

# City of Mount Vernon

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## 2026 Preliminary Budget



City of  
**MOUNT  
VERNON**



**CITY OF MOUNT VERNON**  
**2026 PRELIMINARY BUDGET**

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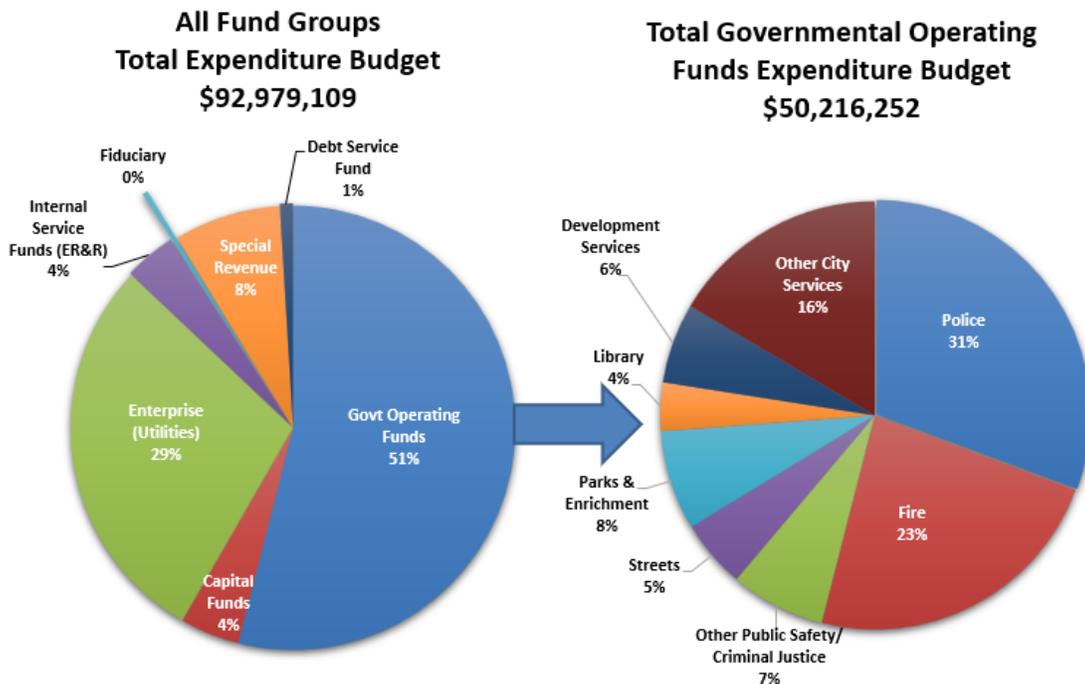
## Mayor's Budget Message

I present the 2026 preliminary (draft) budget for your consideration. The City of Mount Vernon adopts a highly complex and balanced budget by December 31st of each year in accordance with RCW 35A.33.

Departmental budgets in many instances are prepared for vastly different services – some services are 24-hour operations, while other Departments work 6 days a week, are on-call, or have a traditional 40-hour work schedule. Our employees are the City's greatest asset.

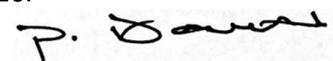
We budget for several unique services through 21 departmental budgets and a total of 43 different funds. The governmental operating fund budgets total \$50,216,252, representing a 6.1% increase compared to the 2025 adopted budget.

The 2026 preliminary budget for the City of Mount Vernon is \$92,979,109, representing a 10.7% decrease as compared to the 2025 final budget. This decrease is due mainly to changes in funding for large new capital projects like the Mount Vernon Library Commons project and Fire Station #2 remodel project.



*"Budgeting is not just a 'math problem'. The process determines if services will fulfill the goals and priorities of the community."*

It is a privilege to work for the City of Mount Vernon. We are accountable for our City's success in good times and in bad. I believe this preliminary budget is a transparent and detailed document of the needs of each City department to successfully fulfill the goals of our Community in 2026.



# 2026 Preliminary Expenditure Budget Summary

| Fund<br>Dept<br>No. | Fund / Department                         | 2025<br>Adopted<br>Budget | 2026<br>Proposed<br>Budget | 2025-2026<br>Increase<br>(Decrease) | 2025-2026<br>%<br>Change |
|---------------------|---|---------------------------|----------------------------|-------------------------------------|--------------------------|
| <b>001</b>          | <b>General Fund</b>                       |                           |                            |                                     |                          |
| 01                  | City Council                              | 136,109                   | 136,982                    | 873                                 | 0.6%                     |
| 02                  | Municipal Court                           | 862,118                   | 902,230                    | 40,112                              | 4.7%                     |
| 03                  | Mayor                                     | 540,861                   | 525,672                    | (15,189)                            | -2.8%                    |
| 04                  | Finance                                   | 1,331,066                 | 1,328,150                  | (2,916)                             | -0.2%                    |
| 05                  | City Attorney                             | 900,029                   | 1,075,266                  | 175,237                             | 19.5%                    |
| 06                  | Human Resources                           | 973,236                   | 1,100,842                  | 127,606                             | 13.1%                    |
| 07                  | General Facilities                        | 1,238,984                 | 1,404,919                  | 165,935                             | 13.4%                    |
| 08                  | Police Department*                        | 14,269,477                | 15,399,864                 | 1,130,387                           | 7.9%                     |
| 09                  | Fire Department*                          | 10,795,756                | 11,712,745                 | 916,989                             | 8.5%                     |
| 11                  | Public Works/Engineering                  | 1,272,202                 | 1,229,980                  | (42,222)                            | -3.3%                    |
| 12                  | Development Services*                     | 3,490,847                 | 3,037,790                  | (453,057)                           | -13.0%                   |
| 18                  | TV 10 - Public Access Cable               | 262,881                   | 272,241                    | 9,360                               | 3.6%                     |
| 97                  | CDBG Entitlement Grant                    | 441,365                   | 441,365                    | -                                   | 0.0%                     |
| 98                  | Information Services                      | 1,983,269                 | 2,247,196                  | 263,927                             | 13.3%                    |
| 99                  | Non-Departmental                          | 1,725,934                 | 1,199,601                  | (526,333)                           | -30.5%                   |
|                     | <b>Total General Fund</b>                 | <b>40,224,134</b>         | <b>42,014,843</b>          | <b>1,790,709</b>                    | <b>4.5%</b>              |
| 101                 | City Street Fund                          | 2,462,815                 | 2,585,973                  | 123,158                             | 5.0%                     |
| 103                 | Parks and Enrichment Services Fund*       | 2,874,515                 | 3,776,967                  | 902,452                             | 31.4%                    |
| 104                 | Library Fund                              | 1,778,951                 | 1,838,468                  | 59,517                              | 3.3%                     |
|                     | <b>Total Governmental Operating Funds</b> | <b>47,340,415</b>         | <b>50,216,252</b>          | <b>2,875,836</b>                    | <b>6.1%</b>              |
| 102                 | Arterial Street Fund                      | 2,242,000                 | 1,105,600                  | (1,136,400)                         | -50.7%                   |
| 105                 | Paths and Trails Fund                     | -                         | 50,000                     | 50,000                              | NA                       |
| 106                 | Tourism Promotion Fund                    | 450,356                   | 284,500                    | (165,856)                           | -36.8%                   |
| 107                 | Little Mountain Improvements Reserve      | 200,000                   | 85,000                     | (115,000)                           | -57.5%                   |
| 109                 | Crime Prevention Fund                     | 25,000                    | 25,000                     | -                                   | 0.0%                     |
| 110                 | Government Access Fund                    | 76,000                    | 79,836                     | 3,836                               | 5.0%                     |
| 112                 | Criminal Justice Assistance Fund          | 163,000                   | 63,000                     | (100,000)                           | -61.3%                   |

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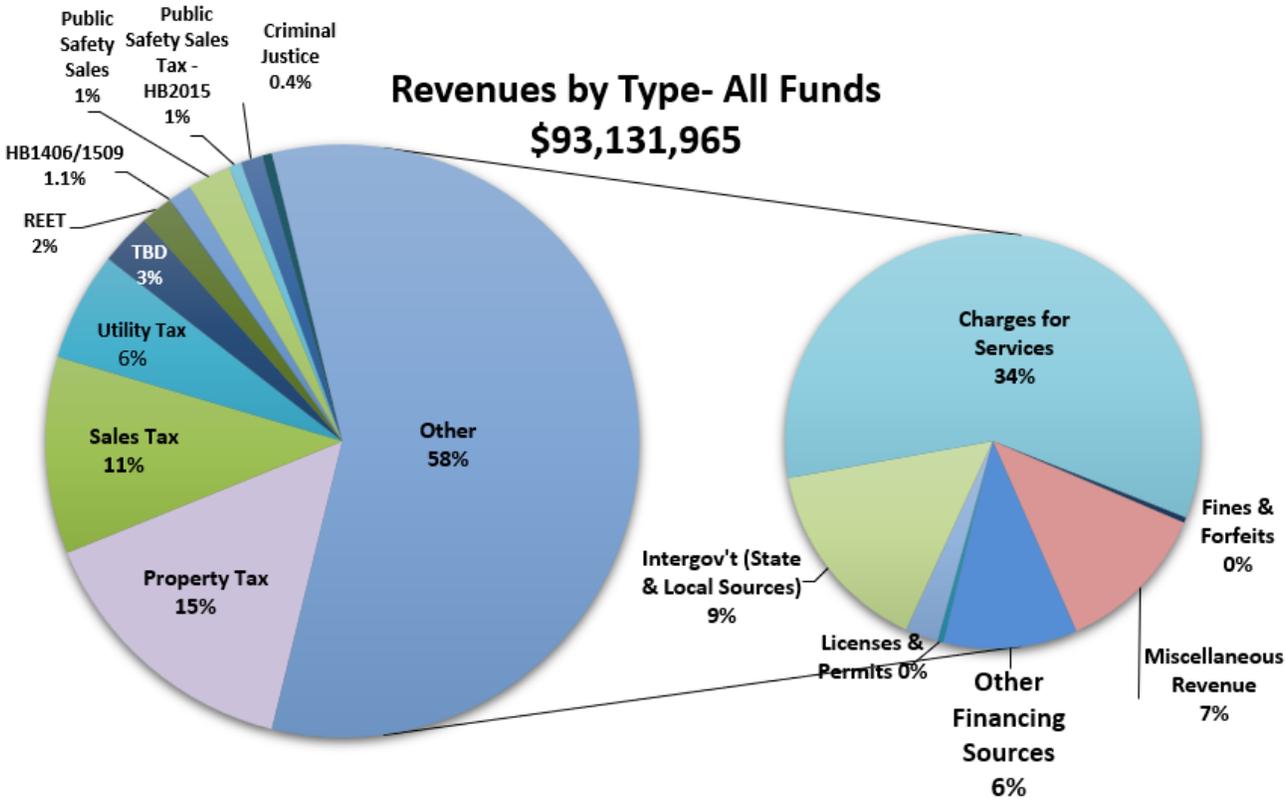
| Fund Dept No. | Fund / Department                           | 2025 Adopted Budget | 2026 Proposed Budget | 2025-2026 Increase (Decrease) | 2025-2026 % Change |
|---------------|---|---------------------|----------------------|-------------------------------|--------------------|
| 113           | Municipal Arts Fund                         | -                   | -                    | -                             | NA                 |
| 115           | Parks Capital Improvements Reserve          | 1,534,135           | 175,000              | (1,359,135)                   | -88.6%             |
| 117           | TBD Fund                                    | 2,285,000           | 2,379,000            | 94,000                        | 4.1%               |
| 118           | Fiber Optic Fund                            | 602,728             | 235,402              | (367,326)                     | -60.9%             |
| 119           | Critical Areas Enhancement Fund             | 30,000              | 30,000               | -                             | 0.0%               |
| 120           | Lincoln Commercial Properties Fund          | 49,000              | 50,100               | 1,100                         | 2.2%               |
| 121           | American Rescue Plan Act (ARPA)             | 2,297,991           | 660,000              | (1,637,991)                   | -71.3%             |
| 122           | Affordable & Supportive Housing (HB1406)    | 65,029              | 65,029               | -                             | 0.0%               |
| 123           | Afford Housing Sales & Use Tax (HB1590) 40% | 982,559             | 703,160              | (279,399)                     | -28.4%             |
| 124           | Afford Housing Sales & Use Tax (HB1590) 60% | 1,487,543           | 1,249,995            | (237,548)                     | -16.0%             |
| 210           | LTGO Fire Bond                              | 876,357             | 875,355              | (1,002)                       | -0.1%              |
| 301           | Library/Comm. Center/Parking Capital Fund   | 6,326,332           | 1,156,263            | (5,170,069)                   | -81.7%             |
| 304           | Capital Improvements Fund - REET I          | 890,750             | 710,650              | (180,100)                     | -20.2%             |
| 306           | Fire Station Projects Capital Fund          | 2,282,433           | 1,213,728            | (1,068,705)                   | -46.8%             |
| 311           | Parks Impact Fees                           | 100,000             | 130,000              | 30,000                        | 30.0%              |
| 312           | Fire Impact Fees                            | -                   | 110,000              | 110,000                       | NA                 |
| 313           | Transportation Impact Fees                  | 71,000              | -                    | (71,000)                      | -100.0%            |
| 314           | REET II - Streets Fund                      | 1,191,000           | 700,200              | (490,800)                     | -41.2%             |
| 328           | Public Works Facility Capital Fund          | -                   | -                    | -                             | NA                 |
| 401           | Wastewater Utility Fund                     | 12,573,221          | 11,866,412           | (706,809)                     | -5.6%              |
| 402           | Solid Waste Utility Fund                    | 7,958,514           | 8,214,662            | 256,148                       | 3.2%               |
| 403           | Surface Water Utility Fund                  | 5,070,683           | 4,980,487            | (90,196)                      | -1.8%              |
| 411           | Sewer Facility Expansion Fund               | 322,500             | 597,500              | 275,000                       | 85.3%              |
| 412           | Sewer Capital Reserve                       | 700,000             | 1,075,000            | 375,000                       | 53.6%              |
| 501           | Equipment Rental Fund                       | 5,310,166           | 3,428,579            | (1,881,587)                   | -35.4%             |
| 502           | Facility Renewal Fund                       | 255,000             | 80,000               | (175,000)                     | -68.6%             |
| 512           | Leoff I Long-term Healthcare Reserve        | 40,000              | 40,000               | -                             | 0.0%               |
| 611           | Firemen's Pension and Relief Fund           | 70,000              | 70,000               | -                             | 0.0%               |
| 600           | Managerial Funds                            | 202,200             | 273,400              | 71,200                        | 35.2%              |
|               | <b>Total All Funds</b>                      | <b>104,070,912</b>  | <b>92,979,109</b>    | <b>(11,091,803)</b>           | <b>-10.7%</b>      |

\*Includes additional expenditures than in the Preliminary Detail Budget to account for expenditures associated with the passing of the November 2025 Levy Lid Lift proposition.

# Budget Development:

The City is presenting a balanced 2026 budget with fund reserves within Fiscal Reserve Policy. Policy states that the City shall maintain a target reserve in the General Fund of 15% of the total operating budget, while the other Governmental Operating Funds (Streets, Parks & Enrichment Services, and Library) shall maintain reserves of at least 10% of total operating budget with a target of 15%. Ending reserves for 2026 are estimated to be 17.9% for the General Fund, 12.7% for Streets, 21.2% for Parks & Enrichment Services and 10.2% for the Library Fund.

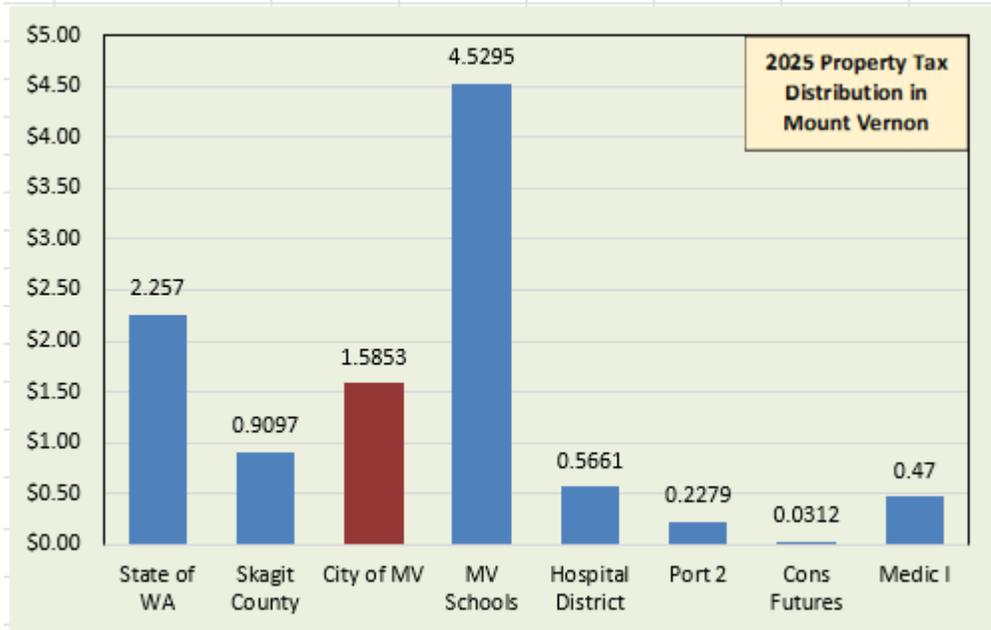
The City of Mount Vernon strives to maintain a diverse and stable revenue base to mitigate public services from short-term fluctuations in any one revenue source. The following graph depicts the composition of the City's 2026 revenue sources. It also includes additional property tax revenues to account for the November 2025 voter approved Levy Lid Lift proposition.



## Funding our Services: Property Tax & Other Revenue

The City's two largest sources of tax revenue are property tax and sales tax. Property tax increases are restricted to the lesser of 1% or the rate of inflation, whichever is lower. Inflation is defined as the percentage change in the implicit price deflator (IPD) for the most recent 12-month period.

For the 2026 Levy, since the City is currently levying less than its statutory maximum levy rate of \$3.60/\$1,000 of assessed valuation, the City



chose to put out to vote a levy lid lift proposition. (RCW 84.55.050) A levy lid lift is not a separate property tax, but rather a way of increasing the City's existing general fund levy above the 1% increase limit. On July 24, 2025, the Mount Vernon City Council adopted Resolution 1078, providing for the submission to the qualified electors of the City to vote on a proposition that would provide funds for increased essential community services and improvements, including City fire and police personnel, fire equipment and parks maintenance and improvements. With voter approval, it will authorize a maximum regular property tax levy for collection in 2026 of \$2.2537/\$1,000 of assessed valuation (increased approximately \$0.6525/\$1,000 from 2025). The City Council chose to exempt senior citizens, disabled veterans, and other people with disabilities (as defined in RCW 84.36.381) from the tax increase resulting from this levy lid lift. This will increase the total levy amount for 2026 from \$9,475,709 to \$14,005,954 and is included in the revenue numbers presented in this summary document.

### Property Tax

The City of Mount Vernon is **one of 8 taxing jurisdictions** that assess taxes on our residents' property tax bills. Each jurisdiction makes decisions on tax rates each year with some taxing jurisdictions requiring voter approval to establish revenue amounts. The combination of these 8 taxing jurisdictions accounts for the total property taxes paid by an individual property owner. Total aggregate tax in 2025 is \$10.5767 per \$1,000 of assessed valuation. The City currently receives \$1.5853 or 15.0% of that total. The levy rate has been decreasing for the last several years. With the passing of the Levy Lid Lift, in November of 2025, the estimated levy rate is increasing from \$1.5853 in 2025 to \$2.2537 in 2026 per \$1,000 of asessed valuation. The City of Mount Vernon's assessed valuation increased by 5.4% and is estimated to be \$6,308,109,026.

| Year | Population | Levy Rate | Assessed Value | Total Levy |
|------|------------|-----------|----------------|------------|
| 2015 | 33,530     | \$2.847   | 2,482,135,352  | 7,066,195  |
| 2016 | 33,730     | \$2.694   | 2,664,071,469  | 7,177,901  |
| 2017 | 34,500     | \$2.581   | 2,825,137,879  | 7,291,559  |
| 2018 | 35,180     | \$2.432   | 3,126,145,191  | 7,778,774  |
| 2019 | 35,250     | \$2.224   | 3,511,928,547  | 7,810,740  |
| 2020 | 35,300     | \$2.106   | 3,798,837,221  | 7,999,977  |
| 2021 | 35,390     | \$1.991   | 4,073,354,832  | 8,110,167  |
| 2022 | 35,500     | \$1.773   | 4,634,225,374  | 8,215,714  |
| 2023 | 35,590     | \$1.563   | 5,457,245,121  | 8,530,277  |
| 2024 | 35,590     | \$1.562   | 5,713,302,967  | 8,922,529  |
| 2025 | 35,800     | \$1.584   | 5,977,031,483  | 9,475,709  |
| 2026 | 36,050     | \$2.254   | 6,308,109,026  | 13,490,466 |

### **Sales Tax**

Sales tax revenues in 2025 have been coming in just above the estimated budgeted amount of \$9,900,000 and closer to the 2024 actual collections of \$10,021,797. Currently, it is unknown what will happen in the federal, state, and city economy. After reviewing federal and state economic trends, the City has chosen to maintain the 2026 budgeted numbers at the same level as 2025 projected numbers. Sales Tax revenues included in the 2026 Preliminary Budget are \$10,000,000.

The chart below breaks out sales tax into major categories and shows variances in activity between 2023 and 2024, the most recent years with complete data. The largest percent dollar gain was in the Wholesale category increasing from \$750,191 to \$863,541. Retail Sales continue to represent the largest portion of sales tax revenue collected, which decreased slightly from \$4,949,872 to \$4,674,253.

| <b>Sales Tax Revenue</b>     |                                      |             |                          |
|------------------------------|--------------------------------------|-------------|--------------------------|
|                              | Category as a % of<br>Total Receipts |             | % \$ Change<br>2023-2024 |
|                              | <u>2023</u>                          | <u>2024</u> |                          |
| Retail                       | 49.5%                                | 46.6%       | -5.6%                    |
| Construction                 | 13.3%                                | 14.4%       | 8.2%                     |
| Food Services/Accommodations | 8.3%                                 | 8.4%        | 1.5%                     |
| Wholesale                    | 7.5%                                 | 8.6%        | 15.1%                    |
| Information                  | 3.2%                                 | 3.4%        | 6.0%                     |
| All Other Categories         | 18.2%                                | 18.6%       | 2.7%                     |
|                              | 100.0%                               | 100.0%      | 0.3%                     |

The Retail Sales category can be divided to assess the major sub-categories. Electronic & Appliances showed the largest percentage of gain from 2023 to 2024, and Motor Vehicle & Parts continue to represent the largest portion of total Retail Sales. As mentioned, overall retail sales have decreased by 5.6% from the previous year.

### Retail Sales Only

|                               | Category as a % of |             | % \$ Change<br>2023-2024 |
|-------------------------------|--------------------|-------------|--------------------------|
|                               | Total Receipts     |             |                          |
|                               | <u>2023</u>        | <u>2024</u> |                          |
| Health & Personal Care        | 2.8%               | 2.7%        | -10.4%                   |
| Electronic & Appliances       | 4.3%               | 5.1%        | 13.0%                    |
| Gas Stations                  | 2.6%               | 2.3%        | -16.8%                   |
| Clothing                      | 1.7%               | 1.7%        | -5.9%                    |
| Motor Vehicle & Parts         | 33.7%              | 30.6%       | -14.1%                   |
| Food & Beverage Stores        | 7.6%               | 8.6%        | 7.3%                     |
| Building Materials            | 11.2%              | 11.0%       | -6.8%                    |
| Furniture & Home Furnishings  | 2.1%               | 2.2%        | 0.6%                     |
| Sporting Goods, Hobby, etc.   | 2.4%               | 2.5%        | -2.7%                    |
| Miscellaneous Store Retailers | 17.8%              | 18.9%       | 0.5%                     |
| General Merchandise           | 13.9%              | 14.3%       | -2.7%                    |
|                               | 100.0%             | 100.0%      | -5.6%                    |

### Special Revenue Funds

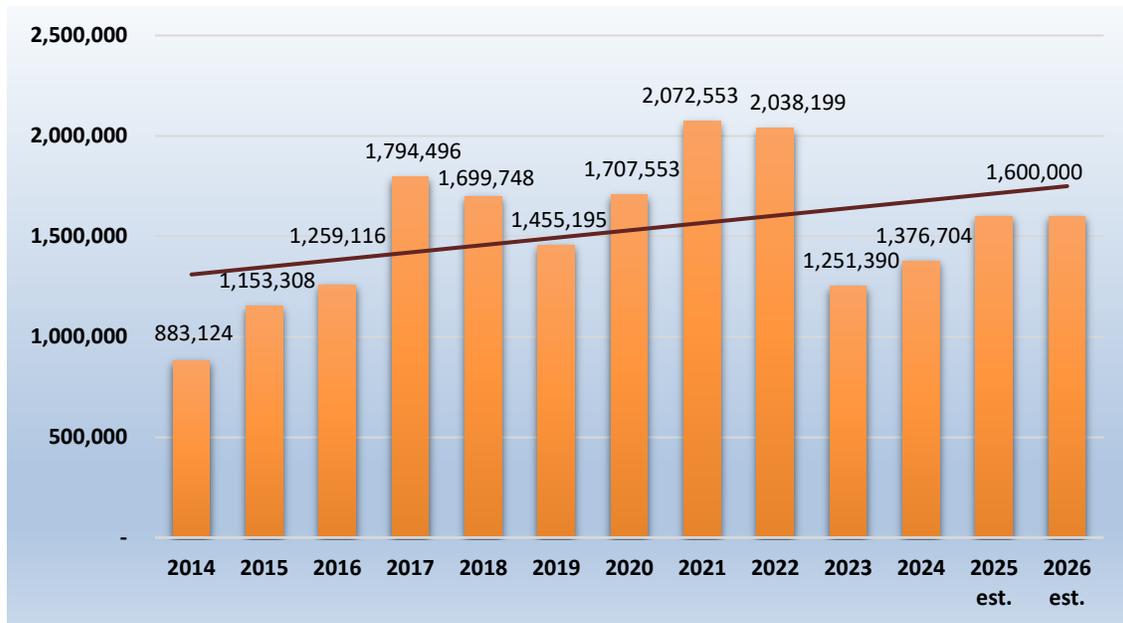
The City has seventeen Special Revenue Funds which account for revenue sources that are restricted for specific purposes. These funds are related to General Government operations. Items of note include:

- Revenue numbers for the City’s Tourism Promotion are leveling off from an all-time high in 2023 after the reduction in the COVID years. The City is estimating \$260,000 in revenues in 2026 and will make \$284,500 in grants available to support and promote tourism within the City.
- The Transportation Benefit District (TBD) Fund has a \$2,379,000 budget for 2026 to support transportation projects. Revenues are estimated to be \$2,646,000.
- The Fiber Optics Fund has a \$345,300 revenue budget for 2026 to support the fiber needs of the City and surrounding area. This is also comparable to 2025’s actual revenues.
- The Arterial Street Fund has a budget of \$1.1 million to fund various projects like the Riverside Dr Improvements, 30<sup>th</sup> Street Improvements, and 15<sup>th</sup> Street Sidewalk Improvement Projects.
- The American Rescue Plan Act (ARPA) has an estimated remaining budgeted amount in 2026 of \$660,000. This will fully expend the \$9,053,048 that was awarded to the City in 2021.
- The Affordable & Supportive Housing (HB1406) and Affordable Housing Sales & Use Tax (HB1590) funds are included in the 2026 budget to account for revenues in the amount of \$1.24M and expenditures of \$2.02 related to affordable housing.

### Real Estate Excise Tax Revenue

Monthly real estate excise tax (REET) receipts (0.5% of the value of real estate transactions) represent a vital funding source for debt service, various road projects, and other capital projects. The following chart illustrates the revenue collections since 2014. Estimates for 2025 and 2026 are projected to be leveling off and are estimated within a conservative range of \$1.6M and do not account for any large sales that could potentially happen.

Real Estate Excise Tax Revenue



**Capital Project Funds**

The total budgeted capital expenditures are almost \$12 million for 2026. Major items include:

- Equipment Rental and Reserve Fund - \$3,460,562 to purchase capital equipment included in the City’s equipment replacement schedule.
- Arterial Street Fund - \$1.1 million to fund major transportation projects throughout the City.
- Transportation Benefit District (TBD) – includes almost \$2.4 million also to support major transportation projects.
- REET I - \$710,650 budget includes \$500,000 for the Local Infrastructure Financing Tool (LIFT) program matching funds to help with the funding of the Library Commons project other funding for Parks and facility projects.
- REET II – includes \$700,200 for City street improvements.
- Parks Capital Funds - \$940,000 for Parks related capital projects.
- Utility Capital Funds - \$2.86 million for capital projects related to the City’s Wastewater, Solid Waste, and Surface Water utilities.

**Debt Service Funds**

In 2022, the City created Fund 210, LTGO Fire Bond fund. This fund was created to receive and distribute annual payments for the LTGO Fire Bonds in the amount of \$875,355. Debt service payments for the Wastewater Treatment Plant upgrade are included in the Wastewater Utility operating budget and are not a separate debt service fund.

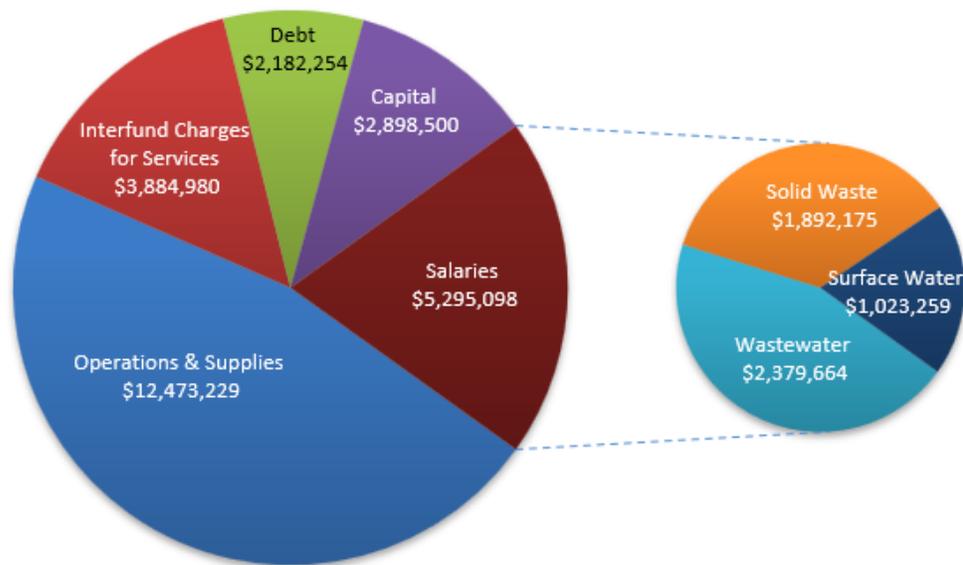
**Proprietary Funds**

The City has three enterprise funds and two capital sub-funds that are self-supporting and expected to operate like private businesses, as well as two internal service funds that provide vehicle maintenance and repairs for the City’s fleet and for the maintenance of City owned buildings. Items of note include:

- The Wastewater, Solid Waste and Surface Water Utilities budget has an overall increase of \$484K which included increases of \$222K in taxes and insurance. The Solid Waste budget includes an increase of \$200K for the pass-through of Skagit County solid waste disposal fees and the Surface Water Utility includes a carry forward from the 2025 budget of \$300,000 for a drainage study.
- The Surface Water and Wastewater Utility Funds have all had rate study analysis completed in previous years. These utilities now include annual CPI adjustments to service rates. The CPI adjustment to these utilities is an increase of 2.7% in 2025. Solid Waste Utility rates are adjusted for the results of a completed rate study in 2024.
- The two Wastewater Utility capital sub-funds have \$1.67 million budgeted for 2026 Wastewater projects including \$550,000 for an influent bar screen replacement, \$100,000 for the Wastewater treatment upgrade, \$500,000 for the sewer restoration program, \$100,000 for a rotary drum thickener procurement and \$100,000 for combined sewer system improvements.
- The Equipment Rental and Reserve fund will purchase (replace) 10 vehicles or major pieces of equipment per the equipment replacement schedule. Many of these replacement vehicles were also budgeted in 2023, 2024 and 2025 but could not be purchased due to manufacturing shortages. This fund is also used to accumulate funds to purchase servers, computers and workstations. The total budget for this fund in 2026 is \$3,428,579.

The Utility departments strive to preserve essential services for their customers and maintain regulatory compliance, while minimizing the cost of service.

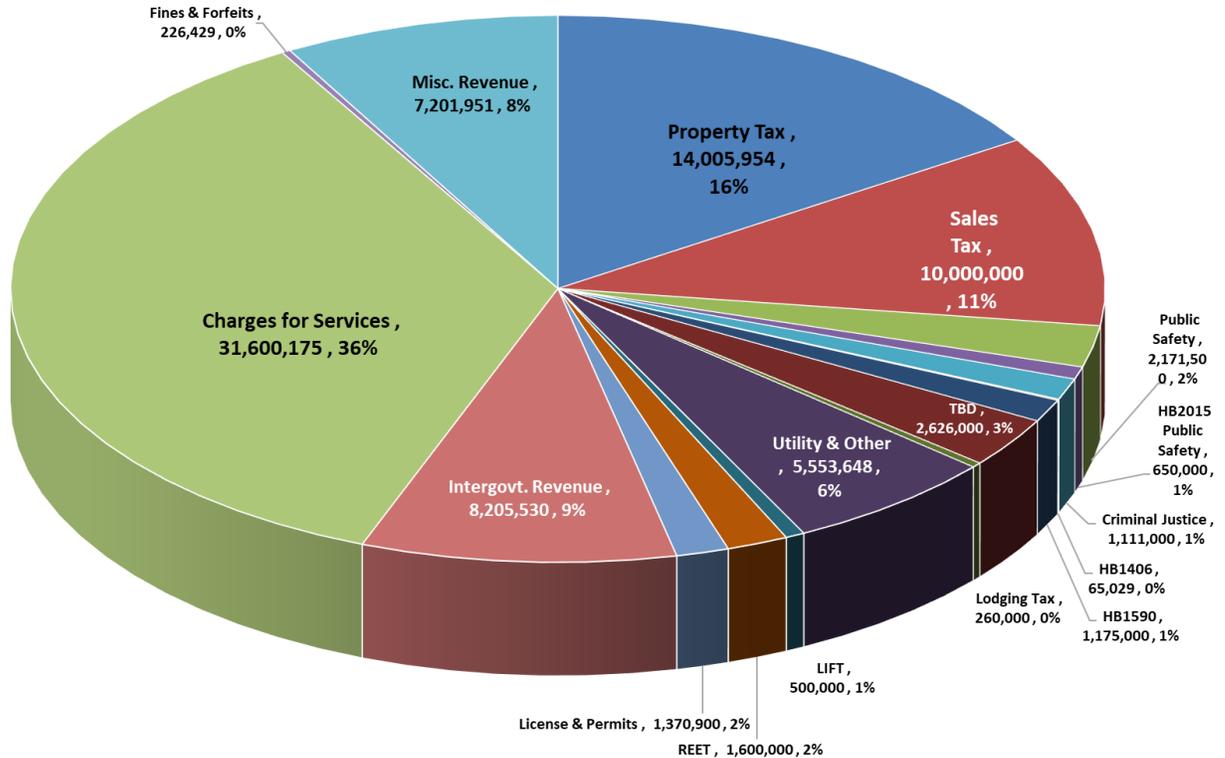
**2026 Proprietary Fund Expense**  
**\$26,734,061**



| 2026 Revenue Summary: Revenue by Type         |                    |                    |                   |                     |                       |
|---|--------------------|--------------------|-------------------|---------------------|-----------------------|
| Revenue Source                                | 2024 Actual        | 2025 Budget        | 2026 Budget       | 2025 to 2026 Change | 2025 to 2026 % Change |
| Property Tax                                  | 8,869,625          | 9,475,864          | 14,005,954        | 4,530,090           | 47.8%                 |
| Sales Tax                                     | 10,021,796         | 9,900,000          | 10,000,000        | 100,000             | 1.0%                  |
| Utility Tax                                   | 5,122,944          | 5,111,000          | 5,550,524         | 439,524             | 8.6%                  |
| Transportation Benefit District               | 2,356,650          | 2,280,000          | 2,626,000         | 346,000             | 15.2%                 |
| Real Estate Excise Tax                        | 1,376,704          | 1,550,000          | 1,600,000         | 50,000              | 3.2%                  |
| Affordable Housing - HB1406                   | 64,744             | 65,029             | 65,029            | 0                   | 0.0%                  |
| Afford Housing Tax - HB1590                   | 1,175,286          | 1,175,000          | 1,175,000         | 0                   | 0.0%                  |
| Public Safety Sales Tax                       | 2,156,150          | 2,150,000          | 2,171,500         | 21,500              | 1.0%                  |
| Public Safety Sales Tax - HB2015              | 0                  | 0                  | 650,000           | 0                   | NA                    |
| Criminal Justice                              | 1,105,755          | 1,100,000          | 1,111,000         | 11,000              | 1.0%                  |
| LIFT  | 500,000            | 500,000            | 500,000           | 0                   | 0.0%                  |
| Hotel/Motel                                   | 289,335            | 290,000            | 260,000           | (30,000)            | -10.3%                |
| <b>Total Taxes</b>                            | <b>33,038,989</b>  | <b>33,596,893</b>  | <b>39,715,007</b> | <b>6,118,114</b>    | <b>18.2%</b>          |
| <b>Licenses &amp; Permits</b>                 | <b>1,159,531</b>   | <b>1,379,188</b>   | <b>1,370,900</b>  | <b>(8,288)</b>      | <b>-0.6%</b>          |
| <b>Intergov't (State &amp; Local Sources)</b> | <b>24,425,416</b>  | <b>10,873,633</b>  | <b>8,208,654</b>  | <b>(2,664,979)</b>  | <b>-24.5%</b>         |
| <b>Charges for Services</b>                   | <b>24,837,574</b>  | <b>29,710,469</b>  | <b>31,600,175</b> | <b>1,889,706</b>    | <b>6.4%</b>           |
| <b>Fines &amp; Forfeits</b>                   | <b>139,084</b>     | <b>165,579</b>     | <b>226,429</b>    | <b>60,850</b>       | <b>36.7%</b>          |
| <b>Miscellaneous Revenue</b>                  | <b>6,129,595</b>   | <b>7,502,480</b>   | <b>6,428,551</b>  | <b>(1,073,929)</b>  | <b>-14.3%</b>         |
| <b>Other Financing Sources</b>                | <b>34,222,222</b>  | <b>7,168,781</b>   | <b>5,582,249</b>  | <b>(1,586,532)</b>  | <b>-22.1%</b>         |
| <b>Budgeted Totals</b>                        | <b>123,952,411</b> | <b>90,397,023</b>  | <b>93,131,965</b> | <b>2,734,942</b>    | <b>3.0%</b>           |
| Budgeted Fund Balance                         | (15,072,300)       | (13,673,889)       | 232,506           | 13,906,395          | -101.7%               |
| <b>Total</b>                                  | <b>139,024,711</b> | <b>104,070,912</b> | <b>92,899,459</b> | <b>16,641,337</b>   | <b>16.0%</b>          |

2026 Revenue Estimates

\$93,131,965



## Fund Balance Reconciliation – Summary of all Funds

| Fund Dept No. | City Fund                                      | ESTIMATED         | Estimates         |                   | Est Fund Bal<br>Dec 31, 2025 | Budget            |                   | Est. Balance<br>Dec 31, 2026 | Fund Bal.<br>Budgeted<br>in 2026 |
|---------------|--|-------------------|-------------------|-------------------|------------------------------|-------------------|-------------------|------------------------------|----------------------------------|
|               |  | Fund Balance      | 2025              | 2025              |                              | 2026              | 2026              |                              |                                  |
|               |  | Dec 31, 2024      | Revenue           | Expenditures      |                              | Revenue           | Expenditures      |                              |                                  |
| 001           | General Fund                                   | 6,078,166         | 38,980,254        | 39,142,943        | 5,915,477                    | 43,625,333        | 42,014,843        | 7,525,967                    | (1,610,490)                      |
| 101           | City Street                                    | 486,852           | 2,367,162         | 2,296,449         | 557,565                      | 2,357,921         | 2,585,973         | 329,513                      | 228,052                          |
| 103           | Parks and Recreation                           | 774,757           | 2,389,931         | 2,533,999         | 630,689                      | 3,851,673         | 3,776,967         | 705,395                      | (74,706)                         |
| 104           | Library  | 147,011           | 1,791,531         | 1,761,523         | 177,019                      | 1,848,508         | 1,838,468         | 187,059                      | (10,040)                         |
|               | <b>Total Gov't Op. Funds</b>                   | <b>7,486,786</b>  | <b>45,528,878</b> | <b>45,734,914</b> | <b>7,280,750</b>             | <b>51,683,435</b> | <b>50,216,251</b> | <b>8,747,934</b>             | <b>(1,467,184)</b>               |
| 102           | Arterial Street                                | (1,077,174)       | 2,252,000         | 1,139,533         | 35,293                       | 1,105,600         | 1,105,600         | 35,293                       | -                                |
| 105           | Paths and Trails                               | 96,576            | 3,877             | -                 | 100,453                      | 3,724             | 50,000            | 54,177                       | 46,276                           |
| 106           | Tourism Promotion                              | 219,562           | 263,000           | 450,356           | 32,206                       | 263,000           | 284,500           | 10,706                       | 21,500                           |
| 107           | Little Mountain Cap Res                        | 414,981           | 88,299            | 200,000           | 303,280                      | 88,360            | 85,000            | 306,640                      | (3,360)                          |
| 109           | Crime Prevention                               | 100,946           | 12,000            | 10,500            | 102,446                      | 28,750            | 25,000            | 106,196                      | (3,750)                          |
| 110           | Government Access TV                           | 56,581            | 51,509            | 63,549            | 44,541                       | 44,000            | 79,836            | 8,705                        | 35,836                           |
| 112           | Criminal Justice Assistance                    | 123,735           | 67,640            | 163,000           | 28,375                       | 68,090            | 63,000            | 33,465                       | (5,090)                          |
| 113           | Municipal Arts Fund                            | -                 | -                 | -                 | -                            | -                 | -                 | -                            | -                                |
| 115           | Parks Capital Reserve                          | 96,854            | 268,883           | 136,179           | 229,558                      | 300               | 175,000           | 54,858                       | 174,700                          |
| 117           | TBD Fund                                       | 2,147,506         | 2,620,000         | 786,528           | 3,980,978                    | 2,646,000         | 2,379,000         | 4,247,978                    | (267,000)                        |
| 118           | Fiber Optics Fund                              | 225,132           | 333,400           | 297,879           | 260,653                      | 345,300           | 235,402           | 370,551                      | (109,898)                        |
| 119           | Critical Area Enhancement                      | 707,940           | 10,000            | -                 | 717,940                      | 75,000            | 30,000            | 762,940                      | (45,000)                         |
| 120           | Lincoln Commercial Block (ARPA)                | 134,294           | 75,480            | 32,488            | 177,286                      | 74,800            | 50,100            | 201,986                      | (24,700)                         |
| 121           | American Rescue Plan Act HB1406                | 2,628,291         | -                 | 1,970,733         | 657,558                      | -                 | 660,000           | (2,442)                      | 660,000                          |
| 122           | Affordable and Supportive Housing HB1590 - 40% | 24,550            | 65,029            | 65,029            | 24,550                       | 65,029            | 65,029            | 24,550                       | -                                |
| 123           | Afford Housing Sales & Use Tax HB1590 - 60%    | 826,547           | 470,000           | 904,539           | 392,008                      | 470,000           | 703,160           | 158,848                      | 233,160                          |
| 124           | Afford Housing Sales & Use Tax                 | 1,926,533         | 705,000           | 1,487,543         | 1,143,990                    | 705,000           | 1,249,995         | 598,995                      | 544,995                          |
| 210           | LTGO Fire Bond                                 | -                 | 876,357           | 876,357           | -                            | 875,355           | 875,355           | -                            | -                                |
| 301           | MVLC Capital Fund                              | 3,593,143         | 2,142,801         | 5,456,264         | 279,680                      | 1,000,000         | 1,156,263         | 123,417                      | 156,263                          |
| 304           | REET I - Capital Improvement                   | 1,456,001         | 818,800           | 1,590,616         | 684,185                      | 816,800           | 710,650           | 790,335                      | (106,150)                        |
| 306           | Fire Capital Projects                          | (1,220,510)       | 2,916,944         | 3,609,143         | (1,912,709)                  | 1,944,945         | 1,213,728         | (1,181,492)                  | (731,217)                        |
| 311           | Park Impact Fees                               | 345,228           | 25,000            | 50,000            | 320,228                      | 25,000            | 130,000           | 215,228                      | 105,000                          |
| 312           | Fire Impact Fees                               | 364,205           | 35,000            | 93,842            | 305,363                      | 35,000            | 110,000           | 230,363                      | 75,000                           |
| 313           | Traffic Impact Fees                            | 1,802,703         | 225,000           | -                 | 2,027,703                    | 228,000           | -                 | 2,255,703                    | (228,000)                        |
| 314           | Reet II - Streets                              | 980,779           | 804,000           | 867,000           | 917,779                      | 804,000           | 700,200           | 1,021,579                    | (103,800)                        |
| 328           | PW Facility Fund                               | 31,186            | -                 | -                 | 31,186                       | -                 | -                 | 31,186                       | -                                |
| 401           | Wastewater Utility (WC)                        | 927,939           | 11,447,976        | 12,163,999        | 211,916                      | 11,784,229        | 11,866,412        | 129,733                      | 82,183                           |
| 402           | Solid Waste Utility (WC)                       | (368,396)         | 8,075,670         | 7,965,256         | (257,982)                    | 8,526,970         | 8,214,662         | 54,326                       | (312,308)                        |
| 403           | Surface Water Utility (WC)                     | 3,019,931         | 3,698,000         | 4,448,041         | 2,269,890                    | 3,795,000         | 4,980,487         | 1,084,403                    | 1,185,487                        |
| 411           | Sewer Facility Expansion                       | 252,860           | 418,000           | 322,500           | 348,360                      | 518,000           | 597,500           | 268,860                      | 79,500                           |
| 412           | Sewer Capital Reserve                          | 2,913,085         | 1,030,000         | 110,000           | 3,833,085                    | 25,000            | 1,075,000         | 2,783,085                    | 1,050,000                        |
| 501           | Equipment Rental (WC)                          | 8,477,471         | 4,435,233         | 5,174,205         | 7,738,499                    | 4,573,578         | 3,428,579         | 8,883,498                    | (1,144,999)                      |
| 502           | Facility Renewal Fund                          | 32,681            | 362,444           | 177,444           | 217,681                      | 150,000           | 80,000            | 287,681                      | (70,000)                         |
| 512           | LEOFF I Health Care Res                        | 496,188           | 10,300            | -                 | 506,488                      | 10,300            | 40,000            | 476,788                      | 29,700                           |
| 611           | FR&P   | 389,176           | 80,189            | 70,000            | 399,365                      | 80,000            | 70,000            | 409,365                      | (10,000)                         |
| 600           | Managerial Funds                               | -                 | 270,400           | 270,400           | -                            | 273,400           | 273,400           | -                            | -                                |
|               | <b>Totals</b>                                  | <b>39,633,310</b> | <b>90,487,109</b> | <b>96,687,837</b> | <b>33,432,582</b>            | <b>93,131,965</b> | <b>92,979,109</b> | <b>33,585,438</b>            | <b>(152,856)</b>                 |

## Conclusion

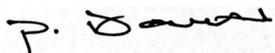
Our City is grateful for residents' support and excellent partnerships that help us achieve a higher quality of life for our region. You are encouraged to participate in the budget discussions to include attending the Public Hearing at the City Council Meeting:

- Wednesday, November 19, 2025, at 6:00 pm with a formal public budget presentation.

