

GENERAL FUND



MONROE

WASHINGTON

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 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Taxes	\$12,628,249	\$13,825,899	\$13,963,184	\$28,785,907	\$30,830,000	\$31,894,986
Licenses & Permits	651,804	756,137	704,562	1,025,075	1,511,600	1,390,000
Intergovernmental	1,358,903	3,492,516	3,651,749	1,114,902	2,345,554	2,595,661
Charges for Services	1,483,159	1,621,760	1,887,410	3,362,094	3,675,055	4,467,607
Fines & Forfeitures	151,445	107,685	62,964	122,300	187,394	194,500
Interest & Other Rev	117,058	54,518	57,658	689,358	817,366	772,806
Transfers In	40,209	0	56,014	0	0	0
Beg Fund Balance	4,632,999	5,190,271	8,427,622	9,054,648	10,056,841	7,339,937
Total	\$21,063,826	\$25,048,786	\$28,811,164	\$44,154,284	\$49,423,810	\$48,655,497

The largest revenue source to the General Fund is taxes. For the 2025-2026 biennium, tax revenue represents 77.1% 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 10.8%. 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 2025-2026 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, 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 2025 taxes is 2.57%. If the City Council does not increase the property tax by the amount allowed (1% for 2025), 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, 2019, and 2023. 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 Advisory Board recommendations.

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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. In 2023, the City used \$241,063 of banked capacity to address staffing needs. 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 2014:

Historical City Assessed Valuation, General Property Tax Levied, and City Property Tax Rate **2025 rates are preliminary estimates			
Year	Assessed Value	Revenue	Rate per \$1,000
2025 with banked capacity used	\$4,862,019,587	\$4,275,000	\$0.88
2025 without banked capacity used	\$4,862,019,587	\$4,122,000	\$0.85
2024	\$4,637,266,994	\$4,027,327	\$0.86
2023	\$4,598,864,603	\$3,956,366	\$0.86
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

For 2025, the City’s property tax banked capacity is \$154,000. The 2025-2026 Recommended Biennial Budget proposes using this amount to fund an additional 1.00 FTE permanent staff position in the Parks Department.

The use of \$154,000 in banked capacity leaves no unused banked capacity for potential future use while adding \$0.02 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	\$1.50	\$18.00
\$600,000	\$1.00	\$12.00
\$400,000	\$0.67	\$ 8.00

While all taxes represent 77.1% of the 2025-2026 General Fund Recommended Budget, property taxes alone represent just 27.1% of the anticipated General Fund tax revenues (\$8,642,750 of the \$31,894,986 anticipated biennium tax revenue). The largest source of anticipated taxes to the 2025-2026 General Fund is sales taxes.

GENERAL FUND OVERVIEW

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 2025-2026 Recommended Biennium Budget, the anticipated Monroe portion of general sales taxes represent 31.9% of the General Fund revenues (\$13,200,000 of the \$41,368,860 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 \$1,250,000 which is 2.5% of the overall anticipated General Fund revenues. This \$1,250,000 represents 5.7% of the Police Department 2025-2026 proposed expenditure budget.

Remaining 2025-2026 anticipated sales taxes are the state shared tax for Criminal Justice at \$1,000,000 which are restricted for public safety.

UTILITY TAXES

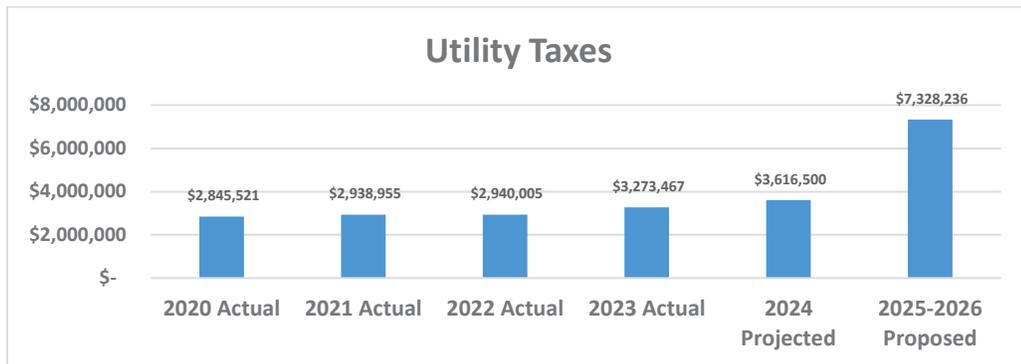
Utility taxes are taxes levied on the gross operating revenue earned by both public and private utilities operating within the City of Monroe. A utility tax is not a pass-through tax but a tax on the “business” itself. Through 2018, utilities paying a tax to the General Fund included electric, natural 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.)

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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 2025-2026 biennium, this tax is estimated to generate approximately \$1,453,846; the first \$850,000 of this tax will be receipted into Fund 105 Street Operations & Maintenance to support its operations. The remaining \$603,846 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. 2025-2026 estimated utility taxes represent 17.7% of the General Fund anticipated revenues (\$7,328,236 of the \$41,315,561 total). The 2025-2026 budget includes adopting a 10% Stormwater Utility tax in 2026 generating an additional \$230,897 to the General Fund.

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 2025-2026 taxes are derived from Admissions Taxes, Leasehold Excise Taxes, and Gambling Taxes. These taxes represent 1.2% or \$494,000 of the overall 2025-2026 General Fund revenues.

LICENSES AND PERMITS

The City of Monroe assesses fees to license businesses. Animal licenses were discontinued in 2023. In addition, Monroe realizes revenue from cable franchise fees and building permits. Building permits are the largest revenue stream within this category, \$850,000 of the \$1,390,000 total expected. As discussed in the Budget Overview-Budget Assumption, housing starts are anticipated to be 180 in 2024 and hold steady at 180 per year over the 2025-2026 biennium. This is reflected in the anticipated revenues for this category in the 2025-2026 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

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Management (OFM), are used as the basis for the per capita distribution. Monroe's official population for 2024 is 20,830, which in turn increases the state shared revenues allocated to the City.

The City's population is projected to grow by 1.2% in 2025 and 2026. Ending 2026 with approximately 21,333 residents.

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 2025-2026 biennium anticipated Charges for Services revenues represent 10.8% or \$4,467,607 of the \$41,315,561 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.

