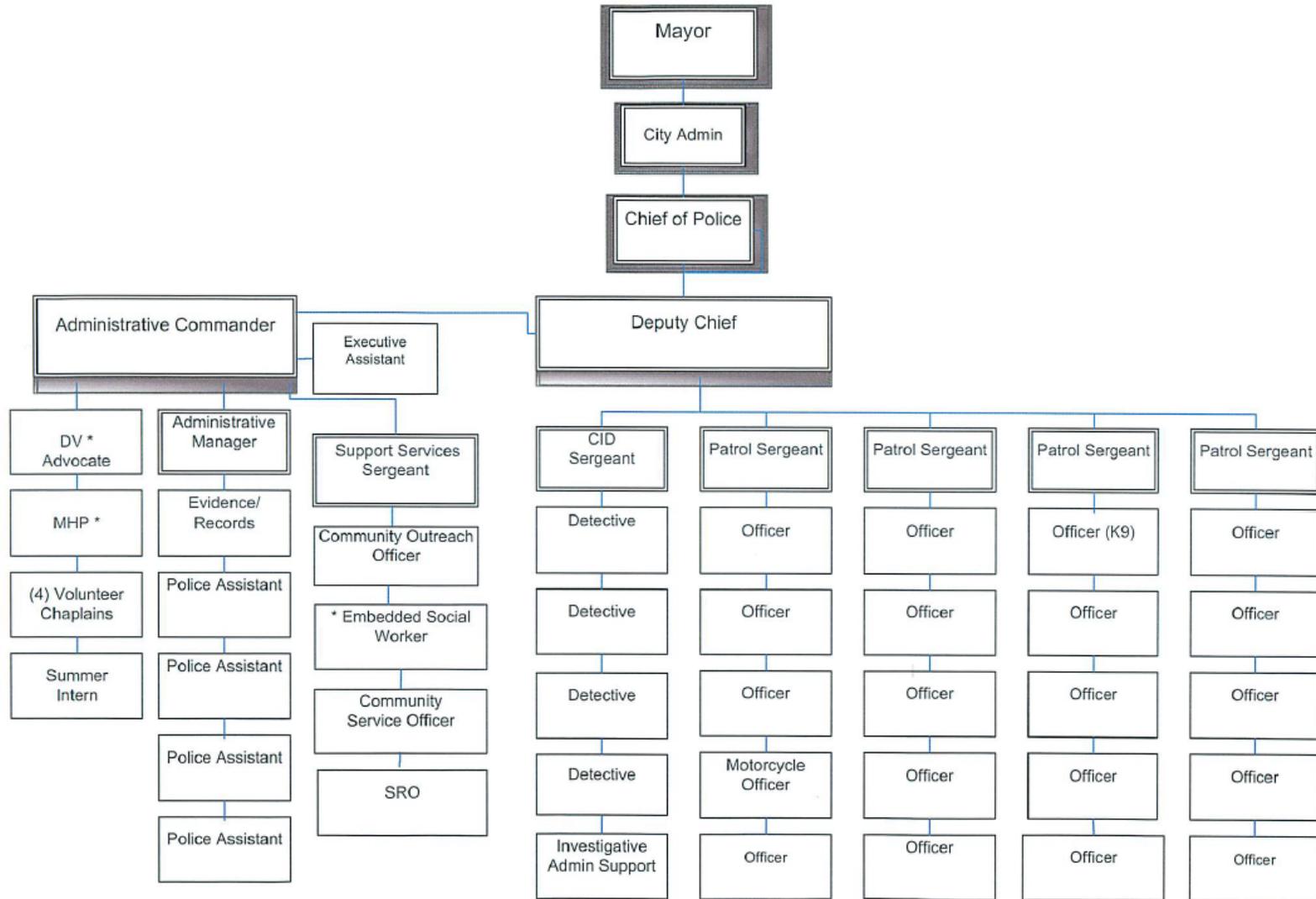
2023-2024 Full Time Equivalent (FTEs)