As Mayor, I sincerely appreciate all that our City staff have done to work toward fulfilling our mission this past year. A significant amount of staff sacrifices have been made in order to continue to serve our residents, and to operate with fewer resources per capita than any time in recent history.

City leadership and staff move forward now with continued commitment to providing the residents of Mount Vernon with professional, efficient services to create a lifetime positive difference for our community.

Sincerely,



Peter Donovan, Mayor

[mvmayor@mountvernonwa.gov](mailto:mvmayor@mountvernonwa.gov)

360-336-6211

**Department: City Council (001-01)**

**City Mission Statement:**

We provide professional, efficient services to create a lifetime positive difference for our community.

**City Vision Statement:**

Mount Vernon is a City that is characterized by a “hometown” atmosphere where Residents and Government work together in a trusting environment.

- We value open and candid two-way communication with our public. We listen to their ideas and concerns and respond promptly to provide information, services, and referrals.
- We solve problems. We see change as an opportunity.
- We respect and trust one another and are committed to a foundation of kind and dignified service.
- We believe that teamwork is the ultimate advantage.

We encourage personal and economic vitality and pride in our accomplishments.

We promote cooperation with our neighbors to create a greater community that is a preferred place to live, work and play.

|   | <b>Actual<br/>2022</b> | <b>Actual<br/>2023</b> | <b>Actual<br/>2024</b> | <b>Actual<br/>2025</b> | <b>Estimated<br/>2026</b> |
|---|------------------------|------------------------|------------------------|------------------------|---------------------------|
| Mount Vernon Population                     | 35,500                 | 35,590                 | 35,680                 | 35,800                 | 36,050                    |
| Total Assessed Value of Taxable Property    | \$4.63 billion         | \$5.46 billion         | \$5.71 billion         | \$5.98 billion         | \$6.16 billion            |
| City of MV levy rate (includes voted debt)  | \$1.773                | \$1.563                | \$1.562                | \$1.584                | \$1.558                   |
| Property tax new construction revenue added | \$89,786               | \$38,327               | \$19,011               | \$27,361               | \$20,000                  |
| New construction value added                | \$41.9 million         | \$21.6 million         | \$12.2 million         | \$17.5 million         | \$12.5 million            |

| Submitting Dept:                       |     | City Council   |           |    |      |       |                | 2024           | 2025           | 2025           | 2026               | %                       | \$                      |
|--|-----|----------------|-----------|----|------|-------|----------------|----------------|----------------|----------------|--------------------|-------------------------|-------------------------|
| Description                            |     | Account Number |           |    |      |       |                | Budget         | Estimate       | Budget         | Preliminary Budget | Change from 2025 Budget | Change from 2025 Budget |
| <b>City Council</b>                    |     | <b>001</b>     | <b>01</b> |    |      |       |                |                |                |                |                    |                         |                         |
| <b>Official Publication Services</b>   |     | <b>511</b>     |           |    |      |       |                |                |                |                |                    |                         |                         |
| Legal Publishing                       | 001 | 01             | 511       | 0  | 091  | 54180 | 18,500         | 18,500         | 18,500         | 18,500         | 0.0%               | -                       |                         |
| <b>Sub-Total</b>                       |     |                |           |    |      |       |                | <b>18,500</b>  | <b>18,500</b>  | <b>18,500</b>  | <b>18,500</b>      | <b>0.0%</b>             | <b>-</b>                |
| <b>City Council</b>                    |     | <b>511</b>     |           |    |      |       |                |                |                |                |                    |                         |                         |
| Salaries and Wages                     | 001 | 01             | 511       | 0  | 092  | 51100 | 100,800        | 100,800        | 100,800        | 100,800        | 0.0%               | -                       |                         |
| Social Security                        | 001 | 01             | 511       | 0  | 092  | 52100 | 7,711          | 7,711          | 7,711          | 7,711          | 0.0%               | -                       |                         |
| Retirement                             | 001 | 01             | 511       | 0  | 092  | 52200 | -              | -              | -              | 804            | #DIV/0!            | 804                     |                         |
| Labor and Industries                   | 001 | 01             | 511       | 0  | 092  | 52300 | 362            | 425            | 2,285          | 2,354          | 3.0%               | 69                      |                         |
| Paid Family Medical Leave-PFML         | 001 | 01             | 511       | 0  | 092  | 52600 | -              | 264            | 213            | 213            | 0.0%               | -                       |                         |
| <b>Sub-Total</b>                       |     |                |           |    |      |       |                | <b>108,873</b> | <b>109,200</b> | <b>111,009</b> | <b>111,882</b>     | <b>0.8%</b>             | <b>873</b>              |
| Office Supplies                        | 001 | 01             | 511       | 0  | 092  | 53110 | 5,000          | 4,000          | 4,000          | 4,000          | 0.0%               | -                       |                         |
| Postage                                | 001 | 01             | 511       | 0  | 092  | 54230 | -              | -              | -              | -              | NA                 | -                       |                         |
| Travel                                 | 001 | 01             | 511       | 0  | 092  | 54310 | -              | -              | -              | -              | NA                 | -                       |                         |
| Dues, Conferences & Tuition            | 001 | 01             | 511       | 0  | 092  | 54912 | 1,200          | 2,000          | 2,600          | 2,600          | 0.0%               | -                       |                         |
| Council Discretionary Funds            | 001 | 01             | 511       | 60 |      | 4970  | -              | -              | -              | -              | 0.0%               | -                       |                         |
| Dues-Membership & Subscriptions        | 001 | 01             | 511       | 0  | 092  | 54980 | 28,851         | -              | -              | -              |                    | -                       |                         |
| <b>Sub-Total</b>                       |     |                |           |    |      |       |                | <b>35,051</b>  | <b>6,000</b>   | <b>6,600</b>   | <b>6,600</b>       | <b>0.0%</b>             | <b>-</b>                |
| <b>Economic Development</b>            |     | <b>558 70</b>  |           |    |      |       |                |                |                |                |                    |                         |                         |
| Econ. Develop. Assoc                   | 001 | 01             | 558       | 0  | 186  | 54971 | 10,000         | -              | -              | -              | #DIV/0!            | -                       |                         |
| <b>Sub-Total</b>                       |     |                |           |    |      |       |                | <b>10,000</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>           | <b>#DIV/0!</b>          | <b>-</b>                |
| <b>Social Services</b>                 |     | <b>565</b>     |           |    |      |       |                |                |                |                |                    |                         |                         |
| Oasis Teen Shelter Contribution        | 001 | 01             | 560       | 0  | 193  | 55226 | -              | -              | -              | -              | 0.0%               | -                       |                         |
| Friendship House Contribution          | 001 | 01             | 560       | 0  | 186  | 55220 | 5,000          | -              | -              | -              | #DIV/0!            | -                       |                         |
| Skagit Domestic Violence Svcs          | 001 | 01             | 560       | 0  | 198  | 55215 | 4000           | -              | -              | -              | #DIV/0!            | 0                       |                         |
| Community Action                       | 001 | 01             | 565       | 50 | xxxx |       | -              | -              | -              | -              | NA                 | -                       |                         |
| <b>Sub-Total</b>                       |     |                |           |    |      |       |                | <b>9,000</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>           | <b>#DIV/0!</b>          | <b>-</b>                |
| <b>Aging &amp; Disability Services</b> |     | <b>569</b>     |           |    |      |       |                |                |                |                |                    |                         |                         |
| Skagit Co. Sr. Services                | 001 | 01             | 569       | 0  | 200  | 55217 | 63,806         | -              | -              | -              | #DIV/0!            | -                       |                         |
| <b>Sub-Total</b>                       |     |                |           |    |      |       |                | <b>63,806</b>  | <b>-</b>       | <b>-</b>       | <b>-</b>           | <b>#DIV/0!</b>          | <b>-</b>                |
| <b>Department Total</b>                |     |                |           |    |      |       | <b>245,230</b> | <b>133,700</b> | <b>136,109</b> | <b>136,982</b> | <b>0.6%</b>        | <b>873</b>              |                         |
|  |     |                |           |    |      |       |                |                |                |                | <b>S&amp;B</b>     | <b>873</b>              |                         |
|  |     |                |           |    |      |       |                |                |                |                | <b>Other</b>       | <b>-</b>                |                         |

| Expenditure Requests<br>Line Item Justifications |                     |    |              |   |     |       |                        |  |
|--|---------------------|----|--------------|---|-----|-------|------------------------|--|
| Submitting Dept:                                 |                     |    | City Council |   |     |       |                        |  |
| Description                                      | BARS Account Number |    |              |   |     |       | Total Amount Requested | Justification  |
| Legal Publishing                                 | 001                 | 01 | 511          | 0 | 091 | 54180 | 18,500                 | Legal publishing covers the cost of public notification in the Skagit Valley Herald for ordinances, meeting notices, public hearing notices, bid calls, and other legally required notices.                        |
| Salaries and Wages                               | 001                 | 01 | 511          | 0 | 092 | 51100 | 100,800                | Amount to be supplied by Finance   |
| Social Security                                  | 001                 | 01 | 511          | 0 | 092 | 52100 | 7,711                  | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 01 | 511          | 1 | 092 | 52200 | 804                    | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 01 | 511          | 0 | 092 | 52300 | 2,354                  | Amount to be supplied by Finance   |
| Paid Family Medical Leave-PFML                   | 001                 | 01 | 511          | 1 | 092 | 52600 | 213                    | Amount to be supplied by Finance   |
| Office Supplies                                  | 001                 | 01 | 511          | 0 | 092 | 53110 | 4,000                  | The individual largest expense is the MV Municipal Code annual update. In addition, office supplies for Council covers copy paper, water for meetings, machine supplies, business cards, name plates, and plaques. |
| Dues, Conferences & Tuition                      | 001                 | 01 | 511          | 0 | 092 | 54912 | 2,600                  | Funding for Council to attend AWC meetings and possibly other conferences.   |
| Assoc. of WA Cities Dues                         | 001                 | 01 | 511          | 0 | 092 | 54980 | -                      | Moved to Non-Dept  |
| Econ. Develop. Assoc                             | 001                 | 01 | 558          | 0 | 186 | 54971 | -                      | Moved to Non-Dept  |
| Oasis Teen Shelter Contribution                  | 001                 | 01 | 560          | 0 | 193 | 55226 | -                      | Moved to Non-Dept  |
| Friendship House Contribution                    | 001                 | 01 | 560          | 0 | 186 | 55220 | -                      | Moved to Non-Dept  |
| Skagit Domestic Violence Svcs                    | 001                 | 01 | 560          | 0 | 198 | 55215 | -                      | Moved to Non-Dept  |
| Skagit Co. Sr. Services                          | 001                 | 01 | 569          | 0 | 200 | 55217 | -                      | Moved to Non-Dept  |
|  |                     |    |              |   |     |       | 136,982                |  |

**Department: Municipal Court (001-02)**

**Budget Narrative:**

The City has contracted with Skagit County District Court for judicial administrative court functions since January 2011. Under this contract the County provides three court clerks, judicial administrative oversight by the District Court Administrator, Assistant Court Administrator and a Municipal Court Judge.

The City pays to contract with Skagit County for administrative services and court clerk services. The City also pays its proportionate share of District Court Judge to reside over our Municipal Court. The cost for these agreements is estimated to increase by 6.4% from the 2025 allocation.

Probation Fees and Community Court Fees, paid to Skagit County District Court Probation is estimated to be \$187,000, which is the same as the 2025 budget.

The 2026 budget also includes \$70,000 for interpreter services and funding for a Private Security Officer to be present during court times.

**Department Overview:**

To effectively, efficiently and expeditiously perform case management and disposition. To record all statistical and financial data for state reporting. Mount Vernon Municipal Court contracts with Skagit County District Court for three court clerk positions and for court judicial administrative services.

**Department Goals:**

- To continue to work cooperatively with Skagit County District Court to provide for a high functioning Municipal Court.
- To maintain a high level of customer service to the public.
- To remain current on the workload.
- To dispense justice in an expeditious, efficient and effective manner.
- To remain the storehouse of information for criminal history data dissemination as required by law.

**City of Mount Vernon  
 2026 Budget Process  
 Municipal Court - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ -               | \$ -               | \$ -                     | 0.0%            |
| Operating                           | 862,118            | 902,230            | 40,112                   | 4.7%            |
|                                     | <b>\$ 862,118</b>  | <b>\$ 902,230</b>  | <b>\$ 40,112</b>         | <b>4.7%</b>     |

| <b><u>Operating</u></b>   | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|---------------------------|--------------------|--------------------|--------------------------|-----------------|
| Office Supplies           | \$ 5,000           | \$ 10,000          | \$ 5,000                 | 100.0%          |
| Professional Services     | 75,000             | 70,000             | (5,000)                  | -6.7%           |
| Skagit Co. District Court | 578,518            | 615,630            | 37,112                   | 6.4%            |
| Probation Services        | 187,000            | 187,000            | -                        | 0.0%            |
| Other                     | 16,600             | 19,600             | 3,000                    | 18.1%           |
|                           | <b>862,118</b>     | <b>902,230</b>     | <b>40,112</b>            | <b>4.7%</b>     |

| Submitting Dept:                   |                | Municipal Court |            |          |            |        | 2024           | 2025           | 2025           | 2026           | %           | \$            |
|------------------------------------|----------------|-----------------|------------|----------|------------|--------|----------------|----------------|----------------|----------------|-------------|---------------|
| Description                        | Account Number |                 |            |          |            | Budget | Estimate       | Budget         | Preliminary    | Change         | Change      |               |
|                                    |                |                 |            |          |            |        |                |                | Budget         | from 2025      | from 2025   |               |
|                                    |                |                 |            |          |            |        |                |                |                | Budget         | Budget      |               |
| <b>Municipal Court</b>             | <b>001</b>     | <b>02</b>       | <b>512</b> | <b>0</b> | <b>093</b> |        |                |                |                |                |             |               |
| Office Supplies                    | 001            | 02              | 512        | 0        | 093        | 53110  | 9,000          | 10,000         | 5,000          | 10,000         | 100.0%      | 5,000         |
| Professional Services              | 001            | 02              | 512        | 0        | 093        | 54110  | 63,500         | 70,000         | 75,000         | 70,000         | -6.7%       | (5,000)       |
| Postage                            | 001            | 02              | 512        | 0        | 093        | 54230  | 7,000          | 8,000          | 7,000          | 7,000          | 0.0%        | -             |
| Machine Rental                     | 001            | 02              | 512        | 0        | 093        | 54544  | 7,000          | 8,000          | 5,000          | 8,000          | 60.0%       | 3,000         |
| Maintenance Contract - Software    | 001            | 02              | 512        | 0        | 093        | 54840  | 3,000          | 5,875          | 3,200          | 3,200          | 0.0%        | -             |
| Petit Jury & Witness Fees          | 001            | 02              | 512        | 0        | 093        | 54988  | 1,200          | 1,200          | 1,400          | 1,400          | 0.0%        | -             |
| Skagit Co. District Court          | 001            | 02              | 512        | 0        | 093        | 55115  | 490,050        | 578,518        | 578,518        | 615,630        | 6.4%        | 37,112        |
| <b>Sub-Total</b>                   |                |                 |            |          |            |        | <b>580,750</b> | <b>681,593</b> | <b>675,118</b> | <b>715,230</b> | <b>5.9%</b> | <b>40,112</b> |
| <b>Probation-Community Service</b> |                |                 |            |          |            |        |                |                |                |                |             |               |
|                                    |                |                 |            |          |            |        |                |                |                |                |             |               |
| Probation Services                 | 001            | 02              | 523        | 0        | 135        | 54156  | 52,000         | 172,000        | 187,000        | 187,000        | 0.0%        | -             |
| <b>Sub-Total</b>                   |                |                 |            |          |            |        | <b>52,000</b>  | <b>172,000</b> | <b>187,000</b> | <b>187,000</b> | <b>0.0%</b> | <b>-</b>      |
| <b>Department Total</b>            |                |                 |            |          |            |        | <b>632,760</b> | <b>853,594</b> | <b>862,118</b> | <b>902,230</b> | <b>4.7%</b> | <b>40,112</b> |

| Expenditure Requests<br>Line Item Justifications |                     |                 |     |   |     |                        |               |  |
|--|---------------------|-----------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Municipal Court |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                 |     |   |     | Total Amount Requested | Justification |  |
| Labor and Industries                             | 001                 | 02              | 512 | 0 | 093 | 52300                  | -             |  |
| Office Supplies                                  | 001                 | 02              | 512 | 0 | 093 | 53110                  | 10,000        | Office supplies needed to run the Municipal Court.   |
| Professional Services                            | 001                 | 02              | 512 | 0 | 093 | 54110                  | 70,000        | Interpreter services plus \$600 for shredding of documents. Also for a private security officer estimated at \$30/hour, 4 hours/week, 52 weeks/year. Added an additional \$8,350 for added security expense, per Courts request.   |
| Postage  | 001                 | 02              | 512 | 0 | 093 | 54230                  | 7,000         | Notices, warrants, juror summons, etc.   |
| Machine Rental                                   | 001                 | 02              | 512 | 0 | 093 | 54544                  | 8,000         | Copier & postage machines  |
| Maintenance Contract - Software                  | 001                 | 02              | 512 | 0 | 093 | 54840                  | 3,200         | Judicial/municipal court recording software. This will be an annual fee, and should be charged against the reserve account for Muni Court Assistance.  |
| Petit Jury & Witness Fees                        | 001                 | 02              | 512 | 0 | 093 | 54988                  | 1,400         | Jury trial and witness fees (primarily jury fees).   |
| Skagit Co. District Court                        | 001                 | 02              | 512 | 0 | 093 | 55115                  | 615,630       | City share of Skagit County District Court Judges: \$276,064 a 10.1% increase from 2025. City contracts with Skagit County District Court to operate municipal court. two court clerks, one lead clerk, one court administrator and one assistant court administrator is \$339,589 which equates to a 3.6% increase from 2025. |
| Probation Services                               | 001                 | 02              | 523 | 0 | 135 | 54156                  | 187,000       | Based on the increasing number of cases and increasing probation caseload from the City of Mt. Vernon, I would estimate probation fees will be \$170,000 for 2025 and Community Court fees will be \$17,000 for 2025. Per James Malcolm, Director of Probation Services.   |
|  |                     |                 |     |   |     |                        | 902,230       |  |

**Department: Mayor (001-03)**

**Department Overview:**

Per applicable RCW, the Mayor shall be the chief executive and administrative officer of the City, in charge of all departments and employees, with authority to designate assistants and department heads. The Mayor may appoint and remove a chief administrative officer or assistant administrative officer, if so provided by ordinance or charter. He shall see that all laws and ordinances are faithfully enforced and that law and order is maintained in the City, and shall have general supervision of the administration of City government and all City interests. All official bonds and bonds of contractors with the City shall be submitted to the Mayor or such person as he may designate for approval or disapproval. He shall see that all contracts and agreements made with the City or for its use and benefit are faithfully kept and performed, and to this end he may cause any legal proceedings to be instituted and prosecuted in the name of the City, subject to approval by majority vote of all members of the Council. The Mayor shall preside over all meetings of the City Council, when present, but shall have a vote only in the case of a tie in the votes of the Councilmembers with respect to matters other than the passage of any ordinance, grant, or revocation of franchise or license, or any resolution for the payment of money. He shall report to the Council concerning the affairs of the City and its financial and other needs, and shall make recommendations for Council consideration and action. He shall prepare and submit to the Council a proposed budget, as required by chapter 35A.33 RCW. The Mayor shall have the power to veto ordinances passed by the Council and submitted to him as provided in RCW 35A.12.130 but such veto may be overridden by the vote of a majority of all Councilmembers plus one more vote. The Mayor shall be the official and ceremonial head of the City and shall represent the City on ceremonial occasions, except that when illness or other duties prevent the Mayor's attendance at an official function and no Mayor pro tempore has been appointed by the Council, a member of the Council or some other suitable person may be designated by the Mayor to represent the City on such occasion.

**Department Goals:**

1. Continue to work with all parties relative to any potential City campus transitions, including a review of the future facility needs for City Hall, Fire Station 1, Public Works, Safety remodels of Fire Station 3, and City Shop.
2. Guide the development of the City's 20-year Comprehensive Plan Update to align with recent changes to State law encouraging affordable housing development.
3. Oversee the planning and implementation of a Downtown Waterfront Planned Environmental Impact Study (EIS).
4. Engage with the public through regular in-person meetings, published materials, and multi-media channels for the purpose of community connection and transparency.
5. Continue to emphasize and work on City-wide Economic Development activities.

**Department Service Measures:**

Manage and oversee the accomplishment of goals and objectives throughout the City organization.

**Personnel Staffing Summary:**

| <b>Position/ Title</b>      | <b>Actual 2024</b> | <b>Actual 2025</b> | <b>Department Request 2026</b> | <b>Approved 2026</b> |
|-----------------------------|--------------------|--------------------|--------------------------------|----------------------|
| <b>Full Time Employees:</b> |                    |                    |                                |                      |
| Mayor                       | 1                  | 1                  | 1                              | 1                    |
| Project Development Manager | 1                  | 1                  | 1                              | 1                    |
| Administrative Assistant    | 1                  | 1                  | 1                              | 1                    |
| <b>Department Total</b>     | <b>3</b>           | <b>3</b>           | <b>3</b>                       | <b>3</b>             |

**City of Mount Vernon  
2026 Budget Process  
Mayor - Draft Preliminary Budget**

**Highlight of changes**

**Overall budget change**

|                     | <u>2025</u>       | <u>2026</u>       | <u>Difference</u>  | <u>%</u>     |
|---------------------|-------------------|-------------------|--------------------|--------------|
| Salary and Benefits | \$ 486,221        | \$ 508,452        | \$ 22,231          | 4.6%         |
| Operating           | 54,640            | 17,220            | (37,420)           | -68.5%       |
|                     | <b>\$ 540,861</b> | <b>\$ 525,672</b> | <b>\$ (15,189)</b> | <b>-2.8%</b> |

**Current FTE**

|           |      |
|-----------|------|
| Full-time | 3.00 |
| Part-time | 1.00 |

**Operating**

|   | <u>2025</u>      | <u>2026</u>      | <u>Difference</u>  | <u>%</u>      |
|---|------------------|------------------|--------------------|---------------|
| Office Supplies                             | \$ 3,000         | \$ 2,000         | \$ (1,000)         | -33.3%        |
| Office Equipment                            | 1,500            | 1,000            | (500)              | -33.3%        |
| Cell Phones                                 | 1,500            | 2,370            | 870                | 58.0%         |
| Postage                                     | 100              | 100              | -                  | 0.0%          |
| Newsletter/Community Development            | 750              | 750              | -                  | 0.0%          |
| Travel                                      | 3,000            | 1,500            | (1,500)            | -50.0%        |
| Tuition & Registration                      | 4,000            | 4,000            | -                  | 0.0%          |
| Mayor's Discretionary Exp                   | 3,000            | 1,500            | (1,500)            | -50.0%        |
| Dues/Subscriptions/Memberships              | 4,000            | 4,000            | -                  | 0.0%          |
| Skagit Council of Gov't (moved to non-dept) | 33,790           | -                | (33,790)           | -100.0%       |
|   | <b>\$ 54,640</b> | <b>\$ 17,220</b> | <b>\$ (37,420)</b> | <b>-68.5%</b> |

| Submitting Dept:                 |                | Mayor |     |   |     |        | 2024           | 2025           | 2025           | 2026           | %              | \$              |
|----------------------------------|----------------|-------|-----|---|-----|--------|----------------|----------------|----------------|----------------|----------------|-----------------|
| Description                      | Account Number |       |     |   |     | Budget | Estimate       | Budget         | Dept           | Change         | Change         |                 |
| Mayor                            | 001            | 03    | 513 | 0 | 094 |        |                |                | Request        | from 2025      | from 2025      |                 |
|                                  |                |       |     |   |     |        |                |                |                | Budget         | Budget         |                 |
| Salaries and Wages               | 001            | 03    | 513 | 0 | 094 | 51100  | 346,656        | 336,675        | 333,120        | 352,608        | 5.9%           | 19,488          |
| Salary Part-time Employees       | 001            | 03    | 513 | 0 | 094 | 51200  | 11,868         | 3,000          | 11,868         | 12,293         | 3.6%           | 425             |
| Social Security                  | 001            | 03    | 513 | 0 | 094 | 52100  | 27,427         | 25,575         | 26,392         | 27,915         | 5.8%           | 1,523           |
| Retirement                       | 001            | 03    | 513 | 0 | 094 | 52200  | 32,985         | 28,967         | 30,308         | 19,654         | -35.2%         | (10,654)        |
| Labor and Industries             | 001            | 03    | 513 | 0 | 094 | 52300  | 1,494          | 984            | 1,632          | 1,681          | 3.0%           | 49              |
| Health Insurance                 | 001            | 03    | 513 | 0 | 094 | 52400  | 78,743         | 88,385         | 82,171         | 93,529         | 13.8%          | 11,358          |
| Paid Family Medical Leave - PFML | 001            | 03    | 513 | 0 | 094 | 52600  | -              | 892            | 730            | 772            | NA             | 42              |
| <b>Sub-Total</b>                 |                |       |     |   |     |        | <b>499,173</b> | <b>484,478</b> | <b>486,221</b> | <b>508,452</b> | <b>4.6%</b>    | <b>22,231</b>   |
| Office Supplies                  | 001            | 03    | 513 | 0 | 094 | 53110  | 3,000          | 1,500          | 3,000          | 2,000          | -33.3%         | (1,000)         |
| Operating Supplies               | 001            | 03    | 513 | 0 | 094 | 53111  | -              | -              | -              | -              | NA             | -               |
| Office Equipment                 | 001            | 03    | 513 | 0 | 094 | 53134  | 3,000          | 250            | 1,500          | 1,000          | -33.3%         | (500)           |
| Cell Phones                      | 001            | 03    | 513 | 0 | 094 | 54212  | 1,500          | 2,370          | 1,500          | 2,370          | 58.0%          | 870             |
| Postage                          | 001            | 03    | 513 | 0 | 094 | 54230  | 100            | 50             | 100            | 100            | 0.0%           | -               |
| Travel                           | 001            | 03    | 513 | 0 | 094 | 54310  | 3,000          | 1,000          | 3,000          | 1,500          | -50.0%         | (1,500)         |
| Newsletter/Community Development | 001            | 03    | 513 | 0 | 094 | 54967  | 2,000          | 250            | 750            | 750            | 0.0%           | -               |
| Mayor's Discretionary Exp        | 001            | 03    | 513 | 0 | 094 | 54977  | 3,000          | 1,500          | 3,000          | 1,500          | -50.0%         | (1,500)         |
| Dues/Subscriptions/Memberships   | 001            | 03    | 513 | 0 | 094 | 54980  | 2,000          | 1,000          | 4,000          | 4,000          | 0.0%           | -               |
| Tuition & Registration           | 001            | 03    | 513 | 0 | 094 | 54982  | 4,000          | 1,000          | 4,000          | 4,000          | 0.0%           | -               |
| Skagit Council of Gov't          | 001            | 03    | 513 | 0 | 094 | 55120  | 32,538         | 33,790         | 33,790         | -              | -100.0%        | (33,790)        |
| <b>Sub-Total</b>                 |                |       |     |   |     |        | <b>54,138</b>  | <b>42,710</b>  | <b>54,640</b>  | <b>17,220</b>  | <b>-68.5%</b>  | <b>(37,420)</b> |
| <b>Department Total</b>          |                |       |     |   |     |        | <b>553,311</b> | <b>527,188</b> | <b>540,861</b> | <b>525,672</b> | <b>-2.8%</b>   | <b>(15,189)</b> |
|                                  |                |       |     |   |     |        |                |                |                |                | <b>S&amp;B</b> | <b>22,231</b>   |
|                                  |                |       |     |   |     |        |                |                |                |                | <b>Other</b>   | <b>(37,420)</b> |

| Expenditure Requests<br>Line Item Justifications |                     |    |       |   |     |                        |               |   |
|--|---------------------|----|-------|---|-----|------------------------|---------------|---|
| Submitting Dept:                                 |                     |    | Mayor |   |     |                        |               |   |
| Description                                      | BARS Account Number |    |       |   |     | Total Amount Requested | Justification |   |
| Salaries and Wages                               | 001                 | 03 | 513   | 0 | 094 | 51100                  | 352,608       | Amount to be supplied by Finance  |
| Salary Part-time Employees                       | 001                 | 03 | 513   | 0 | 094 | 51200                  | 12,293        | see part-time budget worksheet  |
| Social Security                                  | 001                 | 03 | 513   | 0 | 094 | 52100                  | 27,915        | Amount to be supplied by Finance  |
| Retirement                                       | 001                 | 03 | 513   | 0 | 094 | 52200                  | 19,654        | Amount to be supplied by Finance  |
| Labor and Industries                             | 001                 | 03 | 513   | 0 | 094 | 52300                  | 1,681         | Amount to be supplied by Finance  |
| Health Insurance                                 | 001                 | 03 | 513   | 1 | 094 | 52400                  | 93,529        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 001                 | 03 | 513   | 0 | 094 | 52600                  | 772           | Amount to be supplied by Finance  |
| Office Supplies                                  | 001                 | 03 | 513   | 0 | 094 | 53110                  | 2,000         | This includes payment for such items as letterhead paper, business cards, laserjet ink cartridges, postage machine ink, Municipal Code supplements, labels, legal folders and calendars.  |
| Office Equipment                                 | 001                 | 03 | 513   | 0 | 094 | 53134                  | 1,000         | Computer Hardware & misc. office furniture, copier monthly service  |
| Cell Phones                                      | 001                 | 03 | 513   | 0 | 094 | 54212                  | 2,370         | Mayor and Special Projects Administrator's cell phones.   |
| Postage  | 001                 | 03 | 513   | 0 | 094 | 54230                  | 100           | Payment for postage.  |
| Travel   | 001                 | 03 | 513   | 0 | 094 | 54310                  | 1,500         | This includes payment for such items as AWC Conferences and training, meetings and conferences outside of the City, lunch or dinner meetings requiring the Mayor's presence, retreats and fuel for the staff car.   |
| Newsletter/Community Development                 | 001                 | 03 | 513   | 0 | 094 | 54967                  | 750           | This includes payment for such items as community engagement, economic development expenses and work on the Public Private Partnership  |
| Mayor's Discretionary Exp                        | 001                 | 03 | 513   | 0 | 094 | 54977                  | 1,500         | This includes payment for such items as plaques/awards, refreshments for special meetings, Veterans' Recognition Event and other various necessary and required items that come up during the year but have not been specifically identified in the budget. |
| Dues/Subscriptions/Memberships                   | 001                 | 03 | 513   | 0 | 094 | 54980                  | 4,000         | This includes payment for dues to various organizations and publications.   |
| Tuition & Registration                           | 001                 | 03 | 513   | 0 | 094 | 54982                  | 4,000         | This includes payment for such items as AWC or WCIA conferences and training for all Department staff.  |
| Skagit Council of Gov't                          | 001                 | 03 | 513   | 0 | 094 | 55120                  | -             | Annual dues to be paid by each SCOG member entity for the 2025 calendar year was set by the SCOG Board of Directors. The City of MV's allocation is \$33,790. MOVED TO NON-DEPT IN 2026.  |
|  |                     |    |       |   |     |                        | 525,672       |   |

**Department: Finance (001-04)**

**Department Overview:**

The mission of the Finance Department is to provide the City with financial planning, to maintain financial operations, to provide continued improvement to existing financial systems and to maintain fiscal viability of the City as a whole. The Finance Department prepares and monitors budgetary and financial information systems of the City, which includes internal services, user rate analysis, revenue forecasting, preparation of operating and capital budgets, analyzing optimal fund balances and reserve requirements, and preparing various City, state and federal financial reports and analyses. The Finance Department is also in charge of providing cash, debt, and investment management services and administering the billing system for sewer, solid waste and surface water utilities.

The Finance Department mission is to be responsive, helpful and efficient in serving the citizens of Mount Vernon, elected officials and the other City Departments. The Finance Department is committed to the highest level of financial management and accountability. The Department processes all payroll and payment of bills for the City and provides billing, receipting, account management and answers daily service calls for our 11,000 plus utility customers. Other functions and responsibilities of the Finance Department include issuance of business licenses and all functions of the City Clerk including setting City Council meeting agendas, managing public records requests, maintaining original files and database records for all ordinances, resolutions, City Council minutes, contracts and deeds.

**Department Goals:**

1. Assure fiscal responsibility for the City; providing accurate and timely information to the Mayor, Council and Departments.
2. Continually find ways to operate at high levels of productivity and maintain high levels of service.
3. Continue to seek ways to expand e-government applications to gain efficiencies and provide improved service internally and externally.
4. Continually enhance and strive for sound financial management: maximization of investments, yield on long-term portfolio and short term/liquid investing.
5. Continue to streamline and improve upon the budget process in all aspects, including process, communication and reporting.
6. Continue to provide training to departments on the City's financial system to gain access to financial data at their desktop resulting in gained efficiencies and enhanced budget management by having key information immediately accessible.
7. Continue to train and improve on the public record request process and software and develop a sound and efficient records management process utilizing full functionality of the city records management software.

**Department Service Measures:**

|  | <b>Actual<br/>2023</b> | <b>Actual<br/>2024</b> | <b>Estimated<br/>2025</b> | <b>Projected<br/>2026</b> |
|--|------------------------|------------------------|---------------------------|---------------------------|
| Utility Customers - residential & multi-family | 9,845                  | 9,478                  | 9,507                     | 9,524                     |
| Utility Customers - commercial                 | 1,194                  | 1,086                  | 1,080                     | 1,085                     |
| Electronic Utility Payments                    | 72,899                 | 75,815                 | 77,691                    | 80,000                    |
| Business Licenses                              | 4,500                  | 3,685                  | 4,036                     | 4,100                     |
| Invoices Processed                             | 8,071                  | 7,000                  | 6,900                     | 7,000                     |

**City of Mount Vernon  
2026 Budget Process  
Finance - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 1,236,866        | \$ 1,182,568        | \$ (54,298)              | -4.4%           |
| Operating                           | 94,200              | 145,582             | 51,382                   | 54.5%           |
|                                     | <b>\$ 1,331,066</b> | <b>\$ 1,328,150</b> | <b>\$ (2,916)</b>        | <b>-0.2%</b>    |

**Current FTE**

|           |      |      |                                  |
|-----------|------|------|----------------------------------|
| Full-time | 9.00 | 8.00 | (Payroll specialist moved to HR) |
| Part-time | 1.00 | 1.00 |                                  |

**New FTE Request**

None

| <b><u>Operating</u></b>           | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-----------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Professional Services             | \$ 10,000          | \$ 35,000          | \$ 25,000                | 250.0%          |
| State Examiner - Auditing         | 55,000             | 60,000             | 5,000                    | 9.1%            |
| Cell Phones                       | 500                | 1,600              | 1,100                    | 220.0%          |
| Postage                           | 2,800              | 1,500              | (1,300)                  | -46.4%          |
| Travel                            | 4,000              | 1,500              | (2,500)                  | -62.5%          |
| Machine Rental                    | 5,000              | 8,000              | 3,000                    | 60.0%           |
| Performance Bond                  | 2,400              | 1,782              | (618)                    | -25.8%          |
| Bank Fees                         | 3,000              | 28,000             | 25,000                   | 833.3%          |
| Office Supplies                   | 6,500              | 5,000              | (1,500)                  | -23.1%          |
| Tuition and Registration          | 4,000              | 2,000              | (2,000)                  | -50.0%          |
| Dues, Subscriptions & Memberships | 1,000              | 1,200              | 200                      | 20.0%           |
|                                   | <b>\$ 94,200</b>   | <b>\$ 145,582</b>  | <b>\$ 51,382</b>         | <b>54.5%</b>    |

| Submitting Dept:                    |               | Finance          |       |                  |                  |                  | 2024             | 2025           | 2025            | 2026         | %                       | \$                      |
|-------------------------------------|---------------|------------------|-------|------------------|------------------|------------------|------------------|----------------|-----------------|--------------|-------------------------|-------------------------|
| Description                         |               | Account Number   |       |                  |                  |                  | Actual           | Estimate       | Budget          | Dept Request | Change from 2025 Budget | Change from 2025 Budget |
| <b>Finance &amp; Administration</b> | <b>001 04</b> | <b>514 0 095</b> |       |                  |                  |                  |                  |                |                 |              |                         |                         |
| <b>Administration</b>               |               | <b>514 0 095</b> |       |                  |                  |                  |                  |                |                 |              |                         |                         |
| Salaries and Wages                  | 001 04        | 514 0 095        | 51100 | 856,864          | 913,286          | 915,501          | 870,230          | -4.9%          | (45,271)        |              |                         |                         |
| Salary Part-time Employees          | 001 04        | 514 0 095        | 51200 | 28,007           | 25,991           | 29,130           | 30,181           | 3.6%           | 1,051           |              |                         |                         |
| Overtime                            | 001 04        | 514 0 095        | 51300 | 5,000            | -                | 5,000            | 5,000            | 0.0%           | -               |              |                         |                         |
| Social Security                     | 001 04        | 514 0 095        | 52100 | 67,693           | 71,202           | 72,264           | 68,881           | -4.7%          | (3,383)         |              |                         |                         |
| Retirement                          | 001 04        | 514 0 095        | 52200 | 83,500           | 79,933           | 84,769           | 49,455           | -41.7%         | (35,314)        |              |                         |                         |
| Labor and Industries                | 001 04        | 514 0 095        | 52300 | 2,989            | 2,742            | 3,265            | 3,026            | -7.3%          | (239)           |              |                         |                         |
| Health Insurance                    | 001 04        | 514 0 095        | 52400 | 127,637          | 162,413          | 125,011          | 153,974          | 23.2%          | 28,963          |              |                         |                         |
| Paid Family Medical Leave - PFML    | 001 04        | 514 0 095        | 52400 | -                | 2,461            | 1,926            | 1,821            | NA             | (105)           |              |                         |                         |
| <b>Sub-Total</b>                    |               |                  |       | <b>1,171,690</b> | <b>1,258,028</b> | <b>1,236,866</b> | <b>1,182,568</b> | <b>-4.4%</b>   | <b>(54,298)</b> |              |                         |                         |
| Office Supplies                     | 001 04        | 514 0 095        | 53110 | 6,000            | 3,500            | 6,500            | 5,000            | -23.1%         | (1,500)         |              |                         |                         |
| Professional Services               | 001 04        | 514 0 095        | 54110 | 8,000            | 38,000           | 10,000           | 35,000           | 250.0%         | 25,000          |              |                         |                         |
| State Examiner - Auditing           | 001 04        | 514 0 095        | 54121 | 45,000           | 55,000           | 55,000           | 60,000           | 9.1%           | 5,000           |              |                         |                         |
| Prof Services - Disputed Charges    | 001 04        | 514 0 095        | 54144 | -                | -                | -                | -                | NA             | -               |              |                         |                         |
| Cell Phones                         | 001 04        | 514 0 095        | 54212 | 500              | 1,300            | 500              | 1,600            | 220.0%         | 1,100           |              |                         |                         |
| Postage                             | 001 04        | 514 0 095        | 54230 | 1,800            | 2,000            | 2,800            | 1,500            | -46.4%         | (1,300)         |              |                         |                         |
| Travel                              | 001 04        | 514 0 095        | 54310 | 1,800            | 750              | 4,000            | 1,500            | -62.5%         | (2,500)         |              |                         |                         |
| Machine Rental                      | 001 04        | 514 0 095        | 54544 | 5,000            | 8,000            | 5,000            | 8,000            | 60.0%          | 3,000           |              |                         |                         |
| Performance Bond                    | 001 04        | 514 0 095        | 54610 | 1,807            | 1,713            | 2,400            | 1,782            | -25.8%         | (618)           |              |                         |                         |
| Maint Contract- Software            | 001 04        | 514 0 095        | 54840 | 34,355           | -                | -                | -                | #DIV/0!        | -               |              |                         |                         |
| Bank Fees                           | 001 04        | 514 0 095        | 54914 | 3,000            | 28,000           | 3,000            | 28,000           | 833.3%         | 25,000          |              |                         |                         |
| Computer Software                   | 001 04        | 514 0 095        | 54915 | -                | 180              | -                | -                | NA             | -               |              |                         |                         |
| Dues, Subscriptions & Memberships   | 001 04        | 514 0 095        | 54980 | 2,000            | 1,000            | 1,000            | 1,200            | 20.0%          | 200             |              |                         |                         |
| Tuition and Registration            | 001 04        | 514 0 095        | 54982 | 1,800            | 1,000            | 4,000            | 2,000            | -50.0%         | (2,000)         |              |                         |                         |
| <b>Sub-Total</b>                    |               |                  |       | <b>111,062</b>   | <b>140,443</b>   | <b>94,200</b>    | <b>145,582</b>   | <b>54.5%</b>   | <b>51,382</b>   |              |                         |                         |
| <b>Department Total</b>             |               |                  |       | <b>1,282,752</b> | <b>1,398,471</b> | <b>1,331,066</b> | <b>1,328,150</b> | <b>-0.2%</b>   | <b>(2,916)</b>  |              |                         |                         |
|                                     |               |                  |       |                  |                  |                  |                  | <b>S&amp;B</b> | <b>(54,298)</b> |              |                         |                         |
|                                     |               |                  |       |                  |                  |                  |                  | <b>Other</b>   | <b>51,382</b>   |              |                         |                         |

| Expenditure Requests<br>Line Item Justifications |                     |                          |     |   |     |       |                        |  |
|--|---------------------|--------------------------|-----|---|-----|-------|------------------------|--|
| Submitting Dept:                                 |                     | Finance & Administration |     |   |     |       |                        |  |
| Description                                      | BARS Account Number |                          |     |   |     |       | Total Amount Requested | Justification  |
| Administration                                   |                     |                          |     |   |     |       |                        |  |
| Salaries and Wages                               | 001                 | 04                       | 514 | 0 | 095 | 51100 | 870,230                | Supplied by Finance  |
| Salary Part-time Employees                       | 001                 | 04                       | 514 | 0 | 095 | 51200 | 30,181                 | Supplied by Finance  |
| Overtime   | 001                 | 04                       | 514 | 0 | 095 | 51300 | 5,000                  | Overtime primarily covers the cost of our recording clerks to take minutes at City Council meetings.   |
| Social Security                                  | 001                 | 04                       | 514 | 0 | 095 | 52100 | 68,881                 | Supplied by Finance  |
| Retirement                                       | 001                 | 04                       | 514 | 0 | 095 | 52200 | 49,455                 | Supplied by Finance  |
| Labor and Industries                             | 001                 | 04                       | 514 | 0 | 095 | 52300 | 3,026                  | Supplied by Finance  |
| Health Insurance                                 | 001                 | 04                       | 514 | 1 | 095 | 52400 | 153,974                | Supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 001                 | 04                       | 514 | 0 | 095 | 52400 | 1,821                  | Supplied by Finance  |
| Office Supplies                                  | 001                 | 04                       | 514 | 0 | 095 | 53110 | 5,000                  | Office supplies include the traditional supplies needed to run a finance office including copy paper, check stock, tax forms, envelopes, printer supplies and other items needed in a finance office environment to support all staff members.   |
| Professional Services                            | 001                 | 04                       | 514 | 0 | 095 | 54110 | 35,000                 | S&P Global Services, OpenGov and Dowell Consulting - consultation. Also, includes budget for misc. professional services.  |
| State Examiner - Auditing                        | 001                 | 04                       | 514 | 0 | 095 | 54121 | 60,000                 | The City's annual audit fee is expected to be \$108,500 plus \$2,000 for travel costs. The finance office pays 50% of the audit bill, the portion not attributable to our utilities. Hourly rates \$139/hour. This amount is an estimate received from the SAO.  |
| Cell Phones                                      | 001                 | 04                       | 514 | 0 | 095 | 54212 | 1,600                  | For Finance Director and Finance Manager   |
| Postage  | 001                 | 04                       | 514 | 0 | 095 | 54230 | 1,500                  | Primary uses include accounts payable (mailing of checks), annual business licenses renewals, and other typical mailings.  |
| Travel   | 001                 | 04                       | 514 | 0 | 095 | 54310 | 1,500                  | Training such as annual GFOA & WFOA conference, AWC conference, OpenGov financial system training, payroll training, financial reporting, Washington Municipal Treasurers annual conference, public records training.  |
| Machine Rental                                   | 001                 | 04                       | 514 | 0 | 095 | 54544 | 8,000                  | Leases for copier, fax and postage machines. Finance maintains the City postage machine. Along with the utilities, the finance office pays part of the lease and maintenance cost for our copier machine.  |
| Performance Bond                                 | 001                 | 04                       | 514 | 0 | 095 | 54610 | 1,782                  | Through WCIA, the City has a performance bond policy (crime/fidelity) for the Finance Director, elected officials and employees.   |
| Maint Contract- Software                         | 001                 | 04                       | 514 | 0 | 095 | 54840 | -                      | This expenditure line was for shared software maintenance costs for all operating funds. Tyler Technologies - \$22,825, GovQA - \$6,148, DocStar - \$27,602 Plan-IT CIP - \$1,008. Utility funds also have a portion budgeted. This expense line has all moved to IT in 2025   |
| Bank Fees  | 001                 | 04                       | 514 | 0 | 095 | 54914 | 28,000                 | The majority of this expense is for our RAMP card program. We have to pay this amount upfront and then receive more than this amount in incentive revenue. Banking fees are assessed and partially offset by compensating cash balances in our checking accounts. Our intention is to maximize interest earnings while incurring minimal bank charges. |
| Dues, Subscriptions & Membersh                   | 001                 | 04                       | 514 | 0 | 095 | 54980 | 1,200                  | This covers annual dues to Washington Finance Officers Association (WFOA), GFOA and Washington Municipal Treasurers Association.   |
| Tuition and Registration                         | 001                 | 04                       | 514 | 0 | 095 | 54982 | 2,000                  | This would cover the annual GFOA & WFOA conference, OpenGov training and other trainings for financial reporting, payroll and other training.  |
|  |                     |                          |     |   |     |       | 1,328,150              |  |

## **Department: Attorney (001-05)**

### **Department Overview:**

The City Attorney's Office consists of the City Attorney, part-time Assistant City Attorney, two City Prosecutors, two Paralegals and a part-time Legal Assistant. Our office provides all civil legal support services to the Mayor, City Council, and the various departments. The City Attorney is a position that is required under Washington statute. The office represents the municipal corporation on all legal matters either directly or indirectly through contracted special assistant city attorneys when needed for specific issues or through defense coverage provided by the City's membership to its risk pool. Some of the functions of the office include: the creation and/or review of draft ordinances, contracts, all manners of legal pleadings and provides general legal counsel to City Staff, Mayor, and City Council, drafts and reviews policies and other legal memorandum to the City, enforcement of the municipal code and legal guidance to assist city compliance with legal mandates, interpretation of state and federal Law, case law, city code, and both state and federal regulatory agencies. The City Attorney manages the legal department staff, including the City Prosecutors responsible for representing the City in all criminal matters and civil infractions within the Mount Vernon Municipal Court and appeals on all criminal cases, reviewing criminal files and referrals, tendering charging decisions, creates recommendations on policy, staffing all criminal calendars and diversion courts subject to its jurisdictions, jury trials, drafts briefs and legal pleadings for motions and appeals, interviews victims/witnesses and represents the City on certain civil matters that occur within the Mount Vernon Municipal Court. The City Attorney also provides liability analysis for ongoing City issues.

