



City of   
**MONROE**  
WASHINGTON



# 2025-2026 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 2025-2026 Mayor’s Recommended Biennial Budget and the City’s five-year strategic plan (page 7) are informed by and intended to implement *Imagine Monroe*.

# BACKGROUND AND HISTORY

## BACKGROUND

The City of Monroe is a community of approximately 20,830 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 non-native 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 over 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 a basecamp for adventures in the Cascade Mountains.

Over the next two years, the city will invest in technology, parks, streets, city facilities, and utilities to serve current and future Monroe residents. Implementation of the City's new brand architecture and logo - featured in the Mayor's Recommended Budget, is a visible reminder of the City's recently adopted vision statement – Imagine Monroe.



City Hall Reconstruction September 2024

The future of Monroe will be shaped by the 2044 comprehensive plan which is scheduled for approval at the end of 2024. Over the next 20 years, Monroe is expected to accommodate approximately 2,000 more houses and jobs, and 5,000 more residents. Key features of the plan include incorporating middle housing into detached residential areas; expanding housing opportunities to meet various community needs; increasing residential and mixed-use development in the North Kelsey area; adding mixed-use development that serves local neighborhoods; and Increasing development downtown.

# ELECTED AND APPOINTED OFFICIALS

## Mayor



Geoffrey Thomas  
Mayor

## City Council



Kevin Hanford  
City Council, Position 1



Tami Beaumont  
City Council, Position 2



Kyle Fisher  
City Council, Position 3



Heather Fulcher  
City Council, Position 4



Jacob Walker  
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](mailto:GThomas@MonroeWA.gov)  
[Councilmembers@MonroeWA.gov](mailto:Councilmembers@MonroeWA.gov)

# ELECTED AND APPOINTED OFFICIALS

## Municipal Court



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



Pam Haley  
Court Administrator  
(360) 863-4521  
[PHaley@MonroeWA.gov](mailto:PHaley@MonroeWA.gov)

## Departments



Deborah Knight  
City Administrator  
(360) 863-4500  
[DKnight@MonroeWA.gov](mailto:DKnight@MonroeWA.gov)



Greg Thramer  
Interim Finance Director  
(360) 863-4518  
[gthramer@monroewa.gov](mailto:gthramer@monroewa.gov)



Jodi Wycoff  
City Clerk  
(360) 863-4526  
[JWycoff@MonroeWA.gov](mailto:JWycoff@MonroeWA.gov)



Lance Bailey  
Community Development Director  
(360) 863-4544  
[LBailey@MonroeWA.gov](mailto:LBailey@MonroeWA.gov)



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



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



Jeffrey Jolley  
Police Chief  
(360) 863-4557  
[JJolley@MonroeWA.gov](mailto:JJolley@MonroeWA.gov)



Jakeh Roberts  
Public Works Director  
(360) 863-4502  
[JRoberts@MonroeWA.gov](mailto: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  
Suite D  
Everett, WA 98201

(425) 259-6515  
[Email](mailto:Email)



Maria Cantwell  
Senator

Federal Address:  
511 Hart Senate Office Building  
Washington, DC 20510

Local Address:  
2930 Wetmore Avenue  
Suite 9B  
Everett, WA 98201

(425) 303-0114  
[Email](mailto:Email)



Suzan DelBene  
Representative, 1<sup>st</sup> District

Federal Address:  
2330 Rayburn House Office Building  
Washington, DC 20515

Local Address:  
450 Central Way  
Suite 3100  
Kirkland, WA 98033

(425) 485-0085  
[Email](mailto:Email)

## State



Brad Hawkins  
Senator, 12<sup>th</sup> District

107 Irv Newhouse Building  
P.O. Box 40412  
Olympia, WA 98504

(360) 786-7622  
[Brad.Hawkins@leg.wa.gov](mailto:Brad.Hawkins@leg.wa.gov)



Keith Goehner  
Representative, 12<sup>th</sup> District

122C Legislative Building  
P.O. Box 40600  
Olympia, WA 98504

(509) 665-0386  
[Keith.Goehner@leg.wa.gov](mailto:Keith.Goehner@leg.wa.gov)



Mike Steele  
Representative, 12<sup>th</sup> District

122F Legislative Building  
P.O. Box 40600  
Olympia, WA 98504

(509) 782-3436  
[Mike.Steele@leg.wa.gov](mailto:Mike.Steele@leg.wa.gov)

# 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	Kayleigh Alsin	September 30, 2028
Position 2	Alex Keefe	September 30, 2030
Position 3	Richard Hess	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	Erin Lopez	December 31, 2025
Position 2	VACANT	December 31, 2025
Position 3	Roger Bacon	December 31, 2026
Position 4	Quinn Jay	December 31, 2026
Position 5	Eric Britt	December 31, 2027
Position 6	James Harrigan	December 31, 2027
Position 7	Michael Gore	December 31, 2027

# 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	Janelle Drews – Rustic Restorations	December 31, 2024
Position 3	Karl Niemela – TC Precision	December 31, 2025
Position 4	Sally Petty – American Family/Sally Petty Insurance Agency	December 31, 2025
Position 5	James Reyna – Galaxy Theatres	December 31, 2026
Position 6	Anjum Tareen – Garden in Situ – Bed Time	December 31, 2026
Position 7	Katy Woods - Coastal Community Bank	December 31, 2026

## 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	Jacob Walker – Elected Official	June 30, 2025
Position 1	Alejandro Guzman – Best Western Sky Valley Inn	June 30, 2025
Position 2	Karan Sidhu – Hotel Fairgrounds	June 30, 2025
Position 3	Doug Hobbs – High Road Promotions	June 30, 2025
Position 4	Connie Goss – Monroe Arts Council	June 30, 2025

## 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	VACANT	December 31, 2024
Position 3	Abdul Salama	December 31, 2027
Position 4	Brady Welever	December 31, 2026
Position 5	Ron Petrick	December 31, 2026
Position 6	VACANT	December 31, 2025
Position 7	Lisa Brown	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	Carla Lowe	December 31, 2025
Position 2	Kelsi Dockins	December 31, 2026
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, 2027
Position 7	Bob Patrino	December 31, 2027

## 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	VACANT	December 31, 2025
Position 2	Joshua Watts	December 31, 2025
Position 3	VACANT	December 31, 2026
Position 4	VACANT	December 31, 2026
Position 5	Gina Pfister	December 31, 2024

## ETHICS BOARD

The Ethics Board evaluates and handles specific ethical complaints against public officials or city employees

Position No.	Board Member	Term Expires
Position 1	VACANT	December 31, 2024
Position 2	VACANT	December 31, 2025
Position 3	VACANT	December 31, 2025
Position 4	Jeff Mirisola	December 31, 2026
Position 5	Lauren Vasatka	December 31, 2026



	<b>Page #</b>
<b>Imagine Monroe</b>	i
<b>City Background and History</b>	ii
<b>Elected and Appointed Officials</b>	iii
<b>Boards, Commissions, and Committees</b>	vi
<b>Mayor’s Message</b>	2
<b>2025-2026 Biennial Budget Process</b>	6
<b>Five Year Strategic Plan</b>	7
<b>Budget Overview</b>	13
<b>Budget Assumptions</b>	15
<b>2025-2026 All Revenue Sources</b>	18
<b>2025-2026 All Expenditure Sources</b>	21
<b>Budgeted Interfund Transfers</b>	24
<b>General Fund 001</b>	
<b>Overview</b>	26
<b>Non-Departmental</b>	35
<b>Executive</b>	36
<b>Finance</b>	38
<b>Human Resources</b>	40
<b>Police</b>	42
<b>Legislative</b>	45
<b>Legal</b>	47
<b>City Clerk/Records</b>	48
<b>Municipal Court</b>	50
<b>Parks Operations &amp; Maintenance</b>	52
<b>Jail &amp; Dispatch</b>	54
<b>Human Services</b>	55
<b>City Wide</b>	57
<b>Community Development</b>	58
<b>Emergency Management</b>	60
<b>American Rescue Plan Act Funding</b>	61
<b>Six Year General Fund Forecast</b>	62



	Page #
<b>Other Current Expense Funds</b>	
Contingency Fund 002	65
Donations Fund 008	66
<b>Special Revenue Funds</b>	
Streets Operations & Maintenance Fund 105	69
Lodging Tax Fund 109	71
Narcotics Fund 114	73
Real Estate Excise Taxes Fund 117	74
<b>Debt Service Fund 203</b>	78
<b>Capital Funds</b>	
General CIP Fund 307	80
Parks CIP Fund 317	81
Streets CIP Fund 318	83
Building Capital Fund 330	85
<b>Utility Funds</b>	
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
<b>Internal Service Funds</b>	
Information Technology Fund 510	103
Fleet & Equipment Fund 520	105
Facilities Fund 530	107
<b>Appendices</b>	
Full Time Equivalentents (FTEs)	110
Organizations Charts	111
Capital Listing	114
<b>Glossary</b>	120

# MAYOR'S MESSAGE



# MONROE

WASHINGTON



October 8, 2024

Honorable City Councilmembers and Residents of Monroe:

I am pleased to submit for your consideration the 2025-2026 Recommended Budget for the City of Monroe.

The 2025-2026 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 2025-2026 Recommended Budget:

- Creates accessible parks and healthy waterways by planning improvements at North Hill Park, the city's newest neighborhood park; evaluating the health of the city's urban forest; and ensuring clean water is entering the Skykomish River and Puget Sound.
- Supports local businesses by investing in downtown flower baskets, rebranded light pole banners, and promotion campaigns to highlight Monroe's unique restaurants, shops, and services.
- Builds community through acquisition and development of a community gathering space downtown and improvements to the city's existing park facilities such as Lake Tye and Currie View Park on 154<sup>th</sup> Street.
- Creates and strengthens connections among residents by investing in crosswalk improvements so people can move safely through the city, and an additional park maintenance worker to support our growing number of community events and activities.
- Ensures a safe place for all by continuing to invest in law enforcement, human services, therapeutic court, and code enforcement. The Recommended Budget includes the addition of FLOCK cameras which will allow us to join the network of communities in our region in receiving real time license plate alerts to identify stolen vehicles, missing persons, and people who are wanted for felony level crimes.

#### *Revenue Assumptions*

The biennial budget is built on a set of risk averse estimates and fully funds the city's contingency reserves, priority programs, and transfers to support capital projects such as the signalized intersection at 179<sup>th</sup> Ave SE and 147<sup>th</sup> Street. The recent economic environment has seen a significant decline in inflation since the 2023-2024 budget was adopted. The June over June CPI-Urban for Seattle/Tacoma/Bellevue was 3.8% down from 10.1% in 2023. The 3.8% CPI was incorporated into budget projections during the development of the biennial budget. The 2025-2026 budget assumes retail and construction sales tax revenues will remain flat at \$6.6 million in each year for a total of \$13.2 million for the biennium.

Detached residential building permits are expected to remain flat at 180 permits over the next two years. This 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 2023-2024 levels. Real Estate Excise Taxes are being modestly forecasted as housing sales slow and housing prices do not rise as quickly as seen in prior years.

### *Budget By the Numbers*

The City of Monroe accounts for its operations in 22 separate funds, each requiring an adopted budget. The total recommended 2025-2026 Biennial Budget across all funds is approximately \$200,830,000 inclusive of beginning fund balance and potential debt proceeds to support capital projects. The 2025-2026 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 2025-2026 Recommended Budget includes using the city's 1% property tax as allowed by State law, and \$154,000 in banked capacity to fund a parks maintenance worker. This equates to approximately \$1/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, 2025-2026 General Fund revenues are anticipated to be approximately \$21.0 million in 2025 and \$20.4 million 2026 with \$7.3 million in beginning fund balance. City General Fund expenditures for 2025 and 2026 are approximately \$45.9 million.

### *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 \$1.681 million in 2025 and \$1.681 million in 2026 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 2025-2026 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.

### *General Obligation and Revenue Bonds*

The 2025-2026 Mayor's Recommended Biennium Budget assumes the issuance of \$12.5 million in bonds over the next two years to support a sewer capital project as identified in the 6 Year Capital Improvement Plan (CIP). The proceeds will help fund a biosolids treatment project that is projected to cost \$29,241,700 (\$15,450,000 in 2025 and \$13,791,700 in 2026).

### *Justice and Public Safety: Ensuring Monroe is a Safe Place for all*

My Recommended Budget funds a coordinated approach to ensuring that Monroe is a safe place for all. The budget properly funds police services, human services, public safety, community outreach, therapeutic court, public defense, and prosecuting attorney functions. The budget also provides funding for non-profit service providers that interact in the public safety space in our community. This approach is having positive outcomes for Monroe residents.

Our Police Department is community centered and has a well-deserved reputation as an employer of choice. This has allowed Monroe to avoid excessive vacancies in commissioned positions that have affected service delivery in other police departments in the region.

The 2025-2026 Recommended Budget continues to support a safety net to serve the most vulnerable members of our community. This includes funding for the city's embedded social worker, community service officer, peer support, and domestic violence advocate. My recommended budget funds an update to the city's human services needs assessment and \$150,000 to address the highest priority needs identified in the assessment.

*Delivering Services and on our Vision* The 2025-2026 Recommend Budget invests in programs to improve service delivery. An additional parks maintenance worker will help maintain current service levels, meet the growing demand for city parks, and support an increasing number of special events. Funding for the FLOCK camera system will allow the police department to more quickly solve crimes. Investments in the city's information technology systems will improve access to information and protect city data. In 2024, the city completed a cross-department assessment of its land use and building permit tracking software and workflow. The assessment resulted in a selection process to purchase and implement a new software system in 2025. The outcome will be improved transparency and information for permit applicants while improving staff efficiency.

We are wrapping up our rebranding effort which started with the City Council adopting our vision statement, "*Imagine Monroe*". *Imagine Monroe* describes who we are today and who we aspire to be in the future. The 2025-2026 Recommended Budget incorporates the city's new logo and brand. In 2025, community members will begin to see the brand in city documents, letter head, vehicle decals, and marketing campaigns.

*Coordinating with County, State, and Federal Agencies/Officials*

The City Council and I continue to advocate with state and federal officials for needed projects and policies beneficial to Monroe while expressing concern about policies with negative impacts to the community. As a result of our advocacy efforts, we have built relationships with State and Federal elected officials to help address priority community needs. Since 2022, the city has received more than \$10 million in State and Federal grants to leverage local dollars for transportation, water quality, human services, therapeutic court, affordable and temporary housing, and park improvements. We continue to advocate and support widening State Route 522 to 4 lanes between High Bridge and Paradise Lake Rd. intersection. My recommended budget supports regular in-person visits with our state and federal elected officials in 2025 and 2026.

My Recommended budget is built on existing revenues. It does not rely on the community adopting Proposition 1. If Proposition 1 passes, the 2025-2026 Recommended Budget would be amended to account for the additional positions for parks maintenance and public safety, equipment, and supplies.

I look forward to working with community and council in 2025 to discuss further enhancements to public safety if the county's criminal justice tax passes.

I feel that the recommended budget supports the City's commitment to realizing *Imagine Monroe*, including that Monroe is a safe place for all, where everyone feels at home and everyone feels they belong. I look forward to continuing to work with council, staff, and community to realize this vision.

Respectfully,



Mayor Geoffrey Thomas

# INTRODUCTION



**MONROE**

WASHINGTON

# 2025-2026 BIENNIAL BUDGET PROCESS

The 2025-2026 Budget Process began on January 30, 2024 when the City Council held it’s first workshop meeting to review the 2023 Strategic Priorities and 2023-2027 Strategic Plan. The City Council held a second workshop on April 30, 2024 to review the 2025 Strategic Priorities and 5-year Strategic Plan. These discussions are the basis for the Mayor’s Recommended 2025-2026 Budget.

## 2025-2026 Biennial Budget Calendar

The budget calendar was adopted by the City Council on January 9, 2024.

The 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.

Per the calendar, the first public hearing on the 2025-2026 Mayor’s Recommended Budget will be held on October 8, 2024.

The first budget workshop with Council, and second public hearing is scheduled for October 15, 2024. Council can choose to schedule additional workshops if needed.

Currently, the adopting budget ordinance is scheduled for first reading on October 22, 2024, with final adoption on November 12, 2024.

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, 2025.

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 12, 2024. These timing milestones are reflected in the budget calendar.

The above calendar does provide a biennial budget adjustment period which starts on August 1, 2025. The public hearing for any proposed adjustments is scheduled for October 14, 2025.

Look for the 2027-2028 Biennial Budget calendar in the spring of 2026.

2025-2026 Biennial Budget Calendar

Date	Item	Responsible Party	Legal Deadline
4/30/24	Council retreat/workshop	City Administrator, Mayor, & Finance Director	n/a
6/10/24	Budget worksheets sent out to all departments (with instructions)	Finance Director	9/9/2024
7/30/24	Council Retreat/workshop	City Administrator, Mayor, & Finance Director	n/a
8/01/24 8:00 a.m.	Budget worksheets due back to Finance Department	Department Heads	9/23/2024
8/08/24 - 8/30/24	Mayor, City Administrator & Finance Director review budget & meet with department heads	City Administrator, Mayor, Finance Director & Dept. Heads	n/a
9/3/24-9/16/24	Draft Budget Message	Mayor/CA	n/a
9/24/24	Council presented with estimates of revenues	Finance Director	10/11/2024
9/24/24	Final Budget Message	Mayor/CA	11/2/2024
9/24/24	Preliminary Budget presented to council & filed with the Finance Director	Finance Director	11/2/2024
9/27/24	Preliminary Budget available to the public	Finance Director	11/20/2024
10/8/24	First Public Hearing on 2025-2026 Budget (including revenue projections)	City Clerk publishes	before 12/02/2024 but no later than 12/07/2024
10/15/24	2025-2026 Budget Presentation to Council (to include updated six year capital plan)	Finance Director, Department Heads	n/a
10/15/24	Second Public Hearing on 2025-2026 Budget (including revenues)	City Clerk publishes	n/a
10/22/24	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
10/22/24	Final Public Hearing on 2025-2026 Budget (including revenues)	City Clerk publishes	n/a
11/12/24	Second Reading/Adoption of Ordinance setting property tax levy	City Council	11/29/2024
11/12/24	Second Reading/Adoption of Ordinance for 2025-2026 Budget; Second Reading/Adoption of the six year capital plan	City Council	12/31/2024
8/1/25	Call for mid-biennial review and adjustments; appropriate forms/worksheets to be sent to all Directors	Finance Director	no sooner than 08/01/2025 and no later than 12/31/2025
9/29/2025 8:00 a.m.	Mid-biennial adjustment requests due back to Finance	All Directors	no sooner than 08/01/2025 and no later than 12/31/2025
10/7/25	2025-2026 Budget modifications distributed to Council	Finance Director	12/31/2025
10/14/25	Public Hearing on 2025-2026 Budget adjustments and revenue sources	City Clerk publishes	12/31/2025
10/21/25	Second Public Hearing on 2025-2026 Budget adjustments and revenue sources	City Clerk publishes	n/a
10/28/25	First Reading for 2026 Property Tax ordinance; First Reading 2025-2026 Budget Modifications	City Council	n/a
10/28/25	Final Public Hearing on 2025-2026 Budget adjustments including revenues	City Clerk publishes	n/a
11/18/25	Final Read/Adoption of 2026 Property Tax Ordinance	City Council	11/28/2025
11/18/25	Final Read/Adoption of 2025-2026 Budget Modifications	City Council	12/31/2025

# 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. Through this process specific, measurable goals were listed to accompany each identified strategic priority.

