

# APPENDICES



**MONROE**

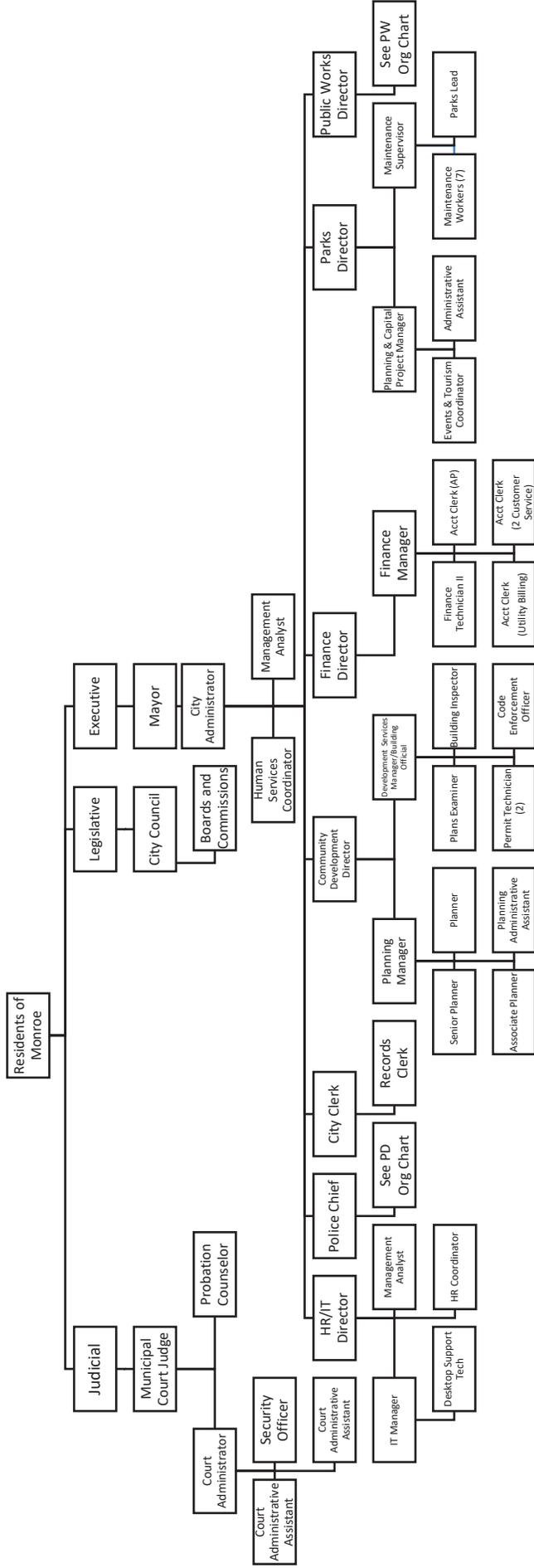
WASHINGTON

## 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