Fund/Dept	Page #	2019 Actual	2020 Actual	2021 Actual	2022 Amend	2023-2024 Proposed
General Fund						
Executive	38	2.00	2.00	2.00	2.00	2.00
Finance	40	3.29	3.79	4.64	4.79	4.29
Human Resources	42	0.80	1.30	1.30	1.80	2.30
Police	44	44.00	44.00	44.00	44.00	44.00
City Clerk	50	1.00	1.15	1.90	1.75	1.75
Municipal Court	52	2.20	2.20	3.45	3.45	3.45
Parks O&M	54	9.47	9.47	9.47	10.47	10.47
Human Services	57	-	-	-	-	1.00
Community Dev.	60	8.80	9.80	12.00	12.00	12.00
Emergency Mngt	61	0.03	0.03	0.03	0.03	-
General Fund Total		71.59	73.74	78.79	80.29	81.26
Street O&M	71	2.69	4.86	4.86	4.05	5.71
Parks CIP	82	1.53	1.53	1.53	1.53	1.53
Street CIP	84	2.34	1.69	1.69	1.69	2.65
Water O&M	90	7.39	9.54	9.54	10.02	9.18
Water CIP	92	2.39	2.89	2.89	2.78	3.11
Sewer O&M	94	11.81	11.10	11.10	10.01	10.21
Sewer CIP	96	2.39	1.64	1.64	1.65	2.88
Stormwater O&M	98	7.52	8.34	8.34	8.76	8.16
Stormwater CIP	100	2.34	1.89	1.89	2.13	1.39
Information Technology	104	1.20	1.20	2.20	2.20	2.20
Fleet & Equipment	106	2.10	2.55	2.55	2.45	2.79
Facilities	108	2.93	2.40	2.40	3.36	3.13
Totals		118.22	123.37	129.41	130.92	134.19