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*, for the 2023-2024 Biennial Budget. Since 2022, specific goals and projects are now aligned with the following six strategic categories, which are also incorporated in the 2025-2026 Mayor's Recommended Biennial Budget:

- Accessible Parks and Healthy Waterways
- Build Regional Connections
- Strengthen Local Connections
- Support Local Businesses and Products
- Be 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 2025-2026 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 2025-2029 Strategic Priorities

<p><b>Accessible Parks and Healthy Waterways</b></p>	<p><b>Support Local Businesses and Products</b></p>	<p><b>Build Regional Connections</b></p>	<p><b>Be Friendly and Responsive</b></p>	<p><b>Strengthen Local Connections</b></p>	<p><b>Ensure a Safe Place</b></p>
<p>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.</p>	<p>Our historic downtown and business districts are thriving and full of locally owned businesses and locally sourced products.</p>	<p>We can find everything we need with regional connections and with a variety of choices for work, housing, dining, shopping, arts, and activities.</p>	<p>Friendly and responsive,</p>	<p>We strengthen connections through gathering spaces, events, services, and community-centered infrastructure.</p>	<p>Monroe is a safe place, where everyone feels at home, and everyone feels they belong.</p>
<ul style="list-style-type: none"> <li>• Invest in maintaining and modernizing inclusive and active park facilities and infrastructure.</li> <li>• Continue to transition to eco-friendly city operations and equipment.</li> <li>• Promote public health and environmental sustainability initiatives.</li> <li>• Enhance and preserve waterways and natural spaces for community enjoyment.</li> </ul>	<ul style="list-style-type: none"> <li>• Foster a vibrant local economy that promotes locally owned businesses and locally sourced products.</li> <li>• Support business recruitment, retention, and expansion initiatives.</li> <li>• Promote Monroe's business districts to attract residents and visitors.</li> <li>• Invest in initiatives that draw people to the city's businesses.</li> </ul>	<ul style="list-style-type: none"> <li>• Pursue projects that ensure Monroe is accessible for residents and visitors.</li> <li>• Support and pursue diverse housing choices.</li> <li>• Promote cultural activities and art.</li> <li>• Activate engaging public spaces.</li> <li>• Invest in infrastructure that improves connections.</li> <li>• Advocate for regional connections</li> </ul>	<ul style="list-style-type: none"> <li>• Refine and sustain friendly and responsive customer service.</li> <li>• Strengthen communications and engagement between city departments and residents.</li> <li>• Support and develop community centered government facilities.</li> <li>• Reinforce workplace recruitment and retention initiatives that reflects the community.</li> <li>• Modernize city operations and services through technology and innovation.</li> </ul>	<ul style="list-style-type: none"> <li>• Support and expand events and gathering spaces for community engagement.</li> <li>• Strengthen partnerships with service organizations and agencies.</li> <li>• Ensure people have access to city services and resources.</li> <li>• Maintain and build infrastructure that meets resident and business needs, conforms with requirements, and is aligned with community expectations.</li> </ul>	<ul style="list-style-type: none"> <li>• Ensure that Monroe is a safe place for everyone.</li> <li>• Foster community engagement and participation in decision-making processes.</li> <li>• Enhance access to human services for Monroe residents.</li> <li>• Develop a community where everyone feels at home and everyone feels they belong.</li> </ul>

THIS PAGE IS INTENTIONALLY LEFT BLANK

2025-2026 STRATEGIC PLAN WILL BE INCLUDED IN THE FINAL ADOPTED  
BUDGET

THIS PAGE IS INTENTIONALLY LEFT BLANK

2025-2026 STRATEGIC PLAN WILL BE INCLUDED IN THE FINAL ADOPTED  
BUDGET

THIS PAGE IS INTENTIONALLY LEFT BLANK

2025-2026 STRATEGIC PLAN WILL BE INCLUDED IN THE FINAL ADOPTED  
BUDGET

# BUDGET OVERVIEW



**MONROE**

WASHINGTON

# 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, 2025 and ending December 31, 2026.

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 2025-2026 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 26 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 \$1,681,226 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

Inflation has started to moderate from its previous high of 10.1% in 2022. The June over June CPI-Urban for Seattle/Tacoma/Bellevue for 2024 is 3.8%. The decline in the consumer price index (CPI), has also moderated the supply chain shortage experienced by the city in 2021 and 2022. This has eased the pressure on the cost to complete capital projects and procuring much needed equipment. The 3.8% CPI was incorporated into budget projections during the development of this biennial budget.

The Federal Reserve has signaled its intent to cut interest rates to stimulate a slowing economy and jobs market. While this will result in an incremental decrease to investment income used to support operations, higher interest rates over the last two years have dampened new construction associated with housing. Housing starts are expected to remain flat over the next two years. 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 2024 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 City of Monroe's official population is increasing slightly from 20,590 in 2023 to 20,830 in 2024. The city's population is expected to increase by 1.2% each year for the next two years. This growth will be dependent on the available stock of new residential units. Home construction and sales have been dampened by high interest rates leading up to 2025.

### *American Rescue Plan Act (ARP) 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 represented the third year.

The City received just over \$5.5 million of SLFRF funding. Of this amount, the City awarded \$2.073 million to its various human services providers, local non-profits, and small businesses in an effort to "respond to the far-reaching public health and negative economic impacts of the pandemic" (second bullet above). The remaining funds were 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:

## BUDGET OVERVIEW

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

The city's grant program to respond to the impacts of Covid-19 was officially closed effective December 31, 2024. The 2025-2026 budget does not include any ARP funding.

### *Capital Projects Bond Proceeds*

The 2025-2026 Mayor's Recommended Biennium Budget assumes the issuance of \$12.5 million in bonds over the next two years to support a sewer capital project as identified in the 6 Year Capital Improvement Plan (CIP). The proceeds will help fund a biosolids treatment project that is projected to cost \$29,241,700 (\$15,450,000 in 2025 and \$13,791,700 in 2026).

### *Reserves and City Fiscal Policies*

The 2025-2026 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.

### *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.

**Revenues.** The total recommended 2025-2026 Biennial Budget across all funds is \$200,829,751. Exclusive of beginning fund balance and potential debt proceeds to support capital projects, the largest revenue stream is Charges for Services at \$63,910,517 or 31.82% with Taxes the second largest revenue stream at \$58,410,732 or 29.08%. All revenues, exclusive of beginning fund balance, debt proceeds, and transfers in, total \$200,829,751.

## BUDGET OVERVIEW

**Expenditures.** In contrast, total expenditures across all funds, exclusive of ending fund balance, transfers out, capital, and debt service, are \$92,278,838. The difference between these figures, \$82,252,022, supports our debt service and capital programs along with transfers in and ending fund balances. Total anticipated ending fund balances, inclusive of reserves, is \$26,298,891.

**Personnel Costs.** As noted, total expenditures for the City, exclusive of capital, debt service, transfers out, and ending fund balance, is \$92,278,838. 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 2025-2026 biennium, it is anticipated that personnel costs (salaries and benefits) will be \$49,284,836 over all funds of the City. This represents 53.4% of the \$92,278,838 expenditure total but represents 24.54% of the overall \$200,829,751 biennial budget.

Exclusive of ending fund balance, capital is the largest expenditure category at \$63,029,247. This represents 31.42% of the overall \$200,829,751. 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 2025-2026.

## 2025 & 2026 REVENUE SOURCES - ALL FUNDS

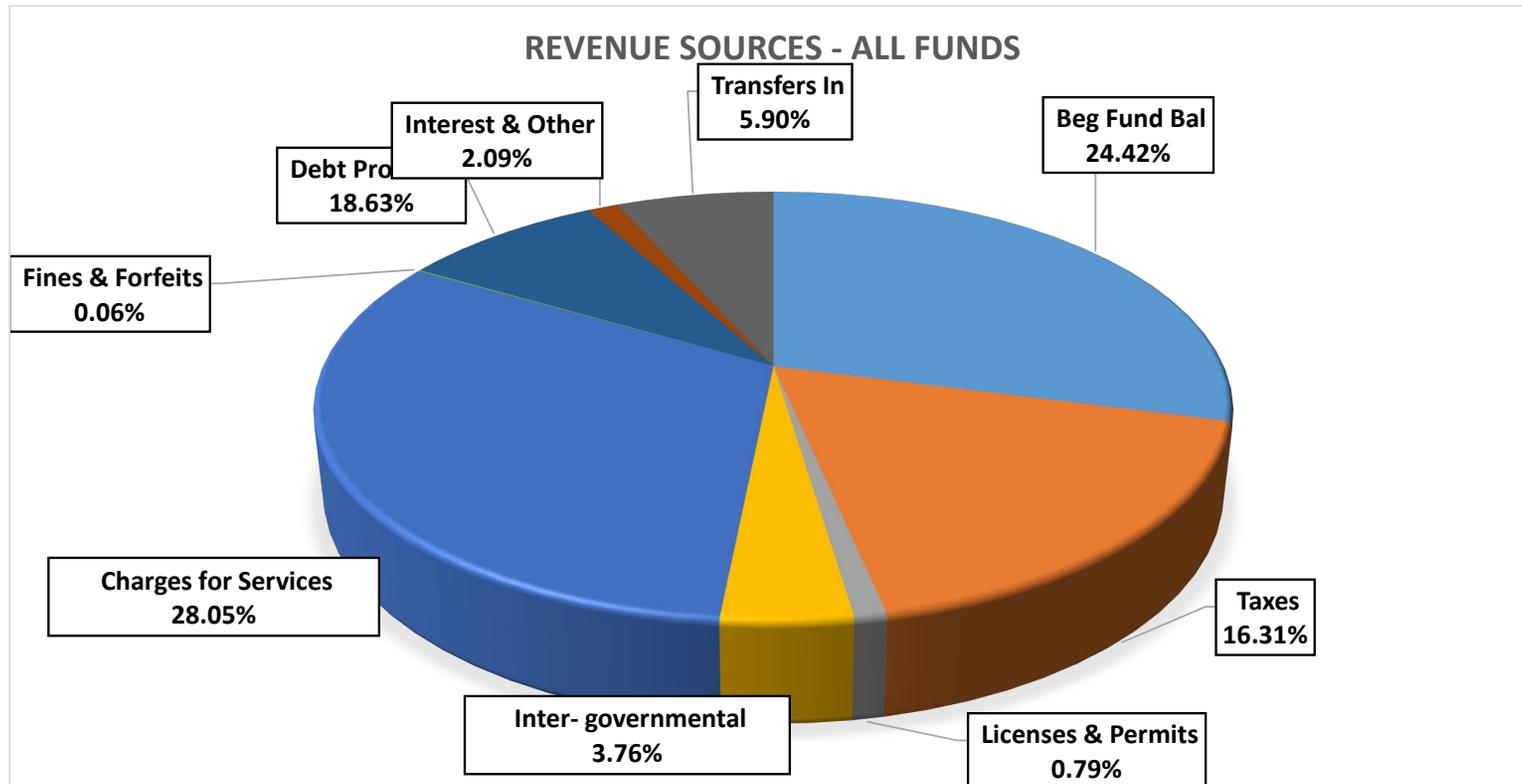
Fund	Beg. Fund Balance	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Debt Proceeds	Interest & Other	Transfers In	Totals
<b><u>General Funds</u></b>										
General Govt Fund (001)										
Non-departmental	7,339,937	29,504,986	528,925	630,154	1,446,675			758,106		40,208,783
Executive					647,848					647,848
Finance					670,029			1,500		671,529
Human Resources					244,588			300		244,888
Police		2,390,000	11,075	994,614	318,002			8,000		3,721,691
Legislative (Council)					198,015					198,015
Legal					277,455					277,455
City Clerk					235,286			100		235,386
Municipal Court					18,200	194,500		300		213,000
Parks				16,000	410,840			4,000		430,840
Jail & Dispatch										-
Human Services				892,393						892,393
City-wide										-
Community Development			850,000	62,500	669			500		913,669
Emergency Mngt										-
ARPA Funding										-
<b>Total General Fund</b>	7,339,937	31,894,986	1,390,000	2,595,661	4,467,607	194,500		772,806	-	48,655,497
<b><u>Other General Type Funds</u></b>										
Contingency Fund (002)	1,647,766							33,500	-	1,681,266
Donation Fund (008)	16,141							19,800	-	35,941
<b>Total All Gen. Type Funds</b>	9,003,844	31,894,986	1,390,000	2,595,661	4,467,607	194,500		826,106	-	50,372,704
<b><u>Special Revenue Funds</u></b>										
Street Fund (105)	734,711	850,000	545,000	808,000	281,000			16,000		3,234,711
Lodging Tax Fund (109)	124,534	200,000						5,500		330,034
Narcotics Fund (114)	20,538							75		20,613
REET Fund (117)	1,628,564	2,420,000						75,000		4,123,564
<b>Total All Spec. Rev. Funds</b>	2,508,347	3,470,000	545,000	808,000	281,000	-		96,575	-	7,708,922
<b><u>Debt Service Fund</u></b>										
Debt Service Fund (203)	3,636							130	1,220,050	1,223,816

**2025 & 2026 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
<b>Capital Funds</b>										
General CIP Fund (307)	866								695,099	695,965
Parks CIP Fund (317)	912,873			300,000	1,000,000			34,400	1,000,000	3,247,273
Street CIP Fund (318)	705,177			4,143,366	3,930,440			26,200		8,805,183
Building Fund (330)	12,185,212							202,000		12,387,212
<b>Total All Capital Funds</b>	<b>13,804,128</b>	<b>-</b>	<b>-</b>	<b>4,443,366</b>	<b>4,930,440</b>	<b>-</b>	<b>-</b>	<b>262,600</b>	<b>1,695,099</b>	<b>25,135,633</b>
<b>Enterprise Funds</b>										
Water O&M Fund (411)	849,558				15,671,400			100,000	128,726	16,749,684
Water CIP Fund (412)	6,192,652				1,400,000			200,300	4,322,265	12,115,217
Sewer O&M Fund (421)	826,159				17,674,700			105,500	266,179	18,872,538
Sewer CIP Fund (422)	16,850,673				1,600,000		15,200,000	500,000	4,159,005	38,309,678
Stormwater O&M Fund (431)	361,607				6,786,730			74,000	61,326	7,283,663
Stormwater CIP Fund (432)	526,924						2,000,000	40,400	1,243,728	3,811,052
Rev. Bond Reserve Fund (450)	2,112,754							95,000		2,207,754
<b>Total All Enterprise Funds</b>	<b>27,720,327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,132,830</b>	<b>-</b>	<b>17,200,000</b>	<b>1,115,200</b>	<b>10,181,229</b>	<b>99,349,586</b>
<b>Internal Service Funds</b>										
Info. Technology Fund (510)	478,514				2,567,876			32,000	170,000	3,248,390
Fleet & Equipment Fund (520)	4,650,274				5,103,720			210,000	130,000	10,093,994
Facilities Fund (530)	241,662				3,427,044			28,000		3,696,706
<b>Total All Internal Svc Fund</b>	<b>5,370,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,098,640</b>	<b>-</b>		<b>270,000</b>	<b>300,000</b>	<b>17,039,090</b>
<b>TOTAL ALL FUNDS</b>	<b>58,410,732</b>	<b>35,364,986</b>	<b>1,935,000</b>	<b>7,847,027</b>	<b>63,910,517</b>	<b>194,500</b>	<b>17,200,000</b>	<b>2,570,611</b>	<b>13,396,378</b>	<b>200,829,751</b>

## 2025 & 2026 REVENUE SOURCES - ALL FUNDS

	Beg Fund Bal	Taxes	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Debt Proceeds	Interest & Other	Transfers In	Totals
<b>TOTAL ALL FUNDS</b>	<b>\$ 58,410,732</b>	<b>\$ 35,364,986</b>	<b>\$ 1,935,000</b>	<b>\$ 7,847,027</b>	<b>\$ 63,910,517</b>	<b>\$ 194,500</b>	<b>\$ 17,200,000</b>	<b>\$ 2,570,611</b>	<b>\$ 13,396,378</b>	<b>\$ 200,829,751</b>
	29.08%	17.61%	0.96%	3.91%	31.82%	0.10%	8.56%	1.28%	6.67%	



**2025 & 2026 EXPENDITURE SOURCES - ALL FUNDS**

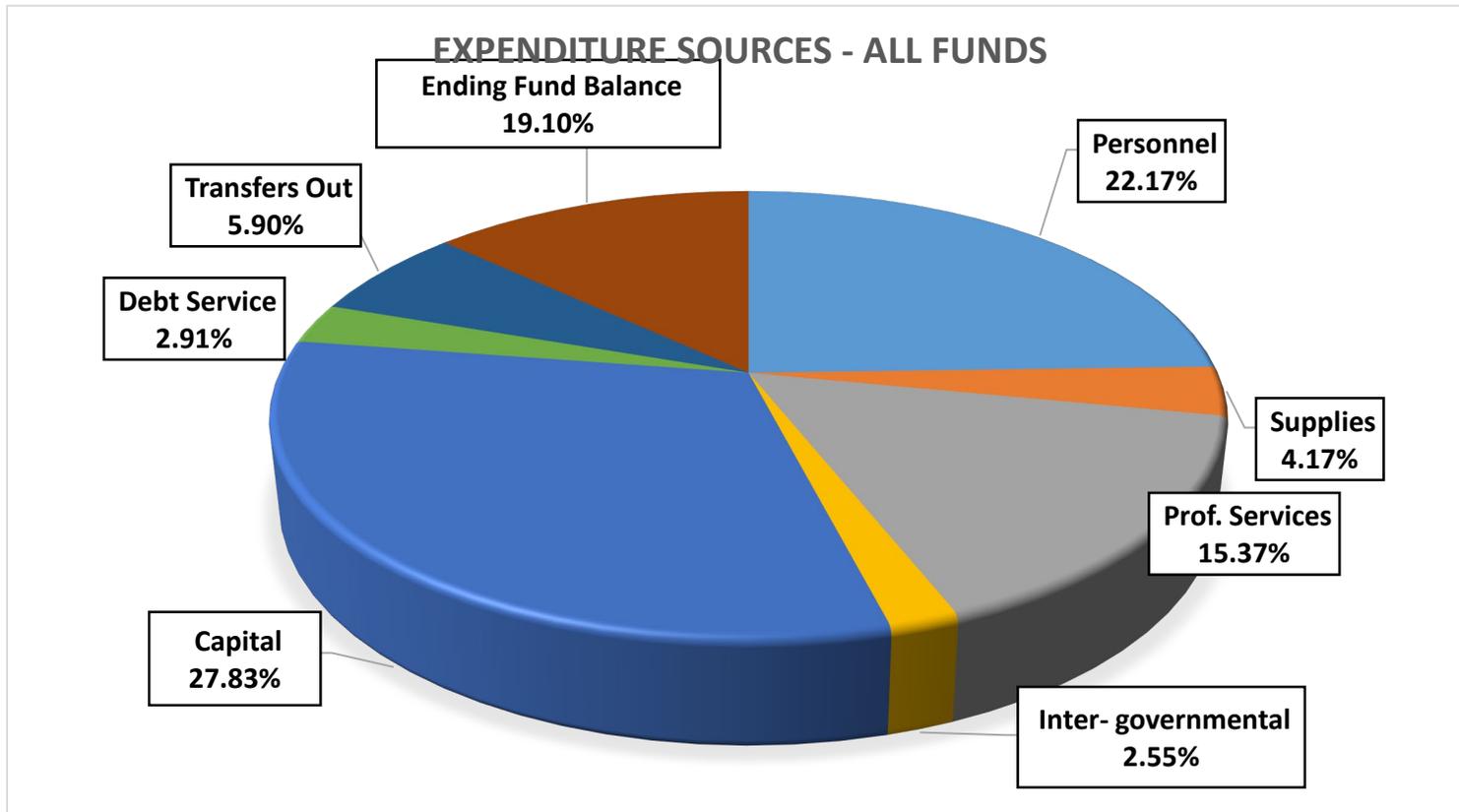
Fund	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
<b>General Funds</b>									
General Govt Fund (001) Non-departmental							276,828	2,772,879	3,049,707
Executive	1,049,659	22,000	795,009						1,866,668
Finance	1,551,831	5,000	374,579						1,931,410
Human Resources	997,633	2,000	469,556						1,469,189
Police	17,151,424	358,678	4,202,042	54,300	50,000				21,816,444
Legislative (Council)	147,999	2,000	311,115	60,000					521,114
Legal			1,774,363						1,774,363
City Clerk	626,359	600	61,389						688,348
Municipal Court	1,456,954	6,000	237,132						1,700,086
Parks	3,786,390	283,446	1,366,302	500					5,436,638
Jail & Dispatch				1,547,416					1,547,416
Human Services	262,636	5,087	1,132,154	20,350					1,420,227
City-wide			316,140	100,619					416,759
Community Development	4,082,759	10,700	881,813						4,975,272
Emergency Mngt	6,100	11,000	24,756						41,856
ARPA Funding									-
<b>Total General Fund</b>	<b>31,119,744</b>	<b>706,511</b>	<b>11,946,350</b>	<b>1,783,185</b>	<b>50,000</b>	<b>-</b>	<b>276,828</b>	<b>2,772,879</b>	<b>48,655,497</b>
<b>Other General Type Funds</b>									
Contingency Fund (002)								1,681,266	1,681,266
Donation Fund (008)		14,100	16,500					5,341	35,941
<b>Total All Gen. Type Funds</b>	<b>31,119,744</b>	<b>720,611</b>	<b>11,962,850</b>	<b>1,783,185</b>	<b>50,000</b>	<b>-</b>	<b>276,828</b>	<b>4,459,486</b>	<b>50,372,704</b>
<b>Special Revenue Funds</b>									
Street Fund (105)	1,893,416	264,750	1,066,477				3,394	6,674	3,234,711
Lodging Tax Fund (109)			185,500					144,534	330,034
Narcotics Fund (114)			2,000		10,000			8,613	20,613
REET Fund (117)							2,868,149	1,255,415	4,123,564
<b>Total All Spec. Rev. Funds</b>	<b>1,893,416</b>	<b>264,750</b>	<b>1,253,977</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>2,871,543</b>	<b>1,415,236</b>	<b>7,708,922</b>
<b>Debt Service Fund</b>									
Debt Service Fund (203)						1,220,050		3,766	1,223,816