### **More specifically, the responsibilities and functions of the City Attorney's Office are:**

1. to resolve legal questions which arise during the development and implementation of City projects and programs;
2. to review and approve all ordinances as to form, and draft the same as requested; to review state and federal legislation in order to ensure compliance between state/federal law and local ordinances;
3. to analyze legal trends in order to present alternatives to Mayor, City Council and various City departments concerning issues facing the City;
4. to represent or manage the representation of the City in all actions brought by or against the City or against City officials in their official capacity, in state and federal court, excluding only those actions in which a complete defense is provided by the City's insurance risk pool;
5. to participate, monitor, and cooperate with counsel for the City's risk pool in all claims brought against the City;
6. to attend all scheduled meetings of the City Council, and various boards, commissions, and other City groups as requested;
7. to prosecute, or supervise the prosecution of, all criminal cases in which the City is a party including providing policy direction and technical advice to the Assistant City Attorney/City Prosecutors to ensure the proper and effective handling of that individual's work;
8. to draft such documents as may from time to time be required in the course of City business, including ordinances and resolutions, real property conveyances, contracts, and notices. Supervise and review such legal documents ensuring compliance with local, state and federal law and adequate legal protection of the City;
9. to examine all conveyance of real property or interests therein made by, or to, the City;

- 10.** to answer inquiries from citizens and the press for information concerning City matters and review all public records requests to ensure compliance with state law, and protect against the inadvertent disclosure of records that are exempt from disclosure; and
- 11.** to provide training to City staff members and others pertaining to legal matters.

Our 2026 budget request maintains funding for both outside legal counsel and legal services in the form of a part-time (no benefits) assistant City Attorney and two full time City Prosecutors devoted to criminal prosecution. Over the years, the City has experienced a rise in legal fees without receiving a significant upward adjustment to its professional services budget. This has had the predictable outcome of providing less resources to in-house counsel for more work. It is anticipated that outside legal counsel will continue to be needed as legal issues arise requiring additional time and/or expertise given the breadth of municipal practice and limitations to staffing. Due to budget constraints no increase had been requested for professional services and will provide our best efforts to stay within our budget line item.

**City of Mount Vernon  
2026 Budget Process  
City Attorney - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b>2025</b>       | <b>2026</b>         | <b>Difference</b> | <b>%</b>     |
|-------------------------------------|-------------------|---------------------|-------------------|--------------|
| Salary & Benefits                   | \$ 825,579        | \$ 997,316          | \$ 171,737        | 20.8%        |
| Operating                           | 74,450            | 77,950              | 3,500             | 4.7%         |
|                                     | <b>\$ 900,029</b> | <b>\$ 1,075,266</b> | <b>\$ 175,237</b> | <b>19.5%</b> |

**Current FTE**

|           |      |      |  |
|-----------|------|------|--|
| Full-time | 4.00 | 5.00 | <i>One new, previously ARPA funded</i> |
| Part-time | 1.00 | 1.00 |  |

**ARPA Funded FTE**

|            |      |      |                                      |
|------------|------|------|--------------------------------------|
| Prosecutor | 1.00 | 0.00 | <i>Funded with ARPA Funds (F121)</i> |
|------------|------|------|--------------------------------------|

**Operating**

|                           | <b>2025</b>      | <b>2026</b>      | <b>Difference</b> | <b>%</b> |
|---------------------------|------------------|------------------|-------------------|----------|
| Legal Publications        | \$ 22,000        | \$ 23,000        | \$ 1,000          | 4.5%     |
| Office Supplies           | 3,000            | 3,000            | -                 | 0.0%     |
| Machine Rental            | 5,300            | 5,300            | -                 | 0.0%     |
| Professional Services     | 33,000           | 33,000           | -                 | 0.0%     |
| Cell Phones               | 550              | 550              | -                 | 0.0%     |
| Postage                   | 300              | 300              | -                 | 0.0%     |
| Travel                    | 4,000            | 4,000            | -                 | 0.0%     |
| Repairs & Maintenance     | 300              | 300              | -                 | 0.0%     |
| Dues Conference & Tuition | 2,500            | 5,000            | 2,500             | 100.0%   |
| Dues - Professional       | 2,500            | 2,500            | -                 | 0.0%     |
| Court Costs               | 1,000            | 1,000            | -                 | 0.0%     |
|                           | <b>\$ 74,450</b> | <b>\$ 77,950</b> | <b>\$ 3,500</b>   |          |

| Submitting Dept:               |                | City Attorney |     |   |     |        | 2024           | 2025           | 2025           | 2026                    | %                       | \$             |
|--------------------------------|----------------|---------------|-----|---|-----|--------|----------------|----------------|----------------|-------------------------|-------------------------|----------------|
| Description                    | Account Number |               |     |   |     | Budget | Estimate       | Budget         | Dept           | Change from 2025 Budget | Change from 2025 Budget |                |
| City Attorney                  | 001            | 05            | 515 | 0 | 098 |        |                |                |                |                         |                         |                |
| Salaries and Wages             | 001            | 05            | 515 | 0 | 098 | 51100  | 485,945        | 515,404        | 528,881        | 661,060                 | 25.0%                   | 132,179        |
| Salary Part-time Employees     | 001            | 05            | 515 | 0 | 098 | 51200  | 58,380         | 97,152         | 80,789         | 84,380                  | 4.4%                    | 3,591          |
| Social Security                | 001            | 05            | 515 | 0 | 098 | 52100  | 41,641         | 45,089         | 46,640         | 57,026                  | 22.3%                   | 10,386         |
| Retirement                     | 001            | 05            | 515 | 0 | 098 | 52200  | 48,768         | 47,969         | 52,357         | 39,449                  | -24.7%                  | (12,908)       |
| Labor and Industries           | 001            | 05            | 515 | 0 | 098 | 52300  | 1,793          | 1,483          | 1,959          | 2,354                   | 20.2%                   | 395            |
| Health Insurance               | 001            | 05            | 515 | 0 | 098 | 52400  | 99,729         | 125,849        | 113,798        | 151,625                 | 33.2%                   | 37,827         |
| Paid Family Medical Leave-PFML | 001            | 05            | 515 | 0 | 098 | 52400  | -              | 1,605          | 1,155          | 1,422                   | NA                      | 267            |
| <b>Sub-Total</b>               |                |               |     |   |     |        | <b>736,256</b> | <b>834,551</b> | <b>825,579</b> | <b>997,316</b>          | <b>20.8%</b>            | <b>171,737</b> |
| Legal Publications             | 001            | 05            | 515 | 0 | 098 | 53108  | 22,000         | 23,500         | 22,000         | 23,000                  | 4.5%                    | 1,000          |
| Office Supplies                | 001            | 05            | 515 | 0 | 098 | 53110  | 3,000          | 3,000          | 3,000          | 3,000                   | 0.0%                    | -              |
| Office Equipment               | 001            | 05            | 515 | 0 | 098 | 53134  | -              | -              | -              | -                       | NA                      | -              |
| Professional Services          | 001            | 05            | 515 | 0 | 098 | 54110  | 33,000         | 33,000         | 33,000         | 33,000                  | 0.0%                    | -              |
| Cell Phones                    | 001            | 05            | 515 | 0 | 098 | 54212  | 550            | 627            | 550            | 550                     | 0.0%                    | -              |
| Postage                        | 001            | 05            | 515 | 0 | 098 | 54230  | 300            | 300            | 300            | 300                     | 0.0%                    | -              |
| Travel                         | 001            | 05            | 515 | 0 | 098 | 54310  | 4,000          | 4,000          | 4,000          | 4,000                   | 0.0%                    | -              |
| Machine Rental                 | 001            | 05            | 515 | 0 | 098 | 54544  | 5,300          | 5,300          | 5,300          | 5,300                   | 0.0%                    | -              |
| Repairs & Maintenance          | 001            | 05            | 515 | 0 | 098 | 54810  | 300            | 300            | 300            | 300                     | 0.0%                    | -              |
| Dues/Conference/ Tuition       | 001            | 05            | 515 | 0 | 098 | 54912  | 2,500          | 5,000          | 2,500          | 5,000                   | 100.0%                  | 2,500          |
| Court Costs                    | 001            | 05            | 515 | 0 | 098 | 54924  | 1,000          | 1,000          | 1,000          | 1,000                   | 0.0%                    | -              |
| Professional Dues              | 001            | 05            | 515 | 0 | 098 | 54981  | 2,500          | 2,500          | 2,500          | 2,500                   | 0.0%                    | -              |
| <b>Sub-Total</b>               |                |               |     |   |     |        | <b>74,450</b>  | <b>78,527</b>  | <b>74,450</b>  | <b>77,950</b>           | <b>4.7%</b>             | <b>3,500</b>   |
| <b>Department Total</b>        |                |               |     |   |     |        | <b>810,706</b> | <b>913,078</b> | <b>900,029</b> | <b>1,075,266</b>        | <b>19.5%</b>            | <b>175,237</b> |
|                                |                |               |     |   |     |        |                |                |                |                         | <b>S&amp;B</b>          | <b>171,737</b> |
|                                |                |               |     |   |     |        |                |                |                |                         | <b>Other</b>            | <b>3,500</b>   |

| Expenditure Requests<br>Line Item Justifications |                     |               |     |   |     |                        |               |  |
|--|---------------------|---------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | City Attorney |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |               |     |   |     | Total Amount Requested | Justification |  |
| Salaries and Wages                               | 001                 | 05            | 515 | 0 | 098 | 51100                  | 661,060       | Amount to be supplied by Finance   |
| Salary Part-time Employees                       | 001                 | 05            | 515 | 0 | 098 | 51200                  | 84,380        | Clerical support for the Prosecutor and Attorney   |
| Social Security                                  | 001                 | 05            | 515 | 0 | 098 | 52100                  | 57,026        | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 05            | 515 | 0 | 098 | 52200                  | 39,449        | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 05            | 515 | 0 | 098 | 52300                  | 2,354         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 05            | 515 | 0 | 098 | 52400                  | 151,625       | Amount to be supplied by Finance   |
| Paid Family Medical Leave-PFML                   | 001                 | 05            | 515 | 0 | 098 | 52400                  | 1,422         | Amount to be supplied by Finance   |
| Legal Publications                               | 001                 | 05            | 515 | 0 | 098 | 53108                  | 23,000        | To provide a resource database for attorneys to rely on in order to effectively advise and create legal memorandums and keep current with changes in legislation or court decisions that may have significant impact on city government. Negotiated Thomson/Reuters prices will be 5% in October 2024 for the following 12 months. Research demands for 2025 are expected to be significant.   |
| Office Supplies                                  | 001                 | 05            | 515 | 0 | 098 | 53110                  | 3,000         | Supplies needed to draft pleadings, create letters to other parties or citizens, letterhead and miscellaneous needed to function effectively as a law office. Rising use of office supplies (file folders, paper, ink for printers) for prosecutors due to increase in litigation. In addition, the need to purchase the full version of Adobe Acrobat has arisen in order to stay current with updates, streamline efficiency and maintain updates and redacting privileged information from public records requests.<br><br>Over the years, the City has experienced a rise in legal fees without receiving a significant upward adjustment to its professional services budget. This has had the predictable outcome of providing less resources to in-house counsel for more work. It is anticipated that outside legal counsel will continue to be needed as legal issues arise requiring additional time and/or expertise given the breadth of municipal practice and limitations to staffing. Continued use of outside counsel for consultation, on an as needed basis, will be required as distinct projects arise, such as the City's study of and development of City properties post completion of the Library Commons, which is currently under construction. This will require both detailed levels of land use planning resulting in the City's comprehensive plan review and potential changes to it an applicable development regulation and the potential development of a public – private partnership that should involve high level legal analysis. In addition, there are currently slated road projects underway which could require property acquisition which may lead to future condemnation action and/or litigation absent settlement.<br><br>The City continues to be involved in an ongoing administrative appeal regarding FEMA flood insurance rates which is still pending, but not convened. FEMA convening such a hearing would likely result in use of funds, however it is uncertain whether or not this will occur during the budget year.<br><br>Two franchise agreements continue to be actively negotiated this budget year. New small cell development regulations are under drafting and will need to be considered. Given current trends, it is likely the City will face an increase in the number of land use development permit or subdivision requests which by correlation may result in greater legal resources in the even such decisions are challenged both at the administrative and judicial levels. The City continues to see an increase every year in the number or complexity of public records requests needing legal review.<br><br>Homeless issues continue to be litigated in the courts (e.g. the removal of unpermitted tent cities, impoundment of vehicles people use as dwellings, how to regulate unpermitted camping, evictions, etc.) It is anticipated these issues will remain and requiring legal resources to assist the City in proper enforcement and/or any potential new legislation or court ruling that impacts homeless persons.<br><br>Lastly, new state legislation has recently made sweeping reforms to policing resulting in multiple areas of potential new liability and changes continue every legislative session. It is anticipated a large amount of legal resources will be devoted toward the City's approach in implementing the new laws adopted by the State Legislature in the last legislative session (e.g. body cameras, use of force, police complaints and investigations, vehicular pursuits). |
| Professional Services                            | 001                 | 05            | 515 | 0 | 098 | 54110                  | 33,000        |  |
|  | 001                 | 05            | 515 | 0 | 098 | 54212                  | 550           | City attorney cell phone stipend   |
| Postage  | 001                 | 05            | 515 | 0 | 098 | 54230                  | 300           | Provide postage for subpoenas, demand letters, pleadings and legal notices (some of which are required to be sent certified by court rule/statute/ordinance). Our office expects to have a continued increase in litigation costs for 2022. Additionally, we are often providing copies of documents to outside legal counsel.   |
| Travel   | 001                 | 05            | 515 | 0 | 098 | 54310                  | 4,000         | Bi-annual WSAMA (Washington State Association of Municipal Attorney's Conference), mandatory CLE's (continuing legal education) classes, take and defend depositions, etc.   |
| Machine Rental                                   | 001                 | 05            | 515 | 0 | 098 | 54544                  | 5,300         | Lease for existing copier.   |
| Repairs & Maintenance                            | 001                 | 05            | 515 | 0 | 098 | 54810                  | 300           | Office has one Xerox copier/printer/scanner and two office printers requiring maintenance.   |
| Dues/Conference/ Tuition                         | 001                 | 05            | 515 | 0 | 098 | 54912                  | 5,000         | WSAMA registration fees for bi-annual conference, tuition fees for CLE classes which are required to maintain license to practice law.   |
| Court Costs                                      | 001                 | 05            | 515 | 0 | 098 | 54924                  | 1,000         | Yearly subscription to Washington Court's case management system, Odyssey, in addition for hard copies of court documents/files, expert witness fees/transcription costs, etc.   |

| Expenditure Requests<br>Line Item Justifications |                     |               |     |   |     |       |                        |  |
|--|---------------------|---------------|-----|---|-----|-------|------------------------|--|
| Submitting Dept:                                 |                     | City Attorney |     |   |     |       |                        |  |
| Description                                      | BARS Account Number |               |     |   |     |       | Total Amount Requested | Justification  |
| Professional Dues                                | 001                 | 05            | 515 | 0 | 098 | 54981 | 2,500                  | Member of Washington State Bar Association (four attorneys,) Skagit County Bar Association (three attorneys), WSAMA (three attorneys) and the United States District Court - Western District of Washington. |
|  |                     |               |     |   |     |       | 1,075,266              |  |

## **Department: Human Resources (001-06)**

### **Department Overview:**

The Human Resources Department provides strategic leadership in developing an innovative organization. We provide direction and support to City departments, serving 253 full time employees and 37 part-time employees and 15 to 20 seasonal employees. We are committed to the health, safety and success of our employees. We work collaboratively with City staff to foster a culture of continuous improvement, wellness and inclusion. We develop responsible and equitable programs, initiatives, and policies that align with our community's values. The department is responsible for recruitment and employee retention management, administering employee benefit programs, coordinating and delivering citywide training and workforce development, designing and administering a fair, equitable, and market driven compensation management system, negotiating collective bargaining agreements and providing for the consistent and uniform administration of collective bargaining agreements. The Human Resources Department also develops occupational health and safety programs and monitors compliance with established safety standards, administers the drug-free workplace program, coordinates and oversees the City's wellness committee, risk management program and ensures fair and equal treatment of employees and applicants. In addition, the Human Resources Department actively oversees and administers the Civil Service and LEOFF 1 Board processes. Effective August 2025, payroll was incorporated into the Human Resources Department.

### **Strategic Objectives:**

- Continual Improvement
- Clear and meaningful policies and procedures
- A safe work environment
- Strategic employee development/training planning
- Recruitment and retention of a diverse and talented workforce

### **Department Goals:**

1. Implement a human resources information system.
2. Streamline payroll processes and filing systems.
3. Provide administrative support services, policy direction, and leadership to Directors and management staff to achieve City personnel objectives.
4. Ensure employees are complying with training requirements.
5. Increase employee training using Target Solutions software.
6. Review and update personnel policies.
7. Negotiate the Non-Commissioned and IAFF collective bargaining agreements.
8. Continue to promote open lines of communication with City employees and labor unions in order to resolve labor issues before escalation occurs.
9. Facilitate the attraction and retention of a diverse and talented workforce.
10. Provide training to managers and supervisors regarding personnel issues such as leaves, discipline, etc.
11. Continue to develop the city-wide wellness committee, providing trainings and events to all employees in order to meet AWC goals.
12. Review and update City wide performance appraisal system.

**Personnel Staffing Summary:**

| <b>Position/ Title<br/>Full Time Employees:</b> | <b>Actual<br/>2023</b> | <b>Actual<br/>2024</b> | <b>Actual<br/>2025</b> | <b>Request<br/>2026</b> |
|---|------------------------|------------------------|------------------------|-------------------------|
| Human Resources Director                        | 1                      | 1                      | 1                      | 1                       |
| Human Resources Analyst                         | 2                      | 2                      | 2                      | 2                       |
| Payroll Specialist                              | 0                      | 0                      | 0                      | 1                       |
| <b>Full Time Total</b>                          | <b>3</b>               | <b>3</b>               | <b>3</b>               | <b>4</b>                |

**Department Service Measures:**

|  | <b>Actual<br/>2022</b> | <b>Actual<br/>2023</b> | <b>Projected<br/>2024</b> | <b>Projected<br/>2025</b> |
|--|------------------------|------------------------|---------------------------|---------------------------|
| Number of applications Processed   | 1003                   | 689                    | 597                       | 500                       |
| Number of employees hired  | 38                     | 44                     | 50                        | 40                        |
| LEOFF I Retiree Benefit Administration (# of retirees)                     | 17                     | 17                     | 17                        | 17                        |
| Healthcare Insurance Management (# of Employees)                           | 228                    | 228                    | 228                       | 240                       |
| Union Contracts Negotiated   | 3                      | 2                      | 4                         | 4                         |
| Arbitrations/ ULP's/ Hearings/ Mediations/Grievances                       | 1                      | 0                      | 0                         | 0                         |
| L&I Safety Audits Conducted  | 0                      | 0                      | 3                         | 2                         |
| Number of Workplace Incidents not resulting in Workers Compensation Claims |                        | 34                     | 36                        | 40                        |
| Number of Workplace Incidents resulting in Workers Compensation Claims     |                        | 14                     | 20                        | 25                        |
| Number of State and Federal Leaves Managed                                 |                        | 32                     | 40                        | 45                        |

**City of Mount Vernon**  
**2026 Budget Process**  
**Human Resources - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|--------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 524,498         | \$ 629,714          | \$ 105,216               | 20.1%           |
| Other Benefits                      | 260,900            | 267,500             | 6,600                    | 2.5%            |
| Operating                           | 177,838            | 202,928             | 25,090                   | 14.1%           |
| Operating Transfers Out             | 10,000             | 10,000              | -                        | 0.0%            |
|                                     | <b>\$ 973,236</b>  | <b>\$ 1,110,142</b> | <b>\$ 136,906</b>        | <b>14.1%</b>    |

**Current FTE**

|           |      |      |   |
|-----------|------|------|---|
| Full-time | 3.00 | 4.00 | Payroll specialist transfer from Finance. |
|-----------|------|------|---|

| <b><u>Operating</u></b>            | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|------------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Office Supplies/Training Materials | \$ 5,000           | \$ 7,000           | \$ 2,000                 | 40.0%           |
| Professional Services              | 59,968             | 59,318             | (650)                    | -1.1%           |
| Arbitration/Negotiation Cost       | 30,000             | 30,000             | -                        | 0.0%            |
| Hiring Costs                       | 15,000             | 15,000             | -                        | 0.0%            |
| Physical Examinations/Drug Testing | 16,760             | 34,450             | 17,690                   | 105.5%          |
| Maintenance Contracts - Software   | 40,000             | 43,000             | 3,000                    | 7.5%            |
| Advertising                        | 5,000              | 7,500              | 2,500                    | 50.0%           |
| Travel and Registration            | 4,000              | 4,000              | -                        | 0.0%            |
| Miscellaneous                      | 2,110              | 2,660              | 550                      | 26.1%           |
|                                    | <b>177,838</b>     | <b>202,928</b>     | <b>25,090</b>            | <b>14.1%</b>    |

| Submitting Dept:                        |                        | Human Resources |                | 2024           | 2025             | 2025                    | 2026                    | % | \$ |
|---|------------------------|-----------------|----------------|----------------|------------------|-------------------------|-------------------------|---|----|
| Description                             | Account Number         | Budget          | Estimate       | Budget         | Dept             | Change from 2025 Budget | Change from 2026 Budget |   |    |
| <b>Human Resources</b>                  | <b>001 06</b>          |                 |                |                |                  |                         |                         |   |    |
| <b>Fire and Police Retiree Benefits</b> | <b>517 103</b>         |                 |                |                |                  |                         |                         |   |    |
| Health Insurance - Retired              | 001 06 517 0 103 52911 | 92,000          | 74,750         | 74,700         | 79,500           | 6.4%                    | 4,800                   |   |    |
| Medical Claims -LEOFF 1                 | 001 06 517 0 103 52912 | 35,000          | 40,000         | 35,000         | 40,000           | 14.3%                   | 5,000                   |   |    |
| <b>Sub-Total</b>                        |                        | <b>127,000</b>  | <b>114,750</b> | <b>109,700</b> | <b>119,500</b>   | <b>8.9%</b>             | <b>9,800</b>            |   |    |
| <b>Other Employee Benefit Program</b>   | <b>517 104</b>         |                 |                |                |                  |                         |                         |   |    |
| Health Insurance                        | 001 06 517 0 104 52400 | 45,000          | 45,000         | 45,000         | 45,000           | 0.0%                    | -                       |   |    |
| Other Personnel Benefits                | 001 06 517 0 104 52401 | 30,000          | 23,000         | 26,000         | 25,000           | -3.8%                   | (1,000)                 |   |    |
| L & I Retro Program                     | 001 06 517 0 104 52510 | 35,000          | 39,088         | 40,000         | 40,000           | NA                      | -                       |   |    |
| Employee Wellness                       | 001 06 517 0 104 52520 | 22,700          | 15,500         | 22,700         | 15,500           | -31.7%                  | (7,200)                 |   |    |
| Employee Recognition                    | 001 06 517 0 104 52530 | 7,500           | 7,500          | 7,500          | 7,500            | 0.0%                    | -                       |   |    |
| Unemployment Compensation               | 001 06 517 0 104 52700 | 40,000          | 18,000         | 10,000         | 15,000           | 50.0%                   | 5,000                   |   |    |
| <b>Sub-Total</b>                        |                        | <b>180,200</b>  | <b>148,088</b> | <b>151,200</b> | <b>148,000</b>   | <b>-2.1%</b>            | <b>(3,200)</b>          |   |    |
| <b>Personnel Services</b>               | <b>518 105</b>         |                 |                |                |                  |                         |                         |   |    |
| Salaries and Wages                      | 001 06 518 0 105 51100 | 370,589         | 390,461        | 397,902        | 486,907          | 22.4%                   | 89,005                  |   |    |
| Social Security                         | 001 06 518 0 105 52100 | 28,350          | 29,002         | 30,440         | 37,248           | 22.4%                   | 6,808                   |   |    |
| Retirement                              | 001 06 518 0 105 52200 | 35,033          | 33,294         | 35,966         | 26,996           | -24.9%                  | (8,970)                 |   |    |
| Labor and Industries                    | 001 06 518 0 105 52300 | 897             | 883            | 979            | 1,345            | 37.4%                   | 366                     |   |    |
| Health Insurance                        | 001 06 518 0 105 52400 | 56,070          | 57,590         | 58,414         | 76,250           | 30.5%                   | 17,836                  |   |    |
| Paid Family Medical Leave - PFML        | 001 06 518 0 105 52600 | -               | 1,023          | 797            | 968              | NA                      | 171                     |   |    |
| <b>Sub-Total</b>                        |                        | <b>490,939</b>  | <b>512,253</b> | <b>524,498</b> | <b>629,714</b>   | <b>20.1%</b>            | <b>105,216</b>          |   |    |
| <b>Other Services &amp; Charges</b>     | <b>518 105</b>         |                 |                |                |                  |                         |                         |   |    |
| Office Supplies                         | 001 06 518 0 105 53110 | 5,000           | 4,200          | 4,000          | 5,000            | 25.0%                   | 1,000                   |   |    |
| Training Materials                      | 001 06 518 0 105 53120 | 2,000           | 1,000          | 1,000          | 2,000            | 100.0%                  | 1,000                   |   |    |
| Professional Services                   | 001 06 518 0 105 54110 | 42,704          | 56,743         | 59,968         | 59,318           | -1.1%                   | (650)                   |   |    |
| Arbitration/Negotiation Cost            | 001 06 518 0 105 54119 | 30,000          | 30,000         | 30,000         | 30,000           | 0.0%                    | -                       |   |    |
| Employee Drug testing                   | 001 06 518 0 105 54173 | 6,000           | 5,220          | 5,460          | 5,450            | -0.2%                   | (10)                    |   |    |
| Physical Examinations                   | 001 06 518 0 105 54174 | 13,200          | 11,300         | 11,300         | 29,000           | 156.6%                  | 17,700                  |   |    |
| Advertising/Recruitment                 | 001 06 518 0 105 54182 | 7,000           | 3,500          | 5,000          | 7,500            | 50.0%                   | 2,500                   |   |    |
| Cell Phones                             | 001 06 518 0 105 54212 | 480             | 510            | 510            | 510              | NA                      | -                       |   |    |
| Postage                                 | 001 06 518 0 105 54230 | 125             | 100            | 100            | 100              | 0.0%                    | -                       |   |    |
| Travel                                  | 001 06 518 0 105 54310 | 4,000           | -              | 2,000          | 2,000            | 0.0%                    | -                       |   |    |
| Maintenance Contract - Software         | 001 06 518 0 105 54840 | 26,500          | 40,000         | 40,000         | 43,000           | 7.5%                    | 3,000                   |   |    |
| Hiring Costs                            | 001 06 518 0 105 54923 | 10,000          | 15,000         | 15,000         | 15,000           | 0.0%                    | -                       |   |    |
| Dues/Subscriptions& Memberships         | 001 06 518 0 105 54980 | 2,050           | 1,500          | 1,500          | 2,050            | 36.7%                   | 550                     |   |    |
| Tuition and Registration                | 001 06 518 0 105 54982 | 2,000           | 1,250          | 2,000          | 2,000            | 0.0%                    | -                       |   |    |
| <b>Sub-Total</b>                        |                        | <b>151,059</b>  | <b>170,323</b> | <b>177,838</b> | <b>202,928</b>   | <b>14.1%</b>            | <b>25,090</b>           |   |    |
| <b>Operating Transfers-Out</b>          | <b>597 256</b>         |                 |                |                |                  |                         |                         |   |    |
| Operating Transfers-Out                 | 001 06 597 0 256 50100 | 10,000          | -              | 10,000         | -                | -100.0%                 | (10,000)                |   |    |
| <b>Sub-Total</b>                        |                        | <b>10,000</b>   | <b>-</b>       | <b>10,000</b>  | <b>-</b>         | <b>-100.0%</b>          | <b>(10,000)</b>         |   |    |
| <b>Department Total</b>                 |                        | <b>959,198</b>  | <b>945,414</b> | <b>973,236</b> | <b>1,100,142</b> | <b>13.0%</b>            | <b>126,906</b>          |   |    |
|   |                        |                 |                |                |                  | <b>S&amp;B</b>          | <b>111,816</b>          |   |    |
|   |                        |                 |                |                |                  | <b>Other</b>            | <b>15,090</b>           |   |    |

| Expenditure Requests<br>Line Item Justifications |                     |                 |     |   |     |       |                        |  |  |
|--|---------------------|-----------------|-----|---|-----|-------|------------------------|--|--|
| Submitting Dept:                                 |                     | Human Resources |     |   |     |       |                        |  |  |
| Description                                      | BARS Account Number |                 |     |   |     |       | Total Amount Requested | Justification  |  |
| <i>Fire and Police Retiree Benefits</i>          |                     |                 |     |   |     |       |                        |  |  |
| Health Insurance - Retired                       | 001                 | 06              | 517 | 0 | 103 | 52911 | 79,500                 | Humana Medicare Advantage Plan insurance premiums and Medicare premium reimbursements for LEOFF 1 Retirees.  |  |
| Medical Claims -LEOFF 1                          | 001                 | 06              | 517 | 0 | 103 | 52912 | 40,000                 | Reimbursement of medical, dental, vision, prescription, hearing and long term care expenses for LEOFF 1 Retirees   |  |
| <i>Other Employee Benefit Program</i>            |                     |                 |     |   |     |       |                        |  |  |
| Health Insurance                                 | 001                 | 06              | 517 | 0 | 104 | 52400 | 45,000                 | Out of pocket expenses for the 3rd tier for employees enrolled in the City's AWC HDHP Medical Plan.  |  |
| Other Personnel Benefits                         | 001                 | 06              | 517 | 0 | 104 | 52401 | 25,000                 | Employee Life Insurance and Federal Form 720 - excise tax payments on some employee benefits.  |  |
| L & I Retro Program                              | 001                 | 06              | 517 | 0 | 104 | 52510 | 40,000                 | L&I Retro Program Fee (6.5% of annual L&I premiums); there is an off-setting revenue up to the cost of our annual retro premium when pool performs favorably   |  |
| Employee Wellness                                | 001                 | 06              | 517 | 0 | 104 | 52520 | 15,500                 | Gym membership dues and City Wellness Program  |  |
| Employee Recognition                             | 001                 | 06              | 517 | 0 | 104 | 52530 | 7,500                  | Employee recognition breakfast - food, awards. Other events through the year   |  |
| Unemployment Compensation                        | 001                 | 06              | 517 | 0 | 104 | 52700 | 15,000                 | Unemployment costs for seasonal and terminated employees   |  |
| <i>Personnel Services</i>                        |                     |                 |     |   |     |       |                        |  |  |
| Salaries and Wages                               | 001                 | 06              | 518 | 0 | 105 | 51100 | 486,907                | Amount to be supplied by Finance   |  |
| Social Security                                  | 001                 | 06              | 518 | 0 | 105 | 52100 | 37,248                 | Amount to be supplied by Finance   |  |
| Retirement                                       | 001                 | 06              | 518 | 0 | 105 | 52200 | 26,996                 | Amount to be supplied by Finance   |  |
| Labor and Industries                             | 001                 | 06              | 518 | 0 | 105 | 52300 | 1,345                  | Amount to be supplied by Finance   |  |
| Health Insurance                                 | 001                 | 06              | 518 | 1 | 105 | 52400 | 76,250                 | Amount to be supplied by Finance   |  |
| Paid Family Medical Leave - PFML                 | 001                 | 06              | 518 | 0 | 105 | 52600 | 968                    | Amount to be supplied by Finance   |  |
| <i>Other Services &amp; Charges</i>              |                     |                 |     |   |     |       |                        |  |  |
| Office Supplies                                  | 001                 | 06              | 518 | 0 | 105 | 53110 | 5,000                  | Miscellaneous office supplies.   |  |
| Training Materials                               | 001                 | 06              | 518 | 0 | 105 | 53120 | 2,000                  | Materials for safety trainings (including CPR), wellness trainings and other required HR trainings (leaves, harassment etc)  |  |
| Professional Services                            | 001                 | 06              | 518 | 0 | 105 | 54110 | 59,318                 | I-9 compliance, background checks and legal services relating to employee resources. PST and NTN employment testing services for police and fire candidates.   |  |
| Arbitration/Negotiation Cost                     | 001                 | 06              | 518 | 0 | 105 | 54119 | 30,000                 | Attorney fees related to labor relations including negotiations, ULPs, mediations, and employee grievances. Fire CBA expires 2026  |  |
| Employee Drug testing                            | 001                 | 06              | 518 | 0 | 105 | 54173 | 5,450                  | Fees associated with the AWC Drug and Alcohol program and the FMCSA Clearinghouse. Testing fees for applicants and current employees.  |  |
| Physical Examinations                            | 001                 | 06              | 518 | 0 | 105 | 54174 | 29,000                 | Pre employment and employment physicals. HEP B vaccinations for new, current and seasonal employees.   |  |
| Advertising/Recruitment                          | 001                 | 06              | 518 | 0 | 105 | 54182 | 7,500                  | Advertising open vacancies, specialized publications, AWC, careers in government, APWA, WCFA, WABO. Adding funds to cover cost of fire ads (formerly budgeted in the fd budget)                            |  |
| Cell Phones                                      | 001                 | 06              | 518 | 0 | 105 | 54212 | 510                    | Director cell phone.   |  |
| Postage  | 001                 | 06              | 518 | 0 | 105 | 54230 | 100                    | Postage for sending notices 1095s, certified letters to employees, etc.  |  |
| Travel   | 001                 | 06              | 518 | 0 | 105 | 54310 | 2,000                  | Travel and accommodations to WAPELRA, AWC, LRI, wellness conferences, NeoGov   |  |
| Maintenance Contract - Software                  | 001                 | 06              | 518 | 0 | 105 | 54840 | 43,000                 | Software maintenance fees for TargetSolutions, NeoGov and Test Genius.   |  |
| Hiring Costs                                     | 001                 | 06              | 518 | 0 | 105 | 54923 | 15,000                 | Hiring incentives for difficult to recruit positions such as building inspector, senior engineer. Moving and travel expenses for candidates. Referral Bonuses  |  |
| Dues/Subscriptions& Memberships                  | 001                 | 06              | 518 | 0 | 105 | 54980 | 2,050                  | SHRM Individual Membership for HR Staff; IPMA-HR Organization Membership; NPELRA/WAPELRA - Director membership; The HR Specialist Publication; Summit Law's Public Labor Law Updates                       |  |
| Tuition and Registration                         | 001                 | 06              | 518 | 0 | 105 | 54982 | 2,000                  | Registration for Labor Relations Institute, D&A Training, Wellness conferences; miscellaneous HR Trainings, NeoGov   |  |
| <i>Operating Transfers-Out</i>                   |                     |                 |     |   |     |       |                        |  |  |
| Operating Transfers-Out                          | 001                 | 06              | 597 | 0 | 256 | 50100 | -                      | Amount to be supplied by Finance: Amount budgeted annually is transferred to the City's self-established reserve fund for the future cost of Leoff I retirees and long-term care costs. Moved to Non-Dept. |  |

1,100,142

Department: General Facilities (001-07)

Department Overview:

The General Facilities Division is comprised of one full-time Facility Manager (position is gapped and filled by Public Works Director), one full-time Maintenance Technician, one full-time Custodian and contracted facility cleaning service contracted personnel. Currently, the Public Works Director acts as the Facility Director and executes day-to-day maintenance activities, preventative maintenance actions and maintains the long-term Facility Renewal Program that includes: 6-Year Facility Capital Improvement Program, in-year Facility Renewal Project Development & Management, and emergent Facility Renewal actions. These services include daily cleaning, routine, preventive and emergent maintenance for all major building systems (i.e. heating, ventilation and air conditioning, electrical, plumbing, landscaping, etc.). The Maintenance Technician is responsible for all day-to-day maintenance actions, preventative maintenance actions, emergent maintenance actions, logistic/supply functions and assists with long-term facility renewal efforts. The custodian works specifically at the Police Court Campus and opens the facility, conducts vandalism checks - safety/health/welfare inspections - assistance to other departments during special events/activities.

Preventative maintenance actions/activities are required to maximize the useful life of the building systems such as heating and ventilation, roofs, and electrical systems. Scheduled inspections, services and system component repairs, and replacements will provide an Annual Material Condition Rating for each system within a facility and develop a long-term replacement program/plan so that city staff can utilize to incorporate energy efficient sustainable new technologies and replace equipment that is obsolete or has reached/surpassed its service life.

Department Goals:

- 1. Provide healthy and safe work environments for employees and citizens of Mount Vernon.
- 2. Perform routine, preventative and emergent maintenance actions/activities on buildings.
- 3. Implement energy conservation measures throughout all City of Mount Vernon maintained buildings.
- 4. Respond to complaints and maintenance issues in a timely manner.
- 5. Develop a long-term Facility Renewal Program that identifies Internal, External, Electrical and HVAC requirements.