INTEREST AND OTHER REVENUES

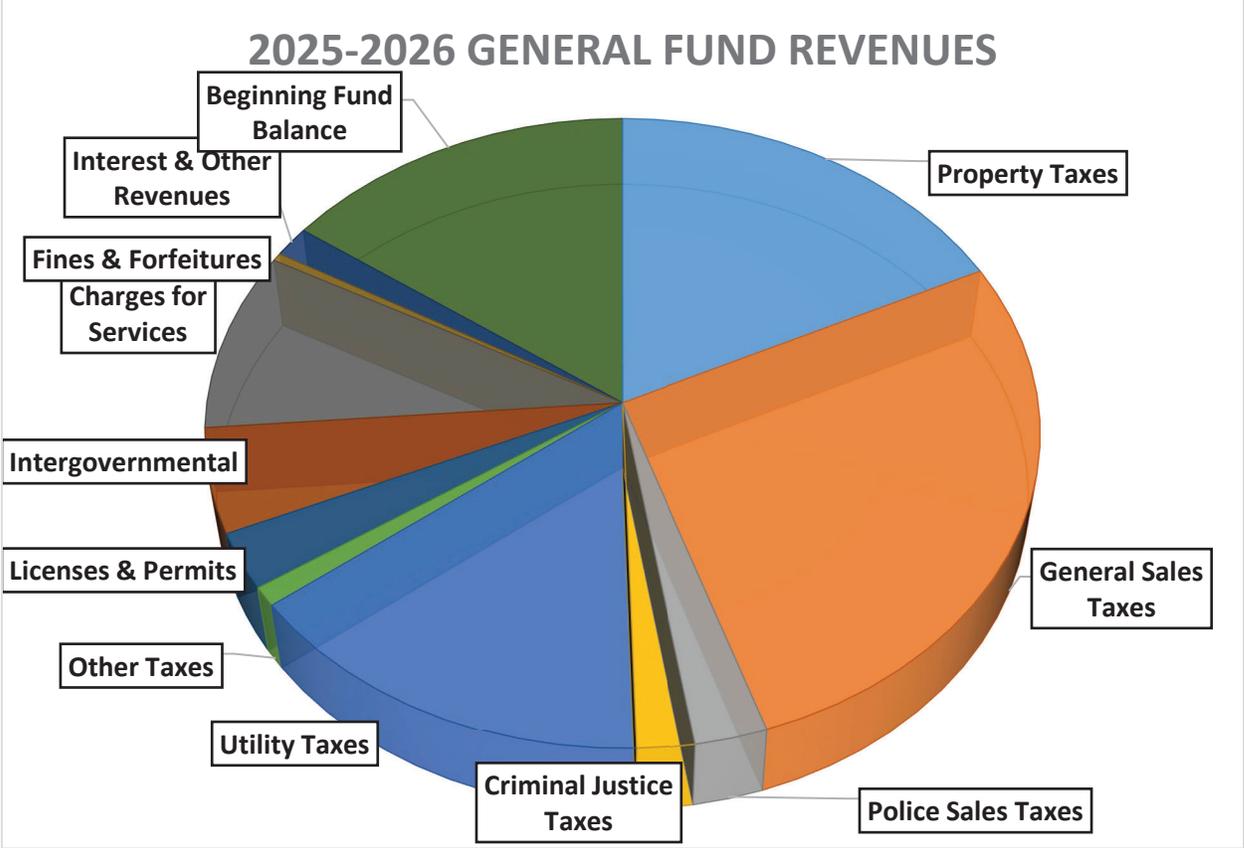
Interest and other revenues represent the interest earned on the City's short- and long-term investments and other miscellaneous revenues such as leases, rental income, insurance recoveries, etc. The City determines each month its immediate cash needs and invests any excess cash into the State's Local 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 2025-2026 biennium represent 1.9% or \$772,806 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

GENERAL FUND OVERVIEW

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.

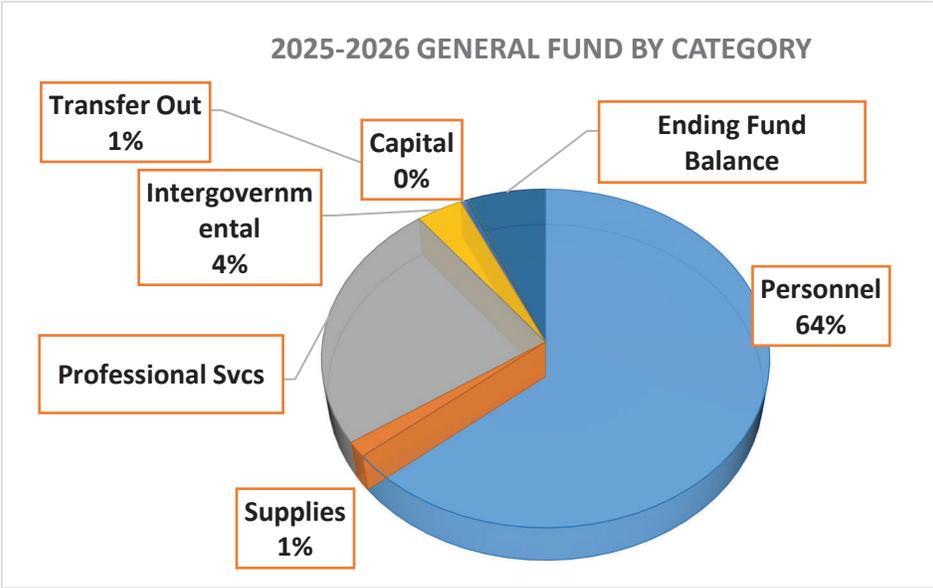


EXPENDITURES

The 2025-2026 recommended General Fund expenditures are \$48,655,497. This is in balance with total anticipated General Fund revenues. Without ending fund balance, General Fund expenditures total \$45,670,673.

2025-2026 Recommended General Fund Exp		
Personnel	31,119,744	63.96%
Supplies	706,511	1.45%
Professional Svcs	11,734,405	24.12%
Intergovernmental	1,783,185	3.66%
Transfer Out	276,828	0.57%
Capital	50,000	0.10%
Ending Fund Balance	2,984,824	6.13%
Total	48,655,497	100.00%

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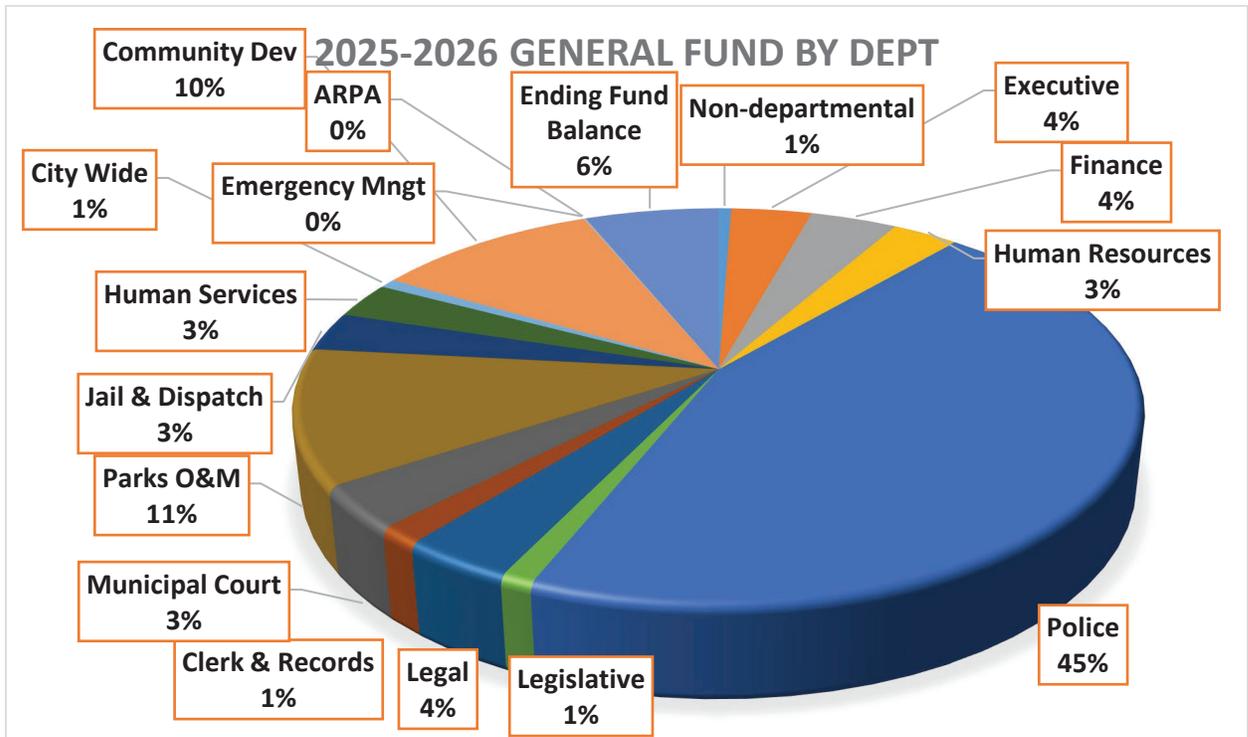


Personnel costs (salaries and benefits) are the largest category of costs to the General Fund at 63.96% of the budget inclusive of ending fund balance (\$31,119,744). Without consideration of ending fund balance, personnel costs represent 68.1% of the recommended budget. Professional services, at 24.12% or \$11,734,405, is the second largest category of costs. Without consideration of ending fund balance, professional services are 25.7% of the General Fund expenditure budget.

