

**SPECIAL REVENUE  
FUNDS**



**MONROE**  
WASHINGTON

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

### Revenues

	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>
Beginning Fund Balance	\$ 417,092	\$ 571,396	\$ 776,466	\$ 912,243	\$ 912,243	\$ 734,711
Taxes	400,000	400,000	400,000	800,000	800,000	850,000
Licenses & Permits	218,243	241,510	263,892	543,348	543,348	545,000
Intergovernmental	380,837	402,097	406,693	782,915	773,813	808,000
Charges for Services	136,543	117,920	184,939	290,500	256,000	281,000
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	8,819	5,466	12,978	29,200	43,800	16,000
Transfers In	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,561,534</b>	<b>\$ 1,738,388</b>	<b>\$ 2,044,968</b>	<b>\$ 3,358,206</b>	<b>\$ 3,329,204</b>	<b>\$ 3,234,711</b>

### Expenditures

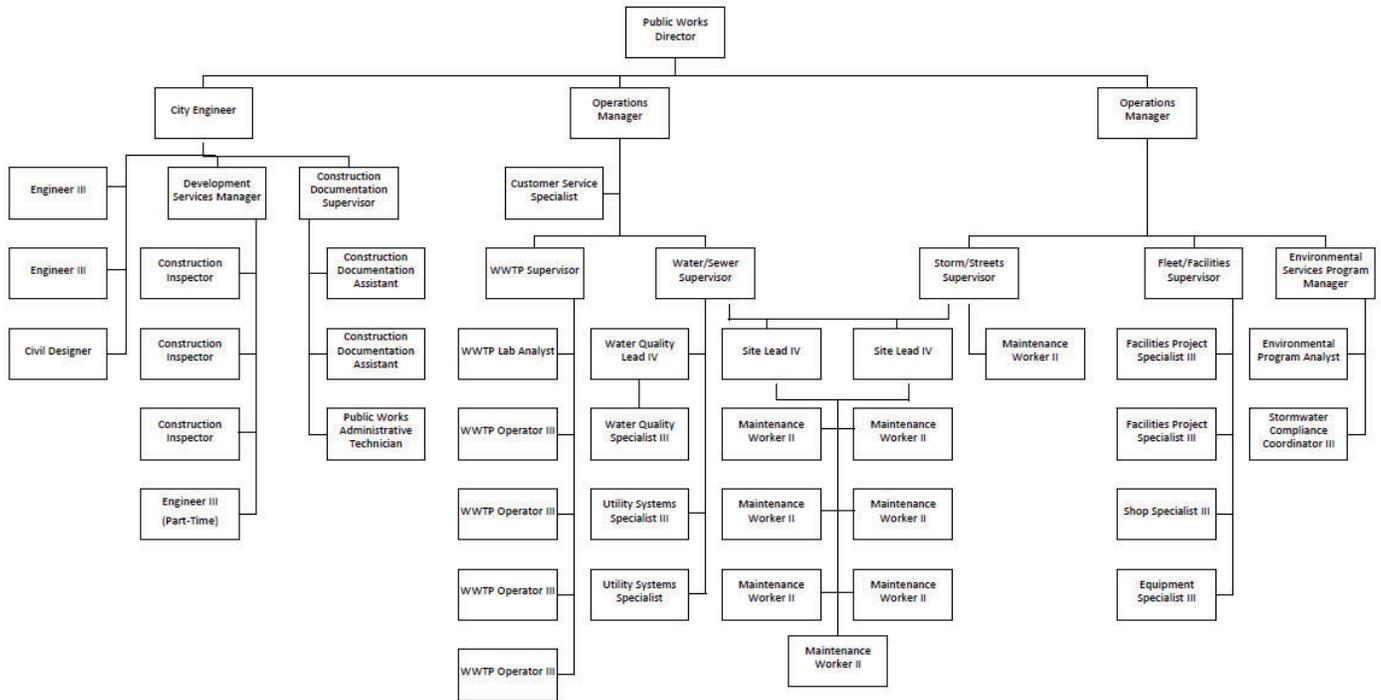
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 579,338	\$ 538,191	\$ 547,770	\$ 1,757,626	\$ 1,757,713	\$ 1,893,416
Supplies (30)	74,190	61,691	42,146	317,110	250,000	264,750
Professional Svcs (40)	335,910	360,351	541,101	920,600	595,494	1,066,477
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	1,600	1,689	1,708	3,286	3,286	3,394
Ending Fund Balance	570,496	776,466	912,243	359,584	722,711	6,674
<b>Total</b>	<b>\$ 1,561,534</b>	<b>\$ 1,738,388</b>	<b>\$ 2,044,968</b>	<b>\$ 3,358,206</b>	<b>\$ 3,329,204</b>	<b>\$ 3,234,711</b>