Personnel Staffing Summary:

| Position/ Title             | Actual 2024 | Actual 2025 | Department Request 2026 | Mayor Recommend 2026 |
|-----------------------------|-------------|-------------|-------------------------|----------------------|
| <b>Full Time Employees:</b> |             |             |                         |                      |
| Custodian                   | 2           | 2           | 2                       | 2                    |
| Part Time Admin Asst        | 1           | 0           | 0                       | 0                    |
| <b>Department Total</b>     | <b>3</b>    | <b>2</b>    | <b>2</b>                | <b>2</b>             |

**City of Mount Vernon**  
**2026 Budget Process**  
**General Facilities - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Wages                    | \$ 140,639          | \$ 155,385          | \$ 14,746                | 10.5%           |
| Benefits                            | 59,366              | 36,498              | (22,868)                 | -38.5%          |
| Operating                           | 1,038,979           | 1,213,036           | 174,057                  | 16.8%           |
|                                     | <b>\$ 1,238,984</b> | <b>\$ 1,404,919</b> | <b>\$ 165,935</b>        | <b>13.4%</b>    |

**Current FTE**

|           |      |                                    |
|-----------|------|------------------------------------|
| Full time | 1.00 | <i>Lead Maintenance Technician</i> |
|           | 1.00 | <i>Maintenance Tech</i>            |

| <b><u>Operating</u></b>               | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|---------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Operating and Office Supplies         | \$ 73,000           | \$ 67,000           | \$ (6,000)               | -8.2%           |
| Office and Minor Tools & Equip        | 12,400              | 6,200               | (6,200)                  | -50.0%          |
| Professional Services                 | 78,500              | 60,000              | (18,500)                 | -23.6%          |
| Communications Expense                | 3,750               | 3,750               | -                        | 0.0%            |
| Leasehold Excise/Drainage & Dike Tax  | 21,500              | 16,500              | (5,000)                  | -23.3%          |
| Vehicle Repairs                       | 71                  | 71                  | -                        | 0.0%            |
| Equipment Rental & Reserve            | 8,101               | 8,101               | -                        | 0.0%            |
| Misc Perils & Property Loss Insurance | 63,657              | 86,412              | 22,755                   | 35.7%           |
| Public Utility Services               | 402,000             | 508,500             | 106,500                  | 26.5%           |
| Repairs and Maintenance               | 148,000             | 166,500             | 18,500                   | 0.0%            |
| Building & Grounds Maintenance        | 15,000              | 35,000              | 20,000                   | 100.0%          |
| Maintenance Contracts                 | 108,500             | 172,500             | 64,000                   | 100.0%          |
| Maintenance Contracts - Software      | 50,000              | 50,000              | -                        | 300.0%          |
| Furniture and Equipment               | 35,000              | 20,002              | (14,998)                 | 400.0%          |
| Other Improvements                    | 15,000              | 10,000              | (5,000)                  | 500.0%          |
| Miscellaneous                         | 4,500               | 2,500               | (2,000)                  | -44.4%          |
|                                       | <b>\$ 1,038,979</b> | <b>\$ 1,213,036</b> | <b>\$ 174,057</b>        | <b>16.8%</b>    |

- -

| Submitting Dept:                           |                  | General Facilities |                |                |                |                | 2024         | 2025            | 2025 | 2026                    | %                       | \$ |
|--|------------------|--------------------|----------------|----------------|----------------|----------------|--------------|-----------------|------|-------------------------|-------------------------|----|
| Description                                | Account Number   |                    |                |                |                | Budget         | Estimate     | Budget          | Dept | Change from 2025 Budget | Change from 2025 Budget |    |
| <b>General Facilities</b>                  |                  | <b>001 07</b>      |                |                |                |                |              |                 |      |                         |                         |    |
| <b>Maint/Security/Insur/Janitorial</b>     |                  | <b>518 0 107</b>   |                |                |                |                |              |                 |      |                         |                         |    |
| Salaries and Wages                         | 001 07 518 0 107 | 51100              | 126,223        | 148,580        | 140,639        | 155,385        | 10.5%        | 14,746          |      |                         |                         |    |
| Overtime                                   | 001 07 518 0 107 | 51300              | -              | 260            | -              | -              | NA           | -               |      |                         |                         |    |
| Social Security                            | 001 07 518 0 107 | 52100              | 9,656          | 11,386         | 10,759         | 11,887         | 10.5%        | 1,128           |      |                         |                         |    |
| Retirement                                 | 001 07 518 0 107 | 52200              | 12,029         | 12,179         | 12,812         | 8,261          | -35.5%       | (4,551)         |      |                         |                         |    |
| Labor and Industries                       | 001 07 518 0 107 | 52300              | 3,583          | 3,799          | 3,982          | 4,102          | 3.0%         | 120             |      |                         |                         |    |
| Health Insurance                           | 001 07 518 0 107 | 52400              | 28,637         | 9,000          | 30,016         | 10,919         | -63.6%       | (19,097)        |      |                         |                         |    |
| Paid Family Medical Leave - PFML           | 001 07 518 0 107 | 52600              | -              | 390            | 297            | 329            | NA           | 32              |      |                         |                         |    |
| Uniforms & Clothing                        | 001 07 518 0 107 | 52820              | 1,700          | 500            | 1,500          | 1,000          | 0.0%         | (500)           |      |                         |                         |    |
| <b>Sub-Total</b>                           |                  |                    | <b>181,828</b> | <b>186,094</b> | <b>200,005</b> | <b>191,883</b> | <b>-4.1%</b> | <b>(8,122)</b>  |      |                         |                         |    |
| Office Supplies                            | 001 07 518 0 107 | 53110              | 2,500          | 1,000          | 3,000          | 1,500          | -50.0%       | (1,500)         |      |                         |                         |    |
| Office Equipment                           | 001 07 518 0 107 | 53134              | 12,500         | 5,000          | 10,000         | 5,000          | -50.0%       | (5,000)         |      |                         |                         |    |
| Minor Tools/Equipment                      | 001 07 518 0 107 | 53500              | 2,400          | 1,200          | 2,400          | 1,200          | -50.0%       | (1,200)         |      |                         |                         |    |
| Professional Services                      | 001 07 518 0 107 | 54110              | 78,500         | 60,000         | 78,500         | 60,000         | -23.6%       | (18,500)        |      |                         |                         |    |
| Telephone                                  | 001 07 518 0 107 | 54210              | 3,000          | 3,000          | 3,000          | 3,000          | 0.0%         | -               |      |                         |                         |    |
| Cell Phones                                | 001 07 518 0 107 | 54212              | 750            | -              | 750            | 750            | 0.0%         | -               |      |                         |                         |    |
| Leasehold Excise Tax Payments              | 001 07 518 0 107 | 54400              | 1,500          | 1,100          | 1,500          | 1,500          | 0.0%         | -               |      |                         |                         |    |
| Drainage/ Dike Tax                         | 001 07 518 0 107 | 54483              | 15,000         | 15,000         | 20,000         | 15,000         | -25.0%       | (5,000)         |      |                         |                         |    |
| Vehicle Repairs                            | 001 07 518 0 107 | 54542              | 1,050          | -              | 71             | 71             | 0.0%         | -               |      |                         |                         |    |
| Equipment Rental                           | 001 07 518 0 107 | 54543              | 15,236         | 8,101          | 8,101          | 8,101          | 0.0%         | -               |      |                         |                         |    |
| Misc Perils/Property Insurance             | 001 07 518 0 107 | 54640              | 54,001         | 85,027         | 63,657         | 86,412         | 35.7%        | 22,755          |      |                         |                         |    |
| Public Utility Services                    | 001 07 518 0 107 | 54700              | -              | -              | 3,500          | -              | NA           | (3,500)         |      |                         |                         |    |
| Repairs & Maintenance                      | 001 07 518 0 107 | 54810              | 38,000         | 35,000         | 35,000         | 35,000         | 0.0%         | -               |      |                         |                         |    |
| Maintenance Contract-Software              | 001 07 518 0 107 | 54840              | 60,000         | 38,000         | 50,000         | 50,000         | 0.0%         | -               |      |                         |                         |    |
| Dues/Conference & Tuition                  | 001 07 518 0 107 | 54912              | 500            | -              | 500            | -              | -100.0%      | (500)           |      |                         |                         |    |
| Laundry                                    | 001 07 518 0 107 | 54913              | 1,900          | 2,000          | 1,500          | 2,000          | 33.3%        | 500             |      |                         |                         |    |
| Tuition & Registration                     | 001 07 518 0 107 | 54982              | 1,000          | 500            | 2,500          | 500            | -80.0%       | (2,000)         |      |                         |                         |    |
| <b>Sub-Total</b>                           |                  |                    | <b>287,837</b> | <b>254,928</b> | <b>283,979</b> | <b>270,034</b> | <b>-4.9%</b> | <b>(13,945)</b> |      |                         |                         |    |
| <b>City Hall Facility- Maint, etc.</b>     |                  | <b>518 108</b>     |                |                |                |                |              |                 |      |                         |                         |    |
| Operating Supplies                         | 001 07 518 0 108 | 53111              | 10,000         | 15,000         | 15,000         | 15,000         | 0.0%         | -               |      |                         |                         |    |
| Office Equipment                           | 001 07 518 0 108 | 53134              | -              | -              | -              | -              | NA           | -               |      |                         |                         |    |
| Public Utility Services                    | 001 07 518 0 108 | 54700              | 95,000         | 90,000         | 85,000         | 90,000         | 5.9%         | 5,000           |      |                         |                         |    |
| Repairs & Maintenance                      | 001 07 518 0 108 | 54810              | 25,000         | 20,000         | 25,000         | 25,000         | 0.0%         | -               |      |                         |                         |    |
| Maintenance Contracts                      | 001 07 518 0 108 | 54821              | 55,000         | 50,000         | 60,000         | 60,000         | 0.0%         | -               |      |                         |                         |    |
| <b>Sub-Total</b>                           |                  |                    | <b>185,000</b> | <b>175,000</b> | <b>185,000</b> | <b>190,000</b> | <b>2.7%</b>  | <b>5,000</b>    |      |                         |                         |    |
| <b>Public Works Facility - Maint, etc.</b> |                  | <b>518 109</b>     |                |                |                |                |              |                 |      |                         |                         |    |
| Operating Supplies                         | 001 07 518 0 109 | 53111              | 3,499          | 2,500          | 3,000          | 3,000          | 0.0%         | -               |      |                         |                         |    |
| Public Utility Services                    | 001 07 518 0 109 | 54700              | 8,500          | 8,500          | 9,000          | 8,500          | -5.6%        | (500)           |      |                         |                         |    |
| Repairs & Maintenance                      | 001 07 518 0 109 | 54810              | 7,000          | 7,500          | 8,500          | 8,500          | 0.0%         | -               |      |                         |                         |    |
| Maintenance Contracts                      | 001 07 518 0 109 | 54821              | 20,000         | 17,500         | 20,000         | 17,500         | -12.5%       | (2,500)         |      |                         |                         |    |
| Equipment Maintenance                      | 001 07 518 0 109 | 54830              | -              | -              | -              | -              | 0.0%         | -               |      |                         |                         |    |
| <b>Sub-Total</b>                           |                  |                    | <b>38,999</b>  | <b>36,000</b>  | <b>40,500</b>  | <b>37,500</b>  | <b>-7.4%</b> | <b>(3,000)</b>  |      |                         |                         |    |
| <b>MVLC- Maint, etc.</b>                   |                  | <b>518 436</b>     |                |                |                |                |              |                 |      |                         |                         |    |
| Operating Supplies                         | 001 07 518 0 436 | 53111              | 20,000         | 25,000         | 25,000         | 25,000         | 0.0%         | -               |      |                         |                         |    |
| Public Utility Services                    | 001 07 518 0 436 | 54700              | -              | 30,000         | 30,000         | 70,000         | NA           | 40,000          |      |                         |                         |    |
| Repairs & Maintenance                      | 001 07 518 0 436 | 54810              | 15,000         | 10,000         | 15,000         | 30,000         | 100.0%       | 15,000          |      |                         |                         |    |
| Building & Grounds Maintenance             | 001 07 518 0 436 | 54811              | 15,000         | 10,000         | 15,000         | 35,000         | 133.3%       | 20,000          |      |                         |                         |    |
| Maintenance Contracts                      | 001 07 518 0 436 | 54821              | 15,000         | -              | -              | 52,000         | NA           | 52,000          |      |                         |                         |    |
| <b>Sub-Total</b>                           |                  |                    | <b>65,000</b>  | <b>75,000</b>  | <b>85,000</b>  | <b>212,000</b> | <b>NA</b>    | <b>127,000</b>  |      |                         |                         |    |
| <b>Public Safety Facility - Maint, etc</b> |                  | <b>521 124</b>     |                |                |                |                |              |                 |      |                         |                         |    |
| Operating Supplies                         | 001 07 521 0 124 | 53111              | 23,000         | 15,000         | 15,000         | 15,000         |              |                 |      |                         |                         |    |
| Public Utility Services                    | 001 07 521 0 124 | 54700              | 80,000         | 75,000         | 82,000         | 75,000         | -8.5%        | (7,000)         |      |                         |                         |    |
| Repairs & Maintenance                      | 001 07 521 0 124 | 54810              | 48,000         | 35,000         | 40,000         | 40,000         | 0.0%         | -               |      |                         |                         |    |
| Maintenance Contracts                      | 001 07 521 0 124 | 54821              | 29,000         | 15,000         | 20,000         | 20,000         | 0.0%         | -               |      |                         |                         |    |
| Maintenance Contracts - Software           | 001 07 521 0 124 | 54840              | 25,600         | -              | -              | -              | NA           | -               |      |                         |                         |    |

| Description                          | Account Number         | 2024 Budget      | 2025 Estimate    | 2025 Budget      | 2026 Dept        | % Change from 2025 | \$ Change from 2025 |
|--------------------------------------|------------------------|------------------|------------------|------------------|------------------|--------------------|---------------------|
| <b>Sub-Total</b>                     |                        | <b>205,600</b>   | <b>140,000</b>   | <b>157,000</b>   | <b>150,000</b>   | <b>-4.5%</b>       | <b>(7,000)</b>      |
| <b>Fire Facilities - Maint, etc</b>  | <b>522 133</b>         |                  |                  |                  |                  |                    |                     |
| Operating Supplies                   | 001 07 522 0 133 53111 | 4,000            | 3,000            | 4,000            | 3,000            | -                  | (1,000)             |
| Public Utility Services              | 001 07 522 0 133 54700 | 48,000           | 55,000           | 35,000           | 55,000           | 57.1%              | 20,000              |
| Repairs & Maintenance                | 001 07 522 0 133 54810 | 9,000            | 8,000            | 9,500            | 8,000            | -15.8%             | (1,500)             |
| Maintenance Contracts                | 001 07 522 0 133 54821 | -                | 500              | 500              | 8,000            | -                  | 7,500               |
| <b>Sub-Total</b>                     |                        | <b>61,000</b>    | <b>66,500</b>    | <b>49,000</b>    | <b>74,000</b>    | <b>51.0%</b>       | <b>25,000</b>       |
| <b>Library - Maint, etc.</b>         | <b>572 210</b>         |                  |                  |                  |                  |                    |                     |
| Operating Supplies                   | 001 07 572 0 210 53111 | 7,500            | 3,500            | 8,000            | 4,500            | -43.8%             | (3,500)             |
| Public Utility Services              | 001 07 572 0 210 54700 | 2,599            | 15,000           | 9,500            | 25,000           | 163.2%             | 15,500              |
| Repairs & Maintenance                | 001 07 572 0 210 54810 | 15,000           | 10,000           | 15,000           | 20,000           | 33.3%              | 5,000               |
| Maintenance Contracts                | 001 07 572 0 210 54821 | 8,000            | 6,500            | 8,000            | 15,000           | 87.5%              | 7,000               |
| <b>Sub-Total</b>                     |                        | <b>33,099</b>    | <b>35,000</b>    | <b>40,500</b>    | <b>64,500</b>    | <b>59.3%</b>       | <b>24,000</b>       |
| <b>Park Facilities - Maint, etc.</b> | <b>576 211</b>         |                  |                  |                  |                  |                    |                     |
| Public Utility Services              | 001 07 576 0 211 54700 | 150,000          | 180,000          | 148,000          | 185,000          | 25.0%              | 37,000              |
| Maintenance Contracts                | 001 07 576 0 211 54821 | -                | -                | -                | -                | 0.0%               | -                   |
| <b>Sub-Total</b>                     |                        | <b>150,000</b>   | <b>180,000</b>   | <b>148,000</b>   | <b>185,000</b>   | <b>0</b>           | <b>37,000</b>       |
| <b>Capital Expenditures</b>          | <b>594 141</b>         |                  |                  |                  |                  |                    |                     |
| Other Improvements                   | 001 07 594 0 141 56200 | 15,000           | 10,000           | 15,000           | 10,000           | -33.3%             | (5,000)             |
| Facility Improvements                | 001 07 594 0 141 56311 | -                | -                | -                | -                | 0.0%               | -                   |
| Furniture & Equipment                | 001 07 594 0 141 56420 | 50,000           | 25,000           | 35,000           | 20,002           | 0.0%               | (14,998)            |
| <b>Sub-Total</b>                     |                        | <b>65,000</b>    | <b>35,000</b>    | <b>50,000</b>    | <b>30,002</b>    | <b>NA</b>          | <b>(19,998)</b>     |
| <b>Department Total</b>              |                        | <b>1,273,363</b> | <b>1,183,522</b> | <b>1,238,984</b> | <b>1,404,919</b> | <b>13.4%</b>       | <b>165,935</b>      |
|                                      |                        |                  |                  |                  |                  | <b>S&amp;B</b>     | <b>(8,122)</b>      |
|                                      |                        |                  |                  |                  |                  | <b>Other</b>       | <b>174,057</b>      |

| Expenditure Requests<br>Line Item Justifications |                     |    |                    |   |     |       |                        |   |
|--|---------------------|----|--------------------|---|-----|-------|------------------------|---|
| Submitting Dept:                                 |                     |    | General Facilities |   |     |       |                        |   |
| Description                                      | BARS Account Number |    |                    |   |     |       | Total Amount Requested | Justification   |
| Maint/Security/Insur/Janitorial                  |                     |    |                    |   |     |       |                        |   |
| Salaries and Wages                               | 001                 | 07 | 518                | 0 | 107 | 51100 | 155,385                | Amount to be supplied by Finance  |
| Social Security                                  | 001                 | 07 | 518                | 0 | 107 | 52100 | 11,887                 | Amount to be supplied by Finance  |
| Retirement                                       | 001                 | 07 | 518                | 0 | 107 | 52200 | 8,261                  | Amount to be supplied by Finance  |
| Labor and Industries                             | 001                 | 07 | 518                | 0 | 107 | 52300 | 4,102                  | Amount to be supplied by Finance  |
| Health Insurance                                 | 001                 | 07 | 518                | 0 | 107 | 52400 | 10,919                 | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 001                 | 07 | 518                | 1 | 107 | 52600 | 329                    | Amount to be supplied by Finance  |
| Uniforms & Clothing                              | 001                 | 07 | 518                | 0 | 107 | 52820 | 1,000                  |   |
| Office Supplies                                  | 001                 | 07 | 518                | 0 | 107 | 53110 | 1,500                  | Supplies have increased   |
| Office Equipment                                 | 001                 | 07 | 518                | 0 | 107 | 53134 | 5,000                  | Equipment cost have increased   |
| Minor Tools/Equipment                            | 001                 | 07 | 518                | 0 | 107 | 53500 | 1,200                  | Tool costs have increased.  |
| Professional Services                            | 001                 | 07 | 518                | 0 | 107 | 54110 | 60,000                 | Professional Services are required for General Facility Tenant Improvements that will require Architectural design services. This is a new requirement (RCW) that is required by law.   |
| Telephone  | 001                 | 07 | 518                | 0 | 107 | 54210 | 3,000                  |   |
| Cell Phones                                      | 001                 | 07 | 518                | 0 | 107 | 54212 | 750                    |   |
| Leasehold Excise Tax Payments                    | 001                 | 07 | 518                | 0 | 107 | 54400 | 1,500                  | Amount to be supplied by Finance  |
| Drainage/ Dike Tax                               | 001                 | 07 | 518                | 0 | 107 | 54483 | 15,000                 | Amount to be supplied by Finance  |
| Vehicle Repairs                                  | 001                 | 07 | 518                | 0 | 107 | 54542 | 71                     | Amount to be supplied by Finance  |
| Equipment Rental                                 | 001                 | 07 | 518                | 0 | 107 | 54543 | 8,101                  | Amount to be supplied by Finance  |
| Misc Perils/Property Insurance                   | 001                 | 07 | 518                | 0 | 107 | 54640 | 86,412                 | Est. from WCIA. \$12,223 Boiler and Machinery, \$69,408 Property, \$4,781 Flood.  |
| Public Utility Services                          | 001                 | 07 | 518                | 1 | 107 | 54700 | -                      | Amount to be supplied by Finance  |
| Repairs & Maintenance                            | 001                 | 07 | 518                | 0 | 107 | 54810 | 35,000                 | Facilities are getting older and require more attention. Supply costs have increased.   |
| Maintenance Contract-Software                    | 001                 | 07 | 518                | 0 | 107 | 54840 | 50,000                 | Project management software for tenant improvements. Desigo maintenance for HVAC controls @ MVLC, City Hall, Fire Stations 1-3, City Administrative Building and the Police Court Campus. Frontline custodial services for City Hall, MVLC, PW Admin and Administrative Building. (Cartegraph is included in the OpenGov line item in IT starting in 2025.) |
| Dues/Conference & Tuition                        | 001                 | 07 | 518                | 0 | 107 | 54912 | -                      |   |
| Laundry  | 001                 | 07 | 518                | 0 | 107 | 54913 | 2,000                  |   |
| Tuition & Registration                           | 001                 | 07 | 518                | 0 | 107 | 54982 | 500                    | Siemens Desigo HVAC Controls training   |
| City Hall Facility - Maint, etc.                 |                     |    |                    |   |     |       |                        |   |
| Operating Supplies                               | 001                 | 07 | 518                | 0 | 108 | 53111 | 15,000                 | Facilities are older and require more in depth attention. Cost of supplies have increased   |
| Public Utility Services                          | 001                 | 07 | 518                | 0 | 108 | 54700 | 90,000                 | Amount to be supplied by Finance  |
| Repairs & Maintenance                            | 001                 | 07 | 518                | 0 | 108 | 54810 | 25,000                 | Facilities are older and require more in depth attention. Cost of supplies have increased.  |
| Maintenance Contracts                            | 001                 | 07 | 518                | 0 | 108 | 54821 | 60,000                 | City is contracting for more downtown landscaping services. Increase in Siemens HVAC Maintenance contract.  |
| Public Works Facility - Maint, etc.              |                     |    |                    |   |     |       |                        |   |
| Operating Supplies                               | 001                 | 07 | 518                | 0 | 109 | 53111 | 3,000                  | Public Works facilities are older and require more in depth attention. Supply costs have significantly increased.   |
| Public Utility Services                          | 001                 | 07 | 518                | 0 | 109 | 54700 | 8,500                  | Amount to be supplied by Finance  |
| Repairs & Maintenance                            | 001                 | 07 | 518                | 0 | 109 | 54810 | 8,500                  | Facilities are older and require more in depth attention. Cost of supplies have increased   |
| Maintenance Contracts                            | 001                 | 07 | 518                | 0 | 109 | 54821 | 17,500                 | Facility landscaping contract. Cell Tower franchise agreement contract. Cost of supplies and services have increased  |
| MVLC - Maint, etc.                               |                     |    |                    |   |     |       |                        |   |
| Operating Supplies                               | 001                 | 07 | 518                | 0 | 436 | 53111 | 25,000                 | Supplies will support the MVLC, Parking Garage, 2 Elevators, Kitchen, and outdoor space   |
| Public Utility Services                          | 001                 | 07 | 518                | 0 | 436 | 54700 | 70,000                 |   |

| Expenditure Requests<br>Line Item Justifications |                     |                    |     |   |     |       |                        |   |
|--|---------------------|--------------------|-----|---|-----|-------|------------------------|---|
| Submitting Dept:                                 |                     | General Facilities |     |   |     |       |                        |   |
| Description                                      | BARS Account Number |                    |     |   |     |       | Total Amount Requested | Justification   |
| Repairs & Maintenance                            | 001                 | 07                 | 518 | 0 | 436 | 54810 | 30,000                 | Funding for emergent issues that require repair/maintenance that are outside warranty items.  |
| Building & Grounds Maintenance                   | 001                 | 07                 | 518 | 1 | 436 | 54811 | 35,000                 | Contract Maintenance for any trees, shrubs and sidewalk repairs.  |
| Maintenance Contracts                            | 001                 | 07                 | 518 | 2 | 436 | 54821 | 52,000                 | In future years EV Charging station maintenance costs, Elevator maintenance costs, and any other "special" contract work associated with Passive House requirements, Siemens HVAC Maintenance Contract costs. |
| Public Safety Facility - Maint, etc              |                     |                    |     |   |     |       |                        |   |
| Operating Supplies                               | 001                 | 07                 | 521 | 0 | 124 | 53111 | 15,000                 | Facilities are older and require more in depth attention. Cost of supplies have increased   |
| Public Utility Services                          | 001                 | 07                 | 521 | 0 | 124 | 54700 | 75,000                 | Amount to be supplied by Finance  |
| Repairs & Maintenance                            | 001                 | 07                 | 521 | 0 | 124 | 54810 | 40,000                 | Facilities are older and require more in depth attention. Cost of supplies have increased   |
| Maintenance Contracts                            | 001                 | 07                 | 521 | 1 | 124 | 54821 | 20,000                 | Landscaping contracts.  |
| Maintenance Contracts - Software                 | 001                 | 07                 | 521 | 0 | 124 | 54840 | -                      | Cartegraph included with OpenGov in IT's budget starting in 2025.   |
| Fire Facilities - Maint, etc                     |                     |                    |     |   |     |       |                        |   |
| Operating Supplies                               | 001                 | 07                 | 522 | 0 | 133 | 53111 | 3,000                  | Facilities are older and require more in depth attention. Cost of supplies have increased   |
| Public Utility Services                          | 001                 | 07                 | 522 | 0 | 133 | 54700 | 55,000                 | Amount to be supplied by Finance  |
| Repairs & Maintenance                            | 001                 | 07                 | 522 | 0 | 133 | 54810 | 8,000                  | Facilities are older and require more in depth attention. Cost of supplies have increased   |
| Maintenance Contracts                            | 001                 | 07                 | 522 |   | 133 | 54821 | 8,000                  | Landscaping   |
| Library - Maint, etc.                            |                     |                    |     |   |     |       |                        |   |
| Operating Supplies                               | 001                 | 07                 | 572 | 0 | 210 | 53111 | 4,500                  | Library is open longer hours and has more customers. Facilities are older and require more in depth attention. Cost of supplies have increased.   |
| Public Utility Services                          | 001                 | 07                 | 572 | 0 | 210 | 54700 | 25,000                 | Amount to be supplied by Finance  |
| Repairs & Maintenance                            | 001                 | 07                 | 572 | 0 | 210 | 54810 | 20,000                 | Facilities are older and require more in depth attention. Cost of supplies have increased   |
| Maintenance Contracts                            | 001                 | 07                 | 572 | 0 | 210 | 54821 | 15,000                 | Landscaping contracts. Additionally, for in depth maintenance on call services are utilized.  |
| Park Facilities - Maint, etc.                    |                     |                    |     |   |     |       |                        |   |
| Public Utility Services                          | 001                 | 07                 | 576 | 0 | 211 | 54700 | 185,000                | Amount to be supplied by Finance  |
| Capital Expenditures                             |                     |                    |     |   |     |       |                        |   |
| Other Improvements                               | 001                 | 07                 | 594 | 0 | 141 | 56200 | 10,000                 | Facilities are older and require more in depth attention. Cost of supplies have increased   |
| Furniture & Equipment                            | 001                 | 07                 | 594 |   | 141 | 56420 | 20,002                 | Furniture Replacement Program.  |

1,404,919

## Department: Police (001-08)

### Department Overview:

#### Introduction:

The Police Department's mission is to consistently seek and find ways to affirmatively promote, preserve, and deliver a feeling of security, safety, and productive, quality service to citizens and visitors of the community. For years, the Police Department built plans around the strategic principles of prevention, exchange, adaptability and shared responsibility. These principles complement the established approach and priorities of the City and its City Council. Furthermore, they have helped solidify the interactions between police, the public, and the various City departments. The Department's philosophical approach to doing business requires the direct involvement of residents and business owners in identifying and solving problems related to crime, fear of crime, and neighborhood degradation. The Department focuses on a number of key priorities intended to have the greatest chance of impacting outcomes in a desired way. These priorities include rapid response to emergencies, aggressive crime fighting, high visibility, partnering in neighborhood problem solving, creating an atmosphere of trust, transparency, and fairness, emphasizing prevention as the central strategy of operations, and adherence to strict standards of conduct and ethics. These strategies and priorities have served as the foundation for policy development, organizational structure and function, resource allocation and operations.



#### Organization Profile:



To best provide our public with meaningful service, safety, and security, the Department continually evaluates and adjusts the organizational structure. The Department has a traditional rank structure or chain of command; however, it manages its responsibilities with fewer bureaucratic tiers. Operational decisions are made at all levels. A supervisor's role is essentially that of a quality control manager and not simply a final voice of approval for staff decisions. Employees at all levels are trained and expected to make quality decisions that will contribute to improved neighborhood

conditions and overall safety for all citizens and visitors.

The Department is comprised of two functional areas, or bureaus. These Bureaus (Operations and Services) are each comprised of three Divisions. Division-level oversight is the responsibility of mid-managers; in most cases lieutenants. To accomplish the current level of service, the Department maintains a workforce of 46 commissioned officers, 3 limited commission officers, 1 park ranger, 10 support staff, 4 social workers, 1 social worker supervisor and over 50 volunteers.

#### Budget Narrative:

The Police Department budget is arranged by Divisions for more effective fiscal accountability. Each Division Manager monitors and adjusts operations and programs as the fiscal year progresses and by doing so looks to eliminate surprise shortfalls. The 2024 budget reflects the continued recovery from COVID-19, legislative police reform policy and the costs of maintaining programs and operational capability expected from the community. It also includes attention to vital pieces of police equipment that have reached the end

of their useful life and need replacement. Neighborhoods are micro communities that form our city and we are intentional with strategies to reduce decay, disorder and criminal behaviors in these areas.

The preliminary budget is developed in a fiscally conservative tone based on goals and objectives developed during the annual planning process and consideration for the city and department strategic plans. A zero-based budget approach has been taken for many years and Division Managers justify all programs and operational needs.

### **Innovating Outreach Services**



Approximately 25-27% of the police department's service call response is linked to behavioral health demanding significant time, specialized knowledge and skills. The department has made a paradigm shift from traditional police officer response to behavioral health/unhoused problems by increasing embedded social workers within our operations. Integrated Outreach Services has received referral from or assisted police officers in 195 instances and provided response in place of a police officer 47 times in the first half of 2023. Outreach Specialists provide access to field medicine, substance use evaluation licensing, and Supervisory oversight

to augment or replace traditional police response and create customized care/recovery plans. The goal to reduce crime, crime fears and improve life quality by transferring "public health" problems out of public safety and into appropriate care systems (mental health, substance abuse, medical healthcare, etc.) has materialized in several cases involving high service utilizers.

### **Recruiting/Retention**

Recruiting to fill staffing shortages continues to be a high priority. The department currently has 7 vacant Commissioned Police Officer Positions with 3 in the academy or waiting to go. Loss of these positions affect short and long-term crime reduction strategies like our T.E.A.M. program, K9, Traffic Unit, officers assigned to neighborhood zones and supervision necessary for oversight. Police reform calls reinforced the need to attract recruits with the traits, characteristics and skills to police our community effectively. Finding these individuals takes patience, creativity, responsiveness and thoughtful review. This is not an easy task, but it's even more difficult with differing public views about the police profession, historically high employment rates, strict hiring standards, and generational factors. Even though the Department struggles to fill vacant positions, we will not lower our hiring standards in our search for exemplary candidates.



### **Records Management**



In 2022, nearly 1195 hours were spent processing public record requests (1165). Through July 2023, 889 record requests have been logged and over 1000 hours of staff time has been spent. This is equates to a half-time staff member dedicated to a single police records task. Records staff are also responsible for processing police reports (6400), firearm permit background checks (1150), protection orders (750), arrest warrants (1246), file purging (59,224-2022) and more. Workload has increased from changes in state law requiring us to add body worn cameras also addressing the court back-log resulting from COVID-19 closures. Progress made purging dated records has begun to suffer because staff time has had to be more reactionary to records requests. Additional staff dedicated to the public records function provides greater

expertise, efficiency in processing and potential to assist other city departments who don't have the volume/experience of PDR's.

## **Employee Wellness & Technology to Improve Performance**

### **Employee Wellness**

*Northwest Incident Support* - provides physical, emotional and spiritual support to community members in crisis and first responders who serve them. NWIS helps coordinate behavioral health response with our Peer Support Team, clinical support and other resources when our staff and their families are affected from work-related incidents. A contract for services with NWIS will provide on-call support, training, grant opportunities and more. MVFD is also contracting with NWIS for first responder services and this would complement that.

### **Work Performance Improving Technology**

- *Crime Scene Measuring & Mapping* - Frontier Precision Trimble Forensic Kit is a simple "point and shoot" measuring device comprised of a GPS location collector and receiver. It allows investigators to document a scene much more quickly which is important for evidence preservation. It also reduces the need for calling other agencies for measuring and mapping services which can take hours or even the next day. The first quarter of 2023 had multiple drive-by shooting crimes where bullet fragments, casings, evidence debris, vehicles and victims could span several blocks.
- *Public Disclosure Billing and Redaction Software* - Our experience to date providing redacted body worn camera video requests has found the process highly time consuming and cumbersome in part because of the software and learning time. A redaction software has been identified that has simplified the tools to improve learning and redaction work time. Additionally, a billing software model that will be used by other Departments streamlines the billing process for PDR requests.
- *Drone Technology* - Currently Skagit County does not have a K9 available and they must be called from neighboring counties. This has accelerate the need to explore drone technology for searching, containment and tactical incidents. Research has begun to build a comprehensive drone program however we know an element of this will involve units that can be used for interior spaces like homes, businesses, warehouses, etc. The tactical drone unit we hope to employ is built specific for interior navigation, offers a speaker and two-way communication so the drone can help negotiate with people inside and has FLIR (Forward Looking Infrared) technology used to create an infrared image of a room or area. This reduces officer exposure to threats and provides greater ability to search and communicate with criminal adversaries or persons in crisis.
- *Firearm Siting Technology* - Department issued handguns come with fixed iron sites however technology has advanced to replace these with electronic, red dot technology that offers improved accuracy, better sight picture and faster target acquisition. Similar technology is currently on our issued rifles and has proven to be more effective. Department firearm instructors have been researching, testing and evaluating different electronic siting systems to improve handgun accuracy given officers come with different firearm experience levels. This technology which comes with an equipment and training cost but we believe the benefits will outweigh.

**Department Mission:**

To consistently seek and find ways to affirmatively promote, preserve, and deliver a feeling of security, safety, and productive, quality services to citizens and visitors of our community.

**Department Goals:**

1. To decrease the amount of actual and perceived criminal activity and other threats to public safety.
2. To deliver the type of police service consistent with community needs and the ideals of contemporary policing practices.
3. To create community-wide awareness of crime problems and methods of increasing police and resident ability to deal with actual and/or potential criminal activity.
4. To maintain a commitment to community-based policing principles as an effective means to attaining the Department Mission and ultimately the Department Vision.
5. To recognize no two neighborhoods are exactly alike and to design our policing function, approaches, and deployment to meet the needs of each neighborhood.

**City of Mount Vernon  
2026 Budget Process  
Police - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>   | <b><u>2026</u></b>   | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|----------------------|----------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 10,689,522        | \$ 11,419,138        | \$ 729,616               | 6.8%            |
| Operating                           | 1,377,105            | 1,434,028            | 56,923                   | 4.1%            |
| Jail Sales Tax Pass Thru            | 2,150,000            | 2,171,500            | 21,500                   | 1.0%            |
| Capital                             | 52,850               | 100,000              | 47,150                   | 89.2%           |
|                                     | <b>\$ 14,269,477</b> | <b>\$ 15,124,666</b> | <b>\$ 855,189</b>        | <b>6.0%</b>     |

| <b><u>Current FTE</u></b>                  | <b><u>Current</u></b>     |
|--|---------------------------|
| Full-time                                  | 66.00                     |
| Part-time                                  | 1.00                      |
| Also, F123 Afford. Housing Sales & Use Tax | 3.00 <i>IOS positions</i> |

| <b><u>Not Funded</u></b>             |      |
|--------------------------------------|------|
| Police Officers - <i>New in 2025</i> | 5.00 |

| <b><u>Operating</u></b>             | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Equipment Rental & Reserve          | \$ 487,343          | \$ 447,677          | \$ (39,666)              | -8.1%           |
| Software                            | 52,367              | 76,367              | 24,000                   | 45.8%           |
| Tuition, Registration & Academy     | 56,723              | 55,473              | (1,250)                  | -2.2%           |
| Prof Service (including Spillman)   | 210,437             | 232,362             | 21,925                   | 10.4%           |
| Emergency Medical/Transports        | 151,156             | 161,820             | 10,664                   | 7.1%            |
| Vehicle Repairs                     | 55,000              | 55,000              | -                        | 0.0%            |
| Repairs & Maintenance               | 24,550              | 58,050              | 33,500                   | 136.5%          |
| Body Camera - Maint. Contract       | 1,000               | 1,000               | -                        | 0.0%            |
| Travel                              | 33,500              | 33,500              | -                        | 0.0%            |
| Operating and Office Supplies/Equip | 174,355             | 179,105             | 4,750                    | 2.7%            |
| Misc                                | 130,674             | 133,674             | 3,000                    | 2.3%            |
|                                     | <b>\$ 1,377,105</b> | <b>\$ 1,434,028</b> | <b>\$ 56,923</b>         | <b>4.1%</b>     |
|                                     |                     | \$ -                |                          |                 |

| <b><u>Capital</u></b>             | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-----------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Police Vehicle & Equipment for K9 | \$ 52,850          | \$ 100,000         | \$ 47,150                | 89.2%           |
|                                   | <b>\$ 52,850</b>   | <b>\$ 100,000</b>  | <b>\$ 47,150</b>         | <b>89.2%</b>    |

| Submitting Dept:                  |                        | Police Department |                |                  |                  | 2024         | 2025           | 2025   | 2026 | %         | \$        |
|-----------------------------------|------------------------|-------------------|----------------|------------------|------------------|--------------|----------------|--------|------|-----------|-----------|
|                                   |                        |                   |                |                  |                  | Budget       | Estimate       | Budget | Dept | Change    | Change    |
| Description                       |                        | Account Number    |                |                  |                  |              |                |        |      | from 2025 | from 2025 |
|                                   |                        |                   |                |                  |                  |              |                |        |      | Budget    | Budget    |
| <b>Police Department</b>          |                        | <b>001 08</b>     |                |                  |                  |              |                |        |      |           |           |
| <b>Police Administration</b>      |                        | <b>521 0 115</b>  |                |                  |                  |              |                |        |      |           |           |
| Salaries and Wages                | 001 08 521 0 115 51100 | 401,135           | 367,336        | 427,520          | 459,574          | 7.5%         | 32,054         |        |      |           |           |
| Salaries - Part-Time Employees    | 001 08 521 0 115 51200 | -                 | 6,634          | -                | -                | #DIV/0!      | -              |        |      |           |           |
| Overtime                          | 001 08 521 0 115 51300 | 1,000             | 4,000          | 3,000            | 3,000            | 0.0%         | -              |        |      |           |           |
| Social Security                   | 001 08 521 0 115 52100 | 30,687            | 28,810         | 32,705           | 35,157           | 7.5%         | 2,452          |        |      |           |           |
| Retirement                        | 001 08 521 0 115 52200 | 23,933            | 20,203         | 25,384           | 23,900           | -5.8%        | (1,484)        |        |      |           |           |
| Labor and Industries              | 001 08 521 0 115 52300 | 6,838             | 8,261          | 8,419            | 8,671            | 3.0%         | 252            |        |      |           |           |
| Health Insurance                  | 001 08 521 0 115 52400 | 63,863            | 54,505         | 66,599           | 84,222           | 26.5%        | 17,623         |        |      |           |           |
| Paid Family Medical Leave - PFML  | 001 08 521 0 115 52600 | -                 | 996            | 852              | 900              | 5.6%         | 48             |        |      |           |           |
| Uniforms                          | 001 08 521 0 115 52821 | 1,500             | 1,000          | 1,500            | 1,500            | 0.0%         | -              |        |      |           |           |
| Clothing                          | 001 08 521 0 115 52822 | 450               | 100            | 450              | 450              | 0.0%         | -              |        |      |           |           |
| <b>Sub-Total</b>                  |                        | <b>529,406</b>    | <b>491,845</b> | <b>566,429</b>   | <b>617,374</b>   | <b>9.0%</b>  | <b>50,945</b>  |        |      |           |           |
| Office Supplies                   | 001 08 521 0 115 53110 | 3,000             | 3,000          | 3,000            | 3,000            | 0.0%         | -              |        |      |           |           |
| Operating Supplies                | 001 08 521 0 115 53111 | 2,200             | -              | 2,200            | 2,200            | 0.0%         | -              |        |      |           |           |
| Professional Services             | 001 08 521 0 115 54110 | 15,000            | 13,975         | 15,000           | 28,375           | 89.2%        | 13,375         |        |      |           |           |
| Psychological/Medical & Polygraph | 001 08 521 0 115 54123 | 8,400             | 8,400          | 8,400            | 10,000           | 19.0%        | 1,600          |        |      |           |           |
| Pre-Employment Checks             | 001 08 521 0 115 54137 | 150               | 300            | 300              | 6,000            | 1900.0%      | 5,700          |        |      |           |           |
| Recruitment Costs                 | 001 08 521 0 115 54183 | 25,000            | 15,500         | 25,000           | 25,000           | 0.0%         | -              |        |      |           |           |
| Radio                             | 001 08 521 0 115 54220 | 18,000            | 10,000         | 18,000           | 18,000           | 0.0%         | -              |        |      |           |           |
| Alarms                            | 001 08 521 0 115 54221 | 3,200             | 3,200          | 3,200            | 3,200            | 0.0%         | -              |        |      |           |           |
| Travel                            | 001 08 521 0 115 54310 | 650               | 1,500          | 1,500            | 1,500            | 0.0%         | -              |        |      |           |           |
| Vehicle Repairs                   | 001 08 521 0 115 54542 | 1,414             | 2,100          | 1,864            | 1,864            | 0.0%         | -              |        |      |           |           |
| Equipment Rental & Reserve        | 001 08 521 0 115 54543 | 15,775            | 69,289         | 69,289           | 69,289           | 0.0%         | -              |        |      |           |           |
| Repairs & Maintenance             | 001 08 521 0 115 54810 | -                 | -              | -                | 33,500           | -            | 33,500         |        |      |           |           |
| Grounds Maintenance               | 001 08 521 0 115 54820 | 13,000            | 5,000          | 20,000           | 20,000           | 0.0%         | -              |        |      |           |           |
| Body Camera - Maint. Contract     | 001 08 521 0 115 54841 | 120,638           | -              | 1,000            | 1,000            | 0.0%         | -              |        |      |           |           |
| Dues/ Conference & Tuition        | 001 08 521 0 115 54912 | 1,250             | -              | 1,250            | 1,250            | 0.0%         | -              |        |      |           |           |
| Laundry                           | 001 08 521 0 115 54913 | 500               | -              | 500              | 500              | 0.0%         | -              |        |      |           |           |
| Software                          | 001 08 521 0 115 54915 | 58,645            | -              | 52,367           | 76,367           | 45.8%        | 24,000         |        |      |           |           |
| Tuition/Academy Training Fee      | 001 08 521 0 115 54982 | 16,848            | -              | 16,848           | 16,848           | 0.0%         | -              |        |      |           |           |
| College Reimbursements            | 001 08 521 0 115 54990 | -                 | -              | -                | -                | #DIV/0!      | -              |        |      |           |           |
| <b>Sub-Total</b>                  |                        | <b>303,670</b>    | <b>132,264</b> | <b>239,718</b>   | <b>317,893</b>   | <b>32.6%</b> | <b>78,175</b>  |        |      |           |           |
| <b>Administration subtotal</b>    |                        | <b>833,076</b>    | <b>624,109</b> | <b>806,147</b>   | <b>935,267</b>   | <b>16.0%</b> | <b>129,120</b> |        |      |           |           |
| <b>Police Records</b>             |                        | <b>521 0 116</b>  |                |                  |                  |              |                |        |      |           |           |
| Salaries and Wages                | 001 08 521 0 116 51100 | 577,573           | 500,294        | 614,220          | 606,855          | -1.2%        | (7,365)        |        |      |           |           |
| Overtime                          | 001 08 521 0 116 51300 | 3,500             | 1,500          | 3,500            | 3,500            | 0.0%         | -              |        |      |           |           |
| Social Security                   | 001 08 521 0 116 52100 | 44,184            | 37,808         | 46,988           | 46,246           | -1.6%        | (742)          |        |      |           |           |
| Retirement                        | 001 08 521 0 116 52200 | 54,098            | 40,945         | 53,920           | 33,059           | -38.7%       | (20,861)       |        |      |           |           |
| Labor and Industries              | 001 08 521 0 116 52300 | 5,361             | 1,895          | 6,331            | 6,521            | 3.0%         | 190            |        |      |           |           |
| Health Insurance                  | 001 08 521 0 116 52400 | 136,353           | 111,477        | 105,605          | 168,607          | 59.7%        | 63,002         |        |      |           |           |
| Paid Family Medical Leave - PFML  | 001 08 521 0 116 52600 | -                 | 1,306          | 1,299            | 1,283            | -1.2%        | (16)           |        |      |           |           |
| Uniforms                          | 001 08 521 0 116 52821 | 3,000             | -              | 3,000            | 3,000            | 0.0%         | -              |        |      |           |           |
| <b>Sub-Total</b>                  |                        | <b>824,069</b>    | <b>695,225</b> | <b>834,863</b>   | <b>869,071</b>   | <b>4.1%</b>  | <b>34,208</b>  |        |      |           |           |
| Office Supplies                   | 001 08 521 0 116 53100 | 20,000            | -              | 20,000           | 20,000           | 0.0%         | -              |        |      |           |           |
| Professional Svcs (Spillman)      | 001 08 521 0 116 54110 | 121,158           | -              | 145,487          | 145,487          | 0.0%         | -              |        |      |           |           |
| Telephone                         | 001 08 521 0 116 54210 | 15,000            | -              | 18,000           | 18,000           | 0.0%         | -              |        |      |           |           |
| Cell Phones                       | 001 08 521 0 116 54212 | 30,000            | -              | 30,000           | 30,000           | 0.0%         | -              |        |      |           |           |
| Postage                           | 001 08 521 0 116 54230 | 3,500             | -              | 3,500            | 3,500            | 0.0%         | -              |        |      |           |           |
| Travel                            | 001 08 521 0 116 54310 | 4,200             | 2,000          | 4,200            | 4,200            | 0.0%         | -              |        |      |           |           |
| Machine Rental                    | 001 08 521 0 116 54544 | 9,000             | -              | 9,000            | 9,000            | 0.0%         | -              |        |      |           |           |
| Repairs & Maintenance             | 001 08 521 0 116 54810 | 2,000             | -              | 2,000            | 2,000            | 0.0%         | -              |        |      |           |           |
| Laundry                           | 001 08 521 0 116 54913 | 1,900             | -              | 1,900            | 1,900            | 0.0%         | -              |        |      |           |           |
| Tuition and Registration          | 001 08 521 0 116 54982 | 3,125             | -              | 3,125            | 3,125            | 0.0%         | -              |        |      |           |           |
| <b>Sub-Total</b>                  |                        | <b>209,883</b>    | <b>2,000</b>   | <b>237,212</b>   | <b>237,212</b>   | <b>0.0%</b>  | <b>-</b>       |        |      |           |           |
| <b>Police Records subtotal</b>    |                        | <b>1,033,952</b>  | <b>697,225</b> | <b>1,072,075</b> | <b>1,106,283</b> | <b>3.2%</b>  | <b>34,208</b>  |        |      |           |           |
| <b>Patrol Operations</b>          |                        | <b>521 0 117</b>  |                |                  |                  |              |                |        |      |           |           |
| Salaries and Wages                | 001 08 521 0 117 51100 | 3,687,235         | 3,350,000      | 4,263,801        | 4,551,711        | 6.8%         | 287,910        |        |      |           |           |
| Salaries - Part-Time Employees    | 001 08 521 0 117 51200 | 23,230            | -              | 9,294            | 9,628            | 3.6%         | 334            |        |      |           |           |
| Overtime                          | 001 08 521 0 117 51300 | 320,000           | 350,000        | 280,000          | 280,000          | 0.0%         | -              |        |      |           |           |
| Social Security                   | 001 08 521 0 117 52100 | 278,811           | 277,025        | 320,252          | 341,097          | 6.5%         | 20,845         |        |      |           |           |