GENERAL FUND OVERVIEW

General Fund – Expenditures by Department						
	Actual 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026*
Non-departmental	\$ 545,450	\$ 1,476,274	\$ 1,335,300	\$ 633,082	\$ 633,082	\$ 276,828
Executive	592,890	604,558	695,422	1,604,941	1,555,025	1,866,668
Finance	583,359	639,857	819,919	1,904,178	1,765,900	1,931,410
Human Resources	232,888	361,729	390,325	1,373,803	1,125,559	1,469,189
Police	7,389,476	7,935,677	8,384,024	20,464,723	19,328,412	21,816,444
Legislative	168,911	226,225	177,146	341,243	396,181	521,114
Legal	632,856	602,537	698,889	1,608,587	1,400,000	1,774,363
Clerk & Records	163,250	158,299	262,253	709,379	645,958	688,348
Municipal Court	452,220	453,908	647,964	1,544,044	1,534,322	1,700,086
Parks O&M	1,668,285	1,566,205	1,676,098	4,456,723	4,454,117	5,436,638
Jail & Dispatch	589,545	651,616	646,997	1,543,868	1,418,868	1,547,416
Human Services	138,415	222,409	168,903	1,385,036	980,400	1,420,227
City Wide	112,131	113,3301	129,892	328,290	328,877	416,759
Community Dev.	1,572,882	1,580,769	1,948,521	4,878,171	4,621,954	4,975,272
Emergency Mngt	15,088	22,412	15,678	38,343	31,510	41,856
ARPA	1,004,306	2,704	819,673	2,873,344	6,703,645	-
Ending Fund Balance	5,201,874	8,430,275	5,122,807	3,568,711	9,054,648	2,772,879
Total	\$21,063,826	\$25,048,786	\$23,939,811	\$49,256,466	\$49,423,811	\$48,655,497

*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, 2023-2024 accomplishments, and 2025-2026 budget goals.

000 – Non Departmental

This cost center accounts for the budgeted transfers the General Fund makes to other funds of the City. The City's Contingency Fund 002 is fully funded, requiring not budgeted transfers for 2025-2026. The Contingency Fund must be maintained at a minimum of 8% of General Fund operating needs per the City's Reserves Policy.

000 – Non Departmental

	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	545,450	1,476,274	1,335,300	633,082	633,082	276,828
Total	\$ 545,450	\$ 1,476,274	\$ 1,335,300	\$ 633,082	\$ 633,082	\$ 276,828

Organizational Chart	2025-2026 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.

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> Transferred \$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. 	<ul style="list-style-type: none"> Transfer \$276,828 from General Fund to Debt Service Fund to help fund 2025-2026 debt service payments.

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 282,928	\$ 312,252	\$ 328,345	\$ 574,340	\$ 464,000	\$ 778,812
Benefits (20)	118,163	113,169	111,938	191,145	183,250	270,847
Supplies (30)	7,039	19,289	10,538	19,864	16,000	22,000
Professional Svcs (40)	184,760	159,848	244,602	771,192	843,375	795,009
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	48,400	48,400	-
Other (90)	\$ 592,890	\$ 604,558	\$ 695,423	\$1,604,941	\$1,555,025	\$ 1,866,668
Total						

Organizational Chart	2025-2026 Professional Services
<pre> graph TD A[Residents of Monroe] --> B[Mayor] B --> C[City Administrator] C --> D[Management Analyst] C --> E[Contracted Services] C --> F[Human Services Coordinator (See Cost Center 040)] E --> G[Economic Development Specialist] E --> H[Communications Specialist] </pre>	<ul style="list-style-type: none"> • Economic Development Coordinator • Regional Tourism and <i>Choose Monroe</i> publications

001 – Executive

Full Time Equivalents History

	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</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

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Completed a brand update to align the City’s logo, brand, and personality statement with <i>Imagine Monroe</i>. • Reviewed and updated the 2023-2029 Strategic Plan to identify priorities for the 2025-2026 biennial budget. • Initiated Shopping Cart return program. • Analyzed speed zone cameras, retail marijuana, and fireworks regulations for city council consideration. • Supported Public Works Safe Routes to School, Safe Streets for All, and Rail Crossing Elimination grants. • Supported the Finance Department in the enactment and development of a biennial budget process. • Supported Proposition 1 ballot measure and education campaign. • Completed a Lodging Needs Assessment to determine what traditional and non-traditional lodging facilities are needed in the community. • Re-engaged with Lowe’s representatives to amend the North Kelsey properties Covenants, Conditions, and Restrictions to allow a full mix of uses. • Restarted regular monthly Downtown Merchants meetings and held meetings with North Kelsey Businesses to facilitate interactions between local business and city staff, lead to more areawide cohesion, collaboration and promotion. • Developed a draft Economic Development Element for the 2024 Comprehensive Plan Update. • Secured Port of Seattle grant to promote Monroe and its vicinity as a wintertime destination. • Continued collaboration with regional tourism partners to publish the <i>Sky & Sno Adventure Guide</i> regional tourism magazine funded by County and City lodging taxes. 	<ul style="list-style-type: none"> • Initiate implementation of new city brand, ensuring all public-facing inventory reflects the new brand. • Develop and identify short- and long-term uses for the former Union Bank building. • Develop and implement a method to track progress on the Strategic Plan. • Evaluate opportunities to improve downtown as a destination for residents and visitors • Develop tourism promotion and live/shop/local social media campaign. • Review and update the downtown master plan. • Foster a more sustainable Downtown Merchants group with regular attendance and production of promotional campaigns/events. • Secure approval from Lowe’s CC&R amendment and proceed to seek developer(s) through competitive process(es) resulting in a Purchase & Sale Agreement with a redevelopment agreement meeting the City’s vision.