>

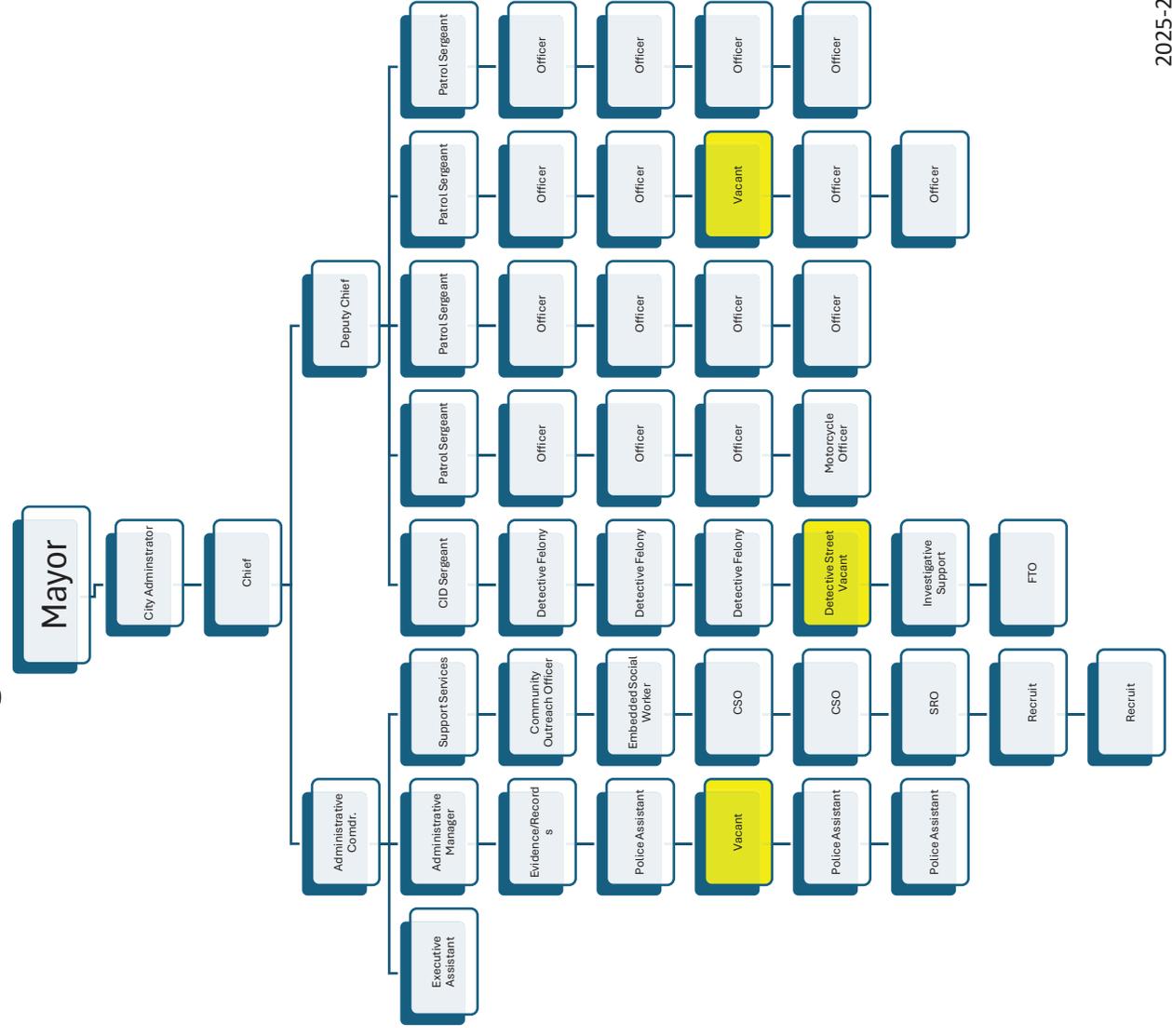
# CITY OF MONROE EXECUTIVE/LEGISLATIVE/JUDICIAL