| Description                            |                        | 2024 Budget      | 2025 Estimate    | 2025 Budget      | 2026 Dept        | % Change from 2025 Budget | \$ Change from 2025 Budget |
|--|------------------------|------------------|------------------|------------------|------------------|---------------------------|----------------------------|
| <b>Police Department</b>               |                        |                  |                  |                  |                  |                           |                            |
| <b>Account Number 001 08</b>           |                        |                  |                  |                  |                  |                           |                            |
| Retirement                             | 001 08 521 0 117 52200 | 191,582          | 193,488          | 220,297          | 225,468          | 2.3%                      | 5,171                      |
| Labor and Industries                   | 001 08 521 0 117 52300 | 108,189          | 122,054          | 141,941          | 137,864          | -2.9%                     | (4,077)                    |
| Health Insurance                       | 001 08 521 0 117 52400 | 631,780          | 562,179          | 655,282          | 717,177          | 9.4%                      | 61,895                     |
| Paid Family Medical Leave - PFML       | 001 08 521 0 117 52600 | -                | 9,587            | 9,012            | 9,606            | 6.6%                      | 594                        |
| Health Club Memberships                | 001 08 521 0 117 52410 | -                | 600              | 1,624            | 1,624            | 0.0%                      | -                          |
| Uniforms                               | 001 08 521 0 117 52821 | 40,000           | -                | 40,000           | 40,000           | 0.0%                      | -                          |
| <b>Sub-Total</b>                       |                        | <b>5,280,827</b> | <b>4,864,933</b> | <b>5,941,503</b> | <b>6,314,175</b> | <b>6.3%</b>               | <b>372,672</b>             |
| K-9 Supplies                           | 001 08 521 0 117 53122 | -                | 1,000            | 4,500            | 4,500            | 0.0%                      | -                          |
| Patrol Supplies                        | 001 08 521 0 117 53130 | 50,000           | -                | 50,000           | 50,000           | 0.0%                      | -                          |
| PTO Supplies                           | 001 08 521 0 117 53131 | 3,800            | -                | 5,000            | 5,000            | 0.0%                      | -                          |
| Office Equipment                       | 001 08 521 0 117 53134 | 1,000            | -                | 1,000            | 1,000            | 0.0%                      | -                          |
| Professional Services                  | 001 08 521 0 117 54110 | 800              | -                | 800              | 800              | 0.0%                      | -                          |
| Travel                                 | 001 08 521 0 117 54310 | 12,000           | -                | 12,000           | 12,000           | 0.0%                      | -                          |
| Vehicle Repairs                        | 001 08 521 0 117 54542 | 24,750           | 33,561           | 33,561           | 33,561           | 0.0%                      | -                          |
| Equipment Rental & Reserve             | 001 08 521 0 117 54543 | 220,853          | 299,666          | 299,666          | 260,000          | -13.2%                    | (39,666)                   |
| Repairs & Maintenance                  | 001 08 521 0 117 54810 | 1,000            | -                | 1,000            | 1,000            | 0.0%                      | -                          |
| Laundry                                | 001 08 521 0 117 54913 | 4,500            | -                | 4,500            | 4,500            | 0.0%                      | -                          |
| Vehicle Impoundment                    | 001 08 521 0 117 54925 | 15,000           | -                | 15,000           | 18,000           | 20.0%                     | 3,000                      |
| Extradition Expenses                   | 001 08 521 0 117 54948 | 2,000            | 500              | 2,000            | 2,000            | 0.0%                      | -                          |
| Tuition and Registration               | 001 08 521 0 117 54982 | 15,100           | 12,000           | 18,000           | 18,000           | 0.0%                      | -                          |
| Special Investigations                 | 001 08 521 0 117 54989 | 4,000            | 2,000            | 4,000            | 4,000            | 0.0%                      | -                          |
| <b>Sub-Total</b>                       |                        | <b>354,803</b>   | <b>348,727</b>   | <b>451,027</b>   | <b>414,361</b>   | <b>-8.1%</b>              | <b>(36,666)</b>            |
| <b>Patrol Operations Subtotal</b>      |                        | <b>5,635,630</b> | <b>5,213,660</b> | <b>6,392,530</b> | <b>6,728,536</b> | <b>5.3%</b>               | <b>336,006</b>             |
| <b>Police Investigations 521 0 118</b> |                        |                  |                  |                  |                  |                           |                            |
| Salaries and Wages                     | 001 08 521 0 118 51100 | 864,399          | 1,009,438        | 908,864          | 981,856          | 8.0%                      | 72,992                     |
| Overtime                               | 001 08 521 0 118 51300 | 60,000           | 74,500           | 60,000           | 60,000           | 0.0%                      | -                          |
| Social Security                        | 001 08 521 0 118 52100 | 65,055           | 80,927           | 68,148           | 73,707           | 8.2%                      | 5,559                      |
| Retirement                             | 001 08 521 0 118 52200 | 47,500           | 55,843           | 49,368           | 49,172           | -0.4%                     | (196)                      |
| Labor and Industries                   | 001 08 521 0 118 52300 | 19,915           | 26,957           | 24,603           | 25,341           | 3.0%                      | 738                        |
| Health Insurance                       | 001 08 521 0 118 52400 | 159,657          | 192,899          | 159,114          | 187,797          | 18.0%                     | 28,683                     |
| Paid Family Medical Leave - PFML       | 001 08 521 0 118 52600 | -                | 2,803            | 1,922            | 2,068            | 7.6%                      | 146                        |
| Uniforms                               | 001 08 521 0 118 52821 | 3,200            | -                | 3,200            | 3,200            | 0.0%                      | -                          |
| Clothing                               | 001 08 521 0 118 52822 | 3,300            | -                | 3,300            | 3,300            | 0.0%                      | -                          |
| <b>Sub-Total</b>                       |                        | <b>1,223,026</b> | <b>1,443,367</b> | <b>1,278,519</b> | <b>1,386,441</b> | <b>8.4%</b>               | <b>107,922</b>             |
| Operating Supplies                     | 001 08 521 0 118 53111 | 11,000           | -                | 3,000            | 4,250            | 41.7%                     | 1,250                      |
| Translator                             | 001 08 521 0 118 54150 | 1,000            | -                | 1,000            | 1,000            | 0.0%                      | -                          |
| Radio                                  | 001 08 521 118 54220   | -                | -                | -                | -                | #DIV/0!                   | -                          |
| Travel                                 | 001 08 521 0 118 54310 | 5,500            | -                | 5,500            | 5,500            | 0.0%                      | -                          |
| Vehicle Repairs                        | 001 08 521 0 118 54542 | 3,536            | -                | 6,525            | 6,525            | 0.0%                      | -                          |
| Equipment Rental & Reserve             | 001 08 521 0 118 54543 | 52,584           | 46,326           | 46,326           | 46,326           | 0.0%                      | -                          |
| Repairs & Maintenance                  | 001 08 521 0 118 54810 | 400              | -                | 400              | 400              | 0.0%                      | -                          |
| Laundry                                | 001 08 521 0 118 54913 | 5,849            | 2,000            | 5,849            | 5,849            | 0.0%                      | -                          |
| Tuition and Registration               | 001 08 521 0 118 54982 | 8,250            | -                | 8,250            | 8,250            | 0.0%                      | -                          |
| <b>Sub-Total</b>                       |                        | <b>88,119</b>    | <b>48,326</b>    | <b>76,850</b>    | <b>78,100</b>    | <b>1.6%</b>               | <b>1,250</b>               |
| <b>Police Investigations Subtotal</b>  |                        | <b>1,311,145</b> | <b>1,491,693</b> | <b>1,355,369</b> | <b>1,464,541</b> | <b>8.1%</b>               | <b>109,172</b>             |
| <b>Drug Unit 521 0 119</b>             |                        |                  |                  |                  |                  |                           |                            |
| Salaries and Wages                     | 001 08 521 0 119 51100 | 130,082          | 134,038          | 135,288          | 146,540          | 8.3%                      | 11,252                     |
| Overtime                               | 001 08 521 0 119 51300 | 1,000            | 900              | 2,000            | 2,000            | 0.0%                      | -                          |
| Social Security                        | 001 08 521 0 119 52100 | 9,695            | 10,000           | 10,083           | 10,875           | 7.9%                      | 792                        |
| Retirement                             | 001 08 521 0 119 52200 | 6,584            | 6,828            | 6,847            | 7,119            | 4.0%                      | 272                        |
| Labor and Industries                   | 001 08 521 0 119 52300 | 3,269            | 4,994            | 4,046            | 4,168            | 3.0%                      | 122                        |
| Health Insurance                       | 001 08 521 0 119 52400 | 19,346           | 22,204           | 20,109           | 22,411           | 11.4%                     | 2,302                      |
| Paid Family Medical Leave - PFML       | 001 08 521 0 119 52600 | -                | 345              | 286              | 310              | 8.4%                      | 24                         |
| <b>Drug Unit Subtotal</b>              |                        | <b>169,976</b>   | <b>179,309</b>   | <b>178,659</b>   | <b>193,423</b>   | <b>8.3%</b>               | <b>14,764</b>              |
| <b>Neighborhood Policing 521 0 120</b> |                        |                  |                  |                  |                  |                           |                            |
| Salaries and Wages                     | 001 08 521 0 120 51100 | 365,295          | 327,209          | 383,793          | 416,523          | 8.5%                      | 32,730                     |
| Overtime                               | 001 08 521 0 120 51300 | 25,000           | 11,000           | 25,000           | 25,000           | 0.0%                      | -                          |
| Social Security                        | 001 08 521 0 120 52100 | 27,178           | 24,748           | 28,562           | 30,858           | 8.0%                      | 2,296                      |
| Retirement                             | 001 08 521 0 120 52200 | 18,900           | 17,465           | 19,863           | 20,653           | 4.0%                      | 790                        |
| Labor and Industries                   | 001 08 521 0 120 52300 | 9,808            | 9,860            | 12,138           | 12,503           | 3.0%                      | 365                        |
| Health Insurance                       | 001 08 521 0 120 52400 | 62,298           | 69,978           | 74,385           | 84,222           | 13.2%                     | 9,837                      |

| Description                             |  | Account Number   |       | 2024 Budget    | 2025 Estimate  | 2025 Budget    | 2026 Dept      | % Change from 2025 Budget | \$ Change from 2025 Budget |
|---|--|------------------|-------|----------------|----------------|----------------|----------------|---------------------------|----------------------------|
| <b>Police Department</b>                |  | <b>001 08</b>    |       |                |                |                |                |                           |                            |
| Paid Family Medical Leave - PFML        |  | 001 08 521 0 120 | 52600 | -              | 866            | 812            | 881            | 8.5%                      | 69                         |
| Uniforms                                |  | 001 08 521 0 120 | 52821 | 1,250          | -              | 1,250          | 1,250          | 0.0%                      | -                          |
| <b>Sub-Total</b>                        |  |                  |       | <b>509,729</b> | <b>461,126</b> | <b>545,803</b> | <b>591,890</b> | <b>8.4%</b>               | <b>46,087</b>              |
| Operating Supplies                      |  | 001 08 521 0 120 | 53111 | 4,100          | 4,300          | 6,950          | 6,950          | 0.0%                      | -                          |
| Translator                              |  | 001 08 521 0 120 | 54150 | 250            | -              | 250            | 250            | 0.0%                      | -                          |
| Public Utility Services                 |  | 001 08 521 0 120 | 54700 | 4,400          | 4,400          | 4,400          | 4,400          | 0.0%                      | -                          |
| Repairs & Maintenance                   |  | 001 08 521 0 120 | 54810 | 400            | -              | 400            | 400            | 0.0%                      | -                          |
| Laundry                                 |  | 001 08 521 0 120 | 54913 | 675            | -              | 675            | 675            | 0.0%                      | -                          |
| <b>Sub-Total</b>                        |  |                  |       | <b>9,825</b>   | <b>8,700</b>   | <b>12,675</b>  | <b>12,675</b>  | <b>0.0%</b>               | <b>-</b>                   |
| <b>Neighborhood Policing Subtotal</b>   |  |                  |       | <b>519,554</b> | <b>469,826</b> | <b>558,478</b> | <b>604,565</b> | <b>8.3%</b>               | <b>46,087</b>              |
| <b>Police Crime Prevention</b>          |  | <b>521 0 121</b> |       |                |                |                |                |                           |                            |
| Salaries and Wages                      |  | 001 08 521 0 121 | 51100 | 275,379        | 313,977        | 313,469        | 343,044        | 9.4%                      | 29,575                     |
| Overtime                                |  | 001 08 521 0 121 | 51300 | 10,000         | 16,000         | 10,000         | 10,000         | 0.0%                      | -                          |
| Social Security                         |  | 001 08 521 0 121 | 52100 | 20,762         | 24,642         | 23,664         | 25,714         | 8.7%                      | 2,050                      |
| Retirement                              |  | 001 08 521 0 121 | 52200 | 19,502         | 15,933         | 22,165         | 17,811         | -19.6%                    | (4,354)                    |
| Labor and Industries                    |  | 001 08 521 0 121 | 52300 | 6,853          | 8,484          | 8,028          | 8,269          | 3.0%                      | 241                        |
| Health Insurance                        |  | 001 08 521 0 121 | 52400 | 62,051         | 65,620         | 59,339         | 66,175         | 11.5%                     | 6,836                      |
| Paid Family Medical Leave - PFML        |  | 001 08 521 0 121 | 52600 | -              | 851            | 663            | 726            | 9.5%                      | 63                         |
| Uniforms                                |  | 001 08 521 0 121 | 52821 | 5,000          | 3,500          | 5,000          | 5,000          | 0.0%                      | -                          |
| Clothing                                |  | 001 08 521 0 121 | 52822 | 750            | 500            | 750            | 750            | 0.0%                      | -                          |
| <b>Sub-Total</b>                        |  |                  |       | <b>400,297</b> | <b>449,507</b> | <b>443,078</b> | <b>477,489</b> | <b>7.8%</b>               | <b>34,411</b>              |
| Operating Supplies                      |  | 001 08 521 0 121 | 53111 | 9,205          | -              | 9,755          | 9,755          | 0.0%                      | -                          |
| Travel                                  |  | 001 08 521 0 121 | 54310 | 4,500          | -              | 4,500          | 4,500          | 0.0%                      | -                          |
| Vehicle Repairs                         |  | 001 08 521 0 121 | 54542 | 2,829          | 2,000          | 3,729          | 3,729          | 0.0%                      | -                          |
| Equipment Rental & Reserve              |  | 001 08 521 0 121 | 54543 | 21,034         | 20,589         | 20,589         | 20,589         | 0.0%                      | -                          |
| Laundry                                 |  | 001 08 521 0 121 | 54913 | 1,000          | 500            | 1,000          | 1,000          | 0.0%                      | -                          |
| Tuition and Registration                |  | 001 08 521 0 121 | 54982 | 2,400          | -              | 2,700          | 2,700          | 0.0%                      | -                          |
| <b>Sub-Total</b>                        |  |                  |       | <b>40,968</b>  | <b>23,089</b>  | <b>42,273</b>  | <b>42,273</b>  | <b>0.0%</b>               | <b>-</b>                   |
| <b>Police Crime Prevention Subtotal</b> |  |                  |       | <b>441,265</b> | <b>472,596</b> | <b>485,351</b> | <b>519,762</b> | <b>7.1%</b>               | <b>34,411</b>              |
| <b>Park Ranger</b>                      |  | <b>521 0 122</b> |       |                |                |                |                |                           |                            |
| Salaries and Wages                      |  | 001 08 521 0 122 | 51100 | 81,359         | 87,450         | 92,994         | 99,908         | 7.4%                      | 6,914                      |
| Overtime                                |  | 001 08 521 0 122 | 51300 | 4,000          | 4,700          | 5,000          | 5,000          | 0.0%                      | -                          |
| Social Security                         |  | 001 08 521 0 122 | 52100 | 6,224          | 7,048          | 7,114          | 7,643          | 7.4%                      | 529                        |
| Retirement                              |  | 001 08 521 0 122 | 52200 | 3,970          | 4,477          | 4,575          | 4,757          | 4.0%                      | 182                        |
| Labor and Industries                    |  | 001 08 521 0 122 | 52300 | 1,792          | 1,466          | 1,991          | 2,051          | 3.0%                      | 60                         |
| Health Insurance                        |  | 001 08 521 0 122 | 52400 | 395            | 244            | 263            | 276            | 4.9%                      | 13                         |
| Paid Family Medical Leave - PFML        |  | 001 08 521 0 122 | 52600 | -              | 241            | 197            | 211            | 7.1%                      | 14                         |
| Uniforms                                |  | 001 08 521 0 122 | 52821 | 750            | 750            | 1,000          | 1,000          | 0.0%                      | -                          |
| <b>Sub-Total</b>                        |  |                  |       | <b>98,490</b>  | <b>106,376</b> | <b>113,134</b> | <b>120,846</b> | <b>6.8%</b>               | <b>7,712</b>               |
| Operating Supplies                      |  | 001 08 521 0 122 | 53111 | 1,000          | 650            | 1,000          | 1,000          | 0.0%                      | -                          |
| Travel                                  |  | 001 08 521 0 122 | 54310 | 1,500          | 500            | 1,500          | 1,500          | 0.0%                      | -                          |
| Vehicle Repairs                         |  | 001 08 521 0 122 | 54542 | 1,414          | -              | 1,864          | 1,864          | 0.0%                      | -                          |
| Equipment Rental & Reserve              |  | 001 08 521 0 122 | 54543 | 10,517         | 10,295         | 10,295         | 10,295         | 0.0%                      | -                          |
| Laundry                                 |  | 001 08 521 0 122 | 54913 | 600            | 300            | 600            | 600            | 0.0%                      | -                          |
| Tuition and Registration                |  | 001 08 521 0 122 | 54982 | 750            | 500            | 950            | 950            | 0.0%                      | -                          |
| <b>Sub-Total</b>                        |  |                  |       | <b>15,781</b>  | <b>12,245</b>  | <b>16,209</b>  | <b>16,209</b>  | <b>0.0%</b>               | <b>-</b>                   |
| <b>Park Ranger Subtotal</b>             |  |                  |       | <b>114,271</b> | <b>118,621</b> | <b>129,343</b> | <b>137,055</b> | <b>6.0%</b>               | <b>7,712</b>               |
| <b>Police Training</b>                  |  | <b>521 0 123</b> |       |                |                |                |                |                           |                            |
| Operating Supplies                      |  | 001 08 521 0 123 | 53111 | 33,550         | -              | 33,550         | 33,550         | 0.0%                      | -                          |
| Professional Services                   |  | 001 08 521 0 123 | 54110 | 400            | -              | 400            | 400            | 0.0%                      | -                          |
| Range Fees                              |  | 001 08 521 0 123 | 54991 | 5,000          | 2,500          | 5,000          | 5,000          | 0.0%                      | -                          |
| <b>Sub-Total</b>                        |  |                  |       | <b>38,950</b>  | <b>2,500</b>   | <b>38,950</b>  | <b>38,950</b>  | <b>0.0%</b>               | <b>-</b>                   |
| <b>Police Training Subtotal</b>         |  |                  |       | <b>38,950</b>  | <b>2,500</b>   | <b>38,950</b>  | <b>38,950</b>  | <b>0.0%</b>               | <b>-</b>                   |
| <b>Traffic Policing</b>                 |  | <b>521 0 125</b> |       |                |                |                |                |                           |                            |
| Salaries and Wages                      |  | 001 08 521 0 125 | 51100 | 127,099        | 135,401        | 133,342        | 144,687        | 8.5%                      | 11,345                     |
| Overtime                                |  | 001 08 521 0 125 | 51300 | 5,500          | 3,900          | 5,500          | 5,500          | 0.0%                      | -                          |
| Social Security                         |  | 001 08 521 0 125 | 52100 | 9,467          | 10,390         | 9,935          | 10,733         | 8.0%                      | 798                        |
| Retirement                              |  | 001 08 521 0 125 | 52200 | 6,584          | 7,269          | 6,909          | 7,183          | 4.0%                      | 274                        |
| Labor and Industries                    |  | 001 08 521 0 125 | 52300 | 3,269          | 4,019          | 4,046          | 4,168          | 3.0%                      | 122                        |
| Health Insurance                        |  | 001 08 521 0 125 | 52400 | 23,209         | 23,239         | 19,695         | 22,010         | 11.8%                     | 2,315                      |
| Paid Family Medical Leave - PFML        |  | 001 08 521 0 125 | 52600 | -              | 358            | 282            | 306            | 8.5%                      | 24                         |

| Description                                  |                  | Account Number   |  | 2024 Budget      | 2025 Estimate    | 2025 Budget      | 2026 Dept        | % Change from 2025 Budget | \$ Change from 2025 Budget |
|--|------------------|------------------|--|------------------|------------------|------------------|------------------|---------------------------|----------------------------|
| <b>Police Department</b>                     |                  | <b>001 08</b>    |  |                  |                  |                  |                  |                           |                            |
| Uniforms                                     | 001 08 521 0 125 | 52821            |  | 1,000            | -                | 1,000            | 1,500            | 50.0%                     | 500                        |
|  | <b>Sub-Total</b> |                  |  | <b>176,128</b>   | <b>184,576</b>   | <b>180,709</b>   | <b>196,087</b>   | <b>8.5%</b>               | <b>15,378</b>              |
| Operating Supplies                           | 001 08 521 0 125 | 53111            |  | 1,500            | -                | 1,500            | 2,000            | 33.3%                     | 500                        |
| Travel                                       | 001 08 521 0 125 | 54310            |  | 500              | 250              | 500              | 500              | 0.0%                      | -                          |
| Vehicle Repairs                              | 001 08 521 0 125 | 54542            |  | 1,414            | 2,000            | 1,864            | 1,864            | 0.0%                      | -                          |
| Equipment Rental & Reserve                   | 001 08 521 0 125 | 54543            |  | 10,517           | 10,295           | 10,295           | 10,295           | 0.0%                      | -                          |
| Repairs & Maintenance                        | 001 08 521 0 125 | 54810            |  | 300              | -                | 300              | 300              | 0.0%                      | -                          |
| Laundry                                      | 001 08 521 0 125 | 54913            |  | 300              | 150              | 300              | 300              | 0.0%                      | -                          |
| Radar & Speed Calibration                    | 001 08 521 0 125 | 54920            |  | 1,818            | -                | 2,000            | 2,000            | 0.0%                      | -                          |
| Tuition and Registration                     | 001 08 521 0 125 | 54982            |  | 600              | -                | 600              | 600              | 0.0%                      | -                          |
|  | <b>Sub-Total</b> |                  |  | <b>16,949</b>    | <b>12,695</b>    | <b>17,359</b>    | <b>17,859</b>    | <b>2.9%</b>               | <b>500</b>                 |
| <b>Traffic Policing Subtotal</b>             |                  |                  |  | <b>193,077</b>   | <b>197,271</b>   | <b>198,068</b>   | <b>213,946</b>   | <b>8.0%</b>               | <b>15,878</b>              |
| <b>Property &amp; Evidence Room</b>          |                  | <b>521 0 126</b> |  |                  |                  |                  |                  |                           |                            |
| Salaries and Wages                           | 001 08 521 0 126 | 51100            |  | 73,869           | 82,531           | 76,358           | 103,840          | 36.0%                     | 27,482                     |
| Overtime                                     | 001 08 521 0 126 | 51300            |  | 500              | 200              | 500              | 500              | 0.0%                      | -                          |
| Social Security                              | 001 08 521 0 126 | 52100            |  | 5,651            | 6,235            | 5,841            | 7,944            | 36.0%                     | 2,103                      |
| Retirement                                   | 001 08 521 0 126 | 52200            |  | 7,040            | 6,331            | 6,956            | 5,794            | -16.7%                    | (1,162)                    |
| Labor and Industries                         | 001 08 521 0 126 | 52300            |  | 299              | 1,688            | 326              | 1,874            | 474.8%                    | 1,548                      |
| Health Insurance                             | 001 08 521 0 126 | 52400            |  | 23,414           | 21,045           | 24,401           | 21,401           | -12.3%                    | (3,000)                    |
| Paid Family Medical Leave - PFML             | 001 08 521 0 126 | 52600            |  | -                | 217              | 161              | 220              | 36.6%                     | 59                         |
| Uniforms                                     | 001 08 521 0 126 | 52821            |  | 200              | -                | 200              | 1,000            | 400.0%                    | 800                        |
|  | <b>Sub-Total</b> |                  |  | <b>110,973</b>   | <b>118,247</b>   | <b>114,743</b>   | <b>142,573</b>   | <b>24.3%</b>              | <b>27,830</b>              |
| Operating Supplies                           | 001 08 521 0 126 | 53111            |  | 7,000            | -                | 7,000            | 10,000           | 42.9%                     | 3,000                      |
| Vehicle Repairs                              | 001 08 521 0 126 | 54542            |  | 707              | -                | 932              | 932              | 0.0%                      | -                          |
| Equipment Rental & Reserve                   | 001 08 521 0 126 | 54543            |  | 5,258            | 5,147            | 5,147            | 5,147            | 0.0%                      | -                          |
| Repairs & Maintenance                        | 001 08 521 0 126 | 54810            |  | 300              | 150              | 300              | 300              | 0.0%                      | -                          |
| Laundry                                      | 001 08 521 0 126 | 54913            |  | 750              | -                | 750              | 750              | 0.0%                      | -                          |
|  | <b>Sub-Total</b> |                  |  | <b>14,015</b>    | <b>5,297</b>     | <b>14,129</b>    | <b>17,129</b>    | <b>21.2%</b>              | <b>3,000</b>               |
| <b>Property &amp; Evidence Room Subtotal</b> |                  |                  |  | <b>124,988</b>   | <b>123,544</b>   | <b>128,872</b>   | <b>159,702</b>   | <b>23.9%</b>              | <b>30,830</b>              |
| <b>Care &amp; Custody of Prisoners</b>       |                  | <b>523 0 136</b> |  |                  |                  |                  |                  |                           |                            |
| Emergency Medical & Hospital                 | 001 08 523 0 136 | 54124            |  | 60,000           | 116,158          | 116,156          | 126,820          | 9.2%                      | 10,664                     |
| Jail RSA Stabilization Financing             | 001 08 523 0 136 | 54157            |  | -                | 84,153           | -                | -                | #DIV/0!                   | -                          |
| Jail Sales Tax Pass Thru                     | 001 08 523 0 136 | 55128            |  | 2,145,000        | 2,150,000        | 2,150,000        | 2,171,500        | 1.0%                      | 21,500                     |
| Prisoner Transportation                      | 001 08 523 0 136 | 55132            |  | 25,000           | 40,000           | 35,000           | 35,000           | 0.0%                      | -                          |
|  | <b>Sub-Total</b> |                  |  | <b>2,230,000</b> | <b>2,390,311</b> | <b>2,301,156</b> | <b>2,333,320</b> | <b>1.4%</b>               | <b>32,164</b>              |
| <b>Animal Control</b>                        |                  | <b>554 0 179</b> |  |                  |                  |                  |                  |                           |                            |
| Salaries and Wages                           | 001 08 554 0 179 | 51100            |  | 78,580           | 81,476           | 81,315           | 85,952           | 5.7%                      | 4,637                      |
| Overtime                                     | 001 08 554 0 179 | 51300            |  | 500              | 200              | 500              | 500              | 0.0%                      | -                          |
| Social Security                              | 001 08 554 0 179 | 52100            |  | 6,011            | 6,233            | 6,221            | 6,575            | 5.7%                      | 354                        |
| Retirement                                   | 001 08 554 0 179 | 52200            |  | 7,184            | 6,712            | 7,106            | 4,611            | -35.1%                    | (2,495)                    |
| Labor and Industries                         | 001 08 554 0 179 | 52300            |  | 1,792            | 1,894            | 1,991            | 2,051            | 3.0%                      | 60                         |
| Health Insurance                             | 001 08 554 0 179 | 52400            |  | 9,803            | 11,265           | 10,219           | 10,919           | 6.8%                      | 700                        |
| Paid Family Medical Leave - PFML             | 001 08 554 0 179 | 52600            |  | -                | 214              | 172              | 182              | 5.8%                      | 10                         |
| Uniforms                                     | 001 08 554 0 179 | 52820            |  | 1,000            | 600              | 1,000            | 1,000            | 0.0%                      | -                          |
|  | <b>Sub-Total</b> |                  |  | <b>104,870</b>   | <b>108,594</b>   | <b>108,524</b>   | <b>111,790</b>   | <b>3.0%</b>               | <b>3,266</b>               |
| Operating Supplies                           | 001 08 554 0 179 | 53111            |  | 900              | -                | 900              | 900              | 0.0%                      | -                          |
| Animal Care & Disposal                       | 001 08 554 0 179 | 54126            |  | 12,000           | -                | 12,000           | 12,000           | 0.0%                      | -                          |
| Travel                                       | 001 08 554 0 179 | 54310            |  | 300              | -                | 800              | 800              | 0.0%                      | -                          |
| Vehicle Repairs                              | 001 08 554 0 179 | 54542            |  | 707              | 21               | 932              | 932              | 0.0%                      | -                          |
| Equipment Rental & Reserve                   | 001 08 554 0 179 | 54543            |  | 5,258            | 5,147            | 5,147            | 5,147            | 0.0%                      | -                          |
| Repairs & Maintenance                        | 001 08 554 0 179 | 54810            |  | 150              | -                | 150              | 150              | 0.0%                      | -                          |
| Laundry                                      | 001 08 554 0 179 | 54913            |  | 500              | 199              | 500              | 500              | 0.0%                      | -                          |
| Tuition and Registration                     | 001 08 554 0 179 | 54982            |  | 1,000            | -                | 1,000            | 1,000            | 0.0%                      | -                          |
|  | <b>Sub-Total</b> |                  |  | <b>20,815</b>    | <b>5,367</b>     | <b>21,429</b>    | <b>21,429</b>    | <b>0.0%</b>               | <b>-</b>                   |
| <b>Animal Control Subtotal</b>               |                  |                  |  | <b>125,685</b>   | <b>113,961</b>   | <b>129,953</b>   | <b>133,219</b>   | <b>2.5%</b>               | <b>3,266</b>               |
| <b>Social Services</b>                       |                  | <b>565 0 193</b> |  |                  |                  |                  |                  |                           |                            |
| Salaries and Wages                           | 001 08 560 0 193 | 51100            |  | 256,608          | 215,612          | 268,335          | 282,490          | 5.3%                      | 14,155                     |
| Overtime                                     | 001 08 560 0 193 | 51300            |  | 1,000            | 6,000            | 1,000            | 1,000            | 0.0%                      | -                          |
| Social Security                              | 001 08 560 0 193 | 52100            |  | 19,630           | 16,751           | 20,528           | 21,541           | 4.9%                      | 1,013                      |
| Retirement                                   | 001 08 560 0 193 | 52200            |  | 24,117           | 18,760           | 24,143           | 15,527           | -35.7%                    | (8,616)                    |
| Labor and Industries                         | 001 08 560 0 193 | 52300            |  | 5,375            | 5,149            | 5,973            | 6,152            | 3.0%                      | 179                        |