**2025 & 2026 EXPENDITURE SOURCES - ALL FUNDS**

Fund	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
<b>Capital Funds</b>									
General CIP Fund (307)						645,099		50,866	695,965
Parks CIP Fund (317)	630,703		56,749		2,534,000			25,821	3,247,273
Street CIP Fund (318)	913,320		90,381		7,752,608			48,874	8,805,183
Building Fund (330)			925,356		6,891,585			4,570,271	12,387,212
<b>Total All Capital Funds</b>	<b>1,544,023</b>	<b>-</b>	<b>1,072,486</b>	<b>-</b>	<b>17,178,193</b>	<b>645,099</b>	<b>-</b>	<b>4,695,832</b>	<b>25,135,633</b>
<b>Enterprise Funds</b>									
Water O&M Fund (411)	3,016,036	3,771,750	2,971,123	765,000		1,121,760	4,322,265	781,750	16,749,684
Water CIP Fund (412)	1,072,983	2,000	417,853	140,000	9,215,796			1,266,585	12,115,217
Sewer O&M Fund (421)	3,421,226	774,750	6,841,384	837,000		1,966,024	4,159,005	873,149	18,872,538
Sewer CIP Fund (422)	995,493		442,623	216,394	32,335,493			4,319,675	38,309,678
Stormwater O&M Fund (431)	2,668,322	126,250	1,920,322	291,281		818,107	1,243,728	215,653	7,283,663
Stormwater CIP Fund (432)	497,264		503,009		1,549,014			1,261,765	3,811,052
Rev. Bond Reserve Fund (450)							456,231	1,751,523	2,207,754
<b>Total All Enterprise Funds</b>	<b>11,671,324</b>	<b>4,674,750</b>	<b>13,096,314</b>	<b>2,249,675</b>	<b>43,100,303</b>	<b>3,905,891</b>	<b>10,181,229</b>	<b>10,470,100</b>	<b>99,349,586</b>
<b>Internal Service Funds</b>									
Info. Technology Fund (510)	1,189,796	467,337	1,531,035			59,135		1,087	3,248,390
Fleet & Equipment Fund (520)	873,424	527,113	824,373		2,753,751			5,115,333	10,093,994
Facilities Fund (530)	993,109	464,500	2,161,046					78,051	3,696,706
<b>Total All Internal Svc Fund</b>	<b>3,056,329</b>	<b>1,458,950</b>	<b>4,516,454</b>	<b>-</b>	<b>2,753,751</b>	<b>59,135</b>	<b>-</b>	<b>5,194,471</b>	<b>17,039,090</b>
<b>TOTAL ALL FUNDS</b>	<b>49,284,836</b>	<b>7,119,061</b>	<b>31,902,081</b>	<b>4,032,860</b>	<b>63,092,247</b>	<b>5,830,175</b>	<b>13,329,600</b>	<b>26,238,891</b>	<b>200,829,751</b>

## 2025 & 2026 EXPENDITURE SOURCES - ALL FUNDS

	Personnel	Supplies	Prof. Services	Inter-governmental	Capital	Debt Service	Transfers Out	Ending Fund Balance	Totals
<b>TOTAL ALL FUNDS</b>	<b>\$ 49,284,836</b>	<b>\$ 7,119,061</b>	<b>\$ 31,902,081</b>	<b>\$ 4,032,860</b>	<b>\$ 63,092,247</b>	<b>\$ 5,830,175</b>	<b>\$ 13,329,600</b>	<b>\$ 26,238,891</b>	<b>\$ 200,829,751</b>
	24.54%	3.54%	15.89%	2.01%	31.42%	2.90%	6.64%	13.06%	



## BUDGETED INTERFUND TRANSFERS

Fund	Amount In	Amount Out	Fund
General Fund 001		\$ 276,896	To Debt Service Fund 203
General Fund 001			To IT Fund 510
Contingency Reserve Fund 002			From General Fund 001
Street O&M Fund 105		\$ 3,394	To Parks CIP Fund 317
REET Fund 117		\$ 1,220,050	To Debt Service Fund 203
REET Fund 117		\$ 695,099	To General Fund Capital 307
REET Fund 117		\$ 800,000	To Streets CIP Fund 318
REET Fund 117		\$ 153,000	To Building CIP Fund 330
Debt Service Fund 203	\$ 276,896		
Debt Service Fund 203	\$ 1,220,050		From REET Fund 117
General Fund Capital 307	\$ 695,099		From REET Fund 117
General Fund Capital 307		\$ 621,500	To Fleet Fund 520
Parks CIP Fund 317	\$ 800,000		From REET Fund 117
Parks CIP Fund 317	\$ 3,394		From Street O&M Fund 105
Streets CIP Fund 318			From REET Fund 117
Building CIP Fund 330	\$ 153,000		From REET Fund 117
Building CIP Fund 330			From Water O&M Fund 411
Building CIP Fund 330			From Sewer O&M Fund 421
Building CIP Fund 330			From Stormwater O&M Fund 431
Water O&M Fund 411	\$ 128,726		From Debt Reserve Fund 450
Water O&M Fund 411		\$ 4,322,265	To Water CIP Fund 412
Water O&M Fund 411			From Debt Reserve Fund 450
Water CIP Fund 412	\$ 4,322,265		From Water O&M Fund 411
Sewer O&M Fund 421		\$ 4,159,005	To Sewer CIP Fund 422
Sewer O&M Fund 421			To Building CIP Fund 330
Sewer O&M Fund 421	\$ 266,179		From Debt Reserve Fund 450
Sewer CIP Fund 422	\$ 4,159,005		From Sewer O&M Fund 421
Stormwater O&M Fund 431		\$ 1,113,728	To Stormwater CIP Fund 432
Stormwater O&M Fund 431		\$ 130,000	To Building CIP Fund 330
Stormwater O&M Fund 431	\$ 61,326		From Debt Reserve Fund 450
Stormwater CIP Fund 432	\$ 1,113,728		From Stormwater O&M Fund 431
Debt Reserve Fund 450		\$ 128,726	To Water O&M Fund 411
Debt Reserve Fund 450		\$ 266,179	To Sewer O&M Fund 421
Debt Reserve Fund 450		\$ 61,326	To Stormwater O&M Fund 431
Fleet Fund 520	\$ 621,500		From GF Capital Fund 307
Fleet Fund 520	\$ 130,000		From Stormwater O&M Fund 431
Totals:	\$ 13,951,168	\$ 13,951,168	

**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
<b>Total</b>	<b>\$21,063,826</b>	<b>\$25,048,786</b>	<b>\$28,811,164</b>	<b>\$44,154,284</b>	<b>\$49,423,810</b>	<b>\$48,655,497</b>

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 30<sup>th</sup> 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.

## GENERAL FUND OVERVIEW

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.

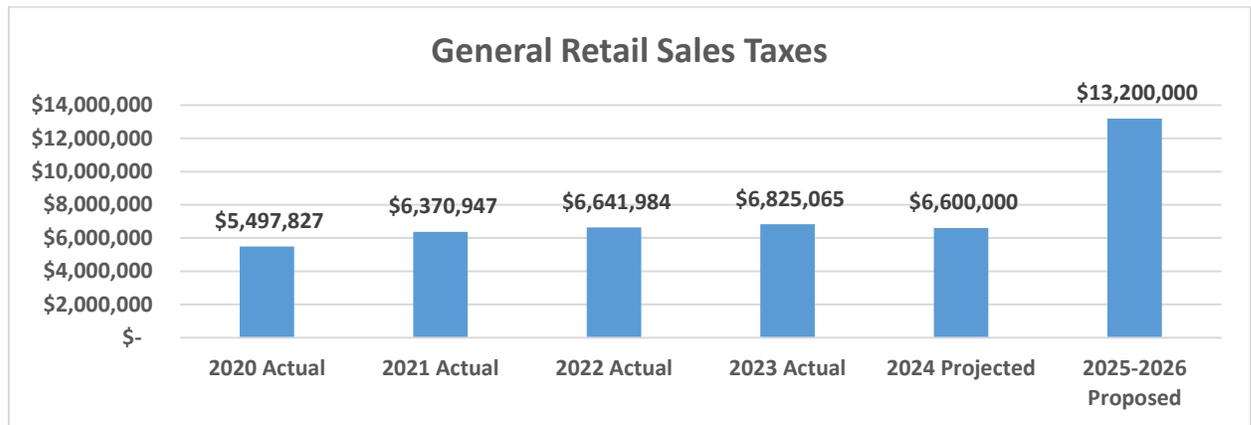
# GENERAL FUND OVERVIEW

## 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.)

# GENERAL FUND OVERVIEW

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

# GENERAL FUND OVERVIEW

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

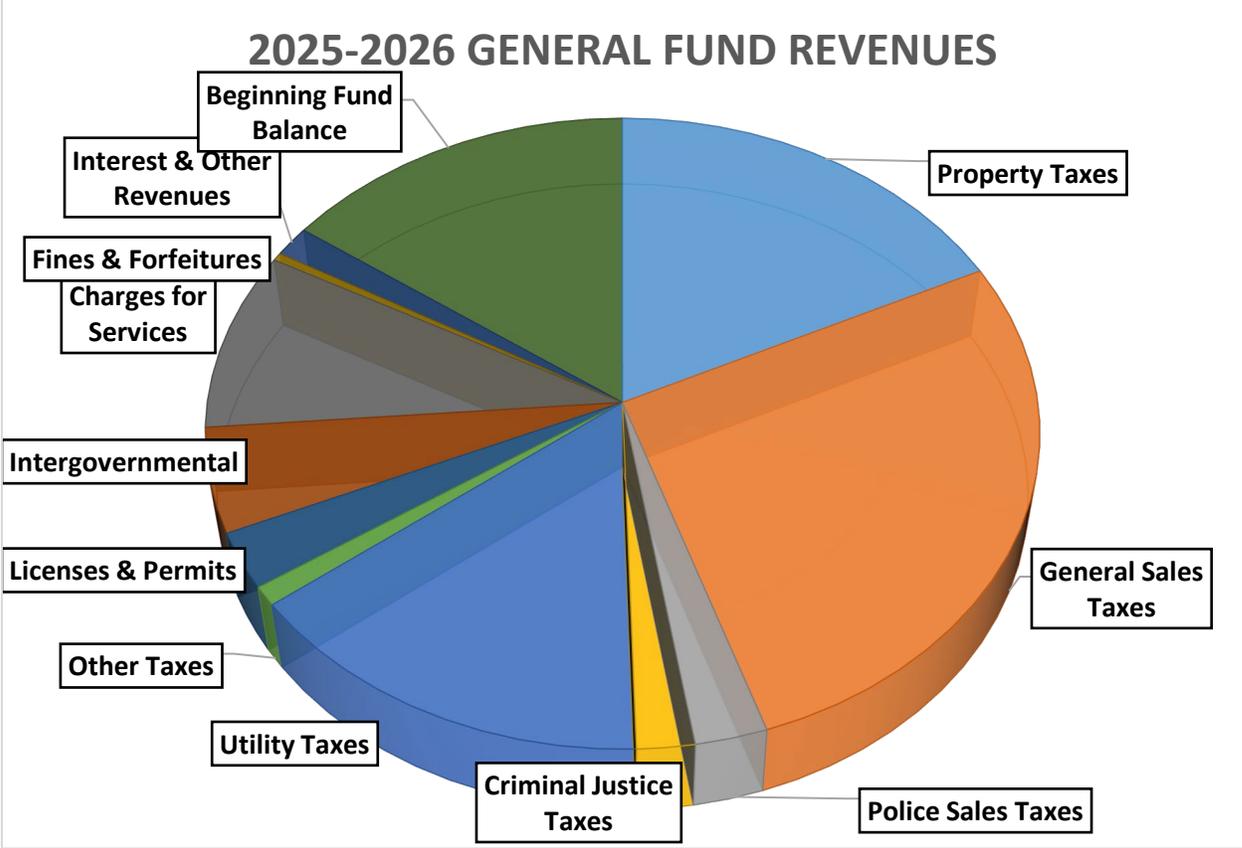
Interest and other revenues represent the interest earned on the City's short- and long-term investments and other miscellaneous revenues such as leases, rental income, insurance recoveries, etc. The City determines each month its immediate cash needs and invests any excess cash into the State's Local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

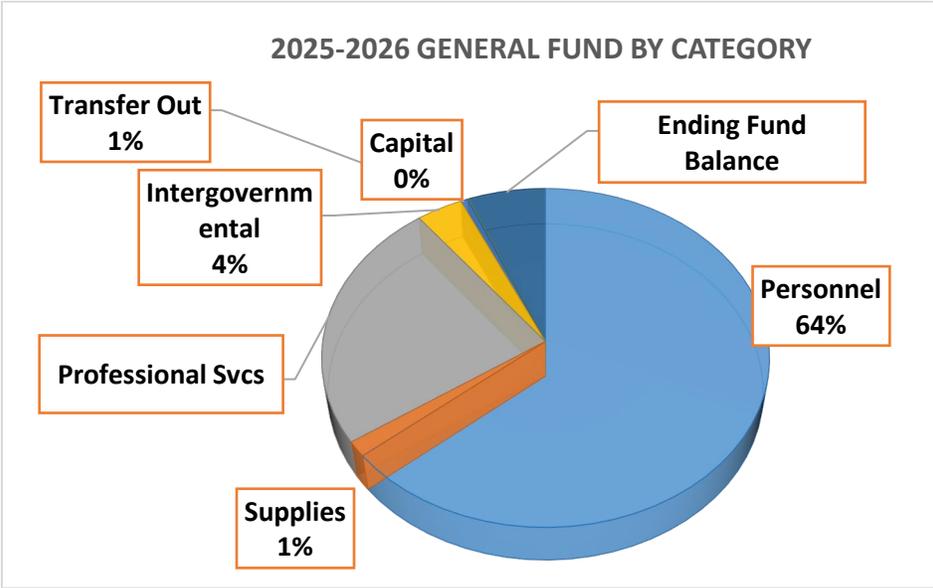


## EXPENDITURES

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%
<b>Total</b>	<b>48,655,497</b>	<b>100.00%</b>

# GENERAL FUND OVERVIEW

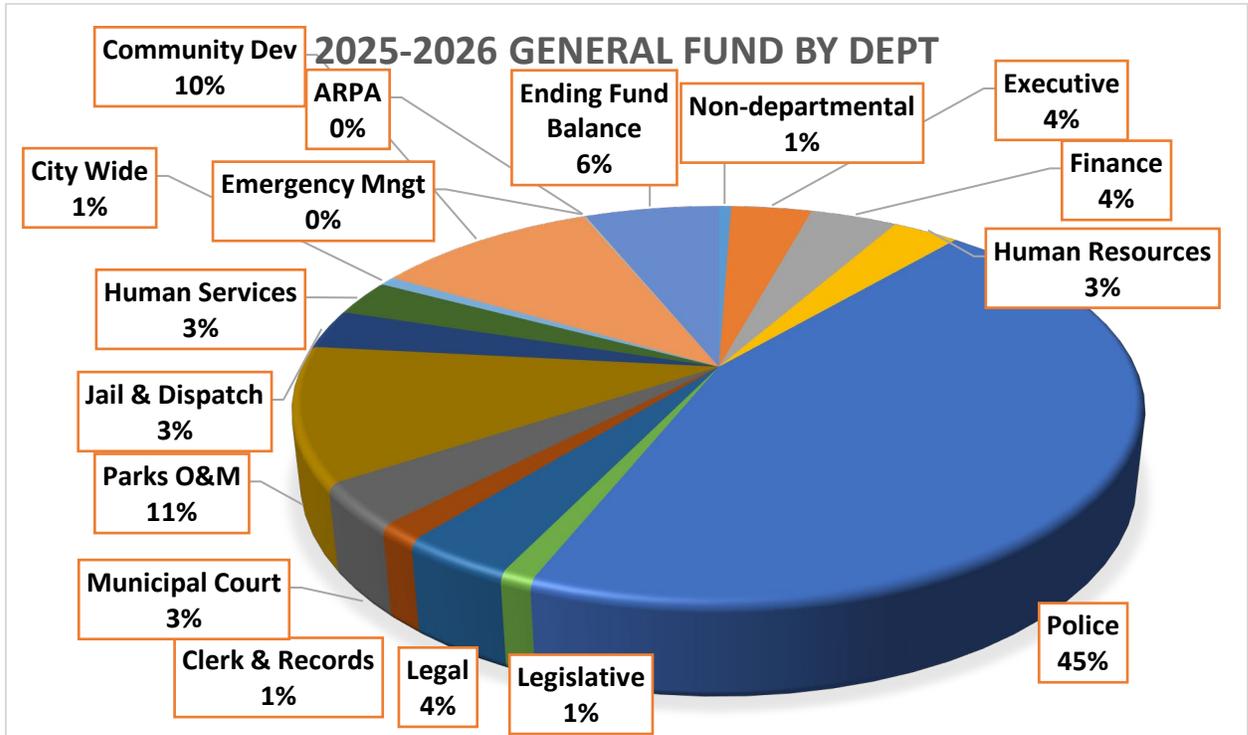


Personnel costs (salaries and benefits) are the largest category of costs to the General Fund at 63.96% of the budget inclusive of ending fund balance (\$31,119,744). Without consideration of ending fund balance, personnel costs represent 68.1% of the recommended budget. Professional services, at 24.12% 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
<b>Total</b>	<b>\$21,063,826</b>	<b>\$25,048,786</b>	<b>\$23,939,811</b>	<b>\$49,256,466</b>	<b>\$49,423,811</b>	<b>\$48,655,497</b>

\*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"> <li>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.</li> </ul>	<ul style="list-style-type: none"> <li>Transfer \$276,828 from General Fund to Debt Service Fund to help fund 2025-2026 debt service payments.</li> </ul>

# 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
<b>Total</b>						

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

# 001 – Executive

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

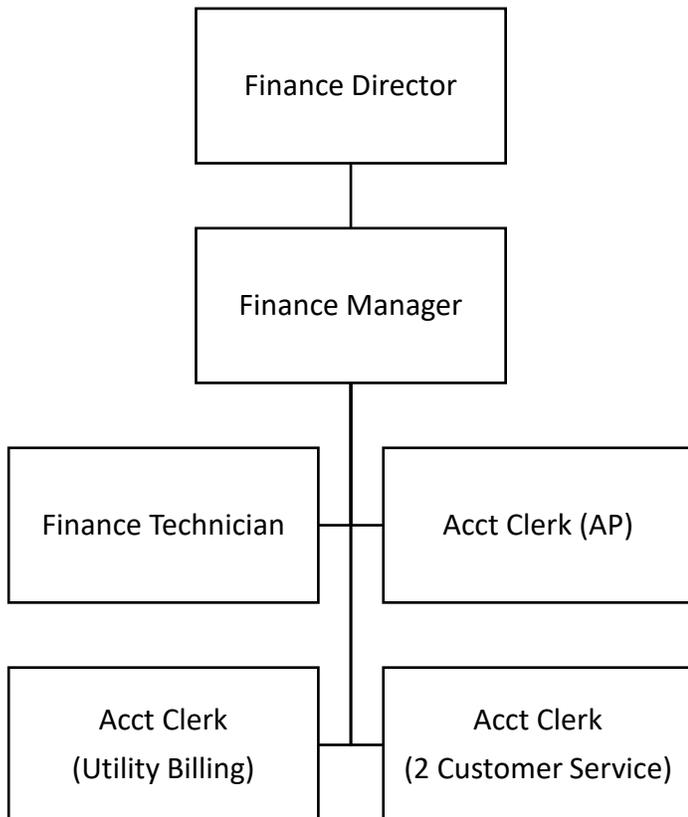
## 002 - Finance

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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 538,359</b>	<b>\$ 639,857</b>	<b>\$ 819,918</b>	<b>\$ 1,904,178</b>	<b>\$ 1,765,900</b>	<b>\$ 1,931,410</b>

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

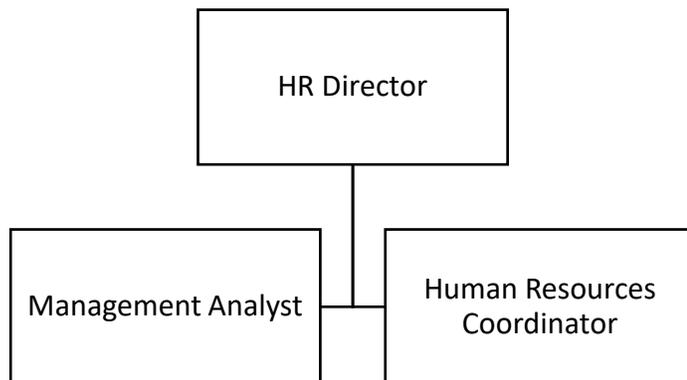
## 003 – Human Resources

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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 232,888</b>	<b>\$ 361,729</b>	<b>\$ 390,324</b>	<b>\$ 1,373,803</b>	<b>\$ 1,125,559</b>	<b>\$ 1,469,189</b>