## Organizational Chart

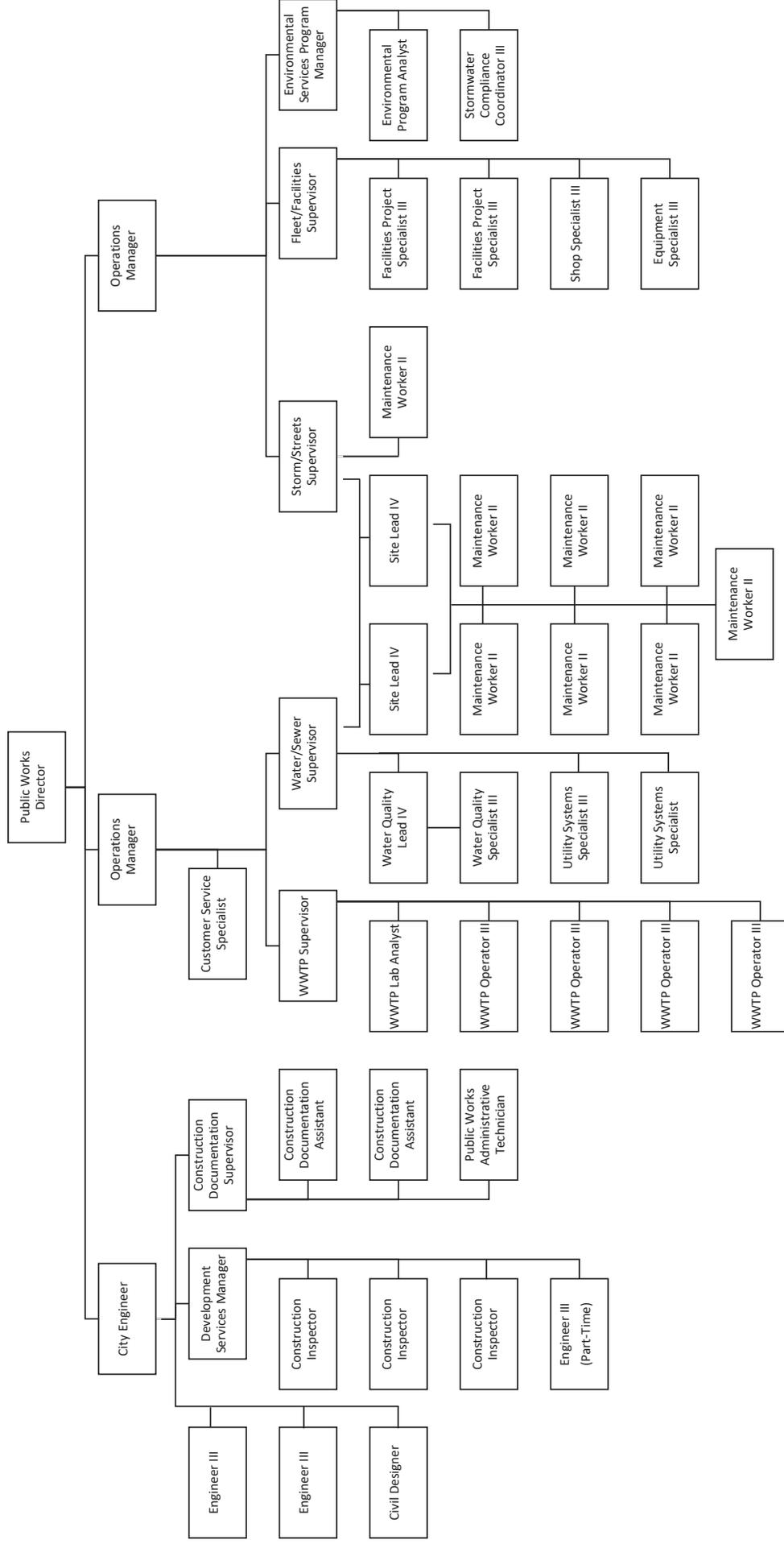


# CITY OF MONROE POLICE

## 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 Facilities									
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	\$ 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	\$ 77,903						
Bldg C Roof replacement & siding	330			\$ 29,851					
Campus Security Camera System Improvements/Refurbish	330				\$ 67,643				
Campus Security Gate Open/Closure Replacements	330				\$ 245,975				
Renewable Energy Collection/Storage Projects	330					\$ 456,671			
Public Works & Parks Operations Yard Paving	330					\$ 112,551			
Impound Yard Roof Structure	330					\$ 119,405			
Roof Replacement/Repair Projects	330					\$ 688,627			
<b>Sub-Total Campus Facilities</b>	<b>330</b>	<b>\$ 4,007,239</b>	<b>\$ 19,042,903</b>	<b>\$ 18,994,851</b>	<b>\$ 313,618</b>	<b>\$ 688,627</b>			
<i>Transportation</i>									
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	Grant	\$ 1,041,000							
Active Transportation Sidewalk/Shared Path/Marked Crossing Improvements	TBD	\$ 1,291,575	\$ 1,308,365	\$ 1,325,374	\$ 1,308,365	\$ 1,308,365			
Annual Sidewalk Development (EDAB)	318	\$ 213,082	\$ 219,474	\$ 226,058	\$ 213,082	\$ 213,082			
Traffic Calming	318	\$ 379,468	\$ 246,044	\$ 115,927	\$ 119,405				
Sidewalk Panel Replacement Program (O&M Project 105 fund)	318	\$ 100,000	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000			
Oaks St Improvements/Tjerne Pl III	TBD	\$ 36,050	\$ 37,132	\$ 38,245					
Railroad Crossing Overpass/Grade Separation/Mobility Improvements Study (PL)	Grant	\$ 478,341		\$ 1,194,052	\$ 7,232,914	\$ 3,056,406			
Railroad Ave Right of Way Acquisition	318	\$ 1,062,500	\$ 4,919,495	\$ 1,844,811	\$ 1,844,811	\$ 19,128,022			
Gateway Sign - West Monroe/US 2		\$ 54,636		\$ 155,926					
Chain Lake Road Capacity Improvements (PL/PE)	318		\$ 41,580	\$ 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			
Frylands Trail Illumination	318					\$ 61,494			
Powell St. improvements Sams to Lewis/SR203	318					\$ 381,261			
Active Transportation US2 Grade Separation Crossing	318					\$ 2,988,593.49			
Transportation Impact Fee Study	318	\$ 20,000.00				\$ 20,763,508.06			
<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>		