Organizational Chart

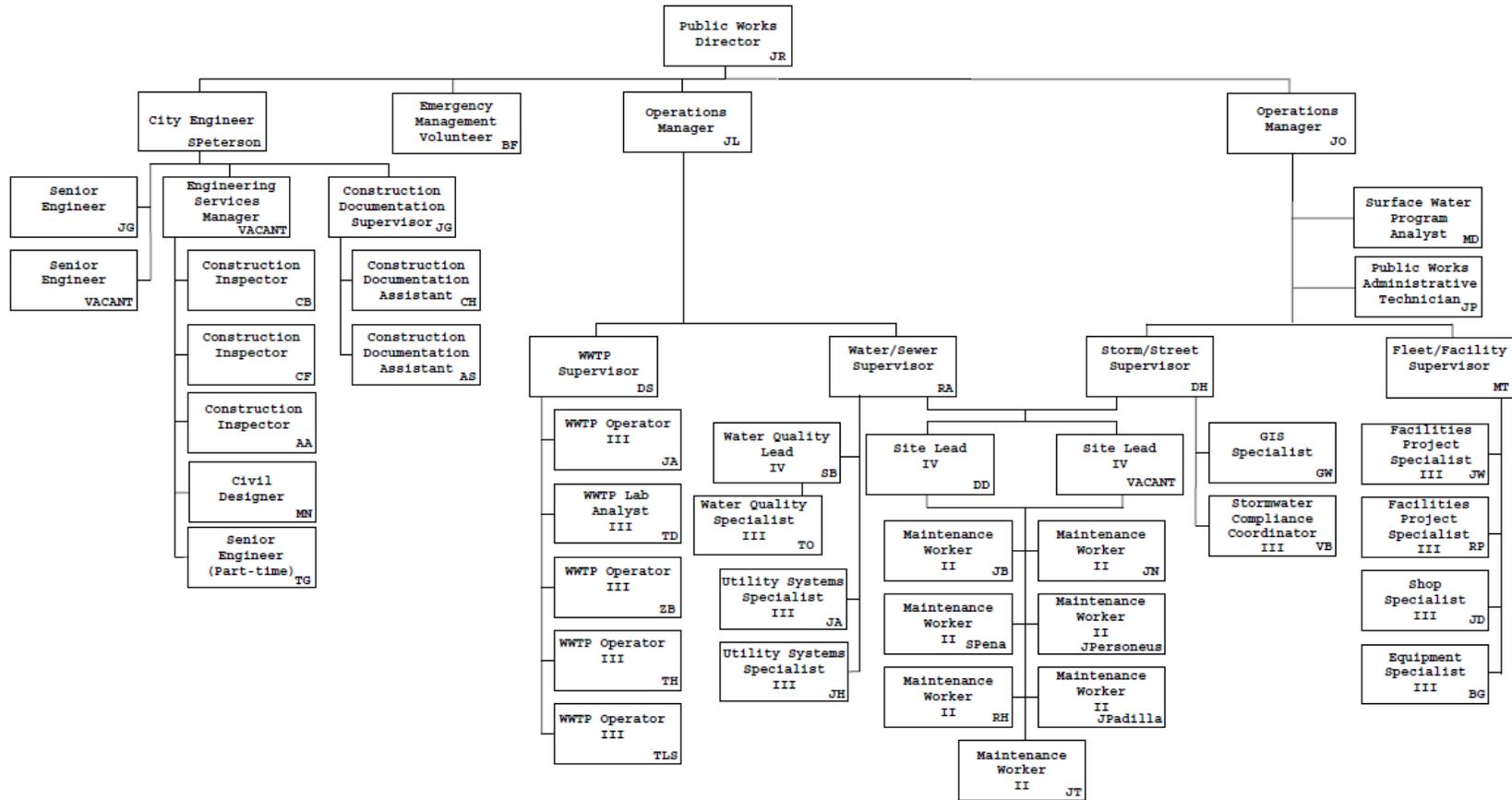


Police Organizational Chart



* Managed Contract

Public Works Organizational Chart



2023-2024 Capital

Item	Fund/Cost Center	Amount	Page #
• Holding cell camera and recording equipment	GF-Police	\$ 45,000	43
• Drug Enforcement Equipment	Narcotics Fund	\$ 10,000	74
• Blueberry Playground Equipment	Parks CIP	\$ 315,000	81
• Park Playground Equipment	Parks CIP	\$ 678,038	81
• Trail Planning and Repair	Parks CIP	\$ 30,000	81
• US Hwy 2 Non-motorized Shared Path	Street CIP	\$ 476,136	83
• Powell Street Reconstruction	Street CIP	\$ 1,479,336	83
• 179th Sidewalk Improvements	Street CIP	\$ 654,292	83
• 179th/147th Signal	Street CIP	\$ 835,698	83
• Trz overlay projects	Street CIP	\$ 217,881	83
• N. Madison Improvements	Street CIP	\$ 240,700	83
• Traffic Calming Improvements	Street CIP	\$ 87,756	83
• Road Maintenance Improvements - TBD	Street CIP	\$ 4,296,379	83
• Public Works Materials Storage Areas	Street CIP	\$ 10,300	83
• Underground Pole Mounted Utilities (EDAB)	Street CIP	\$ 53,045	83
• Street Condition Rating Update	Street CIP	\$ 63,654	83
• ADA Transition Plan	Street CIP	\$ 201,571	83
• Wayfinding Signs	Street CIP	\$ 333,000	83
• Sidewalk Improvements	Street CIP	\$ 483,573	83
• Municipal Campus - City Hall and Court	Municipal Building Fund	\$ 14,196,686	85
• Building F - Doors, Lighting, and Insulation	Municipal Building Fund	\$ 118,013	85
• Building F - Roof and Siding Replacement	Municipal Building Fund	\$ 69,216	85
• Police Station - HVAC Replacement	Municipal Building Fund	\$ 245,758	85
• Police Station - Sergeant Space Furniture	Municipal Building Fund	\$ 35,020	85
• Police Station - Admin Space Furniture	Municipal Building Fund	\$ 36,071	85
• Police Station - Generator Replacement	Municipal Building Fund	\$ 321,886	85
• Campus Security - Fencing and Gate Opener	Municipal Building Fund	<u>\$ 89,829</u>	85

Acronyms

CIP - Capital Improvement Projects

GF - General Fund

TBD - Monroe Transportation Benefit District

EDAB - Economic Development Advisory Board

ADA - American with Disabilities Act

Subtotal 2023-2024 Capital page 114 \$ 25,623,838

2023-2024 Capital

Item	Fund/Cost Center	Amount	Page #
• Replace Fire Hydrants	Water CIP	\$ 79,367	91
• Currie Tie In Replacement	Water CIP	\$ 49,440	91
• Radio Antenna #2	Water CIP	\$ 113,300	91
• PW Materials Storage Area	Water CIP	\$ 10,300	91
• N. Madison Street Improvements	Water CIP	\$ 628,447	91
• Dickinson Utility Replacement	Water CIP	\$ 439,143	91
• Wilson Lane Improvements	Water CIP	\$ 17,594	91
• S. Taft Lane Improvements	Water CIP	\$ 9,597	91
• Circle Dr to Sumac Improvements	Water CIP	\$ 17,060	91
• Replace Line for 171st - 173rd - 161st	Water CIP	\$ 28,963	91
• Replace 4" Servicing Line for Fire Hydrant	Water CIP	\$ 96,498	91
• Security Improvements at Springhill Reservoir	Water CIP	\$ 3,732	91
• Power and Sump Pump Addition to Foothills PRV and Trombley Reservoir	Water CIP	\$ 44,784	91
• 177th Sewer Main Replacement	Sewer CIP	\$ 959,960	95
• Arthur and Sam Street Sewer/Storm Separation	Sewer CIP	\$ 109,587	95
• PW Materials Storage Area	Sewer CIP	\$ 10,300	95
• UV Rebuild/Scrubber Media/PS Pump Improvements	Sewer CIP	\$ 186,430	95
• Valley View PS Generator Replacement	Sewer CIP	\$ 222,480	95
• CIP 5 (Biosolids)	Sewer CIP	\$ 18,298,807	95
• N. Madison Street Improvements	Sewer CIP	\$ 220,935	95
• Dickinson Utility Replacement	Sewer CIP	\$ 485,083	95
• Blueberry Lane Infiltration/Conveyance	Stormwater CIP	\$ 3,265,100	99
• NPDES SMAP Site Restoration Project Phase III	Stormwater CIP	\$ 61,396	99
• PW Materials Storage Area	Stormwater CIP	\$ 10,300	99
• Beaton Rd. to Tye St. Tightline Project	Stormwater CIP	\$ 330,378	99
• Dickinson and West Columbia Improvements	Stormwater CIP	\$ 887,724	99
• General Government vehicles & equipment	Fleet & Equipment	\$ 26,022	105
• Police vehicles & equipment	Fleet & Equipment	\$ 280,346	105
• Public Works vehicles & equipment	Fleet & Equipment	\$ 2,246,209	105
• Electric Vehicle Charging Stations	Fleet & Equipment	\$ 365,000	105
Subtotal 2023-2024 Capital page 115		\$ 29,504,282	
Subtotal 2023-2024 Capital page 114		<u>\$ 25,623,838</u>	
Total 2021 Capital		<u>\$ 55,128,120</u>	