| Description                          | Account Number         | 2024 Budget       | 2025 Estimate     | 2025 Budget       | 2026 Dept         | % Change from 2025 Budget | \$ Change from 2025 Budget |
|--------------------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|----------------------------|
| <b>Police Department</b>             | <b>001 08</b>          |                   |                   |                   |                   |                           |                            |
| Health Insurance                     | 001 08 560 0 193 52400 | 49,793            | 55,585            | 62,011            | 69,672            | 12.4%                     | 7,661                      |
| Paid Family Medical Leave - PFML     | 001 08 560 0 193 52600 | -                 | 579               | 568               | 597               | NA                        | 29                         |
| Uniforms                             | 001 08 560 0 193 52821 | 1,000             | -                 | 1,000             | 1,000             | 0.0%                      | -                          |
| <b>Sub-Total</b>                     | <b>560</b>             | <b>357,523</b>    | <b>318,436</b>    | <b>383,558</b>    | <b>397,979</b>    | <b>3.8%</b>               | <b>14,421</b>              |
| Office Supplies                      | 001 08 560 0 193 53110 | 500               | -                 | 500               | 500               | 0.0%                      | -                          |
| Operating Supplies                   | 001 08 560 0 193 53111 | 15,000            | -                 | 15,000            | 15,000            | 0.0%                      | -                          |
| MVPD Community Outreach supplies     | 001 08 560 0 193 53128 | 9,500             | -                 | 9,500             | 9,500             | 0.0%                      | -                          |
| Outreach Supplies - BH-ASO           | 001 08 560 0 193 53129 | -                 | -                 | -                 | -                 | NA                        | -                          |
| Professional Services                | 001 08 560 0 193 54110 | 1,800             | -                 | 1,800             | 1,800             | 0.0%                      | -                          |
| Travel                               | 001 08 560 0 193 54310 | 3,000             | -                 | 3,000             | 3,000             | 0.0%                      | -                          |
| Vehicle Repairs                      | 001 08 560 0 193 54542 | 2,829             | 600               | 3,729             | 3,729             | 0.0%                      | -                          |
| Equipment Rental & Reserve           | 001 08 560 0 193 54543 | 21,034            | 20,589            | 20,589            | 20,589            | 0.0%                      | -                          |
| Tuition and Registration             | 001 08 560 0 193 54982 | 4,000             | -                 | 4,000             | 4,000             | 0.0%                      | -                          |
| <b>Sub-Total</b>                     |                        | <b>57,663</b>     | <b>21,189</b>     | <b>58,118</b>     | <b>58,118</b>     | <b>0.0%</b>               | <b>-</b>                   |
| <b>Social Services Subtotal</b>      |                        | <b>415,186</b>    | <b>339,625</b>    | <b>441,676</b>    | <b>456,097</b>    | <b>3.3%</b>               | <b>14,421</b>              |
| <b>Capital Expenditures</b>          | <b>594 0 141</b>       |                   |                   |                   |                   |                           |                            |
| Vehicles & Equipment                 | 001 08 594 0 141 56460 | 31,365            | -                 | 52,850            | 100,000           | 89.2%                     | 47,150                     |
| <b>Capital Expenditures Subtotal</b> |                        | <b>31,365</b>     | <b>-</b>          | <b>52,850</b>     | <b>100,000</b>    | <b>89.2%</b>              | <b>47,150</b>              |
| <b>Department Total</b>              |                        | <b>13,218,120</b> | <b>12,434,251</b> | <b>14,269,477</b> | <b>15,124,666</b> | <b>6.0%</b>               | <b>855,189</b>             |
|                                      |                        |                   |                   |                   |                   | <b>S&amp;B</b>            | <b>729,616</b>             |
|                                      |                        |                   |                   |                   |                   | <b>Other</b>              | <b>96,589</b>              |
|                                      |                        |                   |                   |                   |                   | <b>ERR</b>                | <b>(39,666)</b>            |
|                                      |                        |                   |                   |                   |                   | <b>Capital</b>            | <b>47,150</b>              |
|                                      |                        |                   |                   |                   |                   | <b>Jail Sales Tax</b>     | <b>21,500</b>              |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |   |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|---|
| Submitting Dept:                                 |                     | Police Department |     |   |     |                        |               |   |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |   |
| <b>Police Administration</b>                     |                     |                   |     |   |     |                        |               |   |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 115 | 51100                  | 459,574       | Amount to be supplied by Finance  |
| Overtime   | 001                 | 08                | 521 | 0 | 115 | 51300                  | 3,000         | Costs associated with overtime incurred by the Administrative Services Lieutenant and Administrative Assistant.   |
| Social Security                                  | 001                 | 08                | 521 | 0 | 115 | 52100                  | 35,157        | Amount to be supplied by Finance  |
| Retirement                                       | 001                 | 08                | 521 | 0 | 115 | 52200                  | 23,900        | Amount to be supplied by Finance  |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 115 | 52300                  | 8,671         | Amount to be supplied by Finance  |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 115 | 52400                  | 84,222        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 115 | 52600                  | 900           | Amount to be supplied by Finance  |
| Uniforms   | 001                 | 08                | 521 | 0 | 115 | 52821                  | 1,500         | Chief and Administrative Services Lieutenant uniform purchase and replacement. Both wear uniforms as standard attire.   |
| Clothing   | 001                 | 08                | 521 | 0 | 115 | 52822                  | 450           | Administrative Services Lieutenant is primarily a non-uniform position. \$450 assists in cover the costs of some of the clothing that is required for this position. This is consistent with amount provided Investigations and Crime Prevention staff.   |
| Office Supplies                                  | 001                 | 08                | 521 | 0 | 115 | 53110                  | 3,000         | Supplies associated with workplace safety, administrative projects, research projects, recruitment and accreditation.   |
| Operating Supplies                               | 001                 | 08                | 521 | 0 | 115 | 53111                  | 2,200         | Supplies associated with administering the organization. Fire Extinguisher Maintenance (\$750) comes from this line.  |
| Professional Services                            | 001                 | 08                | 521 | 0 | 115 | 54110                  | 28,375        | 1033 program (\$950), Costs associated with certification of fit-testing equipment (\$1,400), Language testing of Police Officer per CBA (12 Officers - \$2025). Northwest Incident Svc - Officer Wellness. (\$14,000). SMART Admin Annual Contract. This is MVPDs share of 2026 contacted IIT Admin Assistant. This individual will assure Skagit SMART is in compliance with State Law and training requirements. This contract fee is divided equally among the Skagit and Island County agencies represented by SMART.  |
| Psychological/Medical & Polygraph                | 001                 | 08                | 521 | 0 | 115 | 54123                  | 10,000        | Used for pre-employment polygraphs, psychological exams, job suitability assessments and medical/drug tests.  |
| Pre-Employment Checks                            | 001                 | 08                | 521 | 0 | 115 | 54137                  | 6,000         | Contacting outside sourced backgrounds for non-commissioned positions. Credit history checks, past employment searches and other sources for pre-employment information.  |
| Recruitment Costs                                | 001                 | 08                | 521 | 0 | 115 | 54183                  | 25,000        | Costs associated with recruitment includes media ads, Preparatory Academy, and attendance by recruitment team at career/job fairs. Increase due to intensely, competitive environment for police candidates. Example, agencies are paying testing fees (\$11.00 per candidate) as an incentive.   |
| Radio  | 001                 | 08                | 521 | 0 | 115 | 54220                  | 18,000        | Police radio maintenance, repair of items/accessories not covered by contract including voting receive unit for the campus.   |
| Alarms   | 001                 | 08                | 521 | 0 | 115 | 54221                  | 3,200         | Police and Court Campus (\$1100), secondary evidence building (\$1100), and Kulshan Creek Neighborhood Station(\$380) have intrusion/fire alarms that require mandatory monitoring. These buildings are not staffed 24/7 and require security protection. Outdated analog system was updated in 2022 to digital which came with an increased monthly monitoring and periodic service and maintenance is required which is an additional cost to monitoring.   |
| Travel   | 001                 | 08                | 521 | 0 | 115 | 54310                  | 1,500         | Costs associated with travel for training purposes of the Chief, Administrative Services Lieutenant, Administrative Assistant, recruitment officers and background investigators. Examples include Police Chiefs and Sheriff conferences (WASPC) and AWC Labor Relations training for the COP, Administrative Services Lieutenant and Administrative Assistant attend professional development training schools and seminars. The recruiters travel to colleges, testing sites, and job fairs all over the state. Investigators conduct background pre-employment checks. The travel line covers the cost of meals and lodging. |
| Vehicle Repairs                                  | 001                 | 08                | 521 | 0 | 115 | 54542                  | 1,864         | parts, tires & outside repairs for vehicles   |
| Equipment Rental & Reserve                       | 001                 | 08                | 521 | 0 | 115 | 54543                  | 69,289        | Fuel, labor, insurance and replacement reserve  |
| Grounds Maintenance                              | 001                 | 08                | 521 | 0 | 115 | 54820                  | 20,000        | Maintenance of Police & Court Campus and Kulshan Creek Neighborhood Station for items exceeding city contracted services.   |
| Body Camera - Maint. Contract                    | 001                 | 08                | 521 | 1 | 115 | 54841                  | 1,000         | State law requires officer to audio and video record in certain circumstances where an arrest may follow. Body cameras are a practical device to meet this requirement. Body cameras also document officer conduct and assist in determining the merits of any complaint about inappropriate conduct. Body camera footage also provides a real time depiction of police work that can be used to educate the public about our work  |
| Dues/ Conference & Tuition                       | 001                 | 08                | 521 | 0 | 115 | 54912                  | 1,250         | Training registration fees for the Chief, Administrative Services Lieutenant, Administrative Assistant, and recruiters. This budget line is connected to the training listed in Travel 001-08-521-0-115-54310.  |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |  |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Police Department |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |  |
| Laundry  | 001                 | 08                | 521 | 0 | 115 | 54913                  | 500           | Laundrying of uniforms and plain clothes of Administrative Services Lieutenant and Chief's duty uniform.   |
| Software   | 001                 | 08                | 521 | 0 | 115 | 54915                  | 76,367        | The department has a variety of software programs and licenses to assist with/in investigating crimes and to function more efficient. The criminal investigations division has eight, crime prevention has one, records division has three , patrol operations has two and two used department wide.   |
| Tuition/Academy Training Fee                     | 001                 | 08                | 521 | 0 | 115 | 54982                  | 16,848        | State Legislature require City's to pay 25% of the cost for the Basic Law Enforcement Academy for new officers. With potential upcoming retirements, budgeting for three positions at \$4,212 each. Anticipate four academy slots in 2024, anticipate 5 officers 2025  |
| College Reimbursements                           | 001                 | 08                | 521 | 0 | 115 | 54990                  | -             | Labor agreement (CBA) allows reimbursement for approved college classes (\$1,500). No officers have expressed interest fo 2025.  |
| <b>Police Records</b>                            |                     |                   |     |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 116 | 51100                  | 606,855       | Amount to be supplied by Finance   |
| Overtime   | 001                 | 08                | 521 | 0 | 116 | 51300                  | 3,500         | Overtime costs associated with the need to keep up with Prosecutor and Court imposed deadlines. Staffing in this Division totals 3.5 Records Specialists, 1 Receptionist and Records Manager. Records Specialists often take comp time in lieu of overtime which could cause overtime to cover those on leave. Also, there has been an increase in workload do to new timeline mandates for processing legal documents, to include the large number of public disclosure requests. Up slightly, to cover the increased workload.   |
| Social Security                                  | 001                 | 08                | 521 | 0 | 116 | 52100                  | 46,246        | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 08                | 521 | 0 | 116 | 52200                  | 33,059        | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 116 | 52300                  | 6,521         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 116 | 52400                  | 168,607       | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 116 | 52600                  | 1,283         | Amount to be supplied by Finance   |
| Uniforms   | 001                 | 08                | 521 | 0 | 116 | 52821                  | 3,000         | Uniforms are required for this position because of constant contact with the public. Angry or rude persons are more likely to listen and take direction from a person in uniform than from a civilian attired employee. Labor agreement (CBA) requires the Department to provide for uniform costs.  |
| Office Supplies                                  | 001                 | 08                | 521 | 0 | 116 | 53100                  | 20,000        | The Records Division is responsible for purchasing all office supplies and commonly used operating supplies for the entire Department. Examples include case files, copy paper, business cards, printing supply, letterhead, envelopes, pens, printing costs, toner, binders, folders, fasteners, shredding, and a host of miscellaneous items. This line was reduced from \$30,000 to \$20,000 IN 2024  |
| Professional Svcs (Spillman)                     | 001                 | 08                | 521 | 0 | 116 | 54110                  | 145,487       | Spillman Maintenance - includes the Mug Shot Program, NIBRS module, Evidence Bar Coding and Spillman Redundant Systems . The Mug Shot Program allows officers to make positive identifications in the field prior to making arrests. The Mug Shot Program also allows us to attach different media (imaging) to electronic cases. In the past, officers had to let the suspect go if ID was unclear, or had to have another officer go and attempt to retrieve a photo of the subject(s) involved. The cost of lost efficiency and failed arrests is far more than the costs associated with this important tool and resource. Mugs accessed by computer in the car virtually eliminates an inefficient practice. The Bar Coding reduces redundant data entry and speeds up evidence item transfers. The Spillman Redundant System will run in "tandem" with the primary system. In the event of a catastrophic event with the primary system, the secondary system will take over computing operations. |
| Telephone  | 001                 | 08                | 521 | 0 | 116 | 54210                  | 18,000        | Mifi\$1250/mo and landlines \$225/mo   |
| Cell Phones                                      | 001                 | 08                | 521 | 0 | 116 | 54212                  | 30,000        | The Department uses cellular technology for three primary reasons. First, it allows relatively inexpensive and unscannable communications between officers in the field. Second, it serves as an additional radio frequency. During any type of normal services or tactical operation, officers have the option to use this equipment and not tie up the main UHF radio channel. The third reason is mobile cellular now contains video and photo capability, accessing evidence, hazardous material guides, mapping apps for trespassing notices, encampments, violator warnings and more. All commissioned officers, animal control, community service officers and park ranger have a phone assigned.   |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |  |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Police Department |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |  |
| Postage  | 001                 | 08                | 521 | 0 | 116 | 54230                  | 3,500         | The PD shares a postage machine with the court. Monthly rental divided between the two departments. Postage costs fluctuate from year to year depending on workload and the number of programs. Examples include: recruitment letters, gross mailings, sex offender notifications, routine correspondence, equipment returns, evidence letters, seizure notices, training flyers, meeting announcements, etc.  |
| Travel   | 001                 | 08                | 521 | 0 | 116 | 54310                  | 4,200         | Travel costs are associated primarily to training requirements. Potential for liability is a major force behind training in a police department. Ongoing training includes dissemination laws, laws pertaining to concealed weapons licenses and sales, evidence custody issues, records destruction and sealing, records released to media, as well as the continual changes to laws. Actual expenditure during any year may not match what is budgeted because anticipated training may get cancelled or maybe provided on site or in the immediate area at a reduced cost. The Department provides training according to a training plan; however, many unforeseen circumstances change the plan after the budget is set. The travel line covers the cost of meals and lodging. |
| Machine Rental                                   | 001                 | 08                | 521 | 0 | 116 | 54544                  | 9,000         | For the lease of five (Police Operations, Workroom, Reception, Detectives & Records) copiers in the Department.  |
| Repairs & Maintenance                            | 001                 | 08                | 521 | 0 | 116 | 54810                  | 2,000         | The Department, like any other City department, has a wide array of equipment items that need occasional repair or maintenance. Examples include: transcribers, fingerprint machine, copiers, printers, shredders, etc.  |
| Laundry  | 001                 | 08                | 521 | 0 | 116 | 54913                  | 1,900         | Labor agreement (CBA) requires coverage of uniform cleaning costs.   |
| Tuition and Registration                         | 001                 | 08                | 521 | 0 | 116 | 54982                  | 3,125         | Most training available to the Records Division has a registration fee attached to it. This budget line is connected to the training listed in Travel 001-08-521-0-116-54310.  |
| <b>Patrol Operations</b>                         |                     |                   |     |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 117 | 51100                  | 4,551,711     | Amount to be supplied by Finance   |
| Salaries - Part-Time Employees                   | 001                 | 08                | 521 | 0 | 117 | 51200                  | 9,628         | Amount to be supplied by Finance   |
| Overtime   | 001                 | 08                | 521 | 0 | 117 | 51300                  | 280,000       | Overtime in Patrol Operations when fully staffed covers 1 Lieutenant, 5 Sergeants, and 24 Police Officers. Labor agreement (CBA) calls for payment for all time worked in excess of 12 or 8.5 hours per day. At times overtime is difficult to control in a police department due to the nature of the work. Reasons for overtime include: call outs to crime scenes, seriousness of the call, report processing, investigations and emergencies that extend beyond the end of the shift, special community events, court, shift (staffing) shortages, and training. Several thousand dollars is reimbursed by the Washington State Traffic Safety Commission to the City for DUI and other traffic related emphases during the year. There is a slight increase in 2021.          |
| Social Security                                  | 001                 | 08                | 521 | 0 | 117 | 52100                  | 341,097       | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 08                | 521 | 0 | 117 | 52200                  | 225,468       | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 117 | 52300                  | 137,864       | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 117 | 52400                  | 717,177       | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 117 | 52600                  | 9,606         | Amount to be supplied by Finance   |
| Health Club Memberships                          | 001                 | 08                | 521 | 0 | 117 | 52410                  | 1,624         | Labor agreements require the Department to cover the cost of health club memberships for officers. Additional staff are expected to enroll as non-commissioned to receive this benefit per their specific CBA.   |
| Uniforms   | 001                 | 08                | 521 | 0 | 117 | 52821                  | 40,000        | Uniforms provide quick and visible identification. In addition, labor agreement (CBA) requires the Department provide uniforms for all officers. This budget line covers anticipated uniforms and leather gear when fully staffed with 1 Lieutenant, 5 Sergeants and 23 Police Officers.   |
| K-9 Supplies                                     | 001                 | 08                | 521 | 0 | 117 | 53122                  | 4,500         | General supply items used for K-9 (food, tracking leads, feeding bowls, etc.). K-9 is expected to be operational in 2025.  |
| Patrol Supplies                                  | 001                 | 08                | 521 | 0 | 117 | 53130                  | 50,000        | This line is accessed by all Patrol Division personnel. Routine operating supplies and equipment cover costs for various protective equipment, battery types, crime scene tape, vehicle trunk supplies (first aid, blankets, flares, small tools, etc.), fire extinguisher refills, flashlight parts and repair, keys, lockout kits, marking paint, radio repair parts, PBT supply, and a host of miscellaneous required items. Like last year, other substantial supply/equipment i   |
| PTO Supplies                                     | 001                 | 08                | 521 | 0 | 117 | 53131                  | 5,000         | Tactical team requires specialized supply items such as gas mask filters, helmet covers, chem/pyro/less lethal supplies, batteries, protective gear replacement, BDU clothing, eye protection, etc. This includes all equipment for 10 person PTO and 3 CNT. New throw phone/eye protection  |
| Office Equipment                                 | 001                 | 08                | 521 | 0 | 117 | 53134                  | 1,000         | Computer Hardware & misc. office furniture   |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |  |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Police Department |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |  |
| Professional Services                            | 001                 | 08                | 521 | 0 | 117 | 54110                  | 800           | Vet care for the Police K-9 has traditionally been taken from this line but at times we need to contract with an organization to provide specialized services and this covers their fee or cost.   |
| Travel   | 001                 | 08                | 521 | 0 | 117 | 54310                  | 12,000        | The majority of training is required per state (RCW) training standards. Other training is necessary to become proficient in the many facets of policing. The various positions within the Patrol Division that require training include officers, supervisors, negotiators, field training officers, defensive tactics instructors, neighborhood resource officers, general instructors, priority policing officers, school resource officers, and tactical team officers. The Department attempts to host as much training as possible at our campus to reduce costs; however, the training providers make the final decision. Actual expenditure during any year may not match what is budgeted because anticipated training may get canceled or may be provided on site or in the general area at a reduce cost. The police department provides training according to a training plan; however, many unforeseen circumstances change the plan after the budget is set. The travel line covers the cost of meals and lodging. |
| Vehicle Repairs                                  | 001                 | 08                | 521 | 0 | 117 | 54542                  | 33,561        | Outside repairs for vehicles, parts, tires, etc. Pursuit law changes have seen an increase in offenders damaging police cars to avoid detention.   |
| Equipment Rental & Reserve                       | 001                 | 08                | 521 | 0 | 117 | 54543                  | 260,000       | Fuel, labor, insurance and replacement reserve   |
| Repairs & Maintenance                            | 001                 | 08                | 521 | 0 | 117 | 54810                  | 1,000         | The patrol division has a large amount of equipment that regularly needs repair. Items include cameras, tasers, flashlights, recorders, etc.   |
| Laundry  | 001                 | 08                | 521 | 0 | 117 | 54913                  | 4,500         | Labor agreement (CBA) requires the Department cover the cost of uniform cleaning. This budget line covers, when fully staffed, at 30 personnel.  |
| Vehicle Impoundment                              | 001                 | 08                | 521 | 0 | 117 | 54925                  | 18,000        | Towing and impounding vehicles involved in crimes, traffic hazards, and disabled police cars. Slight increase because of case law requiring more impounds for search warrants and seizure processing. Tow rates increased in 2022 and again in 2023 due to fuel price increases and other operational costs. RV and motorhome impounds are higher rates.   |
| Extradition Expenses                             | 001                 | 08                | 521 | 0 | 117 | 54948                  | 2,000         | An extradition budget is necessary to cover transportation of fugitives from justice who are apprehended in other states. Most fugitives from justice can be returned by using various ground transportation means at minimal costs. Occasionally, one must be flown or the US Marshals services must be used. With increased travel costs, one extradition could likely cost \$1,500 or more.   |
| Tuition and Registration                         | 001                 | 08                | 521 | 0 | 117 | 54982                  | 18,000        | Much of the training necessary for police officers has a registration fee attached. Staffing shortages 2023/2024 cancelled or postponed courses that we are making up. This budget line is connected to the training listed in Travel 001-08-521-0-117-54310.  |
| Special Investigations                           | 001                 | 08                | 521 | 0 | 117 | 54989                  | 4,000         | This budget line covers several needs. It includes a cash fund managed by the Department and used for covert operations to purchase stolen property, illegal drugs, information and street expenses of undercover officers. It also covers the expenses associated with criminal investigations, including blood draws, DNA analysis, handwriting analysis, document analysis, computer examinations, etc. Typically, the Department does not expend the entire line item; however, a single DNA analysis from a private laboratory could take a large portion of the budget line. Murders and other serious crimes are impossible to predict and sex crimes are increasing, and these are the types of cases that will likely require DNA work.   |
| Police Investigations                            |                     |                   |     |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 118 | 51100                  | 981,856       | Amount to be supplied by Finance   |
| Overtime   | 001                 | 08                | 521 | 0 | 118 | 51300                  | 60,000        | Overtime for 1 Lieutenant, 1 Sergeant, 4 Criminal Investigators and 1 Secretary. This budget line is typically expended for crime scene call-outs and extended and on-going felony investigations.   |
| Social Security                                  | 001                 | 08                | 521 | 0 | 118 | 52100                  | 73,707        | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 08                | 521 | 0 | 118 | 52200                  | 49,172        | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 118 | 52300                  | 25,341        | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 118 | 52400                  | 187,797       | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 118 | 52600                  | 2,068         | Amount to be supplied by Finance   |
| Uniforms   | 001                 | 08                | 521 | 0 | 118 | 52821                  | 3,200         | Investigators are not uniformed while assigned to Criminal Investigation Division; however, they may be assigned to special duty or an emergency situation that requires a uniform. A small budget is necessary to cover any replacement costs. Labor agreement (CBA) requires the Department cover the cost of uniforms.  |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |   |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|---|
| Submitting Dept:                                 |                     | Police Department |     |   |     |                        |               |   |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |   |
| Clothing   | 001                 | 08                | 521 | 0 | 118 | 52822                  | 3,300         | Labor agreement (CBA) requires the Department to cover the cost of clothing for non-uniformed (\$850) for initial entry to the unit and (\$750) year two & (\$450) thereafter. This budget line also covers the cost of special clothing for one task force officer (\$200 per year). Increase for anticipated rotation of 1 Sgt and 1 Detective  |
| Operating Supplies                               | 001                 | 08                | 521 | 0 | 118 | 53111                  | 4,250         | This line is accessed by CID personnel. Operating supplies cover the routine cost of batteries of a variety of types, fingerprinting supplies, forms, evidence tape/bags/tags, crime scene supplies, air/bloodborne pathogen supplies and a host of other miscellaneous required items.   |
| Translator                                       | 001                 | 08                | 521 | 0 | 118 | 54150                  | 1,000         | Some victims, witnesses and criminal suspects speak little or no English. Quite often there will not be a bilingual officer available and the translator service must be used. Budgeting accurately for this service is difficult. One major crime (at \$50 per hour) can exhaust the line very quickly.  |
| Travel   | 001                 | 08                | 521 | 0 | 118 | 54310                  | 5,500         | The majority of training is required per state or department standards. Other training is necessary to become proficient in the many facets of criminal investigations. The various training needs within the CID unit include: certifying a computer forensic examiner, crime scene investigation, homicide investigation, blood spatter, sex offender investigation, child crimes, and other seminars. Actual expenditure during any year may not match what is budgeted because anticipated training may get canceled or may be provided on site or in the immediate area at a reduced cost. The police department provides training according to a training plan; however, many unforeseen circumstances change the plan after the budget is set. The travel line covers the cost of meals and lodging. |
| Vehicle Repairs                                  | 001                 | 08                | 521 | 0 | 118 | 54542                  | 6,525         | parts, tires & outside repairs for vehicles   |
| Equipment Rental & Reserve                       | 001                 | 08                | 521 | 0 | 118 | 54543                  | 46,326        | Fuel, labor, insurance and replacement reserve  |
| Repairs & Maintenance                            | 001                 | 08                | 521 | 0 | 118 | 54810                  | 400           | CID has a variety of electronic and crime scene equipment that needs occasional maintenance. Other equipment includes repairs to cameras, records and a variety of other equipment.   |
| Laundry  | 001                 | 08                | 521 | 0 | 118 | 54913                  | 5,849         | Labor agreement (CBA) requires the Department to cover the cost of laundering uniforms and plain clothes for investigators.   |
| Tuition and Registration                         | 001                 | 08                | 521 | 0 | 118 | 54982                  | 8,250         | Covers the other investigators assigned to the unit as described in 521-0-0118-54982.   |
| <b>Drug Unit</b>                                 |                     |                   |     |   |     |                        |               |   |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 119 | 51100                  | 146,540       | Amount to be supplied by Finance  |
| Overtime   | 001                 | 08                | 521 | 0 | 119 | 51300                  | 2,000         | This budget line covers one Investigator in the unit. Drug investigations are notorious for causing overtime. Investigations can take investigators across the county or state. Surveillance may require long distance hours of uninterrupted activity. Shifts are adjusted when possible to reduce overtime costs.   |
| Social Security                                  | 001                 | 08                | 521 | 0 | 119 | 52100                  | 10,875        | Amount to be supplied by Finance  |
| Retirement                                       | 001                 | 08                | 521 | 0 | 119 | 52200                  | 7,119         | Amount to be supplied by Finance  |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 119 | 52300                  | 4,168         | Amount to be supplied by Finance  |
| Health Insurance                                 | 001                 | 08                | 521 | 1 | 119 | 52400                  | 22,411        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 0 | 119 | 52600                  | 310           | Amount to be supplied by Finance  |
| <b>Neighborhood Policing</b>                     |                     |                   |     |   |     |                        |               |   |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 120 | 51100                  | 416,523       | Amount to be supplied by Finance  |
| Overtime   | 001                 | 08                | 521 | 0 | 120 | 51300                  | 25,000        | Covers the Kulshan Creek Neighborhood Resource Officer, the Middle School SRO, and the West Hill NRO. These officers attend meetings at all hours. They are also required to attend community and neighborhood events that may occur on regularly scheduled time off. The officers typical carry a case load that results in extended investigations, court time, training, and unexpected shift manpower coverage. Shifts are adjusted when possible to reduce overtime costs.   |
| Social Security                                  | 001                 | 08                | 521 | 0 | 120 | 52100                  | 30,858        | Amount to be supplied by Finance  |
| Retirement                                       | 001                 | 08                | 521 | 0 | 120 | 52200                  | 20,653        | Amount to be supplied by Finance  |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 120 | 52300                  | 12,503        | Amount to be supplied by Finance  |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 120 | 52400                  | 84,222        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 120 | 52600                  | 881           | Amount to be supplied by Finance  |
| Uniforms   | 001                 | 08                | 521 | 0 | 120 | 52821                  | 1,250         | Routine uniform replacement items for 3 officers as required by the labor agreement (CBA) and Department standards.   |
| Operating Supplies                               | 001                 | 08                | 521 | 0 | 120 | 53111                  | 6,950         | This line is accessed by Kulshan Creek NRO, West Hill NRO and the Middle School SRO Neighborhood Clean-up events. Operating supplies include printing and publications, flashlight parts and repair, office supplies, batteries, and a variety of miscellaneous items for neighborhood projects. Increase for Middle School SRO for recognizing positive student conduct/behaviors.   |
| Translator                                       | 001                 | 08                | 521 | 0 | 120 | 54150                  | 250           | Translator/interpreter services are needed for meetings where many of the attendees do not speak English and for information flyers, TV10, Kulshan Creek newspaper and a variety of educational brochures.  |
| Public Utility Services                          | 001                 | 08                | 521 | 0 | 120 | 54700                  | 4,400         | Amount to be supplied by Finance  |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |  |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Police Department |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |  |
| Repairs & Maintenance                            | 001                 | 08                | 521 | 0 | 120 | 54810                  | 400           | Normal wear and tear at the Kulshan Creek Station, (sign repair, roof repair, clean up, carpet cleaning, painting, and repair of windows, doors and locks).  |
| Laundry  | 001                 | 08                | 521 | 0 | 120 | 54913                  | 675           | Labor agreement (CBA) requires the Department to cover the cost of uniform cleaning. This budget line covers three officers.   |
| <b>Police Crime Prevention</b>                   |                     |                   |     |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 121 | 51100                  | 343,044       | Amount to be supplied by Finance   |
| Overtime   | 001                 | 08                | 521 | 0 | 121 | 51300                  | 10,000        | Overtime covers four officers: one supervisor, one Public Education Officer, and two Community Service Officers. The nature of their work requires meetings and events outside of their regular work time. Examples include: neighborhood advisory board meetings, volunteer board meetings, TEAM graduations, Manager's Net, Citizens Academy and Preparatory Academy instruction, Patrol Division manpower coverage, special emphases, etc. Shifts are adjusted when possible to reduce overtime costs. Several thousand dollars is reimbursed by the Washington State Traffic Safety Commission to the City for DUI and other traffic related emphases that occur during the year which Crime Prevention Officers participate in. |
| Social Security                                  | 001                 | 08                | 521 | 0 | 121 | 52100                  | 25,714        | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 08                | 521 | 0 | 121 | 52200                  | 17,811        | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 121 | 52300                  | 8,269         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 121 | 52400                  | 66,175        | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 121 | 52600                  | 726           | Amount to be supplied by Finance   |
| Uniforms   | 001                 | 08                | 521 | 0 | 121 | 52821                  | 5,000         | Labor agreement (CBA) requires the Department provide uniforms for officers. Crime Prevention personnel are all primarily uniformed positions. This budget line reflects the cost of items anticipated for replacement. Slight increase because of a new (replacement) CSO to the unit and soft body armor vest replacement.   |
| Clothing   | 001                 | 08                | 521 | 0 | 121 | 52822                  | 750           | The Crime Prevention supervisor is required to attend meetings where non-uniform appearance is advisable. Labor agreement (CBA) requires the Department to cover the cost of clothing for non-uniformed (\$800) for initial entry to the unit and (\$750) year two & (\$450) thereafter.   |
| Operating Supplies                               | 001                 | 08                | 521 | 0 | 121 | 53111                  | 9,755         | This line is accessed by Crime Prevention personnel. Operating supplies are used to support programs and functions such as: graffiti eradication, school presentations, neighborhood fairs, COPP, RSVP, Block Watch, Bank Managers Net, Apartment Managers Net, neighborhood problem solving, etc. Supplies include: printing, publications, ID kits, forms ,two Citizen Volunteer Radios, portable speed sign, supplies for neighborhood projects, and a variety of other miscellaneous items.  |
| Travel   | 001                 | 08                | 521 | 0 | 121 | 54310                  | 4,500         | The majority of training is necessary to become and remain competent in resolving neighborhood problems, identifying scams, instructing large groups, managing volunteers, and CPTED. Actual expenditure during any year may not match what is budgeted because anticipated training may get canceled or may be provided on site or in the immediate area at a reduced cost. The police department provides training according to a training plan; however, many unforeseen circumstances change the plan after the budget is set.   |
| Vehicle Repairs                                  | 001                 | 08                | 521 | 0 | 121 | 54542                  | 3,729         | parts, tires & outside repairs for vehicles  |
| Equipment Rental & Reserve                       | 001                 | 08                | 521 | 0 | 121 | 54543                  | 20,589        | Fuel, labor, insurance and replacement reserve   |
| Laundry  | 001                 | 08                | 521 | 0 | 121 | 54913                  | 1,000         | Labor agreement requires the Department cover the cost of laundering uniforms and plain clothes officers.  |
| Tuition and Registration                         | 001                 | 08                | 521 | 0 | 121 | 54982                  | 2,700         | Much of the training necessary for staff has a registration fee attached. This budget line is connected to the training listed in Travel 001-08-521-0-121-54310.   |
| <b>Park Ranger</b>                               |                     |                   |     |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 122 | 51100                  | 99,908        | Amount to be supplied by Finance   |
| Overtime   | 001                 | 08                | 521 | 0 | 122 | 51300                  | 5,000         |  |
| Social Security                                  | 001                 | 08                | 521 | 0 | 122 | 52100                  | 7,643         | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 08                | 521 | 0 | 122 | 52200                  | 4,757         | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 122 | 52300                  | 2,051         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 122 | 52400                  | 276           | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 122 | 52600                  | 211           | Amount to be supplied by Finance   |
| Uniforms   | 001                 | 08                | 521 | 0 | 122 | 52821                  | 1,000         | Uniforms provide quick and visible identification. The ranger uniform is a different color than patrol. In addition, labor agreement (CBA) requires the Department provide a uniform for the ranger.   |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |  |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Police Department |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |  |
| Operating Supplies                               | 001                 | 08                | 521 | 0 | 122 | 53111                  | 1,000         | Similar to patrol operations, operating supplies cover routine costs of various battery types, crime scene tape, vehicle trunk supplies (first aid, blankets, flares, small tools, etc.), fire extinguisher refills, flashlight parts and repair, keys, lockout kits, marking paint, radio repair parts, PBT supply, and a host of miscellaneous required items.   |
| Travel   | 001                 | 08                | 521 | 0 | 122 | 54310                  | 1,500         | Travel costs are associated primarily to training requirements. Potential for liability is a major force behind most trainings in a police department. Actual expenditure during any year may not match what is budgeted because anticipated training may get cancelled or maybe provided on site or in the immediate area at a reduced cost. The Department provides training according to a training plan; however, many unforeseen circumstances change the plan after the budget is set. The travel line covers the cost of meals and lodging. |
| Vehicle Repairs                                  | 001                 | 08                | 521 | 0 | 122 | 54542                  | 1,864         | parts, tires & outside repairs for vehicles  |
| Equipment Rental & Reserve                       | 001                 | 08                | 521 | 0 | 122 | 54543                  | 10,295        | Fuel, labor, insurance and replacement reserve   |
| Laundry  | 001                 | 08                | 521 | 0 | 122 | 54913                  | 600           | Labor agreement (CBA) requires coverage of uniform cleaning costs.   |
| Tuition and Registration                         | 001                 | 08                | 521 | 0 | 122 | 54982                  | 950           | Most training available has a registration fee attached to it. This budget line is connected to the training listed in Travel 001-08-521-0-122-54310   |
| <b>Police Training</b>                           |                     |                   |     |   |     |                        |               |  |
| Operating Supplies                               | 001                 | 08                | 521 | 0 | 123 | 53111                  | 33,550        | Cost associated with memberships, licenses and subscription various professional organizations. Some are off-set by reduced training course fees for being a member. Cost of training items used by the entire Department, (OC supplies, 40 cal ammo, 9mm ammo, 223 ammo, 12 ga ammo, less lethal pepperball, less lethal taser equipment, taser cartridges, eye/ear protection, cleaning supplies, weapon repair and rotation, defensive tactics equipment, batteries, etc.).   |
| Professional Services                            | 001                 | 08                | 521 | 0 | 123 | 54110                  | 400           | PRISM (Firearms Simulator) training (rental) costs.  |
| Range Fees                                       | 001                 | 08                | 521 | 0 | 123 | 54991                  | 5,000         | This budget line represents a fixed fee for utilizing the Whatcom County Parks Plantation Range for firearms training and qualifications. Officers are required to practice and qualify with firearms and various less lethal devices 3 times per year. Special units such as the tactical team are also covered by this account and are required to qualify more often.   |
| <b>Traffic Policing</b>                          |                     |                   |     |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 125 | 51100                  | 144,687       | Amount to be supplied by Finance   |
| Overtime   | 001                 | 08                | 521 | 0 | 125 | 51300                  | 5,500         | Overtime covers two (one vacant 2022) Traffic Officers. Overtime is used to complete accident investigations or in-progress calls that cannot wait for another day. Overtime is also required to cover minimum staffing levels. Overtime is often difficult to predict and is typically figured by reviewing past use patterns and anticipated expenditures.   |
| Social Security                                  | 001                 | 08                | 521 | 0 | 125 | 52100                  | 10,733        | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 08                | 521 | 0 | 125 | 52200                  | 7,183         | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 125 | 52300                  | 4,168         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 125 | 52400                  | 22,010        | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 125 | 52600                  | 306           | Amount to be supplied by Finance   |
| Uniforms   | 001                 | 08                | 521 | 0 | 125 | 52821                  | 1,500         | Uniforms include the customary items such as shirts, pants, boots, coats and leather goods. Slight increase because we are intending to add a second traffic officer and need to purchase (replacement) soft body armor vest. This specific uniform budget line covers two officers per collective bargaining agreement (CBA). The increase includes Parking Enforcement being absorbed by MVPD Traffic  |
| Operating Supplies                               | 001                 | 08                | 521 | 0 | 125 | 53111                  | 2,000         | Traffic enforcement supplies, (citation forms, Notice of Infraction, Correction Notices, accident investigation supplies, road flares, etc.). The increase includes Parking Enforcement being absorbed by MVPD Traffic   |
| Travel   | 001                 | 08                | 521 | 0 | 125 | 54310                  | 500           | Officers assigned to traffic enforcement and accident investigation duties require ongoing special training include: accident investigation, SECTOR, motorcycle recertification and other requirements for traffic enforcement officers according to the Department training plan. Other generalist training will occur without travel costs. The travel line covers the cost of meals and lodging.  |
| Vehicle Repairs                                  | 001                 | 08                | 521 | 0 | 125 | 54542                  | 1,864         | parts, tires & outside repairs for vehicles  |
| Equipment Rental & Reserve                       | 001                 | 08                | 521 | 0 | 125 | 54543                  | 10,295        | Fuel, labor, insurance and replacement reserve   |
| Repairs & Maintenance                            | 001                 | 08                | 521 | 0 | 125 | 54810                  | 300           | Traffic enforcement and accident investigation uses a variety of equipment that requires occasional maintenance. Items include the cost of repairs to cameras, total station, SECTOR, radars, recorders, etc.  |
| Laundry  | 001                 | 08                | 521 | 0 | 125 | 54913                  | 300           | Laundry costs are always difficult to predict. Factors such as weather, case load, and case type may influence laundry costs. These costs are outlined in the CBA.   |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |  |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Police Department |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |  |
| Radar & Speed Calibration                        | 001                 | 08                | 521 | 0 | 125 | 54920                  | 2,000         | This line is relatively fixed from year to year and is directly related to the number of radars in operation. Radars must be kept certified for court purposes. A couple older radars are used for special details such as speed counts and neighborhood projects. These do not require annual recertification. Radar repair cost are included in the Repair and Maintenance account. Increase in calibration costs  |
| Tuition and Registration                         | 001                 | 08                | 521 | 0 | 125 | 54982                  | 600           | Most training necessary for traffic enforcement officers has a registration fee attached. This budget line is connected to the training listed in Travel 521-0-125-54310.  |
| <b>Property &amp; Evidence Room</b>              |                     |                   |     |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 08                | 521 | 0 | 126 | 51100                  | 103,840       | Amount to be supplied by Finance   |
| Overtime   | 001                 | 08                | 521 | 0 | 126 | 51300                  | 500           | Labor agreement (CBA) calls for payment for all time worked in excess of 8.5 hours per day. A nominal amount of overtime is budgeted for unexpected callbacks to retrieve evidence from the Property Room or cover costs for an extensive crime scene requiring the presence of the Property Custodian.  |
| Social Security                                  | 001                 | 08                | 521 | 0 | 126 | 52100                  | 7,944         | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 08                | 521 | 0 | 126 | 52200                  | 5,794         | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 08                | 521 | 0 | 126 | 52300                  | 1,874         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 08                | 521 | 0 | 126 | 52400                  | 21,401        | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 521 | 1 | 126 | 52600                  | 220           | Amount to be supplied by Finance   |
| Uniforms   | 001                 | 08                | 521 | 0 | 126 | 52821                  | 1,000         | Uniforms are required for this position because of the constant contact with the public. Angry and rude persons are more likely to listen and take direction from a person in uniform than from a civilian attired employee. This line item covers 1.5 employees.  |
| Operating Supplies                               | 001                 | 08                | 521 | 0 | 126 | 53111                  | 10,000        | The Property Division requires specific supplies in order to function efficiently, (storage boxes, gloves, gowns, evidence tape & tags, cash envelopes, narc testing kits, scale certification, cleaning supplies, etc.). This line item also includes Department consumables such as DVD/CDs, and AA/AAA/9A batteries. Increase due to new CSI capabilities and processing.   |
| Vehicle Repairs                                  | 001                 | 08                | 521 | 0 | 126 | 54542                  | 932           | parts, tires & outside repairs for vehicles  |
| Equipment Rental & Reserve                       | 001                 | 08                | 521 | 0 | 126 | 54543                  | 5,147         | Fuel, labor, insurance and replacement reserve   |
| Repairs & Maintenance                            | 001                 | 08                | 521 | 0 | 126 | 54810                  | 300           | A nominal amount is budgeted to repair locks, scales, carts, and to recharge freezers and refrigerators.   |
| Laundry  | 001                 | 08                | 521 | 0 | 126 | 54913                  | 750           | Labor agreement (CBA) requires the Department to cover the cost of cleaning uniforms. This budget line reflects the expected costs for the current contract.   |
| <b>Care &amp; Custody of Prisoners</b>           |                     |                   |     |   |     |                        |               |  |
| Emergency Medical & Hospital                     | 001                 | 08                | 523 | 0 | 136 | 54124                  | 126,820       | In 2015, all cities agreed to a Jail Facility Agreement with Skagit County. Agreement allows for each jurisdiction to pay an annual medical payment to the jail fund. The costs are for : All healthcare off campus. Includes, but not limited to, fit for jail, emergency visits, clinic visits and dental that cannot be handled on campus like extractions. Attached is the amount for 2025.  |
| Jail Sales Tax Pass Thru                         | 001                 | 08                | 523 | 0 | 136 | 55128                  | 2,171,500     | Amount to be supplied by Finance   |
| Prisoner Transportation                          | 001                 | 08                | 523 | 0 | 136 | 55132                  | 35,000        | All police jurisdictions in Skagit and Whatcom Counties pay into a shared prisoner transport system. Prisoners of interest to Mount Vernon Police Department are transported to the Skagit County jail from other cities up and down the I-5 corridor and even from other states. This service is less expensive and more efficient than utilizing jail staff or police officers for transport duty. Increase in contract cost because of the additional prisoners being booked in the new jail. |
| <b>Animal Control</b>                            |                     |                   |     |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 08                | 554 | 0 | 179 | 51100                  | 85,952        | Amount to be supplied by Finance   |
| Overtime   | 001                 | 08                | 554 | 0 | 179 | 51300                  | 500           | A nominal amount of overtime is budgeted to cover occasional court duty or call back after normal business hours.  |
| Social Security                                  | 001                 | 08                | 554 | 0 | 179 | 52100                  | 6,575         | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 08                | 554 | 0 | 179 | 52200                  | 4,611         | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 08                | 554 | 0 | 179 | 52300                  | 2,051         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 08                | 554 | 0 | 179 | 52400                  | 10,919        | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 554 | 1 | 179 | 52600                  | 182           | Amount to be supplied by Finance   |
| Uniforms   | 001                 | 08                | 554 | 0 | 179 | 52820                  | 1,000         | Labor agreement (CBA) requires the Department to cover the cost of uniforms. Slight increase because the ACO soft body armor is up for (five year) rotation.   |
| Operating Supplies                               | 001                 | 08                | 554 | 0 | 179 | 53111                  | 900           | Animal control supplies consist of dog food, license tags, leashes, food dishes, bedding, traps, catch poles, citation forms, etc. This budget line reflects the expected costs for the upcoming year.   |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |    |     |                        |               |   |
|--|---------------------|-------------------|-----|----|-----|------------------------|---------------|---|
| Submitting Dept:                                 |                     | Police Department |     |    |     |                        |               |   |
| Description                                      | BARS Account Number |                   |     |    |     | Total Amount Requested | Justification |   |
| Animal Care & Disposal                           | 001                 | 08                | 554 | 0  | 179 | 54126                  | 12,000        | We contract with the Humane Society of Skagit County. This contract as pervious calls for the City to pay for dogs and cats turned in by Mount Vernon residents, as well as the animals impounded by the City. The contract will alleviate some expenses as a live cat and her litter of kittens under 4 weeks of age will be one fee. No other service provider in our area is capable of handling this volume of stray and impounded animals. The Animal Services Officer utilizes our kennels at MVPD and social media to reunite or foster animals so the Humane Society is more a last resort. |
| Travel   | 001                 | 08                | 554 | 0  | 179 | 54310                  | 800           | This covers the cost of meals and lodging, if necessary.  |
| Vehicle Repairs                                  | 001                 | 08                | 554 | 0  | 179 | 54542                  | 932           | parts, tires & outside repairs for vehicles   |
| Equipment Rental & Reserve                       | 001                 | 08                | 554 | 0  | 179 | 54543                  | 5,147         | Fuel, labor, insurance and replacement reserve  |
| Repairs & Maintenance                            | 001                 | 08                | 554 | 0  | 179 | 54810                  | 150           | Occasionally repair needs to be done on the temporary kennel or equipment such as catch poles.  |
| Laundry  | 001                 | 08                | 554 | 0  | 179 | 54913                  | 500           | Labor agreement (CBA) requires the Department to cover the cost of cleaning uniforms/jumpsuits.   |
| Tuition and Registration                         | 001                 | 08                | 554 | 0  | 179 | 54982                  | 1,000         | This budget line is connected to the training referenced in Travel 539.30.4310.   |
| <b>Social Services</b>                           |                     |                   |     |    |     |                        |               |   |
| Salaries and Wages                               | 001                 | 08                | 560 | 0  | 193 | 51100                  | 282,490       | Amount to be supplied by Finance  |
| Overtime   | 001                 | 08                | 560 | 0  | 193 | 51300                  | 1,000         | Small amount to cover the overtime needs when adjusting the work schedule is not an option.   |
| Social Security                                  | 001                 | 08                | 560 | 0  | 193 | 52100                  | 21,541        | Amount to be supplied by Finance  |
| Retirement                                       | 001                 | 08                | 560 | 0  | 193 | 52200                  | 15,527        | Amount to be supplied by Finance  |
| Labor and Industries                             | 001                 | 08                | 560 | 0  | 193 | 52300                  | 6,152         | Amount to be supplied by Finance  |
| Health Insurance                                 | 001                 | 08                | 560 | 0  | 193 | 52400                  | 69,672        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 001                 | 08                | 560 | 1  | 193 | 52600                  | 597           | Amount to be supplied by Finance  |
| Uniforms   | 001                 | 08                | 560 | 2  | 193 | 52821                  | 1,000         |   |
| Office Supplies                                  | 001                 | 08                | 560 | -1 | 193 | 53110                  | 500           |   |
| Operating Supplies                               | 001                 | 08                | 560 | 0  | 193 | 53111                  | 15,000        | A MOU with Skagit County reimburses for a portion of salary expenses (\$60,000), operating/programming supplies (\$15,200) and cost of contracting a Licensed Independent Clinical Social Worker (1800) to provide clinical consultation and make recommendations regarding activities. The Affordable Housing Sales & Use Tax Fund 123 contains (\$5,000) for Operating Supplies and remaining salary costs.   |
| MVPD Community Outreach supplies                 | 001                 | 08                | 560 | 1  | 193 | 53128                  | 9,500         | Funds received through community donations and other sources intended to support homeless outreach.   |
| Outreach Supplies - BH-ASO                       | 001                 | 08                | 560 | 2  | 193 | 53129                  | -             | Operating costs associated with providing outreach services (Outreach programming costs, ARNP client visits, motel housing vouchers, transportation vouchers, personal hygiene supplies, etc.)  |
| Professional Services                            | 001                 | 08                | 560 | 0  | 193 | 54110                  | 1,800         | The Skagit County MOU requires the Integrated Outreach Supervisor to meet with a Licensed Independent Clinical Social Worker twice a month for peer review regarding activities or decisions made by Social Worker staff.   |
| Travel   | 001                 | 08                | 560 | 0  | 193 | 54310                  | 3,000         | The majority of training is required per state or department standards. Social Workers with Substance Use Disorder Professional require 40 hours of continuous training every two years. Masters in Social Work Professionals require 36 hours per year. Other training is necessary to become proficient in the many facets of their profession. The travel line covers the cost of meals and lodging. Most training available has a registration fee attached to it. This budget line is connected to the training listed in Education-Tuition & Registration 560-0-193-54982.                    |
| Vehicle Repairs                                  | 001                 | 08                | 560 | 0  | 193 | 54542                  | 3,729         | parts, tires & outside repairs for vehicles   |
| Equipment Rental & Reserve                       | 001                 | 08                | 560 | 0  | 193 | 54543                  | 20,589        | Fuel, labor, insurance and replacement reserve  |
| Tuition and Registration                         | 001                 | 08                | 560 | 0  | 193 | 54982                  | 4,000         | The majority of training is required per state or department standards. Social Workers with Substance Use Disorder Professional require 40 hours of continuous training every two years. Masters in Social Work Professionals require 36 hours per year. Other training is necessary to become proficient in the many facets of their profession. The travel line covers the cost of meals and lodging. Most training available has a registration fee attached to it. This budget line is connected to the training listed in Travel 560-0-193-54310.  |
| <b>Capital Expenditures</b>                      |                     |                   |     |    |     |                        |               |   |
| Vehicles & Equipment                             | 001                 | 08                | 594 | 0  | 141 | 56460                  | 100,000       | 2026 K9 F-150 to include K9 Kennel, Lighting, Door pops, heat sensors, cooling etc. Opioid Funds. \$80,000. K9 PROGRAM Reinstatement - To include K9 selection, purchase, training costs. - Opioid Funds - \$20,000.  |
|  |                     |                   |     |    |     |                        | 15,124,666    |   |

## **Department: Fire (001-09)**

### **Budget Narrative:**

As we prepare the 2026 Fire Department budget, we remain steadfast in our mission: *“To protect the lives, property, and environment of the Mount Vernon community, while minimizing losses in times of crisis.”* The demand for rapid emergency responses, whether for fires, medical incidents, or public assistance continues to rise, and our dedicated team stands ready to meet these growing challenges.

In 2025, we achieved significant milestones, including the completion of the Fire Station 2 remodel, the replacement of Ladder 125, and the purchase of a new ambulance. However, the year also brought substantial financial challenges due to citywide budget constraints. To help balance the 2025 budget, the Fire Department reduced its operating budget by \$142,000, followed by an additional \$90,000 early in the year to address the City’s projected \$6 million shortfall for 2026.

These reductions resulted in the freezing of key positions, including one office assistant, three firefighter/paramedic positions scheduled for August 2025, and three additional unfunded firefighter/paramedic positions. The City’s financial outlook also led to the postponement of the Station 1 project and associated bond proposal.

Operationally, these cuts eliminated funding for training and continuing education beyond the maintenance of required certifications, ended tuition reimbursement for formal education, and prevented participation in statewide wildland fire mobilizations.

Despite these challenges, call volume is expected to reach approximately 8,500 calls for service in 2025. With 87% of incidents overlapping, we continue to rely heavily on mutual aid, which can increase response times for our residents.

To address this, we are pursuing alternative funding sources. With City Council and administration approval, the department has applied for a federal Staffing for Adequate Fire and Emergency Response (SAFER) grant to hire nine additional firefighters. If awarded, this will allow us to staff an additional fire engine, reduce mutual aid dependence, improve response times, and expand our four-minute travel time coverage across the city by 33%. We were also awarded a \$15,000 grant from the Department of Natural Resources to purchase needed equipment and install a wildfire danger sign at Fire Station 3.

Our commitment to providing high-quality service at an affordable cost remains unwavering. Community feedback from 911 service surveys consistently highlights the professionalism, responsiveness, and skill of our team. As excellence drives expectations, we look forward to continuing to deliver the outstanding service our community deserves in 2026 and beyond.

### **Department Overview:**

The Mount Vernon Fire Department is responsible for fire prevention and investigation, fire suppression, emergency medical services, as well as Emergency Management for the City. This year it is anticipated that our firefighters will respond to over 8,500 emergency and non-emergency calls. The fire department is also an integral part of the community development planning process.

Department personnel respond from three stations strategically located around the geographical center of the city. Our stations house a variety of emergency response equipment. Our downtown Station 1 houses a fire engine, a brush unit, an ambulance (M119), support vehicle, as well as a reserve engine and reserve

ambulance. Station 2 is home to the ladder truck, an ambulance (M129), a reserve ambulance (A129), a reserve engine, and the Battalion Chief. Station 3 has a front-line fire engine and a cross staffed ambulance (M139). The primary engines, ladder and city ambulance are staffed with career firefighters, and the additional equipment is dependent upon career callback staffing.

All of the Fire Department administrative matters such as permits, inspection scheduling, tours, personnel issues, payroll and accounting are handled by the administrative assistant and the department office specialist.

The department functions under a typical paramilitary rank structure common to most fire departments in the county. Each shift is supervised by a Battalion Chief who is stationed at the headquarters station and responds to fires and multi-engine non-fire events. Each fire station is supervised by a Station Captain, who is responsible for the function of all shifts assigned to that station. Each piece of equipment has an assigned officer and operator.

**Department Goals:**

1. Eliminate the cross-staffing of E-131 and M-139 at station 3 by hiring 9 additional firefighters and increasing daily minimum staffing to 13.
2. Development of a strategic staffing plan, and standards of cover.
3. Look for operational and fiscal efficiencies such as contract for services, and or regionalization efforts such as a Regional Fire Authority.
4. Conduct a fiscal analysis with potential RFA partners.
5. Ensure that all personnel achieve minimum training standards and advanced training opportunities are provided for career development.
6. Increase outside agency engagement and coordination.

**Personnel Staffing Summary:**

| <b>Position/ Title</b>              | <b>Actual 2024</b> | <b>Actual 2025</b> | <b>Department Request 2026</b> | <b>Mayor Recommend 2026</b> |
|-------------------------------------|--------------------|--------------------|--------------------------------|-----------------------------|
| <b>Full Time Employees:</b>         |                    |                    |                                |                             |
| Fire Chief                          | 1                  | 1                  | 1                              | 1                           |
| Assistant Fire Chief                | 1                  | 1                  | 1                              | 1                           |
| Nurse Educator                      | 1                  | 1                  | 1                              | 0                           |
| Fire Marshal                        | 1                  | 1                  | 1                              | 1                           |
| Battalion Chief                     | 3                  | 3                  | 3                              | 3                           |
| Captain                             | 9                  | 9                  | 9                              | 9                           |
| Firefighter & Firefighter Paramedic | 36                 | 36                 | 42                             | 36                          |
| Fire Inspector                      | 1                  | 1                  | 1                              | 1                           |
| Administrative Assistant            | 1                  | 1                  | 1                              | 1                           |
| Office Assistant II                 | 1                  | 1                  | 1                              | 0                           |
| <b>Department Total</b>             | <b>55</b>          | <b>55</b>          | <b>61</b>                      | <b>53</b>                   |

**Department Service Measures:**

|   | <b>Actual<br/>2022</b> | <b>Actual<br/>2023</b> | <b>Estimated<br/>2024</b> | <b>Projected<br/>2025</b> |
|---|------------------------|------------------------|---------------------------|---------------------------|
| Number of alarms  | 8,165                  | 8,302                  | 8,543                     | 8,865                     |
| Fire Calls  | 171                    | 179                    | 171                       | 177                       |
| Medical Calls   | 6,637                  | 5,656                  | 5,809                     | 6,028                     |
| Other Calls <sup>1</sup>  | 1,567                  | 2,462                  | 2,563                     | 2660                      |
| Medical Response Time in Minutes (90 <sup>th</sup> percentile) <sup>2</sup> | 14:23                  | 14:38                  | 14:30                     | 14:20                     |
| Training hours  | 3,961                  | 3,961                  | 8,500                     | 8,500                     |
| Annual Fire Inspections (Business)  | 1,420                  | 1,439                  | 1453                      | 1467                      |
| Plan Reviews – Development Services <sup>3</sup>                            | 128                    | 164                    | 210                       | 220                       |
| Plan Reviews – Fire Protection Systems                                      | 225                    | 214                    | 214                       | 214                       |
| Inspections – Construction Permits (DS)                                     | 23                     | 34                     | 44                        | 44                        |
| Inspections – Fire Protection Sys. Permits                                  | 187                    | 162                    | 162                       | 162                       |
| Plan Review Turnaround (Average/Days) <sup>4</sup>                          | 13.4                   | 11.3                   | 12                        | 12                        |

<sup>1</sup>Other includes: Hazmat, Good Intent, False Alarm, Weather and Special Calls.

<sup>2</sup>Response time is based on priority response calls and is calculated from alarm time to arrival time of the first arriving unit. This time also includes the secondary response areas the City is responsible for per the EMS transport agreement.

<sup>3</sup>Plan Reviews include, New Building Construction, Tenant Improvements, Planning, SEPA, and Engineering.

<sup>4</sup>Plan Review Turn Around time only includes plan reviews for fire system permits.