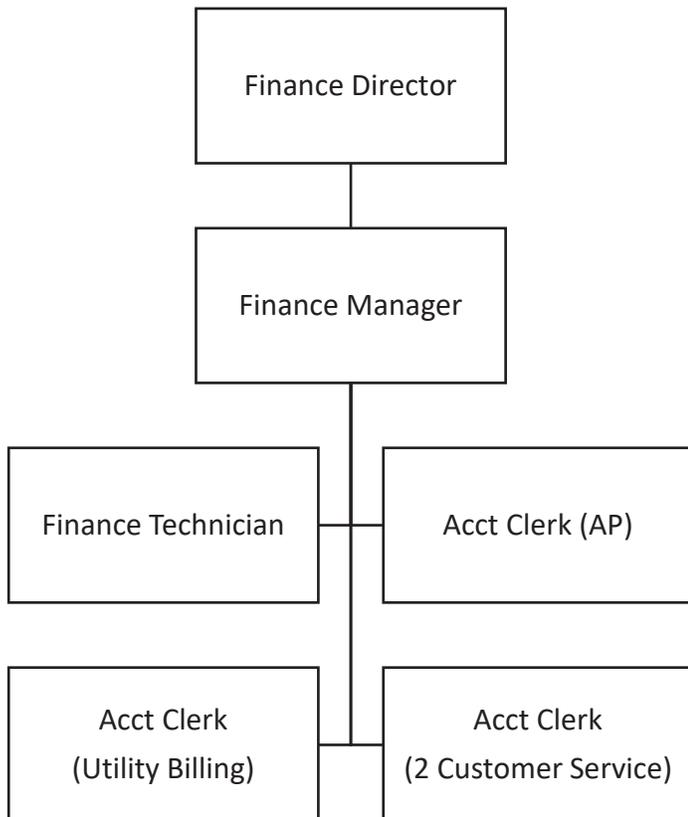
002 - Finance

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, cashiers, 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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 339,754	\$ 351,332	\$ 492,271	\$ 1,088,530	\$ 910,000	\$ 1,118,909
Benefits (20)	149,178	158,353	198,234	425,074	358,600	432,922
Supplies (30)	1,115	1,604	2,658	5,000	5,000	5,000
Professional Svcs (40)	93,312	128,568	126,755	385,574	492,300	374,579
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 538,359	\$ 639,857	\$ 819,918	\$ 1,904,178	\$ 1,765,900	\$ 1,931,410

Organizational Chart



2025-2026 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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Director	1.00	0.85	1.00	1.00	1.00	1.00
Finance Manager	0.00	1.00	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	0.50	0.50	0.50	0.00	0.00	0.00
Total	3.79	4.64	4.79	4.29	4.29	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.

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Facilitated bond issuance for municipal campus project • Developed Police station funding strategies • Implemented new online payment portal for utilities • Comprehensive review and update of City assets for consistency with Risk Management pool • Assisted 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 • Facilitated city-wide review and enhance Accounts Payable controls and processes (LEAN process) • Assisted the Public Works Department with the utility rate study • Assisted Parks with development of Cadman property funding strategy • Reviewed and update, if needed, the City's Procurement Policy • Provided financial information and support for Community Development led comprehensive update 	<ul style="list-style-type: none"> • Facilitate bond issuance for WWTP capital project • Develop Police station funding strategies • Comprehensive review and update of City assets for consistency with Risk Management pool • Assist IT with enterprise resource program evaluation and selection • Assist the Public Works Department with the utility rate study • Assist Parks with Festival Lot property development strategy • Review and update, if needed, the City's Procurement Policy • Provide financial information and support for Community Development led comprehensive update

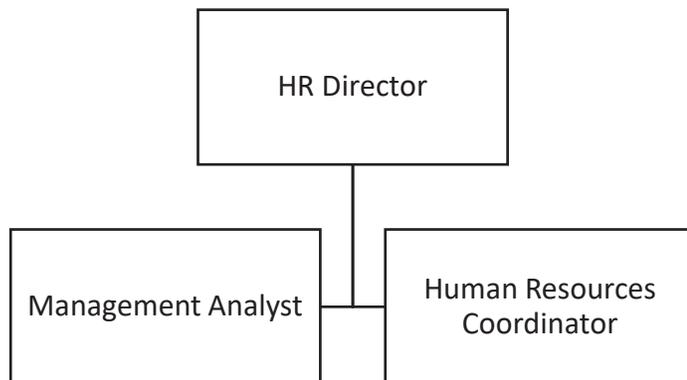
003 – Human Resources

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 155,531	\$ 219,557	\$ 271,069	\$ 862,984	\$ 675,396	\$ 720,909
Benefits (20)	60,462	67,721	79,776	301,912	266,800	276,724
Supplies (30)	82	890	2,965	8,404	1,000	2,000
Professional Svcs (40)	16,813	73,560	36,514	200,503	182,363	469,556
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 232,888	\$ 361,729	\$ 390,324	\$ 1,373,803	\$ 1,125,559	\$ 1,469,189

Organizational Chart



2025-2026 Professional Services

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

003 – Human Resources

Full Time Equivalent History

	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Director	0.80	0.80	0.80	0.80	0.80	0.80
Management Analyst	0.50	0.50	0.50	1.00	1.00	1.00
HR Coordinator	0.00	0.00	0.00	0.00	0.50	1.00
Total	1.30	1.30	1.30	2.30	2.30	2.80

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Onboarded 26 new hires in 2024. • Onboarded 22 new hires in 2023. • Negotiated new 4-year CBA with Police Sergeants. • Implemented new Applicant Tracking System. • Implemented onboarding system. • Hired Communications Consultant. • Created routine communications approval protocol • Created critical communications protocol. • Created “Grands Central Station” outreach and engagement tracking. • Completed Website updates. 	<ul style="list-style-type: none"> • Implement Perform NEOGOV module. • Implement PowerPolicy NEOGOV module. • Bargain new Monroe Police Officers Guild contract. • Increase communication to provide better clarity and information on City provided benefits. • Provide more education on leave laws • Branding support. • Support communications team with training, best practices and coordination. • Develop outreach plans. • Assist with redesign of materials as needed/prioritized. • Support next steps for website (i.e. redesign or potential RFP). • Provide training to staff re: style guide and voice including web writing. • Potential 2025 Information Campaigns. • Municipal Campus Improvements (ongoing) • Police Department facility. • City employee recruitment (including seasonal workers). • Election/voter communications. • Board and commission recruitments. • Promotion/marketing to increase subscribers to City publications and social media.

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 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 (School Resource Officer). In partnership with our community the department strives to keep Monroe a safe place for all.

004 – Police

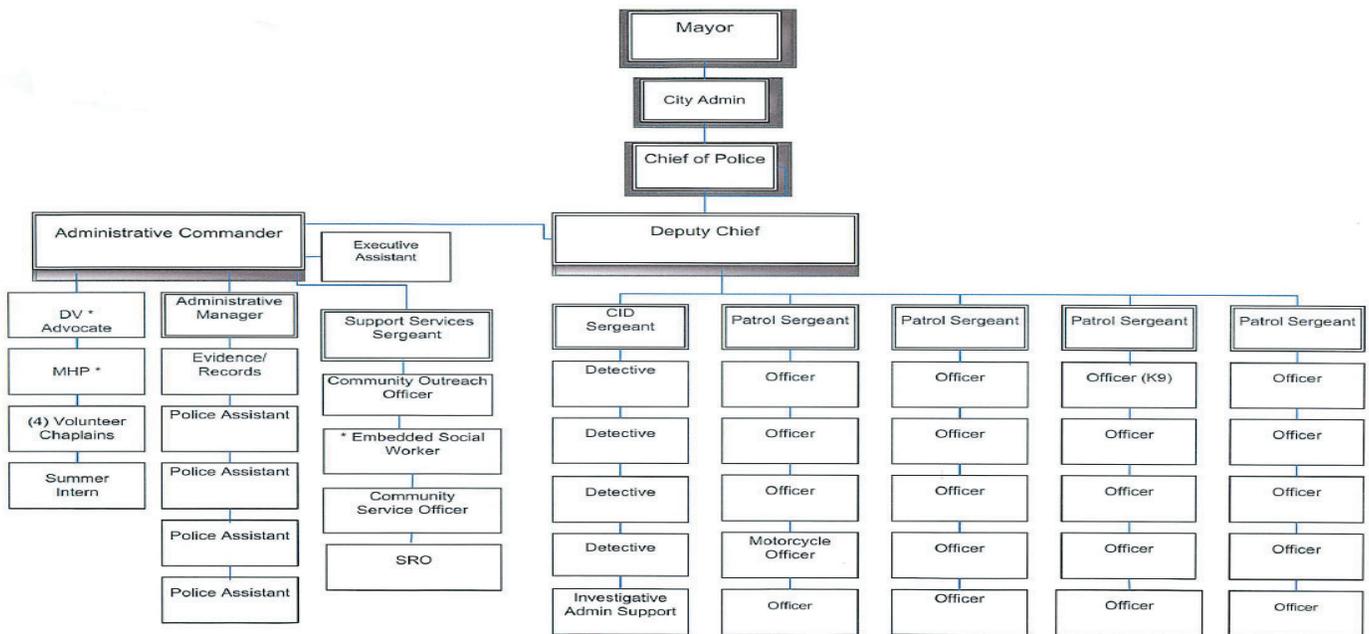
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 4,378,550	\$ 4,678,149	\$ 4,856,916	\$11,425,099	\$10,839,500	\$12,111,220
Benefits (20)	1,670,967	1,788,368	1,843,925	4,520,466	4,214,800	5,040,204
Supplies (30)	113,719	203,841	206,076	446,895	387,400	358,678
Professional Svcs (40)	1,193,714	1,256,905	1,282,986	3,977,021	3,836,052	4,202,042
Intergovernmental (50)	30,265	8,414	19,171	50,242	50,660	54,300
Capital (60)	2,260	-	174,949	45,000	-	50,000
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$7,389,476	\$7,935,677	\$8,384,023	\$19,414,285	\$19,328,412	\$21,816,444