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

## 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

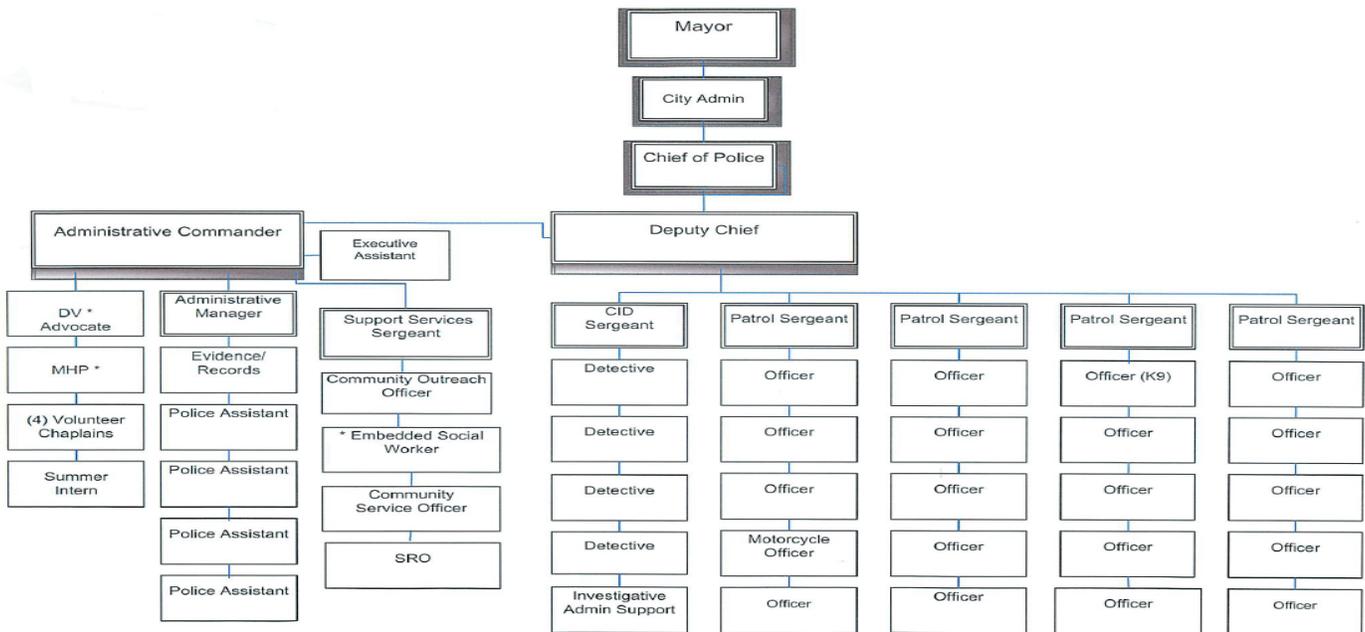
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Salaries (10)	\$ 4,378,550	\$ 4,678,149	\$ 4,856,916	\$11,425,099	\$10,839,500	\$12,111,220
Benefits (20)	1,670,967	1,788,368	1,843,925	4,520,466	4,214,800	5,040,204
Supplies (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)	-	-	-	-	-	-
<b>Total</b>	<b>\$7,389,476</b>	<b>\$7,935,677</b>	<b>\$8,384,023</b>	<b>\$19,414,285</b>	<b>\$19,328,412</b>	<b>\$21,816,444</b>

#### 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
<b>Total</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>

## 004 – Police

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>• Accepted grants that funded vehicle pursuit mitigation technology and supported an in-house clinician for Police Department employees and their families.</li> <li>• Supported training and travel for department personnel to maintain proficiency and expertise in their respective areas of responsibility.</li> <li>• Provided Honor Guard support for tragic line-of-duty deaths across the region.</li> <li>• Assisted with traffic control during the Evergreen State Fair operations.</li> <li>• Supported the hiring of a Communications Intern to improve external and internal communications, including the development of a Police Department Instagram page.</li> <li>• Continued partnership with the Monroe School District to provide School Resource Officer services.</li> <li>• 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.</li> <li>• Supported police officer recruitment efforts through career fairs and other local events.</li> <li>• Purchased and selected two tracking K9s to aid in the capture of fleeing suspects from crime scenes.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide funding to fully staff patrol operations, criminal investigations, and the department’s traffic enforcement team (2025-2026).</li> <li>• Support technological advancements to enhance real-time crime monitoring across the City of Monroe (2025-2026).</li> <li>• 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).</li> <li>• Provide training and professional development for staff, focusing on career growth and building industry-required skills and expertise (2025-2026).</li> <li>• Fund a Public Safety position within the Police Department to best support community needs (2025-2026).</li> <li>• Fund department rebranding efforts consistent with the City’s rebranding initiative during the biennium (2025).</li> <li>• Support capital facility investments to ensure the department continues meeting the needs of both employees and the community. (2025-2026).</li> <li>• 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).</li> <li>• Continue efforts in domestic violence advocacy by supporting victims with trained, professional victim support services (2025-2026).</li> <li>• 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).</li> <li>• 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).</li> </ul>

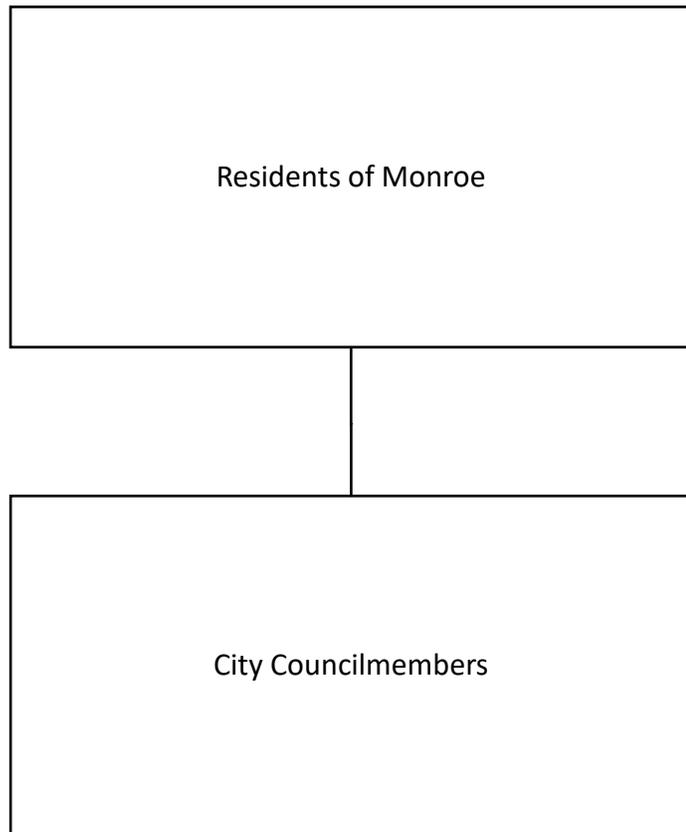
## 005 – Legislative

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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 168,911</b>	<b>\$ 226,225</b>	<b>\$ 177,146</b>	<b>\$ 341,243</b>	<b>\$ 396,181</b>	<b>\$ 521,114</b>

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

## 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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 632,856</b>	<b>\$ 602,537</b>	<b>\$ 698,889</b>	<b>\$1,608,587</b>	<b>\$1,400,000</b>	<b>\$ 1,774,363</b>

#### 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.

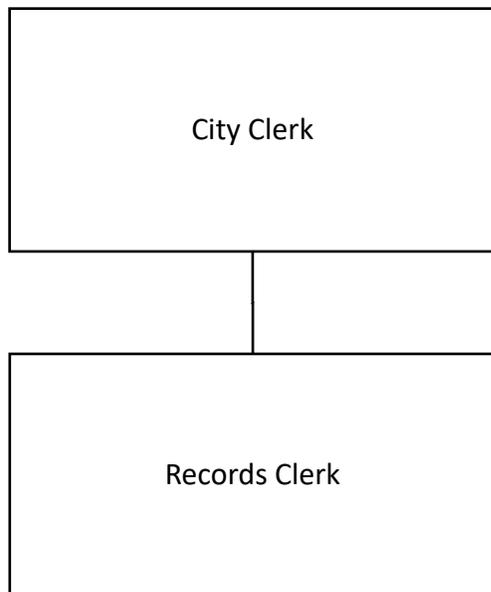
## 007 – City Clerk

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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 163,250</b>	<b>\$ 158,299</b>	<b>\$ 262,253</b>	<b>\$ 709,379</b>	<b>\$ 645,958</b>	<b>\$ 688,348</b>

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

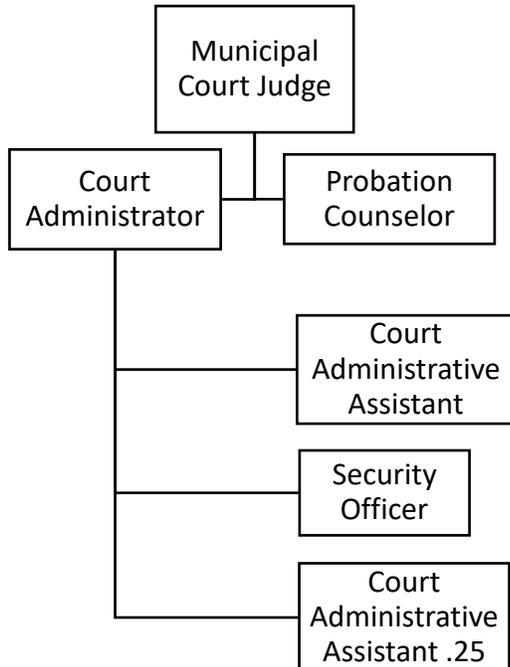
## 009 – Municipal Court

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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 452,220</b>	<b>\$ 453,908</b>	<b>\$ 647,964</b>	<b>\$ 1,544,044</b>	<b>\$ 1,534,322</b>	<b>\$ 1,700,086</b>

#### 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"> <li>• 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.</li> <li>• 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.</li> <li>• Began utilizing a therapeutic court assessment tool to evaluate and improve the therapeutic court model.</li> <li>• Continued the operation of the virtual resource center for Community Court participants and for any other persons in need of assistance.</li> <li>• Continued to offer community-based alternatives to incarceration.</li> <li>• Continued to improve efficiency of hybrid court hearing model to ensure access to justice.</li> <li>• Work collaboratively with the City’s Executive and Legislative branches.</li> <li>• Judge Ness served on the Engagement and Education Committee, the Council of Independent Courts Committee, and the Therapeutic Courts Committee.</li> </ul>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Continue to seek out opportunities for funding the therapeutic court.</li> <li>• Continue to develop and operate Monroe Municipal Community Court. (2025/2026)</li> <li>• Continue to operate the virtual resource center for Community Court participants and others who may need assistance or guidance. (2025/2026)</li> <li>• Explore additional services that could be implemented by the Probation Department. (2026)</li> <li>• Total review and update of Municipal Court pages on city website. (2025)</li> <li>• Continue to build public trust and confidence in the judicial system through community engagement. (2025/2026)</li> <li>• Review court security. (2025)</li> <li>• Assist in the transition to the new court facility. (2025)</li> <li>• Offer more employee training opportunities for both personal and professional growth. (2025/2026)</li> <li>• Continue to work collaboratively with the City’s Executive and Legislative branches.</li> <li>• Implement new statewide case management system. (2026)</li> </ul>

# 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.

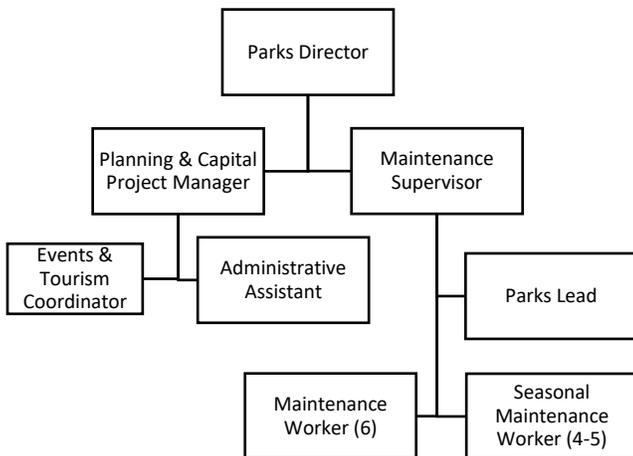
The Monroe Parks and Recreation Department is committed to:

- 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 <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)	\$ 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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,668,285</b>	<b>\$ 1,566,205</b>	<b>\$ 1,676,098</b>	<b>\$ 4,456,723</b>	<b>\$ 4,454,117</b>	<b>\$ 5,436,638</b>

### 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 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	0.65	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"> <li>• Review/revise Athletic Field Policy. (2023)</li> <li>• Review/revise Park (TBD 2024) &amp; Special Events Code. (2023)</li> <li>• Trombley Park – Activate Public Access to Undeveloped Park. (2023)</li> <li>• Create, edit, publish events &amp; tourism guide, local and regional magazines and manage social media content. (2023-24)</li> <li>• 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)</li> </ul>	<ul style="list-style-type: none"> <li>• Review/revise Athletic Field Policy.</li> <li>• Purchase new stand-on riding mower for medians. (2025)</li> <li>• Create, edit, publish events &amp; tourism guide, local and regional magazines and manage social media content. (2025-26)</li> <li>• Address deferred park maintenance assets. (TBD Levy Lid Lift 2025-26)</li> <li>• 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)</li> </ul>

## 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"> <li>• Jail services</li> <li>• Emergency dispatch services</li> <li>• Managed laptop program maintenance</li> </ul>

### 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.

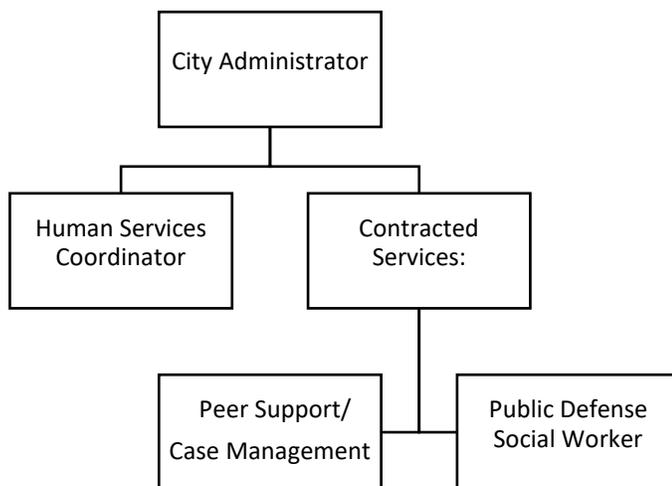
## 040 – Human Services

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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 153,415</b>	<b>\$ 222,409</b>	<b>\$ 168,903</b>	<b>\$ 1,385,036</b>	<b>\$ 980,400</b>	<b>\$ 1,420,227</b>

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

## 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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 97,131</b>	<b>\$ 113,330</b>	<b>\$ 129,892</b>	<b>\$ 328,290</b>	<b>\$ 328,877</b>	<b>\$ 416,759</b>

Organizational Chart	2025-2026 Professional Services
This cost center does not have assigned staff.	<ul style="list-style-type: none"> <li>• Puget Sound Clean Air Agency</li> <li>• Puget Sound Regional Council</li> <li>• Snohomish County Tomorrow</li> <li>• Association of Washington Cities insurance</li> </ul>

### 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.

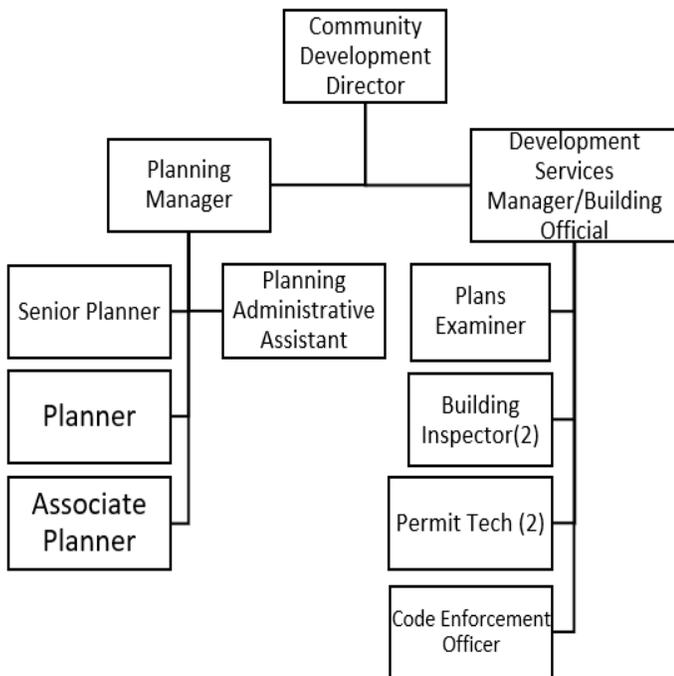
# 110 – Community Development

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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,572,882</b>	<b>\$ 1,580,769</b>	<b>\$ 1,948,522</b>	<b>\$ 4,878,171</b>	<b>\$ 4,621,954</b>	<b>\$ 4,975,272</b>

### 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
<b>Total</b>	<b>9.80</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>11.60</b>

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

## 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)	-	-	-	-	-	-
<b>Total</b>	<b>\$ 15,088</b>	<b>\$ 22,412</b>	<b>\$ 15,679</b>	<b>\$ 38,343</b>	<b>\$ 31,510</b>	<b>\$ 41,856</b>

Organizational Chart	2025-2026 Professional Services
This cost center does not have assigned staff.	<ul style="list-style-type: none"> <li>• Weather software subscription</li> <li>• Telecommunications services</li> <li>• County assistance services</li> </ul>

### 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
<b>Total</b>	<b>0.03</b>	<b>0.03</b>	<b>0.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>• Provided training to employees on emergency operations.</li> </ul>	<ul style="list-style-type: none"> <li>• Continue Continuity of Operations and Continuity of Government Plans.</li> </ul>

## 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	-
<b>Total</b>	<b>\$ 1,004,306</b>	<b>\$ 2,704</b>	<b>\$ 819,673</b>	<b>\$ 2,873,344</b>	<b>\$ 2,500,000</b>	<b>\$ 0</b>

Organizational Chart	2025-2026 Professional Services
This cost center does not have assigned staff.	<ul style="list-style-type: none"> <li>ARP awards to be determined upon recommendation from review committees and Council approval</li> </ul>

### Full Time Equivalents History

This cost center does not have assigned staff.

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

# 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 Recommend	2026 Recommend	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

**OTHER CURRENT  
EXPENSE FUNDS**



**MONROE**  
WASHINGTON

## 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 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Beginning Fund Balance	\$ 973,802	\$ 1,085,656	\$ 1,169,260	\$ 1,279,866	\$ 1,279,866	\$ 1,647,765
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	16,404	5,604	11,945	58,539	68,000	33,500
Transfers In	95,450	78,000	99,500	299,899	299,899	-
<b>Total</b>	<b>\$ 1,085,656</b>	<b>\$ 1,169,260</b>	<b>\$ 1,280,705</b>	<b>\$ 1,638,304</b>	<b>\$ 1,647,765</b>	<b>\$ 1,681,265</b>

### Expenditures

	Actual 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	-	-	-	-	-
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	1,085,656	1,169,260	1,280,705	1,638,304	1,647,765	1,681,265
<b>Total</b>	<b>\$ 1,085,656</b>	<b>\$ 1,169,260</b>	<b>\$ 1,280,705</b>	<b>\$ 1,638,304</b>	<b>\$ 1,647,765</b>	<b>\$ 1,681,265</b>

#### Organizational Chart

This fund does not have assigned staff.

#### 2025-2026 Professional Services

This fund does not have professional services.

### Full Time Equivalents History

This cost center does not have assigned staff.

#### 2023-2024 Accomplishments

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

#### 2025-2026 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>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	\$ 7,501	\$ 13,134	\$ 21,335	\$ 25,060	\$ 25,060	\$ 16,141
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	8,758	14,476	10,103	21,600	27,955	19,800
Transfers In	-	-	-	-	-	-
<b>Total</b>	<b>\$ 16,259</b>	<b>\$ 27,610</b>	<b>\$ 31,438</b>	<b>\$ 46,660</b>	<b>\$ 53,015</b>	<b>\$ 35,941</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)	3,124	6,275	6,378	14,100	20,375	14,100
Professional Svcs (40)	-	-	-	16,500	16,500	16,500
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	-	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	13,134	21,335	25,060	16,060	16,140	5,341
<b>Total</b>	<b>\$ 16,259</b>	<b>\$ 27,610</b>	<b>\$ 25,060</b>	<b>\$ 16,060</b>	<b>\$ 16,140</b>	<b>\$ 5,341</b>

#### Organizational Chart

This fund does not have assigned staff.

#### 2025-2026 Professional Services

- K-9 program

#### Full Time Equivalent History

This fund does not have assigned staff.