**City of Mount Vernon**  
**2026 Budget Process**  
**Fire Department - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>   | <b><u>2026</u></b>   | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|----------------------|----------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 9,736,689         | \$ 9,671,607         | \$ (65,082)              | -0.7%           |
| Operating                           | 1,059,067            | 1,006,609            | (52,458)                 | -5.0%           |
|                                     | <b>\$ 10,795,756</b> | <b>\$ 10,678,216</b> | <b>\$ (117,540)</b>      | <b>-1.1%</b>    |

**Current FTE**

Full-time 53.00

**Unfunded FTE**

|   |             |
|---|-------------|
| Firefighter Paramedic - <i>NEW Unfunded in 2025</i> | 3.00        |
| Firefighter - <i>NEW Unfunded in 2025</i>           | 3.00        |
| Nurse Educator                                      | 1.00        |
| Office Assistant II                                 | 1.00        |
|   | <b>8.00</b> |

| <b><u>Operating</u></b>            | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Office Supplies                    | \$ 9,000            | \$ 6,000            | \$ (3,000)               | -33.3%          |
| Operating Supplies                 | 198,000             | 190,000             | (8,000)                  | -4.0%           |
| Office/Minor Tools & Equipment     | 28,501              | 23,500              | (5,001)                  | -17.5%          |
| Professional Services              | 135,500             | 117,500             | (18,000)                 | -13.3%          |
| Communications Expense             | 43,600              | 44,600              | 1,000                    | 2.3%            |
| Travel                             | 22,150              | 5,500               | (16,650)                 | -75.2%          |
| Vehicle Repairs                    | 122,046             | 151,838             | 29,792                   | 24.4%           |
| Equipment Rental & Reserve         | 177,184             | 177,184             | -                        | 0.0%            |
| Machine Rental                     | 6,500               | 6,500               | -                        | 0.0%            |
| Leasehold Excise Tax Payments      | 4,500               | 4,500               | -                        | 0.0%            |
| Repairs & Maintenance              | 101,586             | 101,487             | (99)                     | -0.1%           |
| Computer Software and Maintenance  | 64,500              | 64,500              | -                        | 0.0%            |
| Laundry                            | 17,500              | 30,000              | 12,500                   | 71.4%           |
| Education - Tuition & Registration | 125,000             | 76,500              | (48,500)                 | -38.8%          |
| Dues - Memberships & Subscriptions | 3,500               | 7,000               | 3,500                    | 100.0%          |
|                                    | <b>\$ 1,059,067</b> | <b>\$ 1,006,609</b> | <b>\$ (52,458)</b>       | <b>-5.0%</b>    |

| Submitting Dept:                    |                        | Fire Department |                |                |                | 2024                    | 2025                    | 2025 | 2026 | % | \$ |
|-------------------------------------|------------------------|-----------------|----------------|----------------|----------------|-------------------------|-------------------------|------|------|---|----|
| Description                         | Account Number         | Actual          | Estimate       | Budget         | Dept           | Change from 2025 Budget | Change from 2025 Budget |      |      |   |    |
| <b>Fire Department</b>              | <b>001 09</b>          |                 |                |                |                |                         |                         |      |      |   |    |
| <b>Fire Administration</b>          | <b>522 0 127</b>       |                 |                |                |                |                         |                         |      |      |   |    |
| Salaries and Wages                  | 001 09 522 0 127 51100 | 437,633         | 454,000        | 402,798        | 395,596        | -1.79%                  | (7,202)                 |      |      |   |    |
| Overtime                            | 001 09 522 0 127 51300 | 1,000           | 500            | 1,000          | -              | -100.00%                | (1,000)                 |      |      |   |    |
| Social Security                     | 001 09 522 0 127 52100 | 33,479          | 11,139         | 30,814         | 30,263         | -1.79%                  | (551)                   |      |      |   |    |
| Retirement                          | 001 09 522 0 127 52200 | 27,343          | 24,613         | 22,799         | 20,164         | -11.56%                 | (2,635)                 |      |      |   |    |
| Labor and Industries                | 001 09 522 0 127 52300 | 8,261           | 9,024          | 9,719          | 10,010         | 2.99%                   | 291                     |      |      |   |    |
| Health Insurance                    | 001 09 522 0 127 52400 | 47,402          | 45,908         | 24,877         | 58,625         | 135.66%                 | 33,748                  |      |      |   |    |
| Paid Family Medical Leave - PFML    | 001 09 522 0 127 52600 | -               | 1,313          | 761            | 770            | NA                      | 9                       |      |      |   |    |
| Uniforms & Clothing                 | 001 09 522 0 127 52820 | 3,000           | 2,725          | 3,000          | 6,000          | 100.00%                 | 3,000                   |      |      |   |    |
| <b>Sub-Total</b>                    |                        | <b>558,118</b>  | <b>549,222</b> | <b>495,768</b> | <b>521,428</b> | <b>5.18%</b>            | <b>25,660</b>           |      |      |   |    |
| Office Supplies                     | 001 09 522 0 127 53110 | 6,000           | 6,000          | 6,000          | 6,000          | 0.00%                   | -                       |      |      |   |    |
| Operating Supplies                  | 001 09 522 0 127 53111 | 10,000          | 10,000         | 10,000         | 10,000         | 0.00%                   | -                       |      |      |   |    |
| Office Equipment                    | 001 09 522 0 127 53134 | 3,000           | 3,000          | 3,001          | 3,000          | -0.03%                  | (1)                     |      |      |   |    |
| Professional Services               | 001 09 522 0 127 54110 | 5,000           | -              | 5,000          | -              | -100.00%                | (5,000)                 |      |      |   |    |
| Psychological Medical & Polygraph   | 001 09 522 0 127 54123 | 5,000           | 1,920          | 5,000          | -              | -100.00%                | (5,000)                 |      |      |   |    |
| Postage                             | 001 09 522 0 127 54230 | 3,800           | 1,000          | -              | 1,000          | #DIV/0!                 | 1,000                   |      |      |   |    |
| Travel                              | 001 09 522 0 127 54310 | 10,000          | 7,500          | 10,000         | -              | -100.00%                | (10,000)                |      |      |   |    |
| Leasehold Tax payments              | 001 09 522 0 127 54440 | 4,500           | 4,500          | 4,500          | 4,500          | 0.00%                   | -                       |      |      |   |    |
| Machine Rental                      | 001 09 522 0 127 54544 | 6,500           | 6,500          | 6,500          | 6,500          | 0.00%                   | -                       |      |      |   |    |
| Maintenance Contract - Software     | 001 09 522 0 127 54840 | 12,000          | 12,000         | 12,000         | 12,000         | 0.00%                   | -                       |      |      |   |    |
| Dues/Subscriptions & Memberships    | 001 09 522 0 127 54980 | 3,500           | 3,500          | 3,500          | 7,000          | 100.00%                 | 3,500                   |      |      |   |    |
| Tuition and Registration            | 001 09 522 0 127 54982 | 10,000          | -              | 10,000         | 1,500          | -85.00%                 | (8,500)                 |      |      |   |    |
| <b>Sub-Total</b>                    |                        | <b>79,300</b>   | <b>55,920</b>  | <b>75,501</b>  | <b>51,500</b>  | <b>-31.79%</b>          | <b>(24,001)</b>         |      |      |   |    |
| <b>Fire Administration Subtotal</b> |                        | <b>637,418</b>  | <b>605,142</b> | <b>571,269</b> | <b>572,928</b> | <b>0.29%</b>            | <b>1,659</b>            |      |      |   |    |
| <b>Fire Communications</b>          | <b>522 0 128</b>       |                 |                |                |                |                         |                         |      |      |   |    |
| Operating Supplies                  | 001 09 522 0 128 53111 | 3,000           | -              | 3,000          | 3,000          | 0.00%                   | -                       |      |      |   |    |
| Minor Tools/ Equipment              | 001 09 522 0 128 53500 | 1,000           | -              | 1,000          | 1,000          | 0.00%                   | -                       |      |      |   |    |
| Cell Phones                         | 001 09 522 0 128 54212 | 22,000          | 20,000         | 20,000         | 20,000         | 0.00%                   | -                       |      |      |   |    |
| Radio                               | 001 09 522 0 128 54220 | 24,000          | 20,000         | 20,000         | 20,000         | 0.00%                   | -                       |      |      |   |    |
| Travel                              | 001 09 522 0 128 54310 | -               | -              | -              | -              | NA                      | -                       |      |      |   |    |
| Repairs & Maintenance               | 001 09 522 0 128 54810 | 3,099           | 3,000          | 3,099          | 3,000          | -3.19%                  | (99)                    |      |      |   |    |
| Computer Software                   | 001 09 522 0 128 54915 | 15,000          | 15,000         | 15,000         | 15,000         | 0.00%                   | -                       |      |      |   |    |
| <b>Sub-Total</b>                    |                        | <b>68,099</b>   | <b>58,000</b>  | <b>62,099</b>  | <b>62,000</b>  | <b>-0.16%</b>           | <b>(99)</b>             |      |      |   |    |
| <b>Fire Communications Subtotal</b> |                        | <b>68,099</b>   | <b>58,000</b>  | <b>62,099</b>  | <b>62,000</b>  | <b>-0.16%</b>           | <b>(99)</b>             |      |      |   |    |
| <b>Fire Suppression</b>             | <b>522 129</b>         |                 |                |                |                |                         |                         |      |      |   |    |
| Salaries and Wages                  | 001 09 522 0 129 51100 | 390,892         | 483,138        | 431,914        | 435,234        | 0.77%                   | 3,320                   |      |      |   |    |
| Overtime                            | 001 09 522 0 129 51300 | 50,000          | 50,000         | 50,000         | 50,000         | 0.00%                   | -                       |      |      |   |    |
| Social Security                     | 001 09 522 0 129 52100 | 5,311           | 7,386          | 5,742          | 5,779          | 0.64%                   | 37                      |      |      |   |    |
| Retirement                          | 001 09 522 0 129 52200 | 19,426          | 27,133         | 21,004         | 20,344         | -3.14%                  | (660)                   |      |      |   |    |
| Labor and Industries                | 001 09 522 0 129 52300 | 14,728          | 24,433         | 20,303         | 19,308         | -4.90%                  | (995)                   |      |      |   |    |
| Health Insurance                    | 001 09 522 0 129 52400 | 70,807          | 102,490        | 85,862         | 90,192         | 5.04%                   | 4,330                   |      |      |   |    |
| Paid Family Medical Leave - PFML    | 001 09 522 0 129 52600 | -               | 1,375          | 869            | 876            | NA                      | 7                       |      |      |   |    |
| Uniforms & Clothing                 | 001 09 522 0 129 52820 | 5,000           | 9,519          | 5,000          | 19,711         | 294.22%                 | 14,711                  |      |      |   |    |
| Protective Clothing                 | 001 09 522 0 129 52824 | 23,600          | 7,435          | 19,494         | 8,200          | -57.94%                 | (11,294)                |      |      |   |    |
| <b>Sub-Total</b>                    |                        | <b>579,764</b>  | <b>712,909</b> | <b>640,188</b> | <b>649,644</b> | <b>1.48%</b>            | <b>9,456</b>            |      |      |   |    |
| Office Supplies                     | 001 09 522 0 129 53110 | -               | -              | -              | -              | 0.00%                   | -                       |      |      |   |    |
| Operating Supplies                  | 001 09 522 0 129 53111 | -               | 5,000          | 5,000          | 5,000          | NA                      | -                       |      |      |   |    |
| Hydrant Supplies                    | 001 09 522 0 129 53112 | 5,000           | -              | 5,000          | -              | -100.00%                | (5,000)                 |      |      |   |    |
| Hose Supplies                       | 001 09 522 0 129 53113 | 13,000          | 13,000         | 13,000         | 10,000         | -23.08%                 | (3,000)                 |      |      |   |    |
| Minor Tools/ Equipment              | 001 09 522 0 129 53500 | 41,450          | 15,000         | 15,000         | 10,000         | -33.33%                 | (5,000)                 |      |      |   |    |
| Professional Services               | 001 09 522 0 129 54110 | 7,500           | 7,500          | 7,500          | 7,500          | 0.00%                   | -                       |      |      |   |    |
| Postage                             | 001 09 522 0 129 54230 | -               | -              | -              | -              | NA                      | -                       |      |      |   |    |
| Travel                              | 001 09 522 0 129 54310 | 150             | 150            | 150            | 500            | 233.33%                 | 350                     |      |      |   |    |
| Vehicle Repairs                     | 001 09 522 0 129 54542 | 60,876          | 90,208         | 90,208         | 120,000        | 33.03%                  | 29,792                  |      |      |   |    |
| Equipment Rental & Reserve          | 001 09 522 0 129 54543 | 109,628         | 70,874         | 70,874         | 70,874         | 0.00%                   | -                       |      |      |   |    |
| Repairs & Maintenance               | 001 09 522 0 129 54810 | 13,000          | 13,000         | 13,000         | 13,000         | 0.00%                   | -                       |      |      |   |    |

| Submitting Dept:                              |                        | Fire Department |                |                |                | 2024                    | 2025                    | 2025 | 2026 | % | \$ |
|---|------------------------|-----------------|----------------|----------------|----------------|-------------------------|-------------------------|------|------|---|----|
| Description                                   | Account Number         | Actual          | Estimate       | Budget         | Dept           | Change from 2025 Budget | Change from 2025 Budget |      |      |   |    |
| <b>Fire Department</b>                        | <b>001 09</b>          |                 |                |                |                |                         |                         |      |      |   |    |
| Laundry                                       | 001 09 522 0 129 54913 | 5,000           | 10,000         | 10,000         | 4,200          | -58.00%                 | (5,800)                 |      |      |   |    |
| Computer Software                             | 001 09 522 0 129 54915 | 2,500           | 2,499          | 2,500          | 2,500          | 0.00%                   | -                       |      |      |   |    |
| Dues/Subscriptions & Memberships              | 001 09 522 0 129 54980 | -               | -              | -              | -              | NA                      | -                       |      |      |   |    |
| <b>Sub-Total</b>                              |                        | <b>258,104</b>  | <b>227,231</b> | <b>232,232</b> | <b>243,574</b> | <b>4.88%</b>            | <b>11,342</b>           |      |      |   |    |
| <b>Fire Suppression Subtotal</b>              |                        | <b>837,868</b>  | <b>940,140</b> | <b>872,420</b> | <b>893,218</b> | <b>2.38%</b>            | <b>20,798</b>           |      |      |   |    |
| <b>Mobilization/ Contract Reimbursement</b>   | <b>522 0 130</b>       |                 |                |                |                |                         |                         |      |      |   |    |
| Operating Supplies                            | 001 09 522 0 130 53111 | 3,000           | 3,000          | 3,000          | 3,000          | 0.00%                   | -                       |      |      |   |    |
| Minor Tools/ Equipment                        | 001 09 522 0 130 53500 | 1,000           | 1,000          | 1,000          | 1,000          | 0.00%                   | -                       |      |      |   |    |
| Travel  | 001 09 522 0 130 54310 | 1,000           | 1,000          | -              | 1,000          | #DIV/0!                 | 1,000                   |      |      |   |    |
| <b>Sub-Total</b>                              |                        | <b>5,000</b>    | <b>5,000</b>   | <b>4,000</b>   | <b>5,000</b>   | <b>25.00%</b>           | <b>1,000</b>            |      |      |   |    |
| <b>Mobilization/ Contract Reimb. Subtotal</b> |                        | <b>5,000</b>    | <b>5,000</b>   | <b>4,000</b>   | <b>5,000</b>   | <b>25.00%</b>           | <b>1,000</b>            |      |      |   |    |
| <b>Fire Prevention &amp; Investigation</b>    | <b>522 0 131</b>       |                 |                |                |                |                         |                         |      |      |   |    |
| Salaries and Wages                            | 001 09 522 0 131 51100 | 232,351         | 238,179        | 233,362        | 247,085        | 5.88%                   | 13,723                  |      |      |   |    |
| Overtime                                      | 001 09 522 0 131 51300 | 5,000           | -              | -              | -              | #DIV/0!                 | -                       |      |      |   |    |
| Social Security                               | 001 09 522 0 131 52100 | 8,164           | 8,505          | 7,888          | 8,676          | 9.99%                   | 788                     |      |      |   |    |
| Retirement                                    | 001 09 522 0 131 52200 | 15,241          | 15,246         | 14,766         | 12,565         | -14.91%                 | (2,201)                 |      |      |   |    |
| Labor and Industries                          | 001 09 522 0 131 52300 | 6,456           | 6,444          | 7,681          | 7,911          | 2.99%                   | 230                     |      |      |   |    |
| Health Insurance                              | 001 09 522 0 131 52400 | 48,963          | 54,000         | 53,592         | 59,639         | 11.28%                  | 6,047                   |      |      |   |    |
| Paid Family Medical Leave - PFML              | 001 09 522 0 131 52600 | -               | 615            | 487            | 516            | NA                      | 29                      |      |      |   |    |
| Uniforms & Clothing                           | 001 09 522 0 131 52820 | 550             | -              | 550            | 950            | 72.73%                  | 400                     |      |      |   |    |
| <b>Sub-Total</b>                              |                        | <b>316,725</b>  | <b>322,989</b> | <b>318,326</b> | <b>337,342</b> | <b>5.97%</b>            | <b>19,016</b>           |      |      |   |    |
| Operating Supplies                            | 001 09 522 0 131 53111 | 8,000           | 8,000          | 8,000          | 8,000          | 0.00%                   | -                       |      |      |   |    |
| Minor Tools/ Equipment                        | 001 09 522 0 131 53500 | 4,500           | -              | 1,500          | 1,500          | 0.00%                   | -                       |      |      |   |    |
| Postage                                       | 001 09 522 0 131 54230 | 100             | -              | -              | -              | 0.00%                   | -                       |      |      |   |    |
| Travel  | 001 09 522 0 131 54310 | -               | -              | -              | -              | NA                      | -                       |      |      |   |    |
| Repairs & Maintenance                         | 001 09 522 0 131 54810 | 500             | 500            | 500            | 500            | 0.00%                   | -                       |      |      |   |    |
| Maintenance Contract - Software               | 001 09 522 0 131 54840 | 7,500           | 5,500          | 5,500          | 5,500          | 0.00%                   | -                       |      |      |   |    |
| Dues/Subscriptions & Memberships              | 001 09 522 0 131 54980 | -               | -              | -              | -              | NA                      | -                       |      |      |   |    |
| Tuition and Registration                      | 001 09 522 0 131 54982 | -               | -              | -              | -              | NA                      | -                       |      |      |   |    |
| <b>Sub-Total</b>                              |                        | <b>20,600</b>   | <b>14,000</b>  | <b>15,500</b>  | <b>15,500</b>  | <b>0.00%</b>            | <b>-</b>                |      |      |   |    |
| <b>Fire Prevention &amp; Invest. Subtotal</b> |                        | <b>337,325</b>  | <b>336,989</b> | <b>333,826</b> | <b>352,842</b> | <b>5.70%</b>            | <b>19,016</b>           |      |      |   |    |
| <b>Fire Training</b>                          | <b>522 0 132</b>       |                 |                |                |                |                         |                         |      |      |   |    |
| Office Supplies                               | 001 09 522 0 132 53110 | -               | -              | -              | -              | NA                      | -                       |      |      |   |    |
| Operating Supplies                            | 001 09 522 0 132 53111 | 3,000           | 3,000          | 3,000          | 3,000          | 0.00%                   | -                       |      |      |   |    |
| Minor Tools/ Equipment                        | 001 09 522 0 132 53500 | 2,000           | -              | 2,000          | 2,000          | 0.00%                   | -                       |      |      |   |    |
| Professional Services                         | 001 09 522 0 132 54110 | 11,900          | -              | 8,000          | -              | -100.00%                | (8,000)                 |      |      |   |    |
| Travel  | 001 09 522 0 132 54310 | 8,000           | -              | 8,000          | -              | -100.00%                | (8,000)                 |      |      |   |    |
| Repairs & Maintenance                         | 001 09 522 0 132 54810 | 1,000           | 1,000          | 1,000          | 1,000          | 0.00%                   | -                       |      |      |   |    |
| Tuition and Registration                      | 001 09 522 0 132 54982 | 70,000          | 45,000         | 70,000         | 30,000         | -57.14%                 | (40,000)                |      |      |   |    |
| <b>Sub-Total</b>                              |                        | <b>95,900</b>   | <b>49,000</b>  | <b>92,000</b>  | <b>36,000</b>  | <b>-60.87%</b>          | <b>(56,000)</b>         |      |      |   |    |
| <b>Fire Training Subtotal</b>                 |                        | <b>95,900</b>   | <b>49,000</b>  | <b>92,000</b>  | <b>36,000</b>  | <b>-60.87%</b>          | <b>(56,000)</b>         |      |      |   |    |
| <b>Fire Facilities</b>                        | <b>522 0 133</b>       |                 |                |                |                |                         |                         |      |      |   |    |
| Operating Supplies                            | 001 09 522 0 133 53111 | 17,000          | 17,000         | 17,000         | 17,000         | 0.00%                   | -                       |      |      |   |    |
| Repairs & Maintenance                         | 001 09 522 0 133 54810 | 25,000          | 50,000         | 50,000         | 50,000         | 0.00%                   | -                       |      |      |   |    |
| Building & Grounds Maintenance                | 001 09 522 0 133 54811 | 6,000           | 20,000         | 20,000         | 20,000         | 0.00%                   | -                       |      |      |   |    |
| <b>Sub-Total</b>                              |                        | <b>48,000</b>   | <b>87,000</b>  | <b>87,000</b>  | <b>87,000</b>  | <b>0.00%</b>            | <b>-</b>                |      |      |   |    |
| <b>Fire Facilities Subtotal</b>               |                        | <b>48,000</b>   | <b>87,000</b>  | <b>87,000</b>  | <b>87,000</b>  | <b>0.00%</b>            | <b>-</b>                |      |      |   |    |
| <b>Ambulance Services</b>                     | <b>522 0 134</b>       |                 |                |                |                |                         |                         |      |      |   |    |
| Salaries and Wages                            | 001 09 522 0 134 51100 | 5,558,911       | 5,661,598      | 5,986,823      | 5,884,965      | -1.70%                  | (101,858)               |      |      |   |    |
| Overtime                                      | 001 09 522 0 134 51300 | 550,000         | 445,000        | 445,000        | 445,000        | 0.00%                   | -                       |      |      |   |    |
| Social Security                               | 001 09 522 0 134 52100 | 87,898          | 93,606         | 93,034         | 82,258         | -11.58%                 | (10,776)                |      |      |   |    |
| Retirement                                    | 001 09 522 0 134 52200 | 284,364         | 321,860        | 302,452        | 280,626        | -7.22%                  | (21,826)                |      |      |   |    |
| Labor and Industries                          | 001 09 522 0 134 52300 | 206,238         | 262,097        | 265,859        | 257,913        | -2.99%                  | (7,946)                 |      |      |   |    |
| Health Insurance                              | 001 09 522 0 134 52400 | 949,833         | 1,000,000      | 1,089,941      | 1,141,507      | 4.73%                   | 51,566                  |      |      |   |    |
| Paid Family Medical Leave - PFML              | 001 09 522 0 134 52600 | -               | 15,000         | 12,298         | 12,088         | -1.71%                  | (210)                   |      |      |   |    |
| Uniforms & Clothing                           | 001 09 522 0 134 52820 | 25,000          | 43,361         | 25,000         | 31,365         | 25.46%                  | 6,365                   |      |      |   |    |

| Submitting Dept:                     |                  | Fire Department |     |   |     |        | 2024              | 2025              | 2025              | 2026                    | %                       | \$               |
|--------------------------------------|------------------|-----------------|-----|---|-----|--------|-------------------|-------------------|-------------------|-------------------------|-------------------------|------------------|
| Description                          | Account Number   |                 |     |   |     | Actual | Estimate          | Budget            | Dept              | Change from 2025 Budget | Change from 2025 Budget |                  |
| <b>Fire Department</b>               | <b>001 09</b>    |                 |     |   |     |        |                   |                   |                   |                         |                         |                  |
| Protective Clothing                  | 001              | 09              | 522 | 0 | 134 | 52824  | 62,000            | 35,978            | 62,000            | 27,471                  | -55.69%                 | (34,529)         |
| <b>Sub-Total</b>                     |                  |                 |     |   |     |        | <b>7,724,244</b>  | <b>7,878,500</b>  | <b>8,282,407</b>  | <b>8,163,193</b>        | <b>-1.44%</b>           | <b>(119,214)</b> |
| Office Supplies                      | 001              | 09              | 522 | 0 | 134 | 53110  | 1,000             | 1,000             | 1,000             | -                       | -100.00%                | (1,000)          |
| Operating Supplies                   | 001              | 09              | 522 | 0 | 134 | 53111  | 130,000           | 130,001           | 130,000           | 130,000                 | 0.00%                   | -                |
| EMS Operating Supplies               | 001              | 09              | 522 | 0 | 134 | 53126  | 1,000             | 1,000             | 1,000             | 1,000                   | 0.00%                   | -                |
| Minor Tools/ Equipment               | 001              | 09              | 522 | 0 | 134 | 53500  | 5,000             | 5,000             | 5,000             | 5,000                   | 0.00%                   | -                |
| Professional Services                | 001              | 09              | 522 | 0 | 134 | 54110  | 110,000           | 110,000           | 110,000           | 110,000                 | 0.00%                   | -                |
| Travel                               | 001              | 09              | 522 | 0 | 134 | 54310  | 4,000             | 4,000             | 4,000             | 4,000                   | 0.00%                   | -                |
| Vehicle Repairs                      | 001              | 09              | 522 | 0 | 134 | 54542  | 24,351            | 31,838            | 31,838            | 31,838                  | 0.00%                   | -                |
| Equipment Rental & Reserve           | 001              | 09              | 522 | 0 | 134 | 54543  | 68,045            | 106,310           | 106,310           | 106,310                 | 0.00%                   | -                |
| Repairs & Maintenance                | 001              | 09              | 522 | 0 | 134 | 54810  | 35,100            | 13,987            | 13,987            | 13,987                  | 0.00%                   | -                |
| Maintenance Contract - Software      | 001              | 09              | 522 | 0 | 134 | 54840  | 29,500            | 29,500            | 29,500            | 29,500                  | 0.00%                   | -                |
| Laundry                              | 001              | 09              | 522 | 0 | 134 | 54913  | 15,000            | 7,500             | 7,500             | 25,800                  | 244.00%                 | 18,300           |
| Tuition and Registration             | 001              | 09              | 522 | 0 | 134 | 54982  | 45,000            | 45,000            | 45,000            | 45,000                  | 0.00%                   | -                |
| <b>Sub-Total</b>                     |                  |                 |     |   |     |        | <b>467,996</b>    | <b>485,136</b>    | <b>485,135</b>    | <b>502,435</b>          | <b>3.57%</b>            | <b>17,300</b>    |
| <b>Ambulance Service Subtotal</b>    |                  |                 |     |   |     |        | <b>8,192,240</b>  | <b>8,363,636</b>  | <b>8,767,542</b>  | <b>8,665,628</b>        | <b>-1.16%</b>           | <b>(101,914)</b> |
| <b>Emergency Operations Center</b>   | <b>525 0 139</b> |                 |     |   |     |        |                   |                   |                   |                         |                         |                  |
| Office Supplies                      | 001              | 09              | 525 | 0 | 139 | 53110  | 2,000             | -                 | 2,000             | -                       | -100.00%                | (2,000)          |
| Operating Supplies - EOC             | 001              | 09              | 525 | 0 | 139 | 53116  | 8,600             | -                 | -                 | -                       | #DIV/0!                 | -                |
| Communications Services              | 001              | 09              | 525 | 0 | 139 | 54214  | 3,600             | 3,600             | 3,600             | 3,600                   | 0.00%                   | -                |
| <b>Sub-Total</b>                     |                  |                 |     |   |     |        | <b>14,200</b>     | <b>3,600</b>      | <b>5,600</b>      | <b>3,600</b>            | <b>-35.71%</b>          | <b>(2,000)</b>   |
| <b>Emergency Operations Subtotal</b> |                  |                 |     |   |     |        | <b>14,200</b>     | <b>3,600</b>      | <b>5,600</b>      | <b>3,600</b>            | <b>-35.71%</b>          | <b>(2,000)</b>   |
| <b>Capital Expenditures</b>          | <b>594 0 238</b> |                 |     |   |     |        |                   |                   |                   |                         |                         |                  |
| Furniture & Equipment                | 001              | 09              | 594 | 0 | 238 | 56420  | 30,000            | -                 | -                 | -                       | 0.00%                   | -                |
| <b>Capital Expenditures Subtotal</b> |                  |                 |     |   |     |        | <b>30,000</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>                | <b>NA</b>               | <b>-</b>         |
| <b>Department Total</b>              |                  |                 |     |   |     |        | <b>10,266,050</b> | <b>10,448,507</b> | <b>10,795,756</b> | <b>10,678,216</b>       | <b>-1.09%</b>           | <b>(117,540)</b> |
|                                      |                  |                 |     |   |     |        |                   |                   |                   |                         | <b>S&amp;B</b>          | <b>(65,082)</b>  |
|                                      |                  |                 |     |   |     |        |                   |                   |                   |                         | <b>Other</b>            | <b>(52,458)</b>  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                 |   |     |                        |               |   |  |
|--|---------------------|----|-----------------|---|-----|------------------------|---------------|---|--|
| Submitting Dept:                                 |                     |    | Fire Department |   |     |                        |               |   |  |
| Description                                      | BARS Account Number |    |                 |   |     | Total Amount Requested | Justification |   |  |
| Fire Administration                              |                     |    |                 |   |     |                        |               |   |  |
| Salaries and Wages                               | 001                 | 09 | 522             | 0 | 127 | 51100                  | 395,596       | Amount to be supplied by Finance  |  |
| Overtime   | 001                 | 09 | 522             | 0 | 127 | 51300                  | -             | Overtime to cover public safety meetings or educational events.   |  |
| Social Security                                  | 001                 | 09 | 522             | 0 | 127 | 52100                  | 30,263        | Amount to be supplied by Finance  |  |
| Retirement                                       | 001                 | 09 | 522             | 0 | 127 | 52200                  | 20,164        | Amount to be supplied by Finance  |  |
| Labor and Industries                             | 001                 | 09 | 522             | 0 | 127 | 52300                  | 10,010        | Amount to be supplied by Finance  |  |
| Health Insurance                                 | 001                 | 09 | 522             | 0 | 127 | 52400                  | 58,625        | Amount to be supplied by Finance  |  |
| Paid Family Medical Leave - PFML                 | 001                 | 09 | 522             | 0 | 127 | 52600                  | 770           | Amount to be supplied by Finance  |  |
| Uniforms & Clothing                              | 001                 | 09 | 522             | 0 | 127 | 52820                  | 6,000         | Uniforms and clothing for the Administrative Staff .  |  |
| Office Supplies                                  | 001                 | 09 | 522             | 0 | 127 | 53110                  | 6,000         | Copy paper, letterhead, envelopes, and forms for the administrative offices, printer toner, other office supplies. Printing of forms such as Stop Work forms, Fire Inspection Forms, letterhead, business cards, etc. are also applied to this line item. All 3 Fire Stations   |  |
| Operating Supplies                               | 001                 | 09 | 522             | 0 | 127 | 53111                  | 10,000        | Annual maintenance costs for our Records Management System, CrewSense, ePCR system, Training system and Spillman Mobile system. Included are awards for retirement and annual awards ceremony as well as computer hardware (per IS) to include replacement monitors and station TV replacements.  |  |
| Office Equipment                                 | 001                 | 09 | 522             | 0 | 127 | 53134                  | 3,000         | Computer hardware & misc office furniture. Monitors, keyboards, computers, laptops screen protectors.   |  |
| Professional Services                            | 001                 | 09 | 522             | 0 | 127 | 54110                  | -             | Testing, recruitment, and advertising fees for new employees. The Fire Department is actively recruiting for Firefighter/Paramedics. Recruitment is an ongoing process due to anticipated retirements and separations from service. This line item budget is to be transferred to Human Resources Department for 2026 and beyond.   |  |
| Psychological Medical & Polygraph                | 001                 | 09 | 522             | 0 | 127 | 54123                  | -             | One pre-employment Civil Service requirement is a psychological and medical examination. This will cover the cost of psychological examinations for new employees. Additionally, this will also cover the cost of HEPB Titers, TB tests, and COVID-19 tests needed for all line firefighters. The remaining budget is to be transferred to the human resources department for 2026.   |  |
| Postage  | 001                 | 09 | 522             | 0 | 127 | 54230                  | 1,000         | Postage for inspection certificates, HIPAA notices (required by law), and other general office mailings. Return of parts all  |  |
| Travel   | 001                 | 09 | 522             | 0 | 127 | 54310                  | -             | Travel for Fire Chief, Assistant Fire Chief and administrative staff to training classes and conferences such as Washington State Chiefs Conference, NW Leadership Conference, Fire Rescue Internationals, Office Administrators conferences, and specialized training for support systems (RMS & ePCR) and HIPAA Compliance Training. This training is critical for officer development and to maintain job required certifications. |  |
| Leasehold Tax payments                           | 001                 | 09 | 522             | 0 | 127 | 54440                  | 4,500         | To be supplied by Finance   |  |
| Machine Rental                                   | 001                 | 09 | 522             | 0 | 127 | 54544                  | 6,500         | Annual lease agreements for the copiers at stations #1, #2 & #3, including upgrades to the copiers at Station 1 & 3 and scanning capabilities (to decrease paper).  |  |
| Maintenance Contract - Software                  | 001                 | 09 | 522             | 0 | 127 | 54840                  | 12,000        | Fire portion of Target Solutions maintenance.   |  |
| Dues/Subscriptions & Memberships                 | 001                 | 09 | 522             | 0 | 127 | 54980                  | 7,000         | Membership dues for Skagit County Fire Chief's Association, State Fire Chief's Association, International Fire Chief's Association, National Fire Protection Association and WAPRO.   |  |
| Tuition and Registration                         | 001                 | 09 | 522             | 0 | 127 | 54982                  | 1,500         | Tuition and registration for classes and conferences for Fire Chief, Assistant Fire Chief and Administrative staff. (linked to 54310 above)   |  |
| Fire Communications                              |                     |    |                 |   |     |                        |               |   |  |
| Operating Supplies                               | 001                 | 09 | 522             | 0 | 128 | 53111                  | 3,000         | Funds the replacement of portable radio batteries used for emergency operation and battery chargers. Typically these batteries will last for three years. This line item is set up to replace 1/3 of the batteries each year.   |  |
| Minor Tools/ Equipment                           | 001                 | 09 | 522             | 0 | 128 | 53500                  | 1,000         | Maintains and repairs to equipment that interfaces with radio equipment for command and control during an emergency response.   |  |
| Cell Phones                                      | 001                 | 09 | 522             | 0 | 128 | 54212                  | 20,000        | Department cell phones and wireless cards for Spillman Mobile. Additionally this covers the cost of alarm phone lines for the Little Mountain radio transmitter site. Additional lines and IPAD's for operations.   |  |
| Radio  | 001                 | 09 | 522             | 0 | 128 | 54220                  | 20,000        | Maintains the FCC public safety communications license, the cost of third-party alarm monitoring for Stations 2 & 3 and Little Mountain, and the City's annual maintenance payments to the 9-1-1 County Fire Radio System.  |  |
| Repairs & Maintenance                            | 001                 | 09 | 522             | 0 | 128 | 54810                  | 3,000         | Maintains all Fire Radio system and traffic signal emergency pre-emption equipment essential to emergency response and day to day operations. Also the maintenance contract for the Fire Communications equipment on Little Mountain.   |  |
| Computer Software                                | 001                 | 09 | 522             | 0 | 128 | 54915                  | 15,000        | Acquisition of software needed to manage the functions of the Fire Department with the direct support of the City's IT department.  |  |
| Fire Suppression                                 |                     |    |                 |   |     |                        |               |   |  |
| Salaries and Wages                               | 001                 | 09 | 522             | 0 | 129 | 51100                  | 435,234       | Amount to be supplied by Finance  |  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                 |   |     |       |                        |  |  |
|--|---------------------|----|-----------------|---|-----|-------|------------------------|--|--|
| Submitting Dept:                                 |                     |    | Fire Department |   |     |       |                        |  |  |
| Description                                      | BARS Account Number |    |                 |   |     |       | Total Amount Requested | Justification  |  |
| Overtime   | 001                 | 09 | 522             | 0 | 129 | 51300 | 50,000                 | Overtime to cover contract articles for continuing education, contract articles for peak staffed units, vacancies, additional staffing days by management, community education (CPR), other needed events.   |  |
| Social Security                                  | 001                 | 09 | 522             | 0 | 129 | 52100 | 5,779                  | Amount to be supplied by Finance   |  |
| Retirement                                       | 001                 | 09 | 522             | 0 | 129 | 52200 | 20,344                 | Amount to be supplied by Finance   |  |
| Labor and Industries                             | 001                 | 09 | 522             | 0 | 129 | 52300 | 19,308                 | Amount to be supplied by Finance   |  |
| Health Insurance                                 | 001                 | 09 | 522             | 0 | 129 | 52400 | 90,192                 | Amount to be supplied by Finance   |  |
| Paid Family Medical Leave - PFML                 | 001                 | 09 | 522             | 0 | 129 | 52600 | 876                    | Amount to be supplied by Finance   |  |
| Uniforms & Clothing                              | 001                 | 09 | 522             | 0 | 129 | 52820 | 19,711                 | All employees following their first complete year of hire will be issued a uniform stipend in the amount of seven hundred and fifty dollars (750.00). the stipend will be issued at the first full pay period beginning January 2025, and annually thereafter. Also covers Class A uniforms as per CBA. This is 18% of the total cost. The remainder of the charges are under the Ambulance line item (tied to 001.09.522.70.2820) |  |
| Protective Clothing                              | 001                 | 09 | 522             | 0 | 129 | 52824 | 8,200                  | 18% of total cost, 82% reflected in line item 001-09-522-0-134-52824.  |  |
| Operating Supplies                               | 001                 | 09 | 522             | 0 | 129 | 53111 | 5,000                  | Includes supplies, for REHAB, Class A Foam, Apparatus Wash, batteries for SCBA packs, road flares, flashlight batteries, brackets & clamps, safety items, HazMat Chemical Resistant tape, and safety operating supplies and other supplies as needed.  |  |
| Hose Supplies                                    | 001                 | 09 | 522             | 0 | 129 | 53113 | 10,000                 | Annual hose testing provided by a third part and required by the NFPA standard, the cost of replacing out of date or damaged hoses based on the replacement recommendations from the rating bureau and the cost of replacing hose fittings.  |  |
| Minor Tools/ Equipment                           | 001                 | 09 | 522             | 0 | 129 | 53500 | 10,000                 | Small hand tools purchased for Stations 1, 2, & 3. Replaces tools such as chainsaws that have been identified as non-repairable, replace tools not currently available but necessary on every apparatus, and repair existing equipment that still has a life expectancy remaining. \$70,500 Funded with ARPA in 2025   |  |
| Professional Services                            | 001                 | 09 | 522             | 0 | 129 | 54110 | 7,500                  | Contract with Northwest Incident Support to provide professional services with certified/qualified medical professional's to establish and build a peer support network within the Fire Department. Contract also retains medical professional to respond to critical incidents.   |  |
| Travel   | 001                 | 09 | 522             | 0 | 129 | 54310 | 500                    | Travel associated with SCBA Bottle hydro testing and air sampling.   |  |
| Vehicle Repairs                                  | 001                 | 09 | 522             | 0 | 129 | 54542 | 120,000                | Repair of department apparatus from breakage and fair ware and tear.   |  |
| Equipment Rental & Reserve                       | 001                 | 09 | 522             | 0 | 129 | 54543 | 70,874                 | Fuel, labor, and insurance for vehicles  |  |
| Repairs & Maintenance                            | 001                 | 09 | 522             | 0 | 129 | 54810 | 13,000                 | Covers the annual maintenance agreement for the SCBA Compressor, the annual ground ladder test, and repairs to Extractor, Compressor Fill Station, Carbon Chains, R117 compressor, MSA Orion Detectors.  |  |
| Laundry  | 001                 | 09 | 522             | 0 | 129 | 54913 | 4,200                  | Laundering uniforms, linens and bunker gear for the department.  |  |
| Computer Software                                | 001                 | 09 | 522             | 0 | 129 | 54915 | 2,500                  | Software for response mapping.   |  |
| Mobilization/ Contract Reimbursement             |                     |    |                 |   |     |       |                        |  |  |
| Operating Supplies                               | 001                 | 09 | 522             | 0 | 130 | 53111 | 3,000                  | This item covers the cost of protective equipment needed for Wildland fire fighting.   |  |
| Minor Tools/ Equipment                           | 001                 | 09 | 522             | 0 | 130 | 53500 | 1,000                  | This item covers the cost of tools needed and equipment for Wildland firefighting.   |  |
| Fire Prevention & Investigation                  |                     |    |                 |   |     |       |                        |  |  |
| Salaries and Wages                               | 001                 | 09 | 522             | 0 | 131 | 51100 | 247,085                | Amount to be supplied by Finance   |  |
| Social Security                                  | 001                 | 09 | 522             | 0 | 131 | 52100 | 8,676                  | Amount to be supplied by Finance   |  |
| Retirement                                       | 001                 | 09 | 522             | 0 | 131 | 52200 | 12,565                 | Amount to be supplied by Finance   |  |
| Labor and Industries                             | 001                 | 09 | 522             | 0 | 131 | 52300 | 7,911                  | Amount to be supplied by Finance   |  |
| Health Insurance                                 | 001                 | 09 | 522             | 0 | 131 | 52400 | 59,639                 | Amount to be supplied by Finance   |  |
| Paid Family Medical Leave - PFML                 | 001                 | 09 | 522             | 0 | 131 | 52600 | 516                    | Amount to be supplied by Finance   |  |
| Uniforms & Clothing                              | 001                 | 09 | 522             | 0 | 131 | 52820 | 950                    | Uniform replacement for the Fire Marshal per the CBA.  |  |
| Operating Supplies                               | 001                 | 09 | 522             | 0 | 131 | 53111 | 8,000                  | Operating supplies for fire prevention. These items include: fireworks education, books, public education materials and evidence supplies. This line item was increased due to the City's emphasis on public education pertaining to fireworks and the new ban on fireworks beginning 2025.  |  |
| Minor Tools/ Equipment                           | 001                 | 09 | 522             | 0 | 131 | 53500 | 1,500                  | Covers tools & equipment specific to Fire Prevention and Fire Investigation equipment. Includes update of DSLR camera and lens kit to replace outdated equipment.  |  |
| Repairs & Maintenance                            | 001                 | 09 | 522             | 0 | 131 | 54810 | 500                    | This line item covers the cost of repairs to Fire Prevention and Fire Investigation equipment.   |  |
| Maintenance Contract - Software                  | 001                 | 09 | 522             | 0 | 131 | 54840 | 5,500                  | Streamline Fire Inspection Software - Annual service fees.   |  |
| Fire Training                                    |                     |    |                 |   |     |       |                        |  |  |
| Operating Supplies                               | 001                 | 09 | 522             | 0 | 132 | 53111 | 3,000                  | Supplies necessary for training programs. These supplies include: lumber, smoke fluid, firefighting text, live fire materials, water rescue, rope rescue, medical training supplies, electronic training materials, instructor manuals and safety supplies.  |  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                 |   |     |       |                        |  |  |
|--|---------------------|----|-----------------|---|-----|-------|------------------------|--|--|
| Submitting Dept:                                 |                     |    | Fire Department |   |     |       |                        |  |  |
| Description                                      | BARS Account Number |    |                 |   |     |       | Total Amount Requested | Justification  |  |
| Minor Tools/ Equipment                           | 001                 | 09 | 522             | 0 | 132 | 53500 | 2,000                  | Covers minor tools and equipment used in creating training props and scenarios.  |  |
| Travel   | 001                 | 09 | 522             | 0 | 132 | 54310 | -                      | Travel costs for classes at North Bend, Training Officers, Fire Officer Academy, Seminars, IFSAC Certification courses, and Safety Training.   |  |
| Repairs & Maintenance                            | 001                 | 09 | 522             | 0 | 132 | 54810 | 1,000                  | Repairs to training props or equipment damaged during training (for example, Rescue Randy, smoke machines, etc.).  |  |
| Tuition and Registration                         | 001                 | 09 | 522             | 0 | 132 | 54982 | 30,000                 | Registration and tuition for Fire Academy at North Bend. Training Officers, Fire Officer Academy, Seminars, IFSAC Cert courses, and Safety Training. Additionally this covers the reimbursement amounts for the college courses outlined in the CBA. Fire Prevention, mobilization.  |  |
| Fire Facilities                                  |                     |    |                 |   |     |       |                        |  |  |
| Operating Supplies                               | 001                 | 09 | 522             | 0 | 133 | 53111 | 17,000                 | Facilities operating supplies covers the disposable supplies and general operating supplies for the stations. These include: disposables, cleaners, light bulbs, kitchen supplies, linens, flags, etc.   |  |
| Repairs & Maintenance                            | 001                 | 09 | 522             | 0 | 133 | 54810 | 50,000                 | Facilities repairs and maintenance covers the repairs of station facilities and annual maintenance agreements. These items include: plumbing, bay doors, furnace, and electrical.  |  |
| Building & Grounds Maintenance                   | 001                 | 09 | 522             | 0 | 133 | 54811 | 20,000                 | Building and grounds maintenance covers the cost of contracted building maintenance including carpet cleaning, pest control, fire extinguishers, sprinkler systems, fire alarm testing, lawn care, and paint.  |  |
| Ambulance Services                               |                     |    |                 |   |     |       |                        |  |  |
| Salaries and Wages                               | 001                 | 09 | 522             | 0 | 134 | 51100 | 5,884,965              | to be supplied by Finance  |  |
| Overtime   | 001                 | 09 | 522             | 0 | 134 | 51300 | 445,000                | Overtime to cover contract articles for continuing education, contract articles for peak staffed units, vacancies, additional staffing days by management, community education (CPR), other needed events.   |  |
| Social Security                                  | 001                 | 09 | 522             | 0 | 134 | 52100 | 82,258                 | to be supplied by Finance  |  |
| Retirement                                       | 001                 | 09 | 522             | 0 | 134 | 52200 | 280,626                | to be supplied by Finance  |  |
| Labor and Industries                             | 001                 | 09 | 522             | 0 | 134 | 52300 | 257,913                | to be supplied by Finance  |  |
| Health Insurance                                 | 001                 | 09 | 522             | 0 | 134 | 52400 | 1,141,507              | to be supplied by Finance  |  |
| Paid Family Medical Leave - PFML                 | 001                 | 09 | 522             | 0 | 134 | 52600 | 12,088                 | to be supplied by Finance  |  |
| Uniforms & Clothing                              | 001                 | 09 | 522             | 0 | 134 | 52820 | 31,365                 | 86% of the uniform and clothing allowance for firefighters is being moved to Ambulance Services.   |  |
| Protective Clothing                              | 001                 | 09 | 522             | 0 | 134 | 52824 | 27,471                 | 86% of employee personal protective equipment.   |  |
| Office Supplies                                  | 001                 | 09 | 522             | 0 | 134 | 53110 | -                      | Office supplies for the Nurse Educator.  |  |
| Operating Supplies                               | 001                 | 09 | 522             | 0 | 134 | 53111 | 130,000                | **combine BLS Supplies & ALS Supplies This is for the operating supplies for BLS (gloves, King always, EPI, etc.) and the purchase of ALS medications (Versed, Valium, etc.), ambulance billing fees and contract services (such as oxygen).   |  |
| EMS Operating Supplies                           | 001                 | 09 | 522             | 0 | 134 | 53126 | 1,000                  | Reimbursement from the EMS Office for the purchase EMS identified equipment as outline in the current contract with the Skagit County EMS department.  |  |
| Minor Tools/ Equipment                           | 001                 | 09 | 522             | 0 | 134 | 53500 | 5,000                  | Replacement of stretchers, backboards, pulse ox, etc. associated with both ALS and BLS transport services.   |  |
| Professional Services                            | 001                 | 09 | 522             | 0 | 134 | 54110 | 110,000                | Quick Med Claims contact billing Quadient, USIO Pymt Solutions, assessment centers PM  |  |
| Travel   | 001                 | 09 | 522             | 0 | 134 | 54310 | 4,000                  | Travel associated with the paramedics Continuing Education requirements per the CBA. While we make every attempt to provide in-house training opportunities, some training is best received from outside locations. This will also cover the travel costs to the annual ESO conference and the AMBO conference for the Nurse Educator. |  |
| Vehicle Repairs                                  | 001                 | 09 | 522             | 0 | 134 | 54542 | 31,838                 | Repairs and maintenance of EMS units.  |  |
| Equipment Rental & Reserve                       | 001                 | 09 | 522             | 0 | 134 | 54543 | 106,310                | Fuel, labor, and insurance for vehicles  |  |
| Repairs & Maintenance                            | 001                 | 09 | 522             | 0 | 134 | 54810 | 13,987                 | MDT antennas-Repairs and maintenance minor equipment.  |  |
| Maintenance Contract - Software                  | 001                 | 09 | 522             | 0 | 134 | 54840 | 29,500                 | Annual software agreements: RDIF, ESO, Medivaults, OP/IQ, VenNovation, (PS Trax) Software to track PPE and SCBA cleaning and maintenance.  |  |
| Laundry  | 001                 | 09 | 522             | 0 | 134 | 54913 | 25,800                 | Line item covers 86% of costs for laundry uniform services.  |  |
| Tuition and Registration                         | 001                 | 09 | 522             | 0 | 134 | 54982 | 45,000                 | Nurse Educator & PM 100% and balance split with Training line. Tuition and registration for paramedic CME which is required as part of the CBA.  |  |
| Emergency Operations Center                      |                     |    |                 |   |     |       |                        |  |  |
| Office Supplies                                  | 001                 | 09 | 525             | 0 | 139 | 53110 | -                      | General office supplies for the EOC.   |  |
| Communications Services                          | 001                 | 09 | 525             | 0 | 139 | 54214 | 3,600                  | Maintain communications equipment and satellite phones.  |  |