2025-2026 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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</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	6.00	6.00	6.00	6.00
Police Officers	25.00	25.00	26.00	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

004 – Police

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Accepted grants that funded vehicle pursuit mitigation technology and supported an in-house clinician for Police Department employees and their families. • Supported training and travel for department personnel to maintain proficiency and expertise in their respective areas of responsibility. • Provided Honor Guard support for tragic line-of-duty deaths across the region. • Assisted with traffic control during the Evergreen State Fair operations. • Supported the hiring of a Communications Intern to improve external and internal communications, including the development of a Police Department Instagram page. • Continued partnership with the Monroe School District to provide School Resource Officer services. • Improved CSO services by hiring a second term-limited Community Services Officer, enhancing the department’s ability to address nuisance issues, animal control, and parking violations. • Supported police officer recruitment efforts through career fairs and other local events. • Purchased and selected two tracking K9s to aid in the capture of fleeing suspects from crime scenes. 	<ul style="list-style-type: none"> • Provide funding to fully staff patrol operations, criminal investigations, and the department’s traffic enforcement team (2025-2026). • Support technological advancements to enhance real-time crime monitoring across the City of Monroe (2025-2026). • Fund a second full-time Community Services Officer (CSO) to ensure 7-day-per-week coverage for addressing nuisance issues, animal control, and parking violations, and representing the Police Department at community events (2025-2026). • Provide training and professional development for staff, focusing on career growth and building industry-required skills and expertise (2025-2026). • Fund a Public Safety position within the Police Department to best support community needs (2025-2026). • Fund department rebranding efforts consistent with the City’s rebranding initiative during the biennium (2025). • Support capital facility investments to ensure the department continues meeting the needs of both employees and the community. (2025-2026). • Fund the maintenance and operations of a two-canine program, aiding in the swift apprehension of violent, fleeing suspects. This includes providing veterinary care, shelter, food, and necessary supplies (2025-2026). • Continue efforts in domestic violence advocacy by supporting victims with trained, professional victim support services (2025-2026). • Provide ongoing support for staff and their families with access to an in-house mental health clinician, assisting officers who experience primary and secondary trauma as first responders (2025-2026). • Continue the Monroe Police Department Community Outreach team, which directly supports Monroe’s vision of a safe, inclusive community. This initiative provides compassionate assistance to vulnerable populations, connects them with resources, and strengthens community bonds, promoting public safety and the overall well-being of the city (2025-2026).

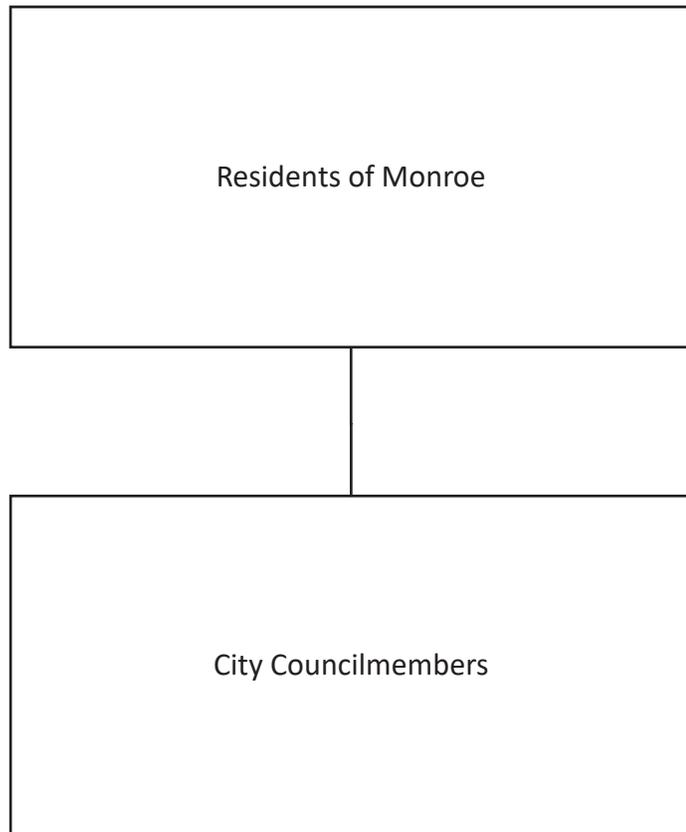
005 – Legislative

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 67,102	\$ 67,200	\$ 67,200	\$ 134,400	\$ 134,400	\$ 136,416
Benefits (20)	5,406	5,556	5,592	11,228	11,781	11,583
Supplies (30)	204	415	586	2,000	1,500	2,000
Professional Svcs (40)	73,336	135,987	84,452	146,115	173,500	311,115
Intergovernmental (50)	22,864	17,067	19,316	47,500	75,000	60,000
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 168,911	\$ 226,225	\$ 177,146	\$ 341,243	\$ 396,181	\$ 521,114

Organizational Chart



2025-2026 Professional Services

- Government relations services
- Election services

005 – Legislative

Full Time Equivalents History

	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</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

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Commissioned the creation of a City Hall Mural reflective of the City's <i>Imagine Monroe</i> Vision Statement. • Adopted an equitable engagement plan to guide participation efforts during the 2024 comprehensive plan amendment cycle. • Adopted a six-year Transportation Improvement Program for 2024-2029. • Established a new LEOFF-1 Disability Board • Set new 'travel status' policy and 'incurring expenses while conducting city business' policy for City Staff. • Renewed the Community Human Services Advisory Board through May 31, 2028. • Reviewed and updated the City's legislative agenda for 2024 and 2025. • Successfully lobbied for State Route 522 with the Final State 2024 Supplemental Transportation Budget increasing funding to \$34.6 million to support widening and improvements on SR 522. • Published an RFP and contracted with a federal government relations service to assist staff in navigating grant opportunities and strengthening city-federal relationships. • Secured operational funding for the Therapeutic Court and Mobile Mental Health partnership. • Secured federal Community Project Funding of \$850,000 for a feasibility study and design of railroad grade separations. • Continued to support American Rescue Plan Act recipients and applicant change of scope requests. 	<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 • Review, update, and pursue the City's 2025 and 2026 legislative agendas. • Review, develop, and carry-out council and council subcommittee workplans.

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 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	632,856	602,537	698,889	1,608,587	1,400,000	1,774,363
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 632,856	\$ 602,537	\$ 698,889	\$1,608,587	\$1,400,000	\$ 1,774,363

Organizational Chart

This cost center does not have assigned staff.