## Fund 008 - Donations

2023-2024 Accomplishments	2025-2026 Goals
<p>Accomplishments will be updated in the Final Budget:</p> <ul style="list-style-type: none"><li>•</li></ul>	<ul style="list-style-type: none"><li>• 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</li></ul>

**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

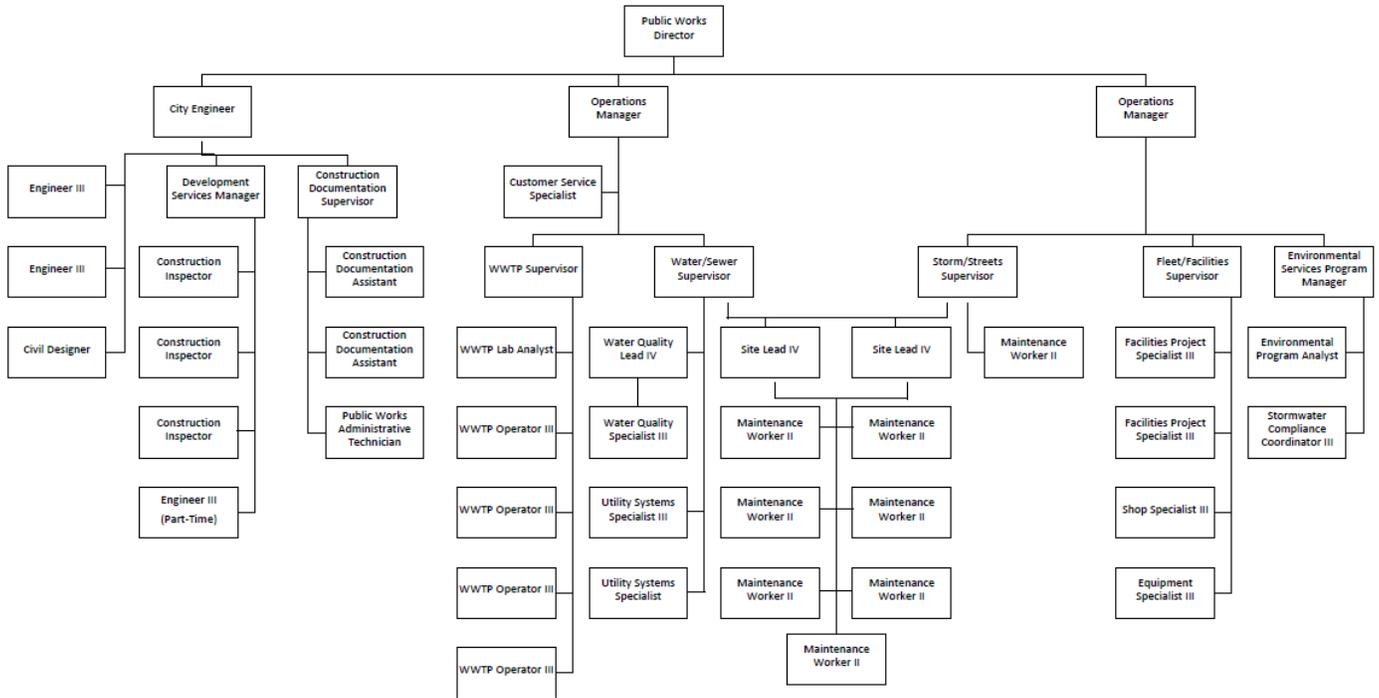
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 579,338	\$ 538,191	\$ 547,770	\$ 1,757,626	\$ 1,757,713	\$ 1,893,416
Supplies (30)	74,190	61,691	42,146	317,110	250,000	264,750
Professional Svcs (40)	335,910	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 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	0.15	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.

# DEBT SERVICE FUND



**MONROE**

WASHINGTON

## 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>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	\$ 3,418	\$ 3,476	\$ 3,495	\$ 3,526	\$ 3,526	\$ 3,636
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	58	19	31	44	170	130
Transfers In	3,047,108	137,836	137,241	1,203,975	946,117	1,220,050
<b>Total</b>	<b>\$ 3,050,584</b>	<b>\$ 141,331</b>	<b>\$ 140,767</b>	<b>\$ 1,207,545</b>	<b>\$ 949,813</b>	<b>\$ 1,223,816</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)	3,047,108	137,836	137,241	1,203,975	946,177	1,220,050
Other (90)	-	-	-	-	-	-
Ending Fund Balance	3,476	3,495	3,526	3,570	3,636	3,766
<b>Total</b>	<b>\$ 3,050,584</b>	<b>\$ 141,331</b>	<b>\$ 140,767</b>	<b>\$ 1,207,545</b>	<b>\$ 949,813</b>	<b>\$ 1,223,816</b>

#### Organizational Chart

#### 2025-2026 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.

#### 2023-2024 Accomplishments

#### 2025-2026 Goals

Non-applicable to this fund.

Non-applicable to this fund.

# CAPITAL FUNDS



**MONROE**

WASHINGTON

## 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>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	\$ 21,174	\$ 2,642	\$ 21,202	\$ 21,446	\$ 21,446	\$ 866
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	341,043	338,746	49,193	-	30,000	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	216,770	190,215	244	-	340	-
Interfund Loan Proceeds	-	-	-	2,000,000	1,595,000	-
Transfers In	-	-	-	-	-	695,099
<b>Total</b>	<b>\$ 578,987</b>	<b>\$ 531,604</b>	<b>\$ 70,639</b>	<b>\$ 2,021,446</b>	<b>\$ 1,646,786</b>	<b>\$ 695,965</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)	446,303	235,262	49,193	2,000,000	1,615,920	-
Debt Service (70-80)	-	-	-	-	30,000	645,099
Other (90)	130,041	275,140	-	-	-	-
Ending Fund Balance	2,642	21,202	21,446	21,446	866	50,866
<b>Total</b>	<b>\$ 578,987</b>	<b>\$ 531,604</b>	<b>\$ 70,639</b>	<b>\$ 2,021,446</b>	<b>\$ 1,646,786</b>	<b>\$ 695,965</b>

#### Organizational Chart

This fund does not have assigned staff.

#### 2025-2026 Professional Services

This fund does not have professional services.

### Full Time Equivalent History

This fund does not have assigned staff.

#### 2023-2024 Accomplishments

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

#### 2025-2026 Goals

- Non-applicable to this fund for 2025-2026

## 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.

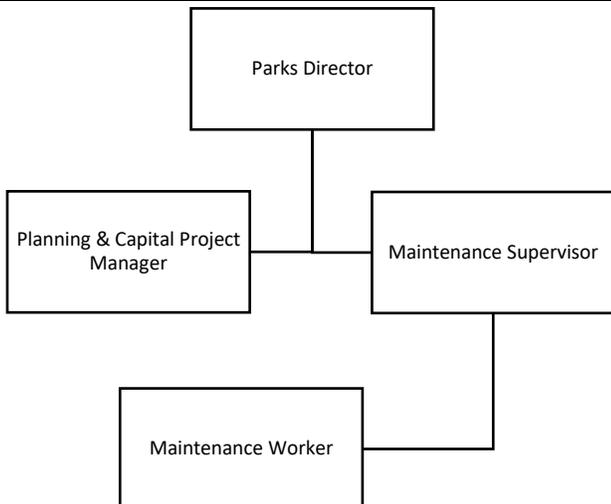
### Revenues

	Actual <u>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	\$ 1,314,435	\$ 1,315,093	\$ 996,654	\$ 759,287	\$ 759,287	\$ 912,873
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	1,231,401	1,044,599	315,700	315,700	300,000
Charges for Services	302,698	330,153	273,853	1,330,400	1,200,000	1,000,000
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	28,076	15,013	9,974	34,785	70,686	34,400
Transfers In	68,100	3,884,689	40,000	844,750	844,750	1,000,000
<b>Total</b>	<b>\$ 1,713,308</b>	<b>\$ 6,776,349</b>	<b>\$ 2,365,080</b>	<b>\$ 3,284,922</b>	<b>\$ 3,190,423</b>	<b>\$ 3,247,273</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	\$ 195,559	\$ 159,762	\$ 221,509	\$ 555,337	\$ 519,700	\$ 630,703
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	63,925	115,747	93,251	927,887	451,500	56,749
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	138,730	5,504,186	291,033	1,302,750	1,306,350	2,534,000
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	1,000,000	-	-	-
Ending Fund Balance	1,315,093	996,654	759,287	498,948	912,873	25,821
<b>Total</b>	<b>\$ 1,713,308</b>	<b>\$ 6,776,349</b>	<b>\$ 2,365,080</b>	<b>\$ 3,284,922</b>	<b>\$ 3,190,423</b>	<b>\$ 3,247,273</b>

#### Organizational Chart



#### 2025-2026 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>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	0.35	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	0.52
Total	1.53	1.53	1.53	1.53	1.53	1.57

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>• Adopted new Parks, Recreation, Open Space (PROS) Plan and Impact Fees</li> <li>• Complete negotiation of Cadman property transfer to City (Underway 2024-25 TBD)</li> <li>• Renovate/expand playground &amp; furnishings in coordination with Stormwater Facility Upgrade project at Blueberry Park (2024)</li> <li>• Add new pickleball play facility @ Sky River Park and renovate sport courts @ Lake Tye Park (2024)</li> <li>• Public Plaza Festival Lot – Acquisition (2023-24)</li> <li>• Trail System Master Plan Connectivity (December 2024)</li> <li>• Trail Maintenance – Conduct Pavement Management System Survey (2023)</li> </ul>	<ul style="list-style-type: none"> <li>• Complete negotiation of Cadman property transfer to City 2023</li> <li>• Cadman - property transfer to City &amp; Architecture &amp; Engineering Design (2025)</li> <li>• Renovate/expand play facility at Currie View Park (March-May 2024)</li> <li>• Festival Lot Master Plan Design (2025)</li> <li>• Lake Tye Flowering Trees Project (2025)</li> <li>• Trombley Park Architecture &amp; Engineering Design (2026)</li> <li>• PROS Plan Update (2026)</li> <li>• Urban Forestry Program (2026)</li> <li>• Sky River Park fencing upgrades, cameras (2026)</li> <li>• Renovate/expand play facilities at 2 city parks – (locations: TBD, 2025-26)</li> <li>• Rotary Field - replace synthetic turf field (2026)</li> </ul>

## 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>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	\$ 2,016,712	\$ 2,072,040	\$ 1,839,096	\$ 1,732,362	\$ 1,732,362	\$ 705,177
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	413,625	1,696,700	1,245,081	4,780,684	3,350,383	4,143,366
Charges for Services	1,817,086	2,026,269	2,152,468	5,118,074	3,916,738	3,930,440
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	34,849	10,968	10,196	29,000	35,400	26,200
Transfers In	-	275,000	502,649	1,161,578	710,078	-
<b>Total</b>	<b>\$ 4,282,273</b>	<b>\$ 6,080,977</b>	<b>\$ 5,749,490</b>	<b>\$12,821,698</b>	<b>\$ 9,744,961</b>	<b>\$ 8,805,183</b>

### Expenditures

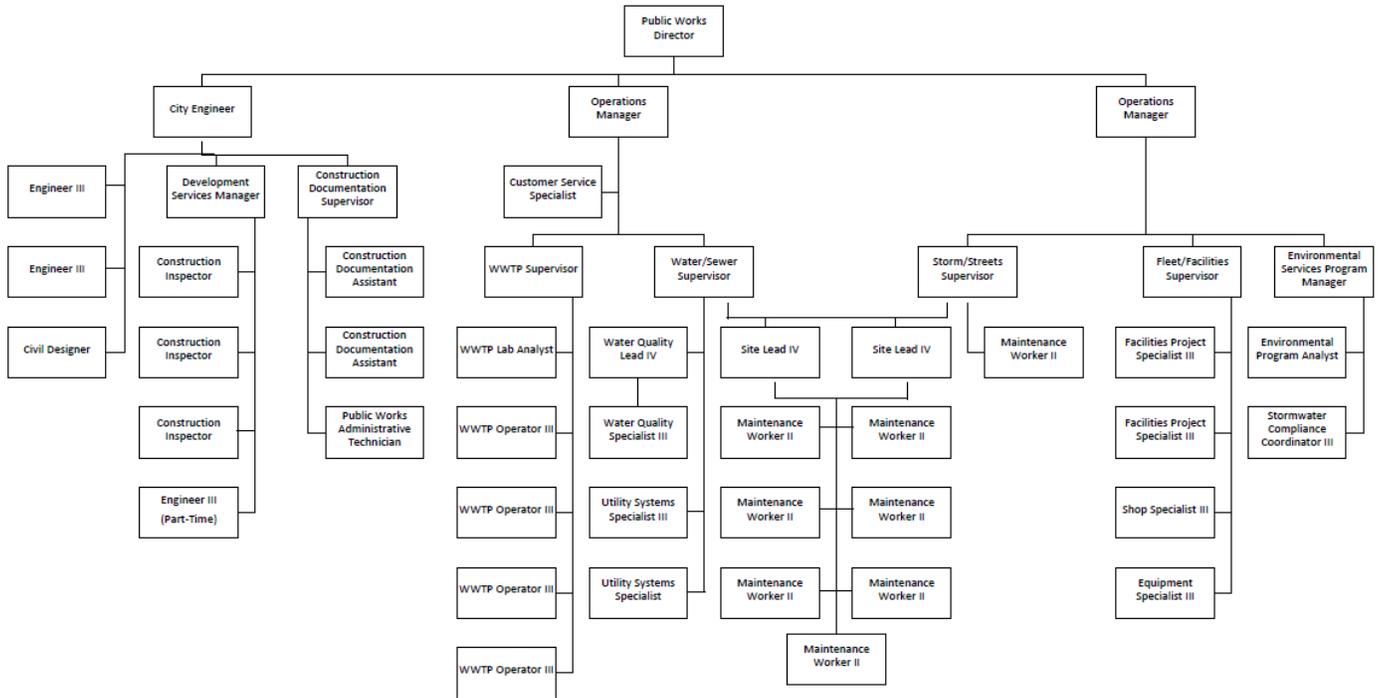
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 233,696	\$ 233,768	\$ 227,002	\$ 891,864	\$ 813,500	\$ 913,320
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	30,378	35,081	28,234	295,030	298,676	90,381
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	1,946,159	3,973,032	3,761,892	10,046,875	7,927,608	7,752,608
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	2,072,040	1,839,096	1,732,362	1,587,929	705,177	48,874
<b>Total</b>	<b>\$ 4,282,273</b>	<b>\$ 6,080,977</b>	<b>\$ 5,749,490</b>	<b>\$12,821,698</b>	<b>\$ 9,744,961</b>	<b>\$ 8,805,183</b>

#### 2025-2026 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 <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	0.05	0.05	0.05	0.12	0.05	0.12
Supervisor/Leads	1.04	1.04	1.04	1.21	1.04	1.21
Admin Support	0.40	0.40	0.40	0.66	0.40	0.66
O&M Employees	0.20	0.20	0.20	0.66	0.20	0.55
<b>Total</b>	<b>1.69</b>	<b>1.69</b>	<b>1.69</b>	<b>2.65</b>	<b>1.69</b>	<b>2.54</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>Reconstructed N. Madison Street</li> <li>Repaved and marked Woods Creek Road between US-2 and Tjerne Place SE</li> <li>City-wide road striping</li> <li>Completed the new shared path along Chain Lake Road</li> <li>Installed gateway monuments at Lewis Street Park and Tester Road roundabout</li> <li>Began the US-2 sidewalk segment adjacent to the fairgrounds</li> </ul>	<ul style="list-style-type: none"> <li>Reconstruct Powell Street between Kelsey Street and Sams Street</li> <li>Perform approximately \$4M in street preservation efforts</li> <li>Upgrade approximately 50 sidewalk ramps to current federal standards</li> <li>Complete the 147th Street/179th Avenue signal</li> <li>Complete the US-2 sidewalk segment adjacent to the fairgrounds</li> <li>Construct sidewalk segments along 179<sup>th</sup> Avenue south of 152<sup>nd</sup> St</li> </ul>

## 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 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Beginning Fund Balance	\$ -	\$ -	\$ 1,606,704	\$ 2,732,461	\$ 2,732,461	\$12,185,212
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,067,000	1,067,000	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	-	(1,044)	21,301	197,000	563,030	202,000
Bond Proceeds	-	-	-	16,900,000	17,064,961	-
Transfers In	-	1,652,107	1,934,310	1,524,758	1,524,758	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,651,063</b>	<b>\$ 3,562,315</b>	<b>\$22,421,219</b>	<b>\$22,952,210</b>	<b>\$12,387,212</b>

### Expenditures

	Actual 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	-	44,359	611,778	2,925,356	2,000,000	925,356
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	-	-	218,076	15,083,383	8,450,000	6,891,585
Debt Service (70-80)	-	-	-	590,642	316,998	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	-	1,606,704	2,732,461	3,821,838	12,185,212	4,570,271
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,651,063</b>	<b>\$ 3,562,315</b>	<b>\$22,421,219</b>	<b>\$22,952,210</b>	<b>\$12,387,212</b>

#### Organizational Chart

This fund does not have assigned staff.

#### 2025-2026 Professional Services

- Municipal campus construction
- Municipal campus assessment/Police Department facility
- Bond counsel fees
- Construction management for municipal campus

#### Full Time Equivalent History

This fund does not have assigned staff.

#### 2023-2024 Accomplishments

- City Hall and Municipal Court construction project 50% complete.
- Completed police station office improvements.

#### 2025-2026 Goals

- Complete construction of City Hall and Municipal Court facility. (2025)
- Complete assessment survey of Police Station design impacts on Parks and Public Works Operations.

# UTILITY FUNDS



**MONROE**

WASHINGTON

## 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
<b>CURRENT STRUCTURE</b>						
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>
<b>ALTERNATE SCENARIO</b>						
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>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	\$ 985,770	\$ 971,232	\$ 1,437,252	\$ 2,394,962	\$ 2,394,962	\$ 849,558
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	6,796,849	7,522,233	7,570,124	15,407,072	15,500,750	15,671,400
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	28,958	9,269	23,725	86,500	120,000	100,000
Transfers In	830	-	228,164	26,117	26,117	128,726
<b>Total</b>	<b>\$ 7,812,407</b>	<b>\$ 8,502,734</b>	<b>\$ 9,259,265</b>	<b>\$17,914,651</b>	<b>\$18,041,829</b>	<b>\$16,749,684</b>

### Expenditures

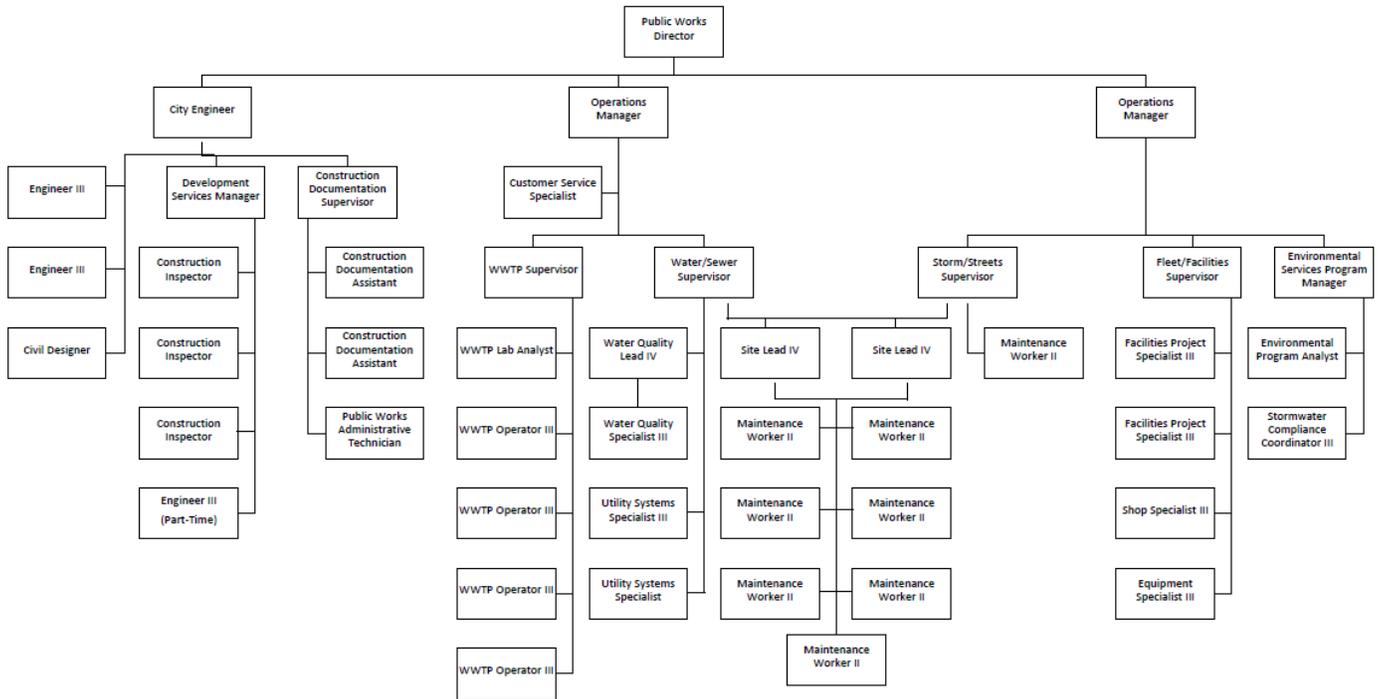
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 1,141,975	\$ 1,267,224	\$ 1,374,881	\$ 2,720,020	\$ 2,734,973	\$ 3,016,036
Supplies (30)	1,780,505	1,743,490	1,760,588	4,586,920	4,566,920	3,771,750
Professional Svcs (40)	1,008,154	1,071,693	1,002,786	2,554,708	2,559,641	2,971,123
Intergovernmental (50)	986,528	1,087,101	1,089,924	2,215,000	2,227,500	765,000
Capital (60)	2,260	-	-	22,457	22,457	-
Debt Service (70-80)	754,144	752,401	637,424	1,279,603	1,349,401	1,121,760
Other (90)	1,115,057	1,101,563	998,700	3,731,379	3,731,379	4,322,265
Ending Fund Balance	1,023,786	1,479,261	2,394,962	804,564	849,558	781,750
<b>Total</b>	<b>\$ 7,812,407</b>	<b>\$ 8,502,734</b>	<b>\$ 9,259,265</b>	<b>\$17,914,651</b>	<b>\$18,041,829</b>	<b>\$16,749,684</b>