#### 2025-2026 Professional Services

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

# Fund 105 – Streets O&M

## Organizational Chart



## 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	0.15	0.15	0.15	0.01	0.15	0.01
Supervisor/Leads	0.91	0.91	0.91	1.33	0.91	1.33
Admin Support	0.10	0.10	0.10	0.62	0.10	0.62
O&M Employees	3.70	3.70	2.89	3.75	2.89	3.86
<b>Total</b>	<b>4.86</b>	<b>4.86</b>	<b>4.05</b>	<b>5.71</b>	<b>4.05</b>	<b>5.82</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>Awarded grant and installed 6 Rapid Flashing Beacons at crosswalks in various locations throughout the City.</li> <li>Completed Transportation Master Plan as an appendix to the 2044 Comprehensive Plan.</li> <li>Completed asphalt patching, crosswalk marking, and crack sealing work.</li> </ul>	<ul style="list-style-type: none"> <li>Complete asphalt patching, crosswalk marking, and crack sealing work.</li> <li>Complete construction of traffic signal at 179th AVE SE &amp; 147th ST SE.</li> </ul>

## 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>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>
Beginning Fund Balance	\$ 71,654	\$ 74,591	\$ 162,440	\$ 160,772	\$ 160,772	\$ 124,534
Taxes	62,132	87,476	115,039	185,000	205,762	200,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	1,466	373	1,803	1,500	8,000	5,500
Transfers In	-	-	-	-	-	-
<b>Total</b>	<b>\$ 135,252</b>	<b>\$ 162,440</b>	<b>\$ 279,282</b>	<b>\$ 347,272</b>	<b>\$ 374,534</b>	<b>\$ 330,034</b>

### Expenditures

	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>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	60,661	-	118,510	250,000	250,000	185,500
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	74,591	162,440	160,772	97,272	124,534	144,534
<b>Total</b>	<b>\$ 135,252</b>	<b>\$ 162,440</b>	<b>\$ 279,282</b>	<b>\$ 347,272</b>	<b>\$ 374,534</b>	<b>\$ 330,034</b>

Organizational Chart	2025-2026 Professional Services
This fund does not have assigned staff.	<ul style="list-style-type: none"> <li>Lodging tax awards will be determined after recommendation from Lodging Tax Advisory Committee and Council approval.</li> </ul>

# Fund 109 – Lodging Tax

## Full Time Equivalent History

This fund does not have assigned staff.

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"><li>• Provided lodging tax awards to events that encourage visitors from outside the City.</li></ul>	<ul style="list-style-type: none"><li>• Provide lodging tax awards based on recommendations from the Lodging Tax Committee for events that encourage visitors from outside the City</li></ul>

## 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 2025-2026 goals/2023-2024 accomplishments associated with its proposal.

### Revenues

	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>
Beginning Fund Balance	\$ 47,589	\$ 51,902	\$ 55,973	\$ 20,395	\$ 20,395	\$ 20,538
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	4,324	4,071	35	2	143	75
Transfers In	-	-	-	-	-	-
<b>Total</b>	<b>\$ 51,912</b>	<b>\$ 55,973</b>	<b>\$ 56,008</b>	<b>\$ 20,397</b>	<b>\$ 20,538</b>	<b>\$ 20,613</b>

### Expenditures

	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>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	10	-	-	2,000	-	2,000
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	35,613	10,000	-	10,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	51,902	55,973	20,395	8,397	20,538	8,613
<b>Total</b>	<b>\$ 51,912</b>	<b>\$ 55,973</b>	<b>\$ 56,008</b>	<b>\$ 20,397</b>	<b>\$ 20,538</b>	<b>\$ 20,613</b>

#### Organizational Chart

This fund does not have assigned staff.

#### 2025-2026 Professional Services

- Banking account maintenance fees

### Full Time Equivalent History

This fund does not have assigned staff.

#### 2023-2024 Accomplishments

Non-applicable to this fund.

#### 2025-2026 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 <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>
Beginning Fund Balance	\$ 4,127,068	\$ 5,104,295	\$ 1,913,345	\$ 2,938,924	\$ 2,938,924	\$ 1,628,564
Taxes	1,144,692	1,763,450	2,114,980	2,550,000	2,710,278	2,420,000
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	77,415	27,975	26,148	18,000	190,409	75,000
Transfers In	-	-	1,000,000	-	-	-
<b>Total</b>	<b>\$ 5,349,175</b>	<b>\$ 6,895,719</b>	<b>\$ 5,054,473</b>	<b>\$ 5,506,924</b>	<b>\$ 5,839,611</b>	<b>\$ 4,123,564</b>

### Expenditures

	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>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	244,880	4,982,374	2,115,549	4,361,107	4,211,047	1,373,050
Ending Fund Balance	5,104,295	1,913,345	2,938,924	1,145,817	1,628,564	2,750,514
<b>Total</b>	<b>\$ 5,349,175</b>	<b>\$ 6,895,719</b>	<b>\$ 5,054,473</b>	<b>\$ 5,506,924</b>	<b>\$ 5,839,611</b>	<b>\$ 4,123,564</b>

## Fund 117 – Real Estate Excise Tax

Organizational Chart	2025-2026 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.

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