2025-2026 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.

2023-2024 Accomplishments

- Renewed Contract for Municipal Attorney Services through 2026.
- Obtained \$22,000 through the Public Defense Services Improvement Grant to improve the quality of public defense services.

2025-2026 Goals

- Continue to fund and provide professional services including prosecution services and indigent counsel services.

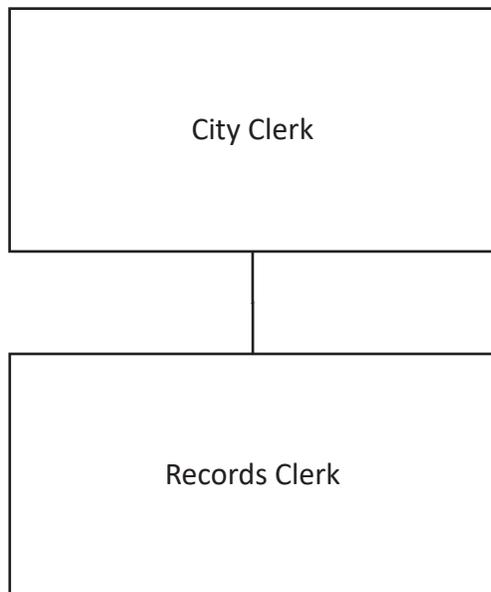
007 – City Clerk

The City Clerk/Records Office is primarily responsible for internal/external customer service, coordinating legislative activities, and records management. 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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 108,341	\$ 101,236	\$ 172,021	\$ 425,917	\$ 400,000	\$ 451,239
Benefits (20)	44,021	38,375	68,938	158,492	142,800	175,120
Supplies (30)	386	78	141	1,050	1,000	600
Professional Svcs (40)	10,503	18,610	21,153	123,920	102,158	61,389
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 163,250	\$ 158,299	\$ 262,253	\$ 709,379	\$ 645,958	\$ 688,348

Organizational Chart



2025-2026 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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Finance Director	0.00	0.15	0.00	0.00	0.00	0.00
Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	0.00	0.75	0.75	0.75	0.75	0.75
Total	1.00	1.90	1.75	1.75	1.75	1.75

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Completed major records clean up with “Record Round Up Days” in preparation for City Hall relocation. • Completed Community Development records digitization project with funding from a Washington State Archives grant. • Reinstated City Clerk’s Council quarterly staff reports. • Implemented City Council post-meeting summaries for all staff. • Drafted and implemented Email and Electronic Message Retention Policy. • Continued quarterly internal audits to ensure public records are properly recorded and maintained in electronic formats. • Facilitated City Council meetings transition to temporary location. • Completed Monroe Municipal Code amendments for temporary meeting locations. • Facilitated multiple updates to Council Rules of Procedures. • Obtained Certified Public Records Officer designations. 	<ul style="list-style-type: none"> • Continue to convert archival records into digital formats. • Create citywide Records Management Policy. • Review and update record-related policies. • Create continuity of operations plan (COOP) for Clerk/Records. • Crosstrain staff for records management, public records and back up coverage for City Council meetings. • Complete review and updates to web pages related to Clerk / Records functions. • Continue review, organization, and log of paper City Clerk files.

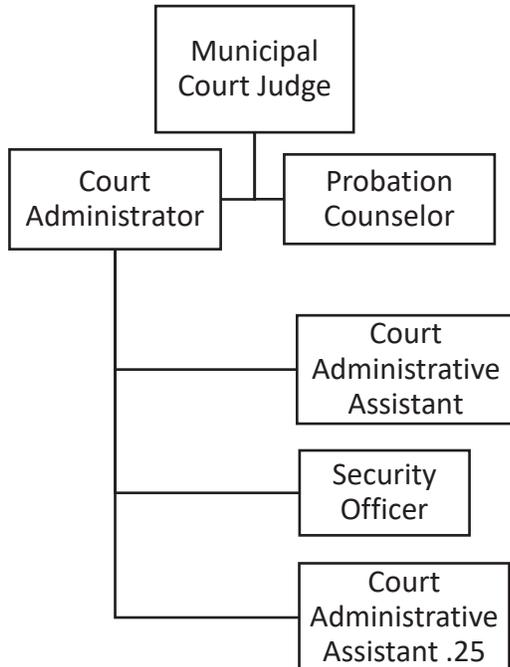
009 – Municipal Court

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 200,330	\$ 227,068	\$ 429,546	\$ 992,170	\$ 1,000,000	\$ 1,089,385
Benefits (20)	85,880	95,505	151,888	347,523	341,300	367,569
Supplies (30)	2,140	1,797	2,464	14,650	6,000	6,000
Professional Svcs (40)	163,870	129,538	64,066	189,701	180,048	237,132
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 452,220	\$ 453,908	\$ 647,964	\$ 1,544,044	\$ 1,534,322	\$ 1,700,086

Organizational Chart



2025-2026 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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00
Court Clerk	1.00	1.25	1.25	1.25	1.25	1.25
Probation Counselor	0.00	1.00	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	3.45	3.45	3.45	3.45	3.45

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Received \$236,934 (for period of 07/1/23-06/30/24) from AOC to assist with costs related to our therapeutic court to identify individuals with substance use disorders or behavioral health needs and engage those individuals with community based therapeutic interventions. • Therapeutic Court Team attended a four-day national training to learn updated evidence-based principles for serving justice involved individuals impacted by substance abuse, behavioral health, and trauma. • Began utilizing a therapeutic court assessment tool to evaluate and improve the therapeutic court model. • Continued the operation of the virtual resource center for Community Court participants and for any other persons in need of assistance. • Continued to offer community-based alternatives to incarceration. • Continued to improve efficiency of hybrid court hearing model to ensure access to justice. • Work collaboratively with the City’s Executive and Legislative branches. • Judge Ness served on the Engagement and Education Committee, the Council of Independent Courts Committee, and the Therapeutic Courts Committee. 	<ul style="list-style-type: none"> • Utilize the \$236,264 authorized by AOC (for period of 07/01/24 – 06/30/25) to continue to assist with costs related to our therapeutic court to identify individuals with substance use disorders or behavioral health needs and engage those individuals with community based therapeutic interventions. • Continue to seek out opportunities for funding the therapeutic court. • Continue to develop and operate Monroe Municipal Community Court. (2025/2026) • Continue to operate the virtual resource center for Community Court participants and others who may need assistance or guidance. (2025/2026) • Explore additional services that could be implemented by the Probation Department. (2026) • Total review and update of Municipal Court pages on city website. (2025) • Continue to build public trust and confidence in the judicial system through community engagement. (2025/2026) • Review court security. (2025) • Assist in the transition to the new court facility. (2025) • Offer more employee training opportunities for both personal and professional growth. (2025/2026) • Continue to work collaboratively with the City’s Executive and Legislative branches. • Implement new statewide case management system. (2026)

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.