#### 2025-2026 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 <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	0.18	0.18	0.18	0.12	0.18	0.12
Supervisor/Leads	2.06	2.06	2.06	2.16	2.06	2.16
Admin Support	1.25	1.25	1.25	1.14	1.25	1.14
O&M Employees	6.05	6.05	6.53	5.76	6.53	6.16
<b>Total</b>	<b>9.54</b>	<b>9.54</b>	<b>10.02</b>	<b>9.18</b>	<b>10.02</b>	<b>9.58</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>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.</li> <li>Completed Utility System Plan as an appendix to the 2044 Comprehensive Plan.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> </ul>

## 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>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	\$ 6,753,766	\$ 7,247,257	\$ 5,024,254	\$ 5,208,484	\$ 5,208,484	\$ 6,192,652
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	720,028	689,148	434,578	3,131,100	1,675,200	1,600,300
Transfers In	1,111,000	1,101,563	997,943	3,731,379	3,731,379	4,322,265
<b>Total</b>	<b>\$ 8,584,794</b>	<b>\$ 9,037,968</b>	<b>\$ 6,456,775</b>	<b>\$12,070,963</b>	<b>\$10,615,063</b>	<b>\$12,115,217</b>

### Expenditures

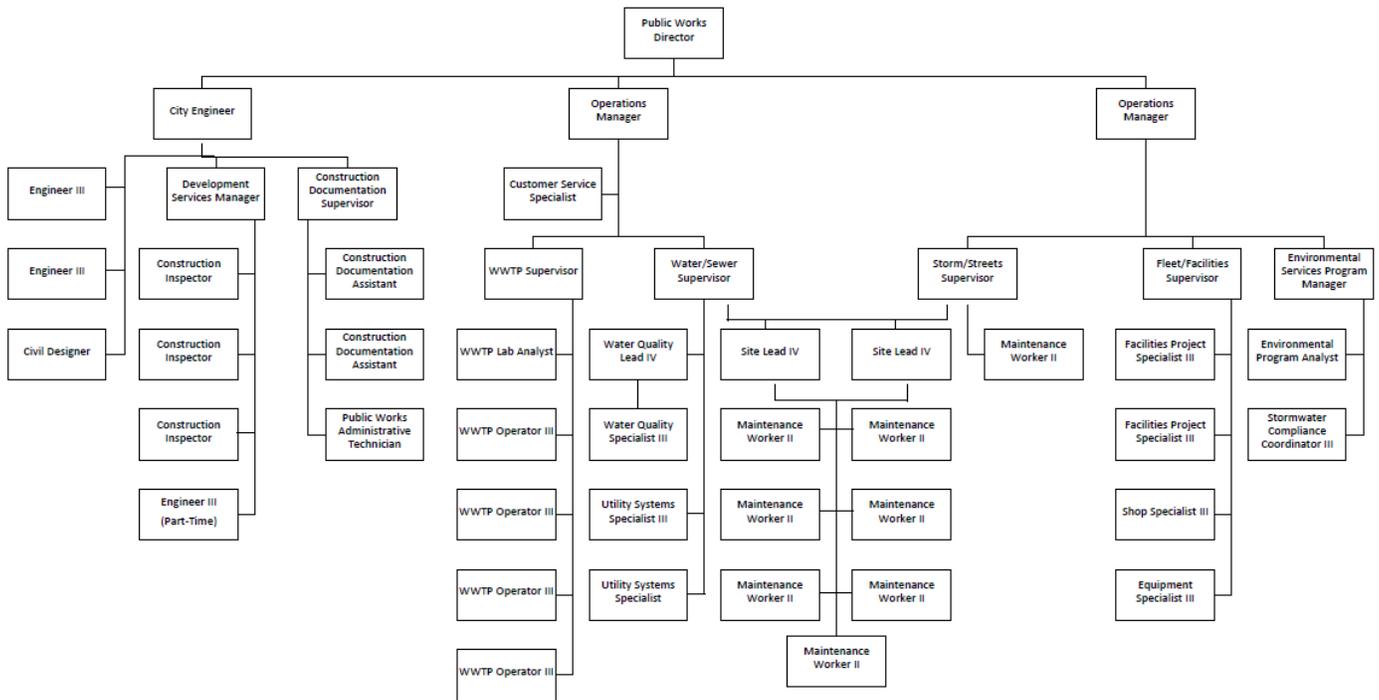
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 382,667	\$ 379,261	\$ 367,735	\$ 1,043,418	\$ 943,000	\$ 1,072,983
Supplies (30)	81	-	250	500	1,800	2,000
Professional Svcs (40)	122,398	171,115	104,055	473,056	473,056	417,853
Intergovernmental (50)	66,911	68,792	41,464	113,110	250,000	140,000
Capital (60)	765,481	3,394,546	734,787	1,808,581	2,754,555	9,215,796
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	7,247,257	5,024,254	5,208,484	8,632,298	5,461,273	1,266,585
<b>Total</b>	<b>\$ 8,584,794</b>	<b>\$ 9,037,968</b>	<b>\$ 6,456,775</b>	<b>\$12,070,963</b>	<b>\$ 9,883,684</b>	<b>\$12,115,217</b>

#### 2025-2026 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>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	0.05	0.05	0.05	0.12	0.05	0.12
Supervisor/Leads	1.69	1.69	1.69	0.52	1.69	0.52
Admin Support	0.60	0.60	0.60	0.78	0.60	0.78
O&M Employees	0.55	0.55	0.44	1.69	0.44	1.56
<b>Total</b>	<b>2.89</b>	<b>2.89</b>	<b>2.78</b>	<b>3.11</b>	<b>2.78</b>	<b>2.98</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>Replaced AC water mains under SR522 at 182nd AVE SE and in the Strawberry Lane (149th ST SE) neighborhood.</li> </ul>	<ul style="list-style-type: none"> <li>Replace aging water main in multiple locations.</li> </ul>

## 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>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	\$ 1,886,973	\$ 1,526,073	\$ 1,073,857	\$ 1,374,674	\$ 1,374,674	\$ 826,159
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	8,088,023	8,423,285	8,797,710	17,150,000	17,158,000	17,674,700
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	44,307	16,995	23,062	70,000	130,000	105,500
Transfers In	7,453	-	433,971	54,043	54,043	266,179
<b>Total</b>	<b>\$10,026,757</b>	<b>\$ 9,966,352</b>	<b>\$10,328,600</b>	<b>\$18,648,717</b>	<b>\$18,716,717</b>	<b>\$18,872,538</b>

### Expenditures

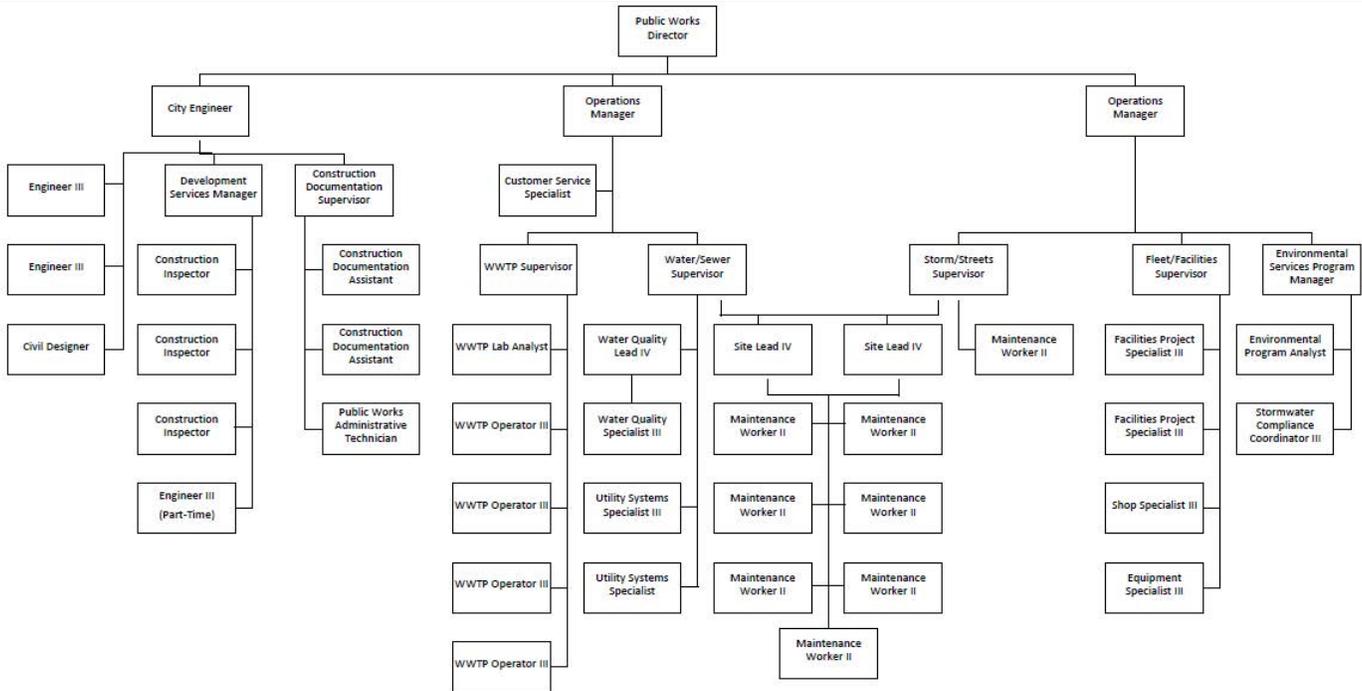
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 1,420,692	\$ 1,297,437	\$ 1,361,183	\$ 3,120,621	\$ 3,008,662	\$ 3,421,226
Supplies (30)	374,684	360,888	377,683	753,790	753,790	774,750
Professional Svcs (40)	2,907,914	2,647,097	2,687,150	5,897,124	5,906,864	6,841,384
Intergovernmental (50)	377,145	376,599	408,974	805,908	805,908	837,000
Capital (60)	2,259	-	-	-	-	-
Debt Service (70-80)	1,877,615	1,879,745	1,400,270	2,103,942	2,173,740	1,966,024
Other (90)	1,493,589	2,286,052	2,718,666	5,241,594	5,241,594	4,159,005
Ending Fund Balance	1,572,859	1,118,534	1,374,674	725,738	772,116	873,149
<b>Total</b>	<b>\$10,026,757</b>	<b>\$ 9,966,352</b>	<b>\$10,328,600</b>	<b>\$18,648,717</b>	<b>\$18,662,674</b>	<b>\$18,872,538</b>

#### 2025-2026 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>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	0.18	0.18	0.18	0.12	0.18	0.12
Supervisor/Leads	1.86	1.86	1.86	2.43	1.86	2.43
Admin Support	1.11	1.11	1.11	1.18	1.11	1.18
O&M Employees	7.95	7.95	6.95	6.48	6.95	6.88
<b>Total</b>	<b>11.10</b>	<b>11.10</b>	<b>10.10</b>	<b>10.21</b>	<b>10.10</b>	<b>10.61</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>Successfully completed 12 months of full NPDES compliant operations.</li> <li>Completed Utilities System Plan as an appendix to the 2044 Comprehensive Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Resolve 100% of customer reported sewer back-ups within 24 hours.</li> </ul>

## 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>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	\$ 7,949,119	\$10,174,616	\$12,822,095	\$12,421,139	\$12,421,140	\$16,850,673
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	23,243	9,984	236,269	-	722,275	-
Proceeds from Debt	-	-	-	-	-	15,200,000
Interest & Other	1,940,706	1,667,938	720,195	2,140,320	2,700,300	2,100,000
Transfers In	1,493,589	2,285,531	2,696,489	5,219,137	5,219,137	4,159,005
<b>Total</b>	<b>\$11,406,657</b>	<b>\$14,138,069</b>	<b>\$16,475,048</b>	<b>\$19,780,596</b>	<b>\$21,062,852</b>	<b>\$38,309,678</b>

### Expenditures

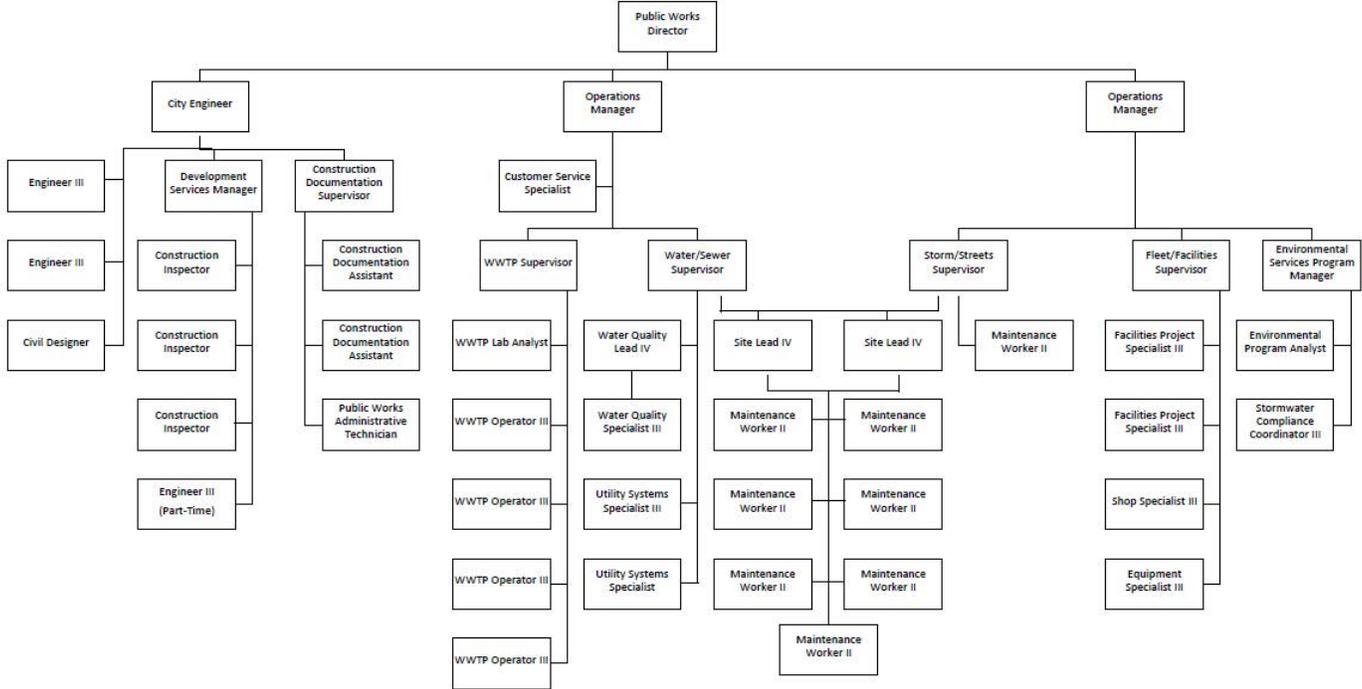
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 229,674	\$ 232,327	\$ 211,988	\$ 967,645	\$ 877,400	\$ 995,493
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	366,310	290,116	151,328	672,086	521,246	442,623
Intergovernmental (50)	-	-	-	-	236,808	216,394
Capital (60)	636,057	793,532	3,690,593	6,537,609	2,576,725	32,335,493
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	10,174,616	12,822,095	12,421,139	11,603,256	16,850,673	4,319,675
<b>Total</b>	<b>\$11,406,657</b>	<b>\$14,138,069</b>	<b>\$16,475,048</b>	<b>\$19,780,596</b>	<b>\$21,062,852</b>	<b>\$38,309,678</b>

#### 2025-2026 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 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	0.10	0.10	0.10	0.12	0.10	0.12
Supervisor/Leads	0.94	0.94	0.94	0.48	0.94	0.48
Admin Support	0.40	0.40	0.40	0.72	0.40	0.72
O&M Employees	0.20	0.20	0.21	1.56	0.21	1.44
<b>Total</b>	<b>1.64</b>	<b>1.64</b>	<b>1.65</b>	<b>2.88</b>	<b>1.65</b>	<b>2.76</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>Began design for WWTP sludge dryer upgrades (CIP 5).</li> </ul>	<ul style="list-style-type: none"> <li>Begin construction Sewer/WWTP sludge dryer upgrades (CIP 5) project.</li> </ul>

## 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>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	\$ 350,594	\$ 444,288	\$ 501,975	\$ 451,630	\$ 451,630	\$ 361,607
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	50,000	1,165	-	75,000	-
Charges for Services	2,181,124	2,495,955	2,790,694	6,446,500	6,446,500	6,786,730
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	8,553	6,895	47,899	60,128	70,434	74,000
Transfers In	1,837	-	99,141	-	11,628	61,326
<b>Total</b>	<b>\$ 2,542,107</b>	<b>\$ 2,997,137</b>	<b>\$ 3,440,874</b>	<b>\$ 6,958,258</b>	<b>\$ 7,055,192</b>	<b>\$ 7,283,663</b>

### Expenditures

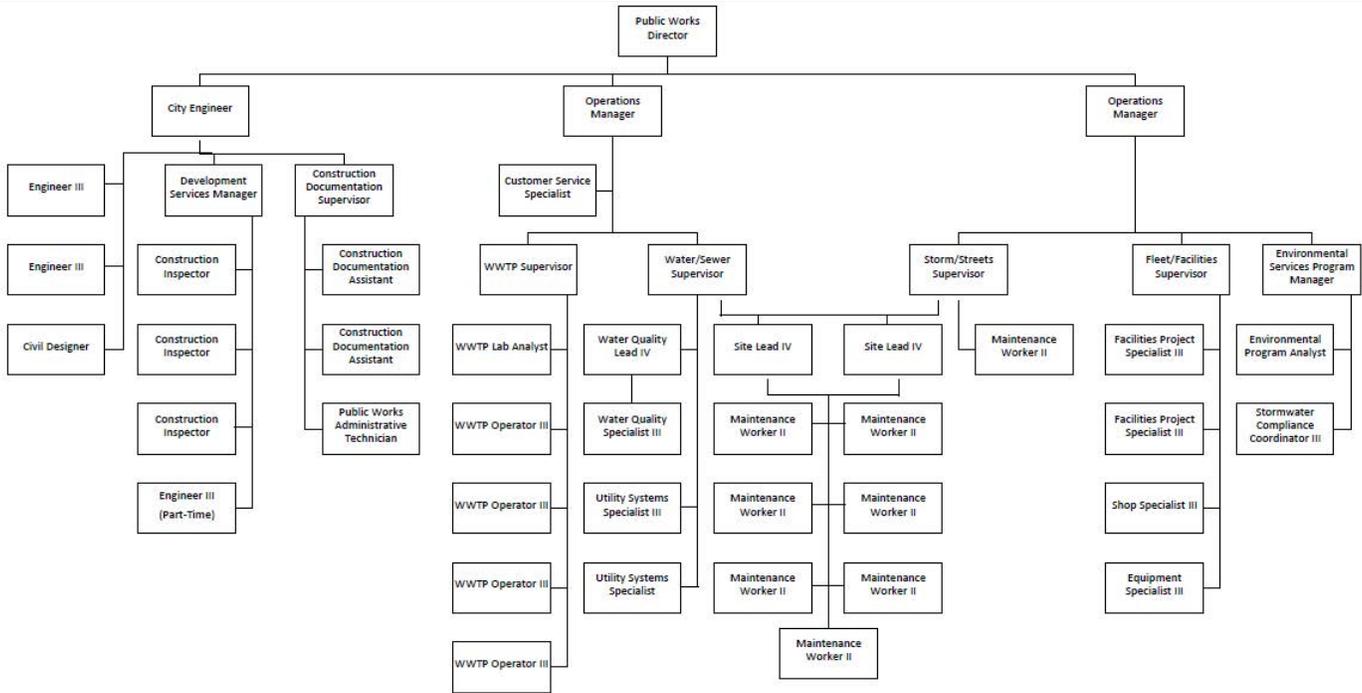
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 930,771	\$ 1,110,852	\$ 1,164,192	\$ 2,391,829	\$ 2,433,180	\$ 2,668,322
Supplies (30)	31,441	23,463	35,071	73,580	151,555	126,250
Professional Svcs (40)	758,853	663,659	618,072	1,658,160	1,658,160	1,920,322
Intergovernmental (50)	145,219	162,270	152,129	277,428	276,428	291,281
Capital (60)	2,260	-	-	-	-	-
Debt Service (70-80)	217,119	217,181	217,075	741,585	688,967	818,107
Other (90)	-	307,446	806,145	1,485,295	1,485,295	1,243,728
Ending Fund Balance	456,445	512,266	448,190	330,381	361,607	215,653
<b>Total</b>	<b>\$ 2,542,107</b>	<b>\$ 2,997,137</b>	<b>\$ 3,440,874</b>	<b>\$ 6,958,258</b>	<b>\$ 7,055,192</b>	<b>\$ 7,283,663</b>

#### 2025-2026 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>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	0.18	0.18	0.18	0.13	0.13	0.13
Supervisor/Leads	1.51	1.51	1.51	1.89	1.89	1.89
Admin Support	1.15	1.15	1.15	1.10	1.10	1.10
O&M Employees	5.50	5.50	5.92	5.04	5.04	5.44
<b>Total</b>	<b>8.34</b>	<b>8.34</b>	<b>8.76</b>	<b>8.16</b>	<b>8.16</b>	<b>8.56</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>Maintained compliance with NPDES stormwater permit</li> <li>Inspected and maintain 50% of catch basins and 100% of stormwater vaults/filters</li> <li>Completed Public Works contribution to 2044 Comprehensive Plan.</li> </ul>	<ul style="list-style-type: none"> <li>Maintain compliance with NPDES stormwater discharge permit.</li> </ul>