<i>Water System</i>									
Replace 6" AC - 141st	412	\$ 223,717	\$ 1,854,953						
<b>Sub-Total Water System</b>		<b>\$ 223,717</b>	<b>\$ 1,854,953</b>						
<b>Total General Government Capital (Parks+Facilities+Transportation+Water System)</b>		<b>\$ 11,838,776</b>	<b>\$ 14,127,970</b>	<b>\$ 26,412,852</b>	<b>\$ 35,034,087</b>	<b>\$ 65,407,139</b>	<b>\$ 54,026,478</b>		



	422	\$	15,450,000	\$	13,791,700	\$	5,728,736	\$	824,565	\$	102,321	\$	885,283					
	422	\$	698,744	\$		\$	486,895	\$	1,090,877	\$	29,851	\$	167,167					
	422	\$		\$		\$	245,184	\$		\$	120,599	\$	515,317					
	422	\$		\$		\$		\$		\$		\$	202,929					
	422	\$		\$		\$		\$		\$		\$	148,815	\$	592,215			
	422	\$		\$		\$		\$		\$		\$	304,483	\$	5,164,786			
	422	\$		\$		\$		\$		\$		\$	550,000	\$	1,704,034			
	422	\$		\$		\$		\$		\$		\$	637,601	\$	17,329,281			
	422	\$		\$		\$		\$		\$		\$	245,184	\$	845,540			
	422	\$	17,755,008	\$	14,580,485	\$	6,688,033	\$	2,269,707	\$	3,779,767	\$	26,538,667					
<b>Stormwater System</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	\$																
North St.	432	\$																
Drainage Improvements North Blakeley Dead End	432	\$																
Lord's Lake Dredge	432	\$																
Crystalwood/197th AVE SE Drainage Improvements	432	\$																
Fryelands Ind. Park North of Lake Tye to SR2 Run Off Trtmt	432	\$																
<b>Total Stormwater Utility Capital</b>		\$	291,907	\$	1,257,108	\$	1,697,732	\$	1,167,039	\$	2,350,501	\$	4,932,223					

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# Glossary

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## 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

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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.

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## **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.

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## **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

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## **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.

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## 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.