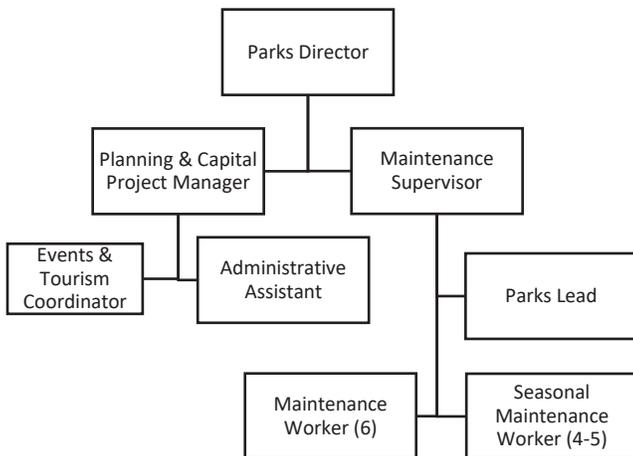
The Monroe Parks and Recreation Department is committed to:

- 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 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Salaries (10)	\$ 771,803	\$ 754,601	\$ 883,075	\$ 2,256,719	\$ 2,212,000	\$ 2,624,656
Benefits (20)	396,926	363,007	413,385	1,009,226	1,026,600	1,161,734
Supplies (30)	103,119	102,750	100,307	259,480	262,880	283,446
Professional Svcs (40)	394,175	345,848	279,331	930,798	952,437	1,366,302
Intergovernmental (50)	3	-	-	500	200	500
Capital (60)	2,260	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 1,668,285	\$ 1,566,205	\$ 1,676,098	\$ 4,456,723	\$ 4,454,117	\$ 5,436,638

Organizational Chart



2025-2026 Professional Services

- Outdoor Youth Sports Camps in Parks
- Printing Services for Community Outreach Publications
- Food & Drink Concession Services at Lake Tye & Sky River Parks

- Electrician Services
- Facility Reservation Software Support maintenance

010 – Parks Operations & Maintenance

Full Time Equivalents History

	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</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	1.50	2.00	2.00	2.00	2.00
Supervisor	0.80	0.80	0.80	0.80	0.80	0.80
O&M Employees	5.52	6.02	6.52	6.52	6.52	7.48
Total	9.47	9.47	10.47	10.47	10.47	11.43

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Review/revise Athletic Field Policy. (2023) • Review/revise Park (TBD 2024) & Special Events Code. (2023) • Trombley Park – Activate Public Access to Undeveloped Park. (2023) • Create, edit, publish events & tourism guide, local and regional magazines and manage social media content. (2023-24) • Maintain 17 park system of 288 acres, 14 miles of trails, 160,000+ sq. ft. of median strips, 12 playgrounds, 12 athletic fields, 9 grass open fields, 14 sports courts; facilitate 40 special events, over 1,600 facility reservations and accommodate over 2,000 hours of volunteer community service. (2023-24) 	<ul style="list-style-type: none"> • Review/revise Athletic Field Policy. • Purchase new stand-on riding mower for medians. (2025) • Create, edit, publish events & tourism guide, local and regional magazines and manage social media content. (2025-26) • Address deferred park maintenance assets. (TBD Levy Lid Lift 2025-26) • Maintain 17 park system of 288 acres, 14 miles of trails, 160,000+ sq. ft. of median strips, 12 playgrounds, 12 athletic fields, 9 grass open fields, 14 sports courts; facilitate 40 special events, over 1,600 facility reservations and accommodate over 2,000 hours of volunteer community service. (2025-26)

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	589,545	651,616	646,997	1,543,868	1,418,868	1,547,416
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 589,545	\$ 651,616	\$ 646,997	\$ 1,543,868	\$ 1,418,868	\$ 1,547,416

Organizational Chart	2025-2026 Professional Services
This cost center does not have assigned staff.	<ul style="list-style-type: none"> • Jail services • Emergency dispatch services • Managed laptop program maintenance

Full Time Equivalent History

This cost center does not have assigned staff.

2023-2024 Accomplishments	2025-2026 Goals
Non-applicable to this cost center.	Non-applicable to this cost center.

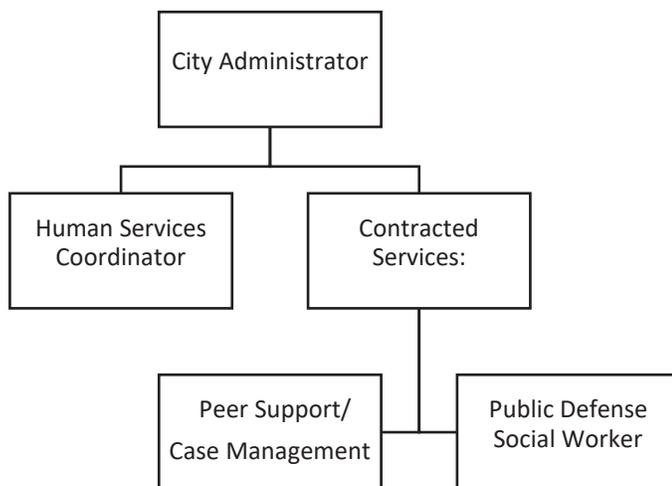
040 – Human Services

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ -	\$ -	\$ 13,037	\$ 143,881	\$ 140,000	\$ 179,426
Benefits (20)	-	-	9,454	76,858	75,000	83,210
Supplies (30)	-	5,000	-	6,000	3,000	5,087
Professional Svcs (40)	131,148	217,409	146,412	1,158,297	762,400	1,132,154
Intergovernmental (50)	22,266	-	-	-	-	20,350
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 153,415	\$ 222,409	\$ 168,903	\$ 1,385,036	\$ 980,400	\$ 1,420,227

Organizational Chart



2025-2026 Professional Services

- Administrative support
- Peer support outreach
- Mobile Mental Health
- Affordable housing vouchers
- 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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Human Services Coordinator	0.00	0.00	0.00	1.00	1.00	1.00
Total	0.00	0.00	0.00	1.00	1.00	1.00

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Secured \$550,000 in emergency housing vouchers and oversee program implementation. • Secured \$116,000 FY23 and \$90,000 FY24 ARTG grant. • City Council Continuum of Care presentation. • Work with the human services intern to handle administrative tasks and focus attention on implementing current programs and building the city’s continuum of care. • Oversee peer outreach and case management support program. • Hosted Poverty 101 Class. • Identify the organizational structure and resources needed to support the human services program in 2025-2026. • Manage the city’s mobile mental health program to ensure a collaboration between MPD and MMH professional. • Manage the Emergency Housing Fund contracts. • Manage Rent/Mortgage Assistance program using HB 1406 funding. • Manage City of Monroe Human Services contracts. • Secure ongoing funding for Scholarship Bed Program – Opioid Settlement Funds. • Manage federal and state grant awards. • Continue to collaborate with the Monroe PD Community Outreach Team. • Continue to support DEI initiatives. 	<ul style="list-style-type: none"> • Finish distributing business brochures downtown, No. Kelsey, US 2, and industrial park. • Develop a communications plan for the human services intern to share program success stories. • Organize service provider “mixer” event. • Continue contracts for Human Services Administrative Support, Peer Support Outreach and Case Management. • Update the Community Needs Assessment. • Allocate Opioid Settlement Funds. • Expand behavioral health COC – Valley Wide • Seek and secure on-going funding for a transportation program. • Identify behavioral health resources for Monroe residents. • 23/59 Monroe Pilot Program. • CAHOOTS Program Development.

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	-	-	-	-	-	-
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	66,264	67,860	90,375	236,057	236,891	316,140
Intergovernmental (50)	30,867	45,470	39,517	92,233	91,986	100,619
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 97,131	\$ 113,330	\$ 129,892	\$ 328,290	\$ 328,877	\$ 416,759

Organizational Chart	2025-2026 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.

2023-2024 Accomplishments	2025-2026 Goals
Non-applicable to this cost center.	Non-applicable to this cost center.