Acronyms

- CIP - Capital Improvement Projects
- PRV - Pressure Reducing Valve
- PW - Public Works
- NPDES - National Pollutant Discharge Elimination System
- SMAP - Stormwater Management Action Plan

ORDINANCE NO. 011/2022

AN ORDINANCE OF THE CITY OF MONROE, WASHINGTON, ESTABLISHING A BIENNIAL BUDGET PROCESS EFFECTIVE JANUARY 1, 2023; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS by Chapter 35A.34 RCW, the state legislature has provided that the legislative body of any code city may by ordinance elect to have a two-year fiscal biennium budget in lieu of the annual budget which is otherwise provided for; and

WHEREAS RCW 35A.34.040 provides that such ordinance must be enacted at least six months prior to commencement of the fiscal biennium; and

WHEREAS the biennium must start on an odd numbered year; and

WHEREAS the City of Monroe is on a calendar fiscal year; and

WHEREAS the City of Monroe, Washington finds it in the best interest of the City to establish a biennial budget process to begin January 1, 2023.

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

Section 1. Establishment of a Biennium Budget. Pursuant to Chapter 35A.34 RCW, the City Council hereby establishes a biennium budget for the City of Monroe, beginning with the biennium which begins on January 1, 2023. The 2023-2024 Biennial Budget and all subsequent budgets shall be prepared, considered, and adopted under the provisions of this ordinance and Chapter 35A.34 RCW that is hereby adopted by reference.

Section 2. Mid-biennial Review and Modification. Pursuant to RCW 35A.34.130, the City Council hereby provides for a mid-biennial review and modification of the biennial budget. No sooner than eight (8) months after the start of the first year of the fiscal biennium, nor later than the conclusion of the first fiscal year, the Mayor or Mayor's designee shall prepare proposed budget modifications to be effective as of January 1 of the following year. Such proposed modifications shall be subject to all public distribution and hearing as provided for in RCW 35A.34.130.

Section 3. Implementation. The Mayor or Mayor's designee is hereby authorized to implement such administrative procedures as may be necessary to carry out the directives of this ordinance.

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

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

PASSED by the City Council and APPROVED by the Mayor of the City of Monroe, at a regular meeting held this 26th day of April, 2022.

1st Reading April 12, 2022
Adopted: April 26, 2022
Published: April 29, 2022
Effective: May 04, 2022

CITY OF MONROE, WASHINGTON:

Geoffrey Thomas, Mayor

ATTEST:

APPROVED AS TO FORM:

Jodi Wycoff, City Clerk

J. Zachary Lell, City Attorney

Glossary

A

Accounting System

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

Ad Valorem Tax

A tax based on the assessed value of a property.

Adopted Budget

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

Appropriation

An authorization made by the City Council that permits officials to make expenditures to incur obligations against governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one or two 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).

Biennial Budget

A budget that lasts for a two year period and begins on odd numbered years. Estimated revenues and expenditures are provided for the two year budget. Interchangeable with biennium.

Biennium

A period of time lasting two years. Interchangeable with biennial.

Bond

A debt instrument with a written promise to pay a specified principal amount along with periodic interest at specific future dates. Bonds are

Glossary

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 Facilities Plan (CFP)

A comprehensive financial plan and needs assessment that identifies and prioritizes funding for capital improvements such as facilities, parks, transportation, and utility projects over a period of five or more future years. Interchangeable with CIP.

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. Interchangeable with CFP.

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.

Glossary

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.

Glossary

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.

Glossary

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 of 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.

Glossary

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.