## 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>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	\$ 818,230	\$ 525,596	\$ 549,887	\$ 968,009	\$ 968,009	\$ 526,924
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	286,658	162,388	136,822	3,203,306	3,033,644	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	11,335	2,753	5,561	2,020,539	50,200	2,040,400
Transfers In	-	307,446	-	1,462,838	1,462,838	1,243,728
<b>Total</b>	<b>\$ 1,116,224</b>	<b>\$ 998,183</b>	<b>\$ 1,498,415</b>	<b>\$ 7,654,692</b>	<b>\$ 5,514,691</b>	<b>\$ 3,811,052</b>

### Expenditures

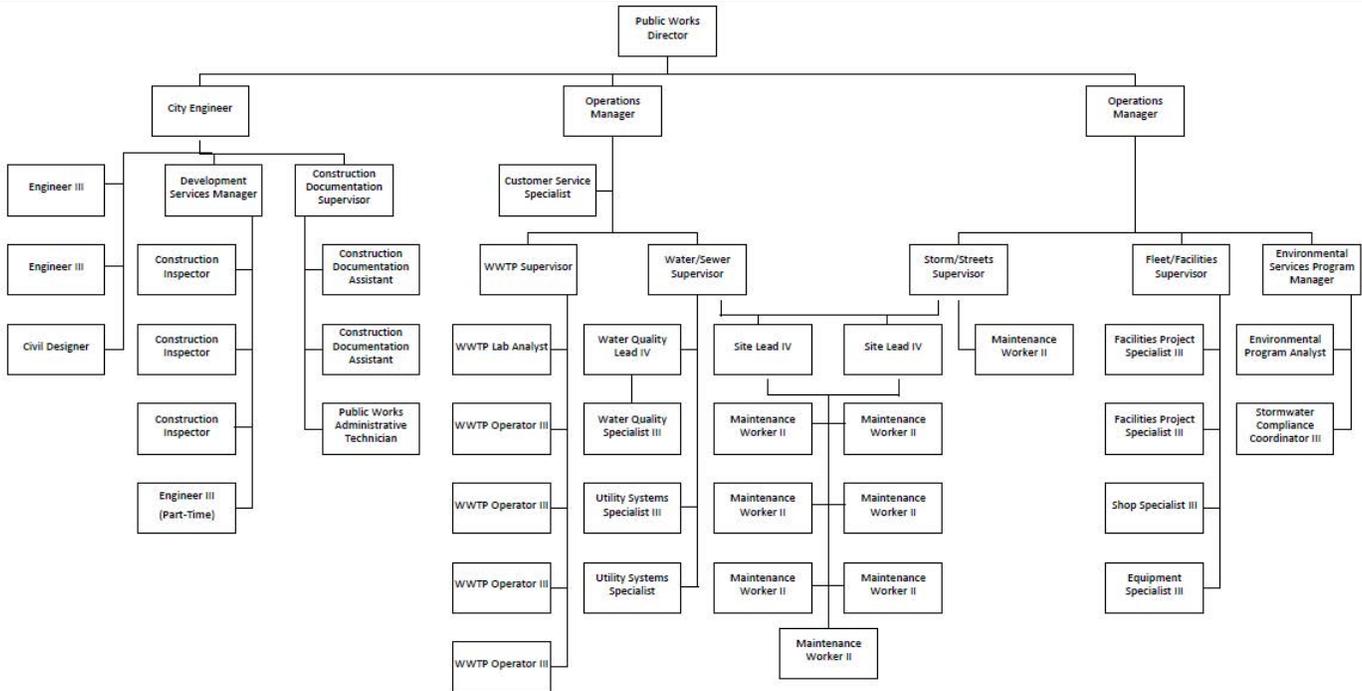
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 256,777	\$ 271,047	\$ 254,314	\$ 475,128	\$ 437,500	\$ 497,264
Supplies (30)	-	-	-	-	-	-
Professional Svcs (40)	52,939	49,285	56,712	291,382	253,618	503,009
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	280,911	127,964	219,380	4,533,784	4,296,649	1,549,014
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	525,596	549,887	968,009	2,354,398	526,924	1,261,765
<b>Total</b>	<b>\$ 1,116,224</b>	<b>\$ 998,183</b>	<b>\$ 1,498,415</b>	<b>\$ 7,654,692</b>	<b>\$ 5,514,691</b>	<b>\$ 3,811,052</b>

#### 2025-2026 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>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	0.05	0.05	0.05	0.12	0.12	0.12
Supervisor/Leads	1.04	1.04	1.04	0.22	0.22	0.22
Admin Support	0.50	0.50	0.50	0.33	0.33	0.33
O&M Employees	0.30	0.30	0.54	0.72	0.72	0.67
<b>Total</b>	<b>1.89</b>	<b>1.89</b>	<b>2.13</b>	<b>1.39</b>	<b>1.39</b>	<b>1.34</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>Completed Blueberry Lane stormwater infiltration improvement project and overlaid Blueberry Lane with new asphalt.</li> </ul>	<ul style="list-style-type: none"> <li>Replace 70 stormwater canister filters at various locations throughout the City.</li> <li>Design improvements to Lake Tye outfall structure.</li> </ul>

## 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>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	\$ 2,790,675	\$ 2,827,345	\$ 2,843,121	\$ 2,104,542	\$ 2,104,542	\$ 2,112,754
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	47,133	15,777	22,697	65,000	100,000	95,000
Transfers In	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,837,809</b>	<b>\$ 2,843,121</b>	<b>\$ 2,865,818</b>	<b>\$ 2,169,542</b>	<b>\$ 2,204,542</b>	<b>\$ 2,207,754</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)	10,464	-	761,276	91,788	91,788	456,231
Ending Fund Balance	2,827,345	2,843,121	2,104,542	2,077,754	2,112,754	1,751,523
<b>Total</b>	<b>\$ 2,837,809</b>	<b>\$ 2,843,121</b>	<b>\$ 2,865,818</b>	<b>\$ 2,169,542</b>	<b>\$ 2,204,542</b>	<b>\$ 2,207,754</b>

#### Organizational Chart

This fund does not have assigned staff.

#### 2025-2026 Professional Services

This fund does not have professional services.

### 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.

**INTERNAL SERVICE  
FUNDS**



**MONROE**  
WASHINGTON

## 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.

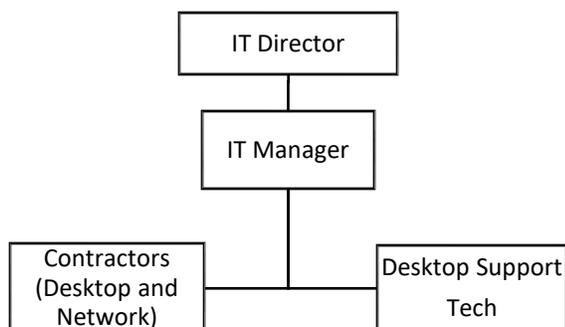
### Revenues

	Actual 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Beginning Fund Balance	\$ 307,487	\$ 302,406	\$ 340,336	\$ 346,685	\$ 346,685	\$ 478,514
Taxes	-	-	-	-	-	-
Licenses & Permits	87,193	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	602,030	714,339	780,783	2,267,675	2,276,151	2,567,876
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	6,255	6,906	11,025	24,500	32,564	32,000
Transfers In	-	336,274	394,800	539,000	539,000	170,000
<b>Total</b>	<b>\$ 1,002,964</b>	<b>\$ 1,359,925</b>	<b>\$ 1,526,944</b>	<b>\$ 3,177,860</b>	<b>\$ 3,194,400</b>	<b>\$ 3,248,390</b>

### Expenditures

	Actual 2020	Actual 2021	Actual 2022	Budget 2023-2024	Projected 2023-2024	Proposed 2025-2026
Personnel	\$ 155,973	\$ 228,672	\$ 346,901	\$ 790,430	\$ 785,430	\$ 1,189,796
Supplies (30)	81,138	161,172	74,920	447,020	386,855	467,337
Professional Svcs (40)	461,708	629,745	758,438	1,786,695	1,794,199	1,531,035
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	1,740	-	-	-	-	-
Debt Service (70-80)	-	-	-	56,564	54,402	59,135
Other (90)	-	-	-	-	-	-
Ending Fund Balance	302,406	340,336	346,685	97,151	173,514	1,087
<b>Total</b>	<b>\$ 1,002,964</b>	<b>\$ 1,359,925</b>	<b>\$ 1,526,944</b>	<b>\$ 3,177,860</b>	<b>\$ 3,194,400</b>	<b>\$ 3,248,390</b>

### Organizational Chart



### 2025-2026 Professional Services

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

## Fund 510 – Information Technology

### 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>
Information Tech Director	0.20	0.20	0.20	0.20	0.20	0.20
Information Tech Manager	0.00	1.00	1.00	1.00	1.00	1.00
IT Systems Analyst	0.00	0.00	0.00	0.00	0.00	1.00
Support Technician	1.00	2.00	2.00	1.00	1.00	1.00
Total	1.20	3.20	3.20	2.20	2.20	3.20

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>• Migrated Springbrook modules to the Cloud.</li> <li>• Completed Enterprise Resource Planning (ERP) Assessment Project.</li> <li>• Moved Server Room and relocated staff to different buildings.</li> <li>• Server replacement.</li> <li>• WAN Network Improvement – Upgrade.</li> <li>• Completed Cyber Security Review from SOA.</li> <li>• Establish quarterly vulnerability scanning; implement biweekly ritual to review vulnerabilities and transition to operations for resolution.</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate ERP options.</li> <li>• Hire new FTE in IT.</li> <li>• Implement new permitting solution.</li> <li>• Submit RFP for ERP solution.</li> <li>• Improve system support for FLOCK camera system</li> <li>• Update IT strategic plan.</li> <li>• Conduct regular security and PHISH training combined with end user PHISH testing.</li> </ul>

## 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>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	\$ 4,782,021	\$ 5,295,571	\$ 6,269,673	\$ 6,496,524	\$ 6,496,524	\$ 4,650,274
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,222,832	1,896,530	1,422,972	3,762,329	3,762,925	5,103,720
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	267,664	429,780	66,963	271,300	412,241	210,000
Transfers In	-	-	-	-	-	130,000
<b>Total</b>	<b>\$ 7,272,517</b>	<b>\$ 7,621,880</b>	<b>\$ 7,759,608</b>	<b>\$10,530,153</b>	<b>\$10,671,690</b>	<b>\$10,093,994</b>

### Expenditures

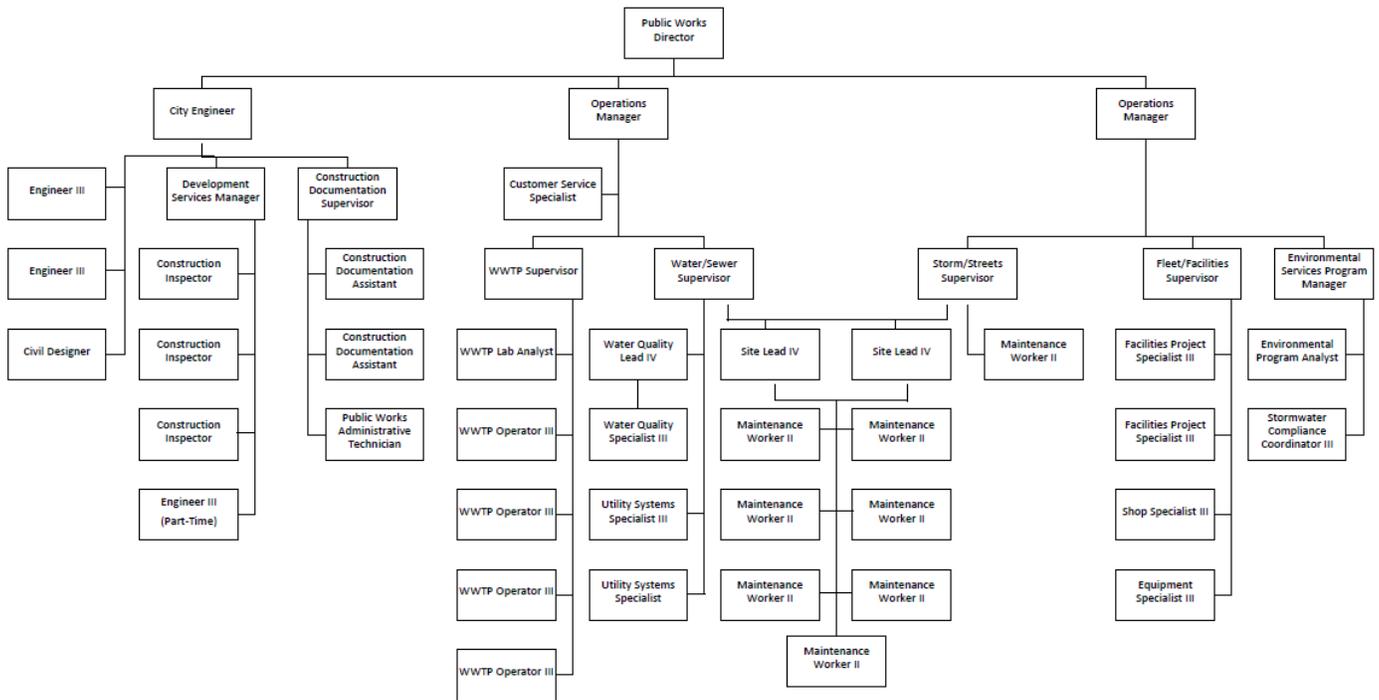
	Actual <u>2020</u>	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023-2024</u>	Projected <u>2023-2024</u>	Proposed <u>2025-2026</u>
Personnel	\$ 274,923	\$ 320,643	\$ 334,069	\$ 810,786	\$ 810,786	\$ 873,424
Supplies (30)	151,734	256,794	302,292	1,054,700	633,900	527,113
Professional Svcs (40)	200,306	218,072	332,900	494,102	602,752	824,373
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	1,092,144	366,658	287,305	2,737,577	2,378,978	2,753,751
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	257,699	190,000	6,014	-	1,595,000	-
Ending Fund Balance	5,295,711	6,269,713	6,497,028	5,432,988	4,650,274	5,115,333
<b>Total</b>	<b>\$ 7,272,517</b>	<b>\$ 7,621,880</b>	<b>\$ 7,759,608</b>	<b>\$10,530,153</b>	<b>\$10,671,690</b>	<b>\$10,093,994</b>

#### 2025-2026 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>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	0.00	0.00	0.00	0.07	0.07	0.07
Supervisor/Leads	0.75	0.75	0.75	0.72	0.72	0.72
Admin Support	0.10	0.10	0.10	0.08	0.08	0.08
O&M Employees	1.70	1.70	1.60	1.92	1.60	1.92
<b>Total</b>	<b>2.55</b>	<b>2.55</b>	<b>2.45</b>	<b>2.79</b>	<b>2.79</b>	<b>2.79</b>

2023-2024 Accomplishments	2025-2026 Goals
<ul style="list-style-type: none"> <li>Maintained 110 vehicles and pieces of equipment</li> </ul>	<ul style="list-style-type: none"> <li>Maintain over 110 vehicles and pieces of equipment</li> </ul>

## 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>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	\$ 65,055	\$ 138,455	\$ 24,045	\$ 198,897	\$ 198,897	\$ 241,662
Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	1,345,964	1,428,077	1,372,089	3,094,538	3,094,538	3,427,044
Fines & Forfeitures	-	-	-	-	-	-
Interest & Other	9,525	10,572	9,829	18,700	30,199	28,000
Transfers In	90,000	34,431	300,000	-	-	-
<b>Total</b>	<b>\$ 1,510,544</b>	<b>\$ 1,611,535</b>	<b>\$ 1,705,963</b>	<b>\$ 3,312,135</b>	<b>\$ 3,339,634</b>	<b>\$ 3,696,706</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	\$ 325,379	\$ 432,119	\$ 461,945	\$ 922,062	\$ 867,062	\$ 993,109
Supplies (30)	84,871	94,249	97,449	240,000	180,000	464,500
Professional Svcs (40)	931,850	976,164	939,735	2,036,455	2,050,910	2,161,046
Intergovernmental (50)	-	-	-	-	-	-
Capital (60)	29,990	84,958	7,920	-	-	-
Debt Service (70-80)	-	-	-	-	-	-
Other (90)	-	-	-	-	-	-
Ending Fund Balance	138,455	24,045	198,914	113,618	241,662	78,051
<b>Total</b>	<b>\$ 1,510,544</b>	<b>\$ 1,611,535</b>	<b>\$ 1,705,963</b>	<b>\$ 3,312,135</b>	<b>\$ 3,339,634</b>	<b>\$ 3,696,706</b>