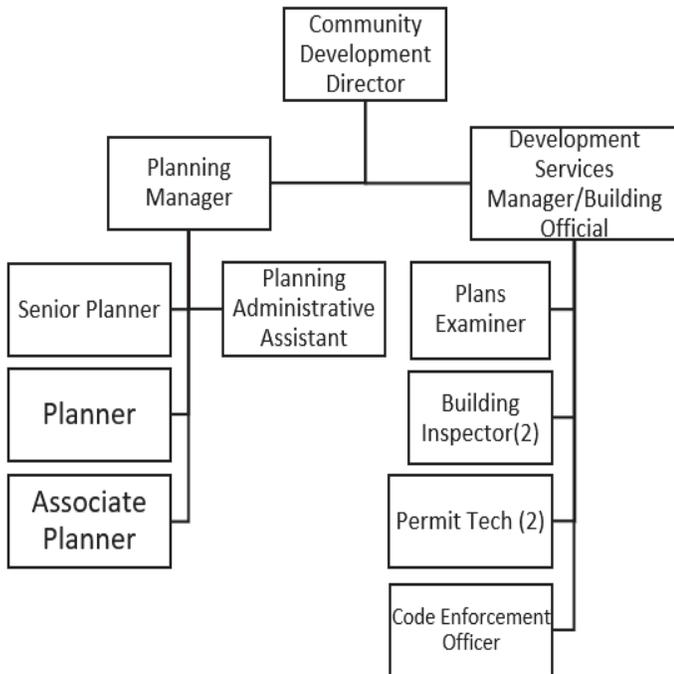
110 – Community Development

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2024-2025</u>
Salaries (10)	\$ 868,021	\$ 968,846	\$ 1,192,277	\$ 2,596,674	\$ 2,450,000	\$ 2,912,772
Benefits (20)	366,873	409,238	492,104	1,107,611	1,029,800	1,169,987
Supplies (30)	11,897	2,649	11,427	21,300	10,500	10,700
Professional Svcs (40)	326,090	200,035	252,714	1,152,586	1,131,654	881,813
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 1,572,882	\$ 1,580,769	\$ 1,948,522	\$ 4,878,171	\$ 4,621,954	\$ 4,975,272

Organizational Chart



2025-2026 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 Equivalents History

	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Director	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	1.00	0.00	0.00	0.00	0.00	0.00
Development Svc Manager	0.00	1.00	1.00	1.00	1.00	1.00
Planning Manager	0.00	1.00	1.00	1.00	1.00	1.00
Planners/Bldg Inspection	5.00	6.00	6.00	5.00	6.00	5.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
Admin Support	1.80	2.00	2.00	3.00	2.00	2.40
Total	9.80	12.00	12.00	12.00	12.00	11.60

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • Completion of the 2044 Comprehensive Plan Update for the City’s comprehensive plan, including over 16 outreach events during spring 2023 and spring 2024. • Adoption of amendments to the Monroe Shoreline Master Program and MMC Chapter 22.82, Shoreline Master Program. • Middle Housing Regulations supporting the implementation of the adopted Housing Action Plan. • Draft amendments to the City’s Commute Trip Reduction Plan as required by state law. • Adopt amendments for MMC Chapter 22.22, Downtown Commercial Zoning District, to expand permitted and conditionally permitted uses. • Initiation of Phase I Code Clean Up for MMC Title 22, Uniform Development Regulations. • Processing code amendment to MMC Chapter 22.84, Permit Processing, for compliance with state law. • Monroe received the Washington Association of Building Officials Jurisdictional Outreach Award for 2024. • Evaluated and selected permit tracking software. • Building staff attained additional ICC certification (Permit Tech, Accessibility Inspector/Plans Examiner). 	<ul style="list-style-type: none"> • Complete GMA Periodic Updates: Citywide Rezone, various updates to MMC Title 22 to implement new plan, update Pre-Annexation Zoning for unincorporated UGA, complete Critical Areas updates (2025). • Complete Phase I Code Clean Up for MMC Title 22, Uniform Development Regulations (2025). • Adopt Updated Commute Trip Reduction Plan and associated amendments (2025). • Adopt amendments to Monroe’s Accessory Dwelling Unit regulations (2025). • Adopt new regulations for the conversion of buildings for residential use for consistency with state law (2025). • Adopt Middle Housing regulations to implement the Housing Action Plan and Housing Element of Monroe 2044 (2025). • Adopt Multi-Family Tax Exemption Program to implement the Housing Action Plan (2025). • Begin Phase 2 Code Clean Up for MMC Title 22 (2026). • Review and issue current planning applications as they are submitted (2025/2026). • Initiate GMA Climate Change Comp Plan Amendments (2026). • Downtown Subarea Plan Update (2026). • US-2 Commercial Subarea Plan (2025-2026). • Implement new permit tracking system (2025/2026). • Adopt and Implement the Wildland Urban Interface Code (2025/2026).

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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 4,057	\$ 4,617	\$ -	\$ -	\$ 3,000	\$ 4,529
Benefits (20)	1,380	1,353	-	-	1,160	1,571
Supplies (30)	115	2,577	4,191	16,275	10,000	11,000
Professional Svcs (40)	9,536	13,865	11,488	22,068	17,350	24,756
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Total	\$ 15,088	\$ 22,412	\$ 15,679	\$ 38,343	\$ 31,510	\$ 41,856

Organizational Chart	2025-2026 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>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Public Works Director	0.03	0.03	0.03	0.00	0.00	0.00
Total	0.03	0.03	0.03	0.00	0.00	0.00

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> • 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 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Salaries (10)	\$ 15,950	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits (20)	3,331	-	-	-	-	-
Supplies (30)	173,166	-	-	-	-	-
Professional Svcs (40)	811,858	2,704	819,673	2,409,344	2,036,000	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Services (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	464,000	464,000	-
Total	\$ 1,004,306	\$ 2,704	\$ 819,673	\$ 2,873,344	\$ 2,500,000	\$ 0

Organizational Chart	2025-2026 Professional Services
This cost center does not have assigned staff.	<ul style="list-style-type: none"> 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.

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> Continue providing support to award recipients through reimbursement and documentation requirements. Closed awards and reimbursement requests by October 2024. 	<ul style="list-style-type: none"> Not Applicable.

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 are more conservative than used to develop the Mayor's Recommended Budget. The forecast 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 2025 and 2026 Recommended column represents the numbers as proposed in the 2025-2026 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 2025-2026 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						
	2025 Recommende	2026 Recommende	2027	2028	2029	2030
Revenue/Resources						
Beginning Fund Balance	\$7,339,937	\$5,283,469	\$5,627,069	\$5,675,612	\$5,684,422	\$5,704,878
Ongoing Revenues	\$20,406,807	\$22,000,461	\$22,660,475	\$23,340,289	\$24,040,498	\$24,761,713
Subtotal Revenue	\$27,746,744	\$27,283,930	\$28,287,544	\$29,015,901	\$29,724,920	\$30,466,591
Less Ongoing Expenditures	\$22,409,349	\$21,855,786	\$22,511,460	\$23,186,803	\$23,882,407	\$24,598,880
Subtotal rev over/under exp	\$5,337,395	\$5,428,144	\$5,776,085	\$5,829,097	\$5,842,512	\$5,867,711
One time revenue	\$551,867	\$558,821	\$551,867	\$558,821	\$565,862	\$572,992
One time expenditures	\$1,203,496	\$703,496	\$703,496	\$703,496	\$703,496	\$703,496
Subtotal one time resources	(\$651,629)	(\$144,675)	(\$151,629)	(\$144,675)	(\$137,634)	(\$130,504)
Ending Fund Balance	\$4,685,766	\$5,283,469	\$5,624,456	\$5,684,422	\$5,704,878	\$5,737,207
unanticipated EFB	\$597,703	\$343,600	\$51,156	\$0	\$0	\$0