#### 2025-2026 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



# APPENDICES



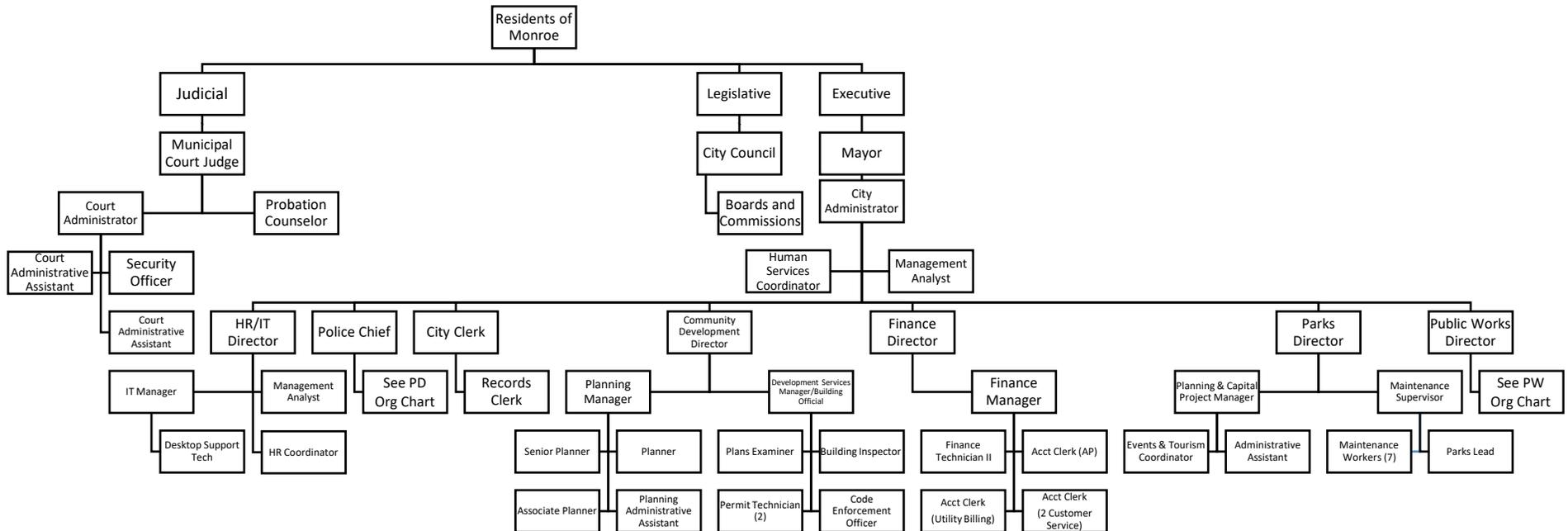
**MONROE**

WASHINGTON

## 2025-2026 Full Time Equivalents (FTEs)

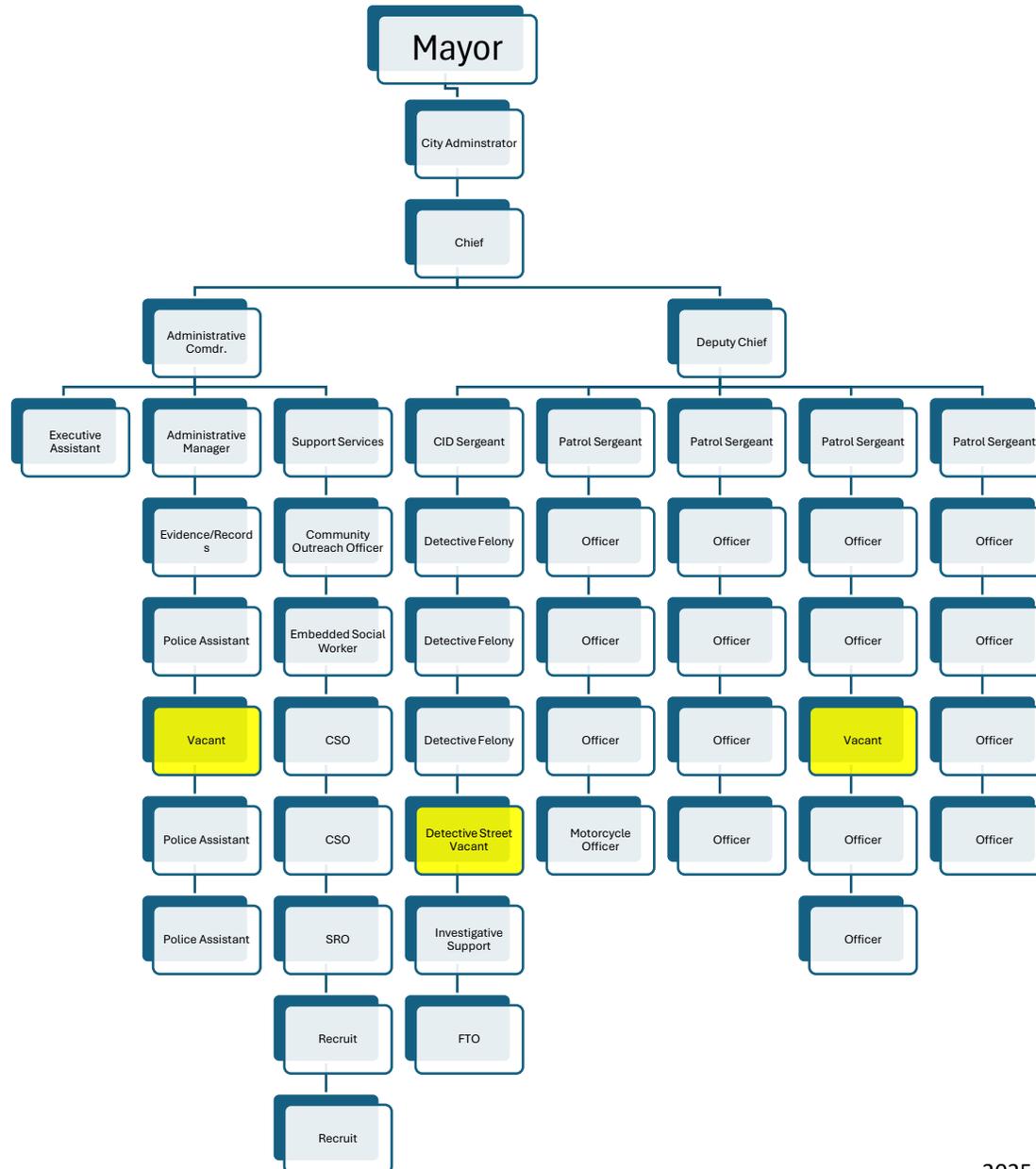
Fund/Dept	Page #	2020 Actual	2021 Actual	2022 Actual	2023-2024 Approved	2025-2026 Proposed
<b>General Fund</b>						
Executive	36	2.00	2.00	2.00	2.00	2.00
Finance	38	3.79	4.64	4.79	4.29	4.29
Human Resources	40	1.30	1.30	1.80	2.30	2.80
Police	42	44.00	44.00	44.00	44.00	44.00
City Clerk	48	1.15	1.90	1.75	1.75	1.75
Municipal Court	50	2.20	3.45	3.45	3.45	3.45
Parks O&M	52	9.47	9.47	10.47	10.47	11.43
Human Services	55	-	-	-	1.00	1.00
Community Dev.	58	9.80	12.00	12.00	12.00	11.60
Emergency Mngt	60	0.03	0.03	0.03	-	-
<b>General Fund Total</b>		<b>73.74</b>	<b>78.79</b>	<b>80.29</b>	<b>81.26</b>	<b>82.32</b>
Street O&M	69	4.86	4.86	4.05	5.71	5.82
Parks CIP	81	1.53	1.53	1.53	1.53	1.57
Street CIP	83	1.69	1.69	1.69	2.65	2.54
Water O&M	89	9.54	9.54	10.02	9.18	9.58
Water CIP	91	2.89	2.89	2.78	3.11	2.98
Sewer O&M	93	11.10	11.10	10.01	10.21	10.61
Sewer CIP	95	1.64	1.64	1.65	2.88	2.76
Stormwater O&M	97	8.34	8.34	8.76	8.16	8.56
Stormwater CIP	99	1.89	1.89	2.13	1.39	1.34
Information Technology	103	1.20	2.20	2.20	2.20	3.20
Fleet & Equipment	105	2.55	2.55	2.45	2.79	2.79
Facilities	107	2.40	2.40	3.36	3.13	3.13
<b>Totals</b>		<b>123.37</b>	<b>129.41</b>	<b>130.92</b>	<b>134.20</b>	<b>137.20</b>

# CITY OF MONROE EXECUTIVE/LEGISLATIVE/JUDICIAL Organizational Chart



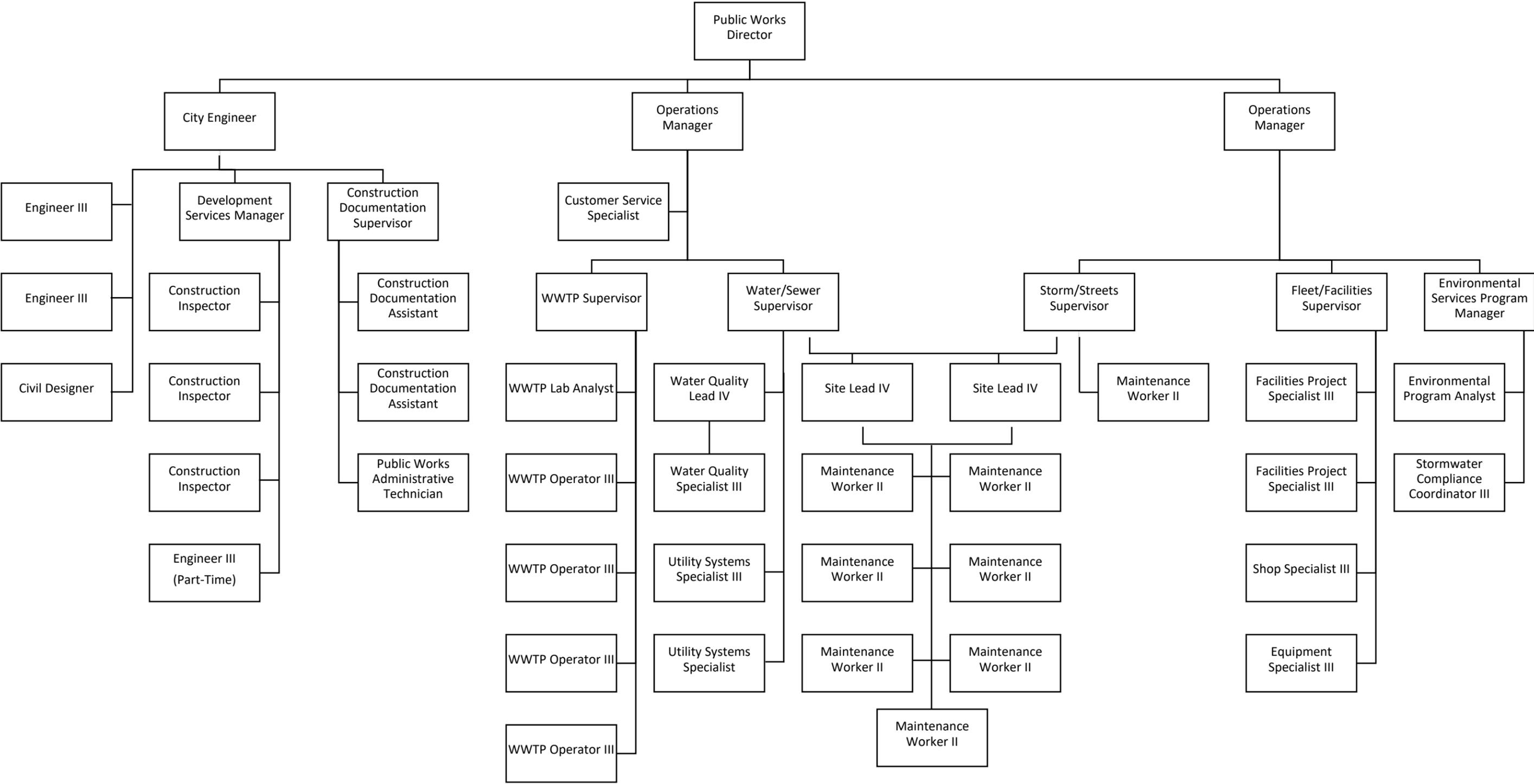
# CITY OF MONROE POLICE

## Organizational Chart



# CITY OF MONROE PUBLIC WORKS

## Organizational Chart



## 2025-2026 CFP

Project Description	Fund # or	2025	2026	2027	2028	2029	2030
<b>General Government</b>							
<i>Parks &amp; Rec</i>							
Riverfront Master Plan	317				\$140,000	\$500,000	
Cadman Phase I & II	317	\$200,000				\$3,000,000	\$8,000,000
Centennial Trailhead	317			\$360,000	\$600,000	\$3,000,000	
Lake Tye Phase II	317					\$1,000,000	
North Hill Park Design & Development	317	\$100,000	\$100,000			\$6,000,000	
Northeast (annex area) Monroe New Park Acquisition	317					\$3,000,000	
Park Playground Equipment and Facilities	317	\$1,406,793	\$669,000	\$702,000	\$737,000	\$773,850	\$806,280
Downtown Park/Public Plaza Festival Lot (EDAB)	317	\$75,000					
Park Safety Security Cameras	317		\$40,000				
Trail System Master Plan Connectivity (EDAB)	317					\$1,500,000	
Sky River Park Fencing	317		\$28,000				
Trail Planning & Repair	317		\$30,000		\$30,000		\$30,000
Lk Tye Park Upgrade	317	\$30,000.00					
N. Kelsey Park Design	317					\$60,000	\$100,000
Rotary Field Synthetic Turf Replacement	317		\$350,000				
Sinclair Heights Trail Overlay	317					\$100,000	
Sky River Trail Repair	317					\$400,000	
Sky River Plaza	317					\$80,000	
Park Monument Signs(x2)	317					\$56,000	
Urban Forestry Program	317	\$75,000					
NW Annexation Area Park Acquisition	317					\$1,500,000	
PROS Plan Update	317		\$200,000				
Park Monument Signs(x2)	317			\$30,000			
<b>Sub -Total Parks Capital</b>	<b>317</b>	<b>\$1,886,793</b>	<b>\$1,417,000</b>	<b>\$1,092,000</b>	<b>\$1,507,000</b>	<b>\$20,969,850</b>	<b>\$8,936,280</b>

Campus Facilites							
Projects with No Identified Funding Source Marked in Grey							
		2025	2026	2027	2028	2029	2030
Municipal Campus (CN) - City Hall Court	330	\$ 3,756,769					
Municipal Campus - Police Station Architectural Design & Construction	330	\$ 200,000	\$ 2,820,000	\$ 18,965,000	\$ 18,965,000		
769 Village Way HVAC Replacement	330	\$ 50,470					
Municipal Campus Monument Sign	330		\$ 159,135				
Parks Shop Bldg H & Bldg I Roof Replacement	330		\$ 162,298				
Bldg C Roof replacement & siding	330			\$ 77,903			
Campus Security Camera System Improvements/Refurbish	330				\$ 29,851		
Campus Security Gate Open/Closure Replacements	330					\$ 67,643	
Renewable Energy Collection/Storage Projects	330					\$ 245,975	
Public Works & Parks Operations Yard Paving	330						\$ 456,671
Impound Yard Roof Structure	330						\$ 112,551
Roof Replacement/Repair Projects	330						\$ 119,405
<b>Sub-Total Campus Facilities</b>	<b>330</b>	<b>\$ 4,007,239</b>	<b>\$ 3,141,433</b>	<b>\$ 19,042,903</b>	<b>\$ 18,994,851</b>	<b>\$ 313,618</b>	<b>\$ 688,627</b>
Transportation							
Projects with No Identified Funding Source Marked in Grey							
		2025	2026	2027	2028	2029	2030
Grant Funded - Train Reduced Noise Area and crossing Safety Improvements (N 179th/147th Signal)	Grant	\$ 1,099,010	\$ 787,856	\$ 811,492	\$ 98,390	\$ 101,342	
Road Maintenance -Transportation Benefit District/ADA Transition Plan	TBD	\$ 1,291,575	\$ 1,308,365	\$ 1,325,374	\$ 1,308,365	\$ 1,308,365	\$ 1,308,365
Active Transportation Sidewalk/Shared Path/Marked Crossing Improvements	318	\$ 213,082	\$ 219,474	\$ 226,058	\$ 213,082	\$ 213,082	\$ 213,082
Annual Sidewalk Development (EDAB)	318	\$ 379,468	\$ 246,044	\$ 115,927	\$ 119,405		
Traffic Calming	318	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	
Sidewalk Panel Replacement Program (O&M Project 105 fund)	TBD	\$ 36,050	\$ 37,132	\$ 38,245			
Oaks St Improvements/Tjerne Pl III	Grant	\$ 478,341		\$ 1,194,052	\$ 7,232,914	\$ 3,056,406	
Railroad Crossing Overpass/Grade Separation/Mobility Improvements Study (PL)	318	\$ 1,062,500	\$ 4,919,495	\$ 1,844,811	\$ 1,844,811	\$ 19,128,022	\$ 19,128,022
Railroad Ave Right of Way Acquisition	318		\$ 54,636				
Gateway Sign - West Monroe/US 2	318		\$ 41,580	\$ 155,926			
Chain Lake Road Capacity Improvements (PL/PE)	318			\$ 466,062	\$ 3,360,303	\$ 16,234,335	
Undergrounding Pole Mounted Utilities (EDAB)	318				\$ 59,703	\$ 338,215	
Streetscape/Lighting/Parking Improvements Downtown Perimeter	318				\$ 46,371	\$ 869,456	
Industrial Park Drainage/Street Improvements	318				\$ 173,891	\$ 2,086,693	
Easton Cove Emergency Access Paving	318					\$ 270,000	
Fryelands Trail Illumination	318					\$ 61,494	
Powell St. improvements Sams to Lewis/SR203	318					\$ 381,261	\$ 2,988,593.49
Active Transportation US2 Grade Separation Crossing	318						\$ 20,763,508.06
Transportation Impact Fee Study	318	\$ 20,000.00					
<b>Sub-Total Transportation Capital</b>		<b>\$ 5,721,027</b>	<b>\$ 7,714,583</b>	<b>\$ 6,277,949</b>	<b>\$ 14,532,236</b>	<b>\$ 44,123,671</b>	<b>\$ 44,401,571</b>
<b>Total General Government Capital (Parks+Facilities+Transportation)</b>		<b>\$ 11,615,059</b>	<b>\$ 12,273,017</b>	<b>\$ 26,412,852</b>	<b>\$ 35,034,087</b>	<b>\$ 65,407,139</b>	<b>\$ 54,026,478</b>
Water System							
		2025	2026	2027	2028	2029	2030
Replace 6" AC - 141st	412	\$ 223,717	\$ 1,854,953				

Inline Valving	412	\$	175,985										
Trombley Hill from Reservoir to Airport/179th SE	412	\$	447,838	\$	3,605,095								
Wilson Lane	412	\$	145,878										
S. Taft Lane	412	\$	79,570										
Circle Dr. to Sumac	412	\$	141,457										
Replace AC 171st-173rd-161st	412	\$	27,893	\$	168,663								
AC Pipe Repl. (\$100,000/yr) - Lewis Street East Side McDougall to Lewis Park	412	\$	27,893	\$	165,912								
Install 8" along 127th	412	\$	39,846	\$	190,754								
Ingraham 12" CI Replacement PH 3	412	\$	207,510	\$	620,212								
Replace 4" servicing FH (\$50,000/yr)	412	\$	50,000	\$	50,000	\$	51,500	\$ 51,500					
Short Columbia	412	\$	23,185	\$	289,094								
Public Works Shop Generator Replacement (50/50 412/421)	412			\$	486,895								
Springhill Reservoir Chlorination Improvements and Mixing Equipment	412			\$	54,636	\$	601,000						
Alley between Madison and Sams/McDougall and Pike	412			\$	34,048	\$	282,306						
Alley parallel to Main St at Ferry to N Blakeley east to N Madison	412			\$	74,643	\$	618,902						
Alley parallel to Lewis and Blakeley Freemont to McDougall	412			\$	30,119	\$	249,732						
Public Works Shop Generator Replacement (50/50 412/421)	412				486,895								
Replace 6" along Old Owen Rd	412				64,229	\$	532,556						
Tester Rd PS - Equipment Replacement	412				2,143,459								
Spring Hill PS - Equipment Replacement	412					\$	1,944,256						
Lord Hill PS - Equipment Replacement	412					\$	2,168,593						
Woods Creek Road - Tjerne to Ingraham Rd	412					\$	453,523	\$ 1,961,933					
Orr to Kelsey abandon line under houses	412					\$	12,601	\$ 104,482					
Extend 12" Cascade View Dr - Theatre	412					\$	88,208	\$ 731,376					
North Hill 116th SE and 227th SE; connect to Wagner 517; Install PRVs	412					\$	324,164						
Ingraham 12" CI Replacement PH 3	412					\$	1,868,750						
North Hill 116th SE and 227th SE; connect to Wagner 517; Install PRVs	412						2,687,808						
Easton Cove to Graden Water loop	412						77,482	\$ 335,141					
Lord Hill Reservoir Replacement	412							\$ 950,078					
Spring Hill Reservoir Replacement	412							\$ 601,716					
Trombley Hill PS Controls/Automation/Valving Improvements	412							\$ 221,685					
Ingraham 12" CI Replacement PH 4 (North Segment)	412							\$ 506,708					
<b>Total Water Utility Capital</b>		\$	<b>1,590,772</b>	\$	<b>7,625,023</b>	\$	<b>4,498,024</b>	\$ <b>7,444,150</b>	\$ <b>5,614,581</b>	\$ <b>2,666,827</b>			
<b>Sewer Collections System &amp; Wastewater Treatment Plant</b>													
			<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>					
UV rebuild/Scrubber Media (\$100k/yr WWTP)	422	\$	87,418	\$	90,041	\$	90,423	\$	101,494	\$	122,987	\$	126,677
Valley View PS Genset Replacement/TxrSwch	422	\$	360,500										
WWTP CL402 gearbox		\$	106,090										
\$500K/yr Repair (S. Sams)	422	\$	206,000										
\$500,000/yr Pipe Replacement Projects-Short Columbia St	422	\$	1,545,000										

Biosolids Treatment Project (CIP 5)	422	\$ 15,450,000	\$ 13,791,700				
Valley View Pump Station Upgrades	422		\$ 698,744	\$ 5,728,736			
Public Works Shop Generator Replacement (50/50 412/421)	422			\$ 486,895			
\$500,000/yr Pipe Replacement Projects-Madison Replace	422			\$ 136,794	\$ 824,565		
Cates/WMain PS Upgrades	422			\$ 245,184	\$ 1,090,877		
Fox Meadows PS Upgrades	422				\$ 102,321	\$ 885,283	
179th FM Terrace/WWTP	422				\$ 29,851	\$ 167,167	
\$500,000/yr Pipe Replacement Projects-Blakely Replace	422				\$ 120,599	\$ 515,317	
AB Diffusers Replace	422					\$ 202,929	
\$500,000/yr Pipe Replacement Projects-S. Lewis Replacement	422					\$ 148,815	\$ 592,215
Fryelands PS and FM Upgrades	422					\$ 304,483	\$ 5,164,786
Old Owen PS Upgrades	422					\$ 550,000	\$ 1,704,034
CIP 3 Membrane Enhanced Trtmnt	422					\$ 637,601	\$ 17,329,281
SCADA and Control Upgrade/TI replace	422					\$ 245,184	\$ 845,540
WWTP Influent/Effluent Pump & UV Improvements	422						\$ 776,134
<b>Total Sewer Utility Capital</b>		<b>\$ 17,755,008</b>	<b>\$ 14,580,485</b>	<b>\$ 6,688,033</b>	<b>\$ 2,269,707</b>	<b>\$ 3,779,767</b>	<b>\$ 26,538,667</b>
<b>Stormwater System</b>							
		<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Downtown Porous Concrete Drainage Improvements - Hill, Lewis, Blakeley, Main	432	\$ 98,538	\$ 1,030,318				
Tjerne Retention Pond Fencing	432	\$ 73,158					
Lake Tye Outfall Improvements	432	\$ 45,020	\$ 168,826				
Urban Forestry Inventory (NPDES)	432	\$ 75,190					
Lake Tye - Bioswale Improvements	432		\$ 57,964	\$ 1,125,335			
Beaton Rd. to Tye St. Ditch Improvement Project	432			\$ 371,843	\$ 895,539	\$ 2,086,693	
NPDES Required Capital Construction Facility Rehabilitation (SMAP)	432			\$ 200,554			
Industrial Park Drainage/Street Improvements	432				\$ 173,891		
Stormwater Retrofits- Filter Replacements	432				\$ 97,609		
154th - Park Meadows Ditch Improvement Project	432					\$ 190,016	\$ 2,280,186
North St.	432					\$ 73,792	\$ 677,722
Drainage Improvements North Blakeley Dead End	432						\$ 29,283
Lord's Lake Dredge	432						\$ 418,034
Crystalwood/197th AVE SE Drainage Improvements	432						\$ 38,003
Fryelands Ind. Park North of Lake Tye to SR2 Run Off Trtmnt	432						\$ 1,488,995
<b>Total Stormwater Utility Capital</b>		<b>\$ 291,907</b>	<b>\$ 1,257,108</b>	<b>\$ 1,697,732</b>	<b>\$ 1,167,039</b>	<b>\$ 2,350,501</b>	<b>\$ 4,932,223</b>

THIS PAGE IS INTENTIONALLY LEFT BLANK

THIS PAGE IS INTENTIONALLY LEFT BLANK

# 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 1<sup>st</sup>. 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.