**City of Mount Vernon**  
**2026 Budget Process**  
**Public Works/Engineering - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 1,109,258        | \$ 1,081,711        | \$ (27,547)              | -2.5%           |
| Operating                           | 162,944             | 148,269             | (14,675)                 | -9.0%           |
|                                     | <b>\$ 1,272,202</b> | <b>\$ 1,229,980</b> | <b>\$ (42,222)</b>       | <b>-3.3%</b>    |

| <b><u>Current FTE</u></b>         | <b><u>2025</u></b> | <b><u>2026</u></b> |  |
|-----------------------------------|--------------------|--------------------|--|
| Admin\Engineering                 | 4.00               | 4.00               |  |
| Surface Water Utility & Flood Mgr | 1.00               | 1.00               | <i>Chesterfield 25% GF - 75% to Surface Water</i>      |
| GIS Specialist                    | 1.00               | 1.00               | <i>Lubeck-100% GF funded</i>                           |
| GIS Administrator                 | 1.00               | 1.00               | <i>Rivas-40% GF, 30% Wastewater, 30% Surface Water</i> |
| GIS Specialist                    | 1.00               | 1.00               | <i>Jarvata - 50% Wastewater, 50% Surface Water</i>     |
|                                   | <b>8.00</b>        | <b>8.00</b>        |  |

| <b><u>Unfunded FTE</u></b> |      |                                       |
|----------------------------|------|---------------------------------------|
| Senior Engineer            | 1.00 | 1.00 <i>Unfunded in 2025 and 2026</i> |
| Facility Manager           | 1.00 | 1.00 <i>Unfunded in 2025 and 2027</i> |

| <b><u>Operating</u></b>    | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|----------------------------|--------------------|--------------------|--------------------------|-----------------|
| Office Supplies/Equipment  | \$ 14,500          | \$ 12,500          | \$ (2,000)               | -13.8%          |
| Professional Services      | 77,000             | 85,000             | 8,000                    | 10.4%           |
| Repairs and Maintenance    | 4,000              | 3,000              | (1,000)                  | -25.0%          |
| Machine Rental             | 4,200              | 12,000             | 7,800                    | 185.7%          |
| Equipment Rental & Reserve | 16,630             | 16,630             | -                        | 0.0%            |
| Computer Software          | 19,300             | 4,300              | (15,000)                 | -77.7%          |
| Travel and Training        | 15,200             | 2,000              | (13,200)                 | -86.8%          |
| Misc                       | 12,114             | 12,839             | 725                      | 6.0%            |
|                            | <b>\$ 162,944</b>  | <b>\$ 148,269</b>  | <b>\$ (14,675)</b>       | <b>-9.0%</b>    |

**Capital Requests**

None

| Submitting Dept:                                |                        | Public Works/Engineering |                  |                  |                  |                           |                            |  |  |
|---|------------------------|--------------------------|------------------|------------------|------------------|---------------------------|----------------------------|--|--|
| Description                                     | Account Number         | 2024 Actual              | 2025 Estimate    | 2025 Budget      | 2026 Dept        | % Change from 2025 Budget | \$ Change from 2025 Budget |  |  |
| <b>Public Works/Engineering</b>                 | <b>001 11</b>          |                          |                  |                  |                  |                           |                            |  |  |
| <b>Engineering</b>                              | <b>544 0 174</b>       |                          |                  |                  |                  |                           |                            |  |  |
| Salaries and Wages                              | 001 11 544 0 171 51100 | 283,199                  | 261,858          | 309,810          | 319,429          | 3.1%                      | 9,619                      |  |  |
| Social Security                                 | 001 11 544 0 171 52100 | 21,665                   | 19,811           | 23,700           | 24,436           | 3.1%                      | 736                        |  |  |
| Retirement                                      | 001 11 544 0 171 52200 | 26,989                   | 22,508           | 28,224           | 17,824           | -36.8%                    | (10,400)                   |  |  |
| Labor and Industries                            | 001 11 544 0 171 52300 | 4,031                    | 3,702            | 6,471            | 4,614            | -28.7%                    | (1,857)                    |  |  |
| Health Insurance                                | 001 11 544 0 171 52400 | 39,779                   | 21,500           | 36,086           | 31,924           | -11.5%                    | (4,162)                    |  |  |
| Paid Family Medical Leave - PFML                | 001 11 544 0 171 52600 | -                        | 686              | 655              | 676              | NA                        | 21                         |  |  |
| <b>Sub-Total</b>                                |                        | <b>375,663</b>           | <b>330,065</b>   | <b>404,946</b>   | <b>398,903</b>   | <b>-1.5%</b>              | <b>(6,043)</b>             |  |  |
| <b>Engineering Subtotal</b>                     |                        | <b>375,663</b>           | <b>330,065</b>   | <b>404,946</b>   | <b>398,903</b>   | <b>-1.5%</b>              | <b>(6,043)</b>             |  |  |
| <b>Operations &amp; Administration</b>          | <b>544 0 174</b>       |                          |                  |                  |                  |                           |                            |  |  |
| Salaries and Wages                              | 001 11 544 0 174 51100 | 425,571                  | 418,000          | 405,832          | 396,202          | -2.4%                     | (9,630)                    |  |  |
| Overtime  | 001 11 544 0 174 51300 | 1,000                    | -                | 1,000            | -                | -100.0%                   | (1,000)                    |  |  |
| Social Security                                 | 001 11 544 0 174 52100 | 32,556                   | 32,271           | 31,046           | 30,309           | -2.4%                     | (737)                      |  |  |
| Retirement                                      | 001 11 544 0 174 52200 | 39,648                   | 35,336           | 36,067           | 21,554           | -40.2%                    | (14,513)                   |  |  |
| Labor and Industries                            | 001 11 544 0 174 52300 | 1,195                    | 1,300            | 979              | 1,009            | 3.1%                      | 30                         |  |  |
| Health Insurance                                | 001 11 544 0 174 52400 | 36,627                   | 30,000           | 27,734           | 20,389           | -26.5%                    | (7,345)                    |  |  |
| Paid Family Medical Leave - PFML                | 001 11 544 0 174 52600 | -                        | 1,100            | 775              | 741              | NA                        | (34)                       |  |  |
| <b>Sub-Total</b>                                |                        | <b>536,597</b>           | <b>518,007</b>   | <b>503,433</b>   | <b>470,204</b>   | <b>-6.6%</b>              | <b>(33,229)</b>            |  |  |
| Office Supplies                                 | 001 11 544 0 174 53110 | 3,000                    | 2,500            | 3,000            | 2,500            | -16.7%                    | (500)                      |  |  |
| Office Equipment                                | 001 11 544 0 174 53134 | -                        | 7,000            | 8,000            | 7,000            | NA                        | (1,000)                    |  |  |
| Professional Services                           | 001 11 544 0 174 54110 | 65,000                   | -                | 65,000           | 65,000           | 0.0%                      | -                          |  |  |
| Bridge Inspection                               | 001 11 544 0 174 54162 | 5,000                    | 5,000            | 5,000            | 5,000            | 0.0%                      | -                          |  |  |
| Cell Phones                                     | 001 11 544 0 174 54212 | 2,500                    | 2,500            | 2,500            | 4,000            | 60.0%                     | 1,500                      |  |  |
| Postage   | 001 11 544 0 174 54230 | 200                      | 200              | 200              | 200              | 0.0%                      | -                          |  |  |
| Travel  | 001 11 544 0 174 54310 | 2,000                    | 500              | 3,500            | 500              | -85.7%                    | (3,000)                    |  |  |
| Vehicle Repairs                                 | 001 11 544 0 174 54542 | 1,261                    | 89               | 89               | 89               | 0.0%                      | -                          |  |  |
| Equipment Rental & Reserve                      | 001 11 544 0 174 54543 | 23,207                   | 16,630           | 16,630           | 16,630           | 0.0%                      | -                          |  |  |
| Machine Rental                                  | 001 11 544 0 174 54544 | 5,000                    | 3,500            | 4,200            | 12,000           | 185.7%                    | 7,800                      |  |  |
| Repairs & Maintenance                           | 001 11 544 0 174 54810 | 4,000                    | 3,000            | 4,000            | 3,000            | -25.0%                    | (1,000)                    |  |  |
| Computer Software                               | 001 11 544 0 174 54915 | 17,392                   | -                | 19,300           | 4,300            | -77.7%                    | (15,000)                   |  |  |
| Dues/Subscriptions & Memberships                | 001 11 544 0 174 54980 | 1,745                    | -                | 2,075            | 2,050            | -1.2%                     | (25)                       |  |  |
| Tuition and Registration                        | 001 11 544 0 174 54982 | 6,675                    | -                | 4,200            | 500              | -88.1%                    | (3,700)                    |  |  |
| <b>Sub-Total</b>                                |                        | <b>136,980</b>           | <b>40,919</b>    | <b>137,694</b>   | <b>122,769</b>   | <b>-10.8%</b>             | <b>(14,925)</b>            |  |  |
| <b>Operations &amp; Administration Subtotal</b> |                        | <b>673,577</b>           | <b>558,926</b>   | <b>641,127</b>   | <b>592,973</b>   | <b>-7.5%</b>              | <b>(48,154)</b>            |  |  |
| <b>GIS Division</b>                             | <b>558 0 188</b>       |                          |                  |                  |                  |                           |                            |  |  |
| Salaries and Wages                              | 001 11 544 0 188 51100 | -                        | 143,627          | 147,878          | 160,009          | NA                        | 12,131                     |  |  |
| Overtime  | 001 11 544 0 188 51300 | -                        | -                | -                | -                | NA                        | -                          |  |  |
| Social Security                                 | 001 11 544 0 188 52100 | -                        | 10,819           | 11,313           | 12,241           | NA                        | 928                        |  |  |
| Retirement                                      | 001 11 544 0 188 52200 | -                        | 12,315           | 13,472           | 8,928            | NA                        | (4,544)                    |  |  |
| Labor and Industries                            | 001 11 544 0 188 52300 | -                        | 410              | 457              | 471              | NA                        | 14                         |  |  |
| Health Insurance                                | 001 11 544 0 188 52400 | -                        | 26,775           | 27,446           | 30,617           | NA                        | 3,171                      |  |  |
| Paid Family Medical Leave - PFML                | 001 11 544 0 188 52600 | -                        | 377              | 313              | 338              | NA                        | 25                         |  |  |
| Uniforms & Clothing                             | 001 11 544 0 188 52820 | -                        | -                | -                | -                | NA                        | -                          |  |  |
| <b>Sub-Total</b>                                |                        | <b>-</b>                 | <b>194,323</b>   | <b>200,879</b>   | <b>212,604</b>   | <b>NA</b>                 | <b>11,725</b>              |  |  |
| Uniforms & Clothing                             | 001 11 544 0 188 52820 | -                        | 500              | 750              | 500              | NA                        | -                          |  |  |
| Operating Supplies                              | 001 11 544 0 188 53111 | -                        | 2,500            | 3,000            | 2,500            | NA                        | (500)                      |  |  |
| Professional Publications                       | 001 11 544 0 188 53125 | -                        | -                | 500              | 500              | NA                        | -                          |  |  |
| Professional Services                           | 001 11 544 0 188 54110 | -                        | 10,000           | 12,000           | 20,000           | NA                        | 8,000                      |  |  |
| Travel  | 001 11 544 0 188 54310 | -                        | 500              | 5,000            | 500              | NA                        | (4,500)                    |  |  |
| Dues, Subscriptions & Memberships               | 001 11 544 0 188 54980 | -                        | 1,000            | 1,500            | 1,000            | NA                        | (500)                      |  |  |
| Education - Tuition and Registration            | 001 11 544 0 188 54982 | -                        | 500              | 2,500            | 500              | NA                        | (2,000)                    |  |  |
| <b>Sub-Total</b>                                |                        | <b>-</b>                 | <b>15,000</b>    | <b>25,250</b>    | <b>25,500</b>    | <b>NA</b>                 | <b>250</b>                 |  |  |
| <b>GIS Division Subtotal</b>                    |                        | <b>-</b>                 | <b>209,323</b>   | <b>226,129</b>   | <b>238,104</b>   | <b>NA</b>                 | <b>11,975</b>              |  |  |
| <b>Department Total</b>                         |                        | <b>1,049,240</b>         | <b>1,098,314</b> | <b>1,272,202</b> | <b>1,229,980</b> | <b>-3.3%</b>              | <b>(42,222)</b>            |  |  |
|   |                        |                          |                  |                  |                  | <b>S&amp;B</b>            | <b>(27,547)</b>            |  |  |
|   |                        |                          |                  |                  |                  | <b>Other</b>              | <b>(14,675)</b>            |  |  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                          |   |     |                        |               |  |
|--|---------------------|----|--------------------------|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     |    | Public Works/Engineering |   |     |                        |               |  |
| Description                                      | BARS Account Number |    |                          |   |     | Total Amount Requested | Justification |  |
| <b>Engineering</b>                               |                     |    |                          |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 11 | 544                      | 0 | 171 | 51100                  | 319,429       | Amount to be supplied by Finance   |
| Social Security                                  | 001                 | 11 | 544                      | 0 | 171 | 52100                  | 24,436        | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 11 | 544                      | 0 | 171 | 52200                  | 17,824        | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 11 | 544                      | 0 | 171 | 52300                  | 4,614         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 11 | 544                      | 1 | 171 | 52400                  | 31,924        | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 11 | 544                      | 0 | 171 | 52600                  | 676           | Amount to be supplied by Finance   |
| <b>Operations &amp; Administration</b>           |                     |    |                          |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 11 | 544                      | 0 | 174 | 51100                  | 396,202       | Amount to be supplied by Finance   |
| Overtime   | 001                 | 11 | 544                      | 0 | 174 | 51300                  | -             | Overtime when needed for projects, coverage, and archiving.  |
| Social Security                                  | 001                 | 11 | 544                      | 0 | 174 | 52100                  | 30,309        | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 11 | 544                      | 0 | 174 | 52200                  | 21,554        | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 11 | 544                      | 0 | 174 | 52300                  | 1,009         | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 11 | 544                      | 1 | 174 | 52400                  | 20,389        | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 11 | 544                      | 0 | 174 | 52600                  | 741           | Amount to be supplied by Finance   |
| Office Supplies                                  | 001                 | 11 | 544                      | 0 | 174 | 53110                  | 2,500         | General office supplies, boots & rain gear for inspections   |
| Office Equipment                                 | 001                 | 11 | 544                      | 0 | 174 | 53134                  | 7,000         | Upgrades of equipment and new field equipment purchases. New GIS Technician computer and cell.   |
| Professional Services                            | 001                 | 11 | 544                      | 0 | 174 | 54110                  | 65,000        | Archiving Services such as scanning, shredding, and other required pw engineering professional services required for street, sidewalk, street sign, traffic level of service consultation and other council - mayoral directed actions.      |
| Bridge Inspection                                | 001                 | 11 | 544                      | 0 | 174 | 54162                  | 5,000         | Routine bridge inspections and WSDOT special bridge inspections  |
| Cell Phones                                      | 001                 | 11 | 544                      | 0 | 174 | 54212                  | 4,000         | Costs for cellular phone for Senior Engineering Tech, Senior Engineer and, City Engineer, & Public Works Director  |
| Postage  | 001                 | 11 | 544                      | 0 | 174 | 54230                  | 200           | Postage for mailings   |
| Travel   | 001                 | 11 | 544                      | 0 | 174 | 54310                  | 500           | Travel activities for staff, including APWA, City Engineering meetings, and training opportunities. (\$500 IACC)   |
| Vehicle Repairs                                  | 001                 | 11 | 544                      | 0 | 174 | 54542                  | 89            | Amount to be supplied by Finance   |
| Equipment Rental & Reserve                       | 001                 | 11 | 544                      | 0 | 174 | 54543                  | 16,630        | Amount to be supplied by Finance   |
| Machine Rental                                   | 001                 | 11 | 544                      | 0 | 174 | 54544                  | 12,000        | Copier lease.  |
| Computer Software                                | 001                 | 11 | 544                      | 0 | 174 | 54915                  | 4,300         | Auto Cad Maint 3 Users \$2,500; ArcView Maint 1 Lic \$500; Paver 7 \$1,300;  |
| Dues/Subscriptions & Memberships                 | 001                 | 11 | 544                      | 0 | 174 | 54980                  | 2,050         | SVH \$300' DJC \$250; MRSC \$475; APWA \$900; ENR \$125  |
| Tuition and Registration                         | 001                 | 11 | 544                      | 0 | 174 | 54982                  | 500           | Required Training such as CESCL and Flagging   |
| <b>GIS Division</b>                              |                     |    |                          |   |     |                        |               |  |
| Salaries and Wages                               | 001                 | 11 | 544                      | 0 | 188 | 51100                  | 160,009       | Amount to be supplied by Finance   |
| Social Security                                  | 001                 | 11 | 544                      | 0 | 188 | 52100                  | 12,241        | Amount to be supplied by Finance   |
| Retirement                                       | 001                 | 11 | 544                      | 0 | 188 | 52200                  | 8,928         | Amount to be supplied by Finance   |
| Labor and Industries                             | 001                 | 11 | 544                      | 0 | 188 | 52300                  | 471           | Amount to be supplied by Finance   |
| Health Insurance                                 | 001                 | 11 | 544                      | 0 | 188 | 52400                  | 30,617        | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 001                 | 11 | 544                      | 0 | 188 | 52600                  | 338           | Amount to be supplied by Finance   |
| Uniforms & Clothing                              | 001                 | 11 | 544                      | 0 | 188 | 52820                  | 500           | Clothing needed during inspections, site visits, etc to include jackets, shirts, reflective vests, boots, hats, hard hats etc. In addition to construction site safety these items ensure Division staff is easily identified by the public. |
| Operating Supplies                               | 001                 | 11 | 544                      | 0 | 188 | 53111                  | 2,500         | Hardware, Software and Other Supplies to run division. This includes but not limited to: GIS Equipment, GPS Base , Mobile GPS Base, GPS receivers for field data collection, Handheld GPS units, etc.  |
| Professional Publications                        | 001                 | 11 | 544                      | 0 | 188 | 53125                  | 500           | Update reference materials related to GIS industry.  |
| Professional Services                            | 001                 | 11 | 544                      | 0 | 188 | 54110                  | 20,000        | Professional services contracting required for services related to GIS South and West Reconciliation project and any other internal customer related services related to the 2026 Comprehensive Plan Update.                                 |
| Travel   | 001                 | 11 | 544                      | 0 | 188 | 54310                  | 500           | Travel required to fund in state and national ESRI conferences.  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                          |   |     |       |                        |  |
|--|---------------------|----|--------------------------|---|-----|-------|------------------------|--|
| Submitting Dept:                                 |                     |    | Public Works/Engineering |   |     |       |                        |  |
| Description                                      | BARS Account Number |    |                          |   |     |       | Total Amount Requested | Justification  |
| Dues, Subscriptions & Memberships                | 001                 | 11 | 544                      | 0 | 188 | 54980 | 1,000                  | Membership to professional associations.   |
| Education - Tuition and Registration             | 001                 | 11 | 544                      | 0 | 188 | 54982 | 500                    | Due to the nature of the profession education up keep is needed such as: Tuition costs for GIS-related courses or degree programs for employees, GIS-specific continuing education courses or online learning resources. |
|  |                     |    |                          |   |     |       | <b>1,229,980</b>       |  |

## **Department: Development Services (001-12)**

### **Department Overview**

#### ***Mission Statement:***

*Development Services improves the quality of life in Mount Vernon by promoting community health, safety, and well-being. We support responsible, equitable development and assist individuals and organizations in navigating regulatory processes to ensure compliance with city codes. Our team is committed to providing responsive, consistent, and friendly service to meet community needs.*

#### ***Purpose and Functions***

The Development Services (DS) Department fulfills the policy and legislative directives of the Mount Vernon City Council through the following four (4) functions:

- Development and implementation of land use and building legislation and policies in the Comprehensive Plan, and the municipal code regulations;
- Development and implementation of engineering design standards for public infrastructure on private property;
- Land use, engineering, and building permitting; and
- Code enforcement.

#### ***Administration of Functions***

DSs five functions are administered by the staff that comprise the following four (4) divisions:

- Building Division;
- Engineering Division;
- Permit Technician Division; and
- Planning Division.

#### ***Summary of Divisions***

Collectively the four Divisions within DS are responsible for working with community members, elected officials, project applicants, and partner agencies to ensure that the City Council's vision and goals for growth and development are realized. The following sections describe each Divisions responsibilities and the technical staff that fulfill those responsibilities.

### **Development Services Divisions**

#### ***Building Division***

The Building Division is comprised of the Building Official, two Plans Examiner/Building Inspector (one position frozen), and a Code Compliance Officer. This division is responsible for activity associated with the issuance of the Department's building, mechanical, and plumbing permits along with the enforcement of associated codes. The Building Official supervises the division: this includes overseeing permit and code review along with field inspections of active construction sites. The Code Compliance Officer (CCO) responds to complaints regarding the enforcement of codes, abandoned vehicles and property, and general nuisances. The CCO conducts field investigations, gathers evidence, files code enforcement reports, and issues both notices of violation and citations.

### ***Engineering Services Division***

The Engineering Division is comprised of the Engineering Manager, Engineering Technician (position frozen) and a Civil Inspector. This division is responsible for the review and issuance of construction plan approval for the installation of public infrastructure to support private development. The Division is also responsible for Right of Way permits, grading permits, and enforcement of associated codes. The Engineering Manager supervises the division, oversees and performs permit and code review, and conducts field inspections of active construction sites. The civil inspector conducts field investigations, and approves final installation of infrastructure. The Engineering Technician reviews permit drawings and assists with inspections when necessary.

### ***Permit Technician Division***

The Permit Technician Division is comprised of two (2) Permit Technicians (one position frozen) and one (1) Senior Permit Technician. This division is responsible for supporting all of the DS Divisions with the submittal, routing, processing, and issuance of building, planning, and engineering permits. The Division ensures forms and handouts are up to date, and supports the Director in all aspects of front-of-the-house customer services (front counter, phones, and emails). The Technicians support the Director in communication with the Planning Commission, and attend Commission and DS Committee meetings to take notes. The Division is also responsible for processing PRAs and tracking permit statuses.

### ***Planning Division***

The Planning Division is comprised of the Planning Manager (Principal Planner), two Senior Planners, a full time Associate Planner and a part time Associate Planner (position frozen). This division is responsible for activities associated with the issuance of the Department's zoning, subdivision, critical area, shoreline, floodplain and SEPA permits/approvals/licenses. The Planning Manger supervises the division and oversees the review and issuance of all related approvals. This Division is also responsible for compliance with the National Flood Insurance Program (NFIP), Growth Management Act (GMA) comprehensive planning, changes/updates to land use codes, coordination of the Planning Commission, and completing public outreach related to public policy and land use issues.

**City of Mount Vernon**  
**2026 Budget Process**  
**Development Services - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 2,101,543        | \$ 1,821,069        | \$ (280,474)             | -13.3%          |
| Operating                           | 1,389,304           | 1,051,474           | (337,830)                | -24.3%          |
|                                     | <b>\$ 3,490,847</b> | <b>\$ 2,872,543</b> | <b>\$ (618,304)</b>      | <b>-17.7%</b>   |

| <b><u>Current FTE</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> |
|---------------------------|--------------------|--------------------|
| Full time                 | 12.00              | 12.00              |
| Total FTE                 | 12.00              | 12.00              |

| <b><u>Unfunded FTE</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> |
|----------------------------|--------------------|--------------------|
| Engineering Technician     | 1.00               | 1.00               |
| Building Inspt II          | 1.00               | 1.00               |
| Permit Tech                | 1.00               | 1.00               |
| Associate Planner          | 0.50               | 0.50               |
|                            | 3.50               | 3.50               |

| <b><u>Operating</u></b>                | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|--|--------------------|--------------------|--------------------------|-----------------|
| Office, Operating Supplies & Materials | \$ 11,500          | \$ 10,000          | \$ (1,500)               | -13.0%          |
| Professional Publications              | 1,550              | 1,550              | -                        | 0.0%            |
| Professional Services                  | 497,228            | 777,228            | 280,000                  | 56.3%           |
| Professional Services - Reimbursable   | 710,000            | 110,000            | (600,000)                | -84.5%          |
| Travel, Tuition and Registration       | 21,400             | 20,000             | (1,400)                  | -6.5%           |
| Vehicle, Other Repairs & Maintenance   | 3,602              | 3,602              | -                        | NA              |
| Equipment Rental and Reserve           | 34,074             | 34,074             | -                        | 0.0%            |
| Cell Phones                            | 11,000             | 11,000             | -                        | 0.0%            |
| Dues, Subscriptions & Memberships      | 4,750              | 4,820              | 70                       | 1.5%            |
| Computer Software                      | 68,000             | 53,000             | (15,000)                 | -22.1%          |
| Miscellaneous                          | 26,200             | 26,200             | -                        | 0.0%            |
| <b>Operating Total</b>                 | <b>1,389,304</b>   | <b>1,051,474</b>   | <b>(337,830)</b>         | <b>-24.3%</b>   |

**Capital Equipment**

None

Development Services Department  
Professional Services Budget

| Submitting Dept:                        |                        | Development Services |                |                |                |               | 2024 | 2025             | 2025 | 2026 | % |  |
|---|------------------------|----------------------|----------------|----------------|----------------|---------------|------|------------------|------|------|---|--|
| Description                             | Account Number         | Actual               | Estimate       | Budget         | Dept           | Change        | \$   | Change           |      |      |   |  |
| Development Services                    | 001 12                 |                      |                |                | Budget         | from 2025     |      | from 2025        |      |      |   |  |
| Building Division                       | 524 0 137              |                      |                |                |                | Budget        |      | Budget           |      |      |   |  |
| Salaries and Wages                      | 001 12 524 0 137 51100 | 358,166              | 458,434        | 405,432        | 324,434        | -20.0%        |      | (80,998)         |      |      |   |  |
| Social Security                         | 001 12 524 0 137 52100 | 20,991               | 34,500         | 31,016         | 24,819         | -20.0%        |      | (6,197)          |      |      |   |  |
| Retirement                              | 001 12 524 0 137 52200 | 28,638               | 31,000         | 28,799         | 12,902         | -55.2%        |      | (15,897)         |      |      |   |  |
| Labor and Industries                    | 001 12 524 0 137 52300 | 8,511                | 7,300          | 7,467          | 6,152          | -17.6%        |      | (1,315)          |      |      |   |  |
| Health Insurance                        | 001 12 524 0 137 52400 | 93,608               | 93,000         | 103,663        | 84,580         | -18.4%        |      | (19,083)         |      |      |   |  |
| Paid Family Medical Leave - PFML        | 001 12 524 0 137 52600 | -                    | 1,200          | 857            | 686            | -20.0%        |      | (171)            |      |      |   |  |
| <b>Sub-Total</b>                        |                        | <b>509,914</b>       | <b>625,434</b> | <b>577,234</b> | <b>453,573</b> | <b>-21.4%</b> |      | <b>(123,661)</b> |      |      |   |  |
| Uniforms                                | 001 12 524 0 137 52821 | -                    | 77             | 1,200          | 1,200          |               |      |                  |      |      |   |  |
| Office Supplies                         | 001 12 524 0 137 53110 | -                    | 269            | -              | -              | NA            |      | -                |      |      |   |  |
| Operating Supplies                      | 001 12 524 0 137 53111 | 5,000                | 300            | 2,500          | 2,500          | 0.0%          |      | -                |      |      |   |  |
| Supplies & Materials                    | 001 12 524 0 137 53121 | 945                  | -              | -              | -              | NA            |      | -                |      |      |   |  |
| Professional Publications               | 001 12 524 0 137 53125 | 1,050                | 30             | 1,050          | 1,050          | 0.0%          |      | -                |      |      |   |  |
| Professional Services                   | 001 12 524 0 137 54110 | 30,000               | 50,000         | 50,000         | 50,000         | 0.0%          |      | -                |      |      |   |  |
| Nuisance Abatement                      | 001 12 524 0 137 54129 | -                    | 1,906          | -              | -              | NA            |      | -                |      |      |   |  |
| Cell Phones                             | 001 12 524 0 137 54212 | 8,000                | 10,000         | -              | -              | NA            |      | -                |      |      |   |  |
| Travel                                  | 001 12 524 0 137 54310 | 5,000                | 1,829          | 5,000          | 5,000          | 0.0%          |      | -                |      |      |   |  |
| Vehicle Repairs                         | 001 12 524 0 137 54542 | 656                  | 100            | 1,735          | 1,735          | 0.0%          |      | -                |      |      |   |  |
| Equipment Rental & Reserve              | 001 12 524 0 137 54543 | 11,301               | 22,716         | 22,716         | 22,716         | 0.0%          |      | -                |      |      |   |  |
| Computer Software                       | 001 12 524 0 137 54915 | -                    | 11             | -              | -              | NA            |      | -                |      |      |   |  |
| Dues, Subscriptions & Memberships       | 001 12 524 0 137 54980 | 315                  | 570            | 500            | 570            | 14.0%         |      | 70               |      |      |   |  |
| Tuition and Registration                | 001 12 524 0 137 54982 | 4,725                | 1,500          | 3,000          | 3,000          | 0.0%          |      | -                |      |      |   |  |
| <b>Sub-Total</b>                        |                        | <b>66,992</b>        | <b>89,308</b>  | <b>87,701</b>  | <b>87,771</b>  | <b>0.1%</b>   |      | <b>70</b>        |      |      |   |  |
| <b>Building Division Subtotal</b>       |                        | <b>576,906</b>       | <b>714,742</b> | <b>664,935</b> | <b>541,344</b> | <b>-18.6%</b> |      | <b>(123,591)</b> |      |      |   |  |
| <b>Administration Division</b>          | <b>558 0 184</b>       |                      |                |                |                |               |      |                  |      |      |   |  |
| Office Supplies                         | 001 12 558 0 184 53110 | 4,000                | 3,000          | 5,000          | 5,000          | 0.0%          |      | -                |      |      |   |  |
| Supplies & Materials                    | 001 12 558 0 184 53121 | -                    | -              | 3,500          | 2,000          | -42.9%        |      | (1,500)          |      |      |   |  |
| Office Equipment                        | 001 12 558 0 184 53134 | 3,000                | 2,500          | -              | -              | NA            |      | -                |      |      |   |  |
| Economic Dev-Marketing                  | 001 12 558 0 184 54171 | 3,000                | 52             | -              | -              | NA            |      | -                |      |      |   |  |
| Cell Phones                             | 001 12 558 0 184 54212 | 420                  | -              | 11,000         | 11,000         | 0.0%          |      | -                |      |      |   |  |
| Postage                                 | 001 12 558 0 184 54230 | 7,000                | 7,000          | 7,000          | 7,000          | 0.0%          |      | -                |      |      |   |  |
| Vehicle Repairs                         | 001 12 558 0 184 54542 | 657                  | 261            | 867            | 867            | 0.0%          |      | -                |      |      |   |  |
| Equipment Rental & Reserve              | 001 12 558 0 184 54543 | 11,301               | 11,358         | 11,358         | 11,358         | 0.0%          |      | -                |      |      |   |  |
| Machine Rental                          | 001 12 558 0 184 54544 | 11,000               | 15,000         | 15,000         | 15,000         | 0.0%          |      | -                |      |      |   |  |
| Repairs & Maintenance                   | 001 12 558 0 184 54810 | 2,000                | -              | 1,000          | 1,000          | 0.0%          |      | -                |      |      |   |  |
| Printing                                | 001 12 558 0 184 54911 | 2,500                | 5,000          | 2,500          | 2,500          | 0.0%          |      | -                |      |      |   |  |
| Computer Software                       | 001 12 558 0 184 54915 | 89,800               | 53,000         | 68,000         | 53,000         | -22.1%        |      | (15,000)         |      |      |   |  |
| <b>Sub-Total</b>                        |                        | <b>134,678</b>       | <b>97,171</b>  | <b>125,225</b> | <b>108,725</b> | <b>-13.2%</b> |      | <b>(16,500)</b>  |      |      |   |  |
| <b>Administration Division Subtotal</b> |                        | <b>134,678</b>       | <b>97,171</b>  | <b>125,225</b> | <b>108,725</b> | <b>-13.2%</b> |      | <b>(16,500)</b>  |      |      |   |  |
| <b>Engineering Division</b>             | <b>558 0 185</b>       |                      |                |                |                |               |      |                  |      |      |   |  |
| Salaries and Wages                      | 001 12 558 0 185 51100 | 315,401              | 224,884        | 280,056        | 235,589        | -15.9%        |      | (44,467)         |      |      |   |  |
| Social Security                         | 001 12 558 0 185 52100 | 9,878                | 17,031         | 21,424         | 18,023         | -15.9%        |      | (3,401)          |      |      |   |  |
| Retirement                              | 001 12 558 0 185 52200 | 30,058               | 19,334         | 25,513         | 13,146         | -48.5%        |      | (12,367)         |      |      |   |  |
| Labor and Industries                    | 001 12 558 0 185 52300 | 3,882                | 3,661          | 4,309          | 4,102          | -4.8%         |      | (207)            |      |      |   |  |
| Health Insurance                        | 001 12 558 0 185 52400 | 60,423               | 45,392         | 68,189         | 53,045         | -22.2%        |      | (15,144)         |      |      |   |  |
| Paid Family Medical Leave - PFML        | 001 12 558 0 185 52600 | -                    | 589            | 592            | 498            | NA            |      | (94)             |      |      |   |  |
| <b>Sub-Total</b>                        |                        | <b>419,642</b>       | <b>310,891</b> | <b>400,083</b> | <b>324,403</b> | <b>-18.9%</b> |      | <b>(75,680)</b>  |      |      |   |  |
| Uniforms & Clothing                     | 001 12 558 0 185 52820 | 735                  | 250            | 500            | 500            | 0.0%          |      | -                |      |      |   |  |
| Office Supplies                         | 001 12 558 0 185 53110 | -                    | -              | 500            | 500            | 0.0%          |      | -                |      |      |   |  |
| Professional Publications               | 001 12 558 0 185 53125 | -                    | -              | 500            | 500            | 0.0%          |      | -                |      |      |   |  |
| Professional Services                   | 001 12 558 0 185 54110 | 30,000               | -              | 30,000         | 30,000         | 0.0%          |      | -                |      |      |   |  |
| Travel                                  | 001 12 558 0 185 54310 | 5,000                | -              | 5,000          | 5,000          | 0.0%          |      | -                |      |      |   |  |
| Dues, Subscriptions & Memberships       | 001 12 558 0 185 54980 | 525                  | 141            | 500            | 500            | 0.0%          |      | -                |      |      |   |  |
| Tuition and Registration                | 001 12 558 0 185 54982 | 2,100                | 400            | 2,500          | 2,500          | 0.0%          |      | -                |      |      |   |  |
| <b>Sub-Total</b>                        |                        | <b>38,360</b>        | <b>791</b>     | <b>39,500</b>  | <b>39,500</b>  | <b>0.0%</b>   |      | <b>-</b>         |      |      |   |  |

Development Services Department  
Professional Services Budget

| <b>Submitting Dept:</b>                           |                        | <b>Development Services</b> |                  |                  |                  |                          |                           |                  |  |  |
|---|------------------------|-----------------------------|------------------|------------------|------------------|--------------------------|---------------------------|------------------|--|--|
| Description                                       | Account Number         | 2024<br>Actual              | 2025<br>Estimate | 2025<br>Budget   | 2026<br>Dept     | %<br>Change<br>from 2025 | \$<br>Change<br>from 2025 |                  |  |  |
| <b>Permit &amp; Plan Review Division Subtotal</b> |                        | <b>458,002</b>              | <b>311,682</b>   | <b>439,583</b>   | <b>363,903</b>   | <b>-17.2%</b>            | <b>(75,680)</b>           |                  |  |  |
| <b>Planning Division</b>                          |                        | <b>558 0 187</b>            |                  |                  |                  |                          |                           |                  |  |  |
| Salaries and Wages                                | 001 12 558 0 187 51100 | 791,527                     | 652,005          | 806,241          | 798,837          | -0.9%                    | (7,404)                   |                  |  |  |
| Salary Part-time Employees                        | 001 12 558 0 187 51200 | 10,145                      | -                | 42,630           | -                | -100.0%                  | (42,630)                  |                  |  |  |
| Overtime  | 001 12 558 0 187 51300 | 500                         | -                | 500              | 500              | 0.0%                     | -                         |                  |  |  |
| Social Security                                   | 001 12 558 0 187 52100 | 40,036                      | 49,248           | 64,939           | 61,111           | -5.9%                    | (3,828)                   |                  |  |  |
| Retirement  | 001 12 558 0 187 52200 | 75,389                      | 55,851           | 77,030           | 44,390           | -42.4%                   | (32,640)                  |                  |  |  |
| Labor and Industries                              | 001 12 558 0 187 52300 | 2,690                       | 1,742            | 2,612            | 2,354            | -9.9%                    | (258)                     |                  |  |  |
| Health Insurance                                  | 001 12 558 0 187 52400 | 135,964                     | 102,539          | 128,507          | 134,267          | 4.5%                     | 5,760                     |                  |  |  |
| Paid Family Medical Leave - PFML                  | 001 12 558 0 187 52600 | -                           | 1,710            | 1,767            | 1,634            | -7.5%                    | (133)                     |                  |  |  |
| <b>Sub-Total</b>                                  |                        | <b>1,056,251</b>            | <b>863,095</b>   | <b>1,124,226</b> | <b>1,043,093</b> | <b>-7.2%</b>             | <b>(81,133)</b>           |                  |  |  |
| Professional Publications                         | 001 12 558 0 187 53125 | -                           | -                | -                | -                | NA                       | -                         |                  |  |  |
| Professional Services                             | 001 12 558 0 187 54110 | 175,000                     | 331,540          | 417,228          | 697,228          | 67.1%                    | 280,000                   |                  |  |  |
| Professional Services - Reimbursable              | 001 12 558 0 187 54114 | 7,500                       | 710,000          | 710,000          | 110,000          | -84.5%                   | (600,000)                 |                  |  |  |
| Public Participation Program                      | 001 12 558 0 187 54185 | 5,250                       | -                | -                | -                | NA                       | -                         |                  |  |  |
| Travel  | 001 12 558 0 187 54310 | -                           | -                | 2,500            | 2,500            | 0.0%                     | -                         |                  |  |  |
| Dues, Subscriptions & Memberships                 | 001 12 558 0 187 54980 | 3,000                       | 5,428            | 3,750            | 3,750            | 0.0%                     | -                         |                  |  |  |
| Tuition and Registration                          | 001 12 558 0 187 54982 | 4,000                       | 3,400            | 3,400            | 2,000            | -41.2%                   | (1,400)                   |                  |  |  |
| <b>Sub-Total</b>                                  |                        | <b>194,750</b>              | <b>1,050,368</b> | <b>1,136,878</b> | <b>815,478</b>   | <b>-28.3%</b>            | <b>(321,400)</b>          |                  |  |  |
| <b>Planning Division Subtotal</b>                 |                        | <b>1,251,001</b>            | <b>1,913,463</b> | <b>2,261,104</b> | <b>1,858,571</b> | <b>-17.8%</b>            | <b>(402,533)</b>          |                  |  |  |
| <b>GIS Division (Moved to PW in 2025)</b>         |                        | <b>558 0 188</b>            |                  |                  |                  |                          |                           |                  |  |  |
| Salaries and Wages                                | 001 12 558 0 188 51100 | 138,272                     | -                | -                | -                | NA                       | -                         |                  |  |  |
| Overtime  | 001 12 558 0 188 51300 | 500                         | -                | -                | -                | NA                       | -                         |                  |  |  |
| Social Security                                   | 001 12 558 0 188 52100 | 3,446                       | -                | -                | -                | NA                       | -                         |                  |  |  |
| Retirement  | 001 12 558 0 188 52200 | 13,177                      | -                | -                | -                | NA                       | -                         |                  |  |  |
| Labor and Industries                              | 001 12 558 0 188 52300 | 418                         | -                | -                | -                | NA                       | -                         |                  |  |  |
| Health Insurance                                  | 001 12 558 0 188 52400 | 22,585                      | -                | -                | -                | NA                       | -                         |                  |  |  |
| Paid Family Medical Leave - PFML                  | 001 12 558 0 188 52600 | -                           | -                | -                | -                | NA                       | -                         |                  |  |  |
| <b>Sub-Total</b>                                  |                        | <b>178,398</b>              | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>NA</b>                | <b>-</b>                  |                  |  |  |
| <b>GIS Division Subtotal</b>                      |                        | <b>178,398</b>              | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>NA</b>                | <b>-</b>                  |                  |  |  |
| <b>Department Total</b>                           |                        | <b>2,598,985</b>            | <b>3,037,058</b> | <b>3,490,847</b> | <b>2,872,543</b> | <b>-17.7%</b>            | <b>(618,304)</b>          |                  |  |  |
|   |                        |                             |                  |                  |                  |                          | <b>S&amp;B</b>            | <b>(280,474)</b> |  |  |
|   |                        |                             |                  |                  |                  |                          | <b>Other</b>              | <b>(337,830)</b> |  |  |

**2026 Preliminary Budget**

**001-General Fund-12-Development Services**

**Professional Services Detail**

|  | <b>2025</b>                |                  | <b>2026</b>           |   |
|--|----------------------------|------------------|-----------------------|---|
|  | <b>Estimated</b>           |                  | <b>Requested</b>      |   |
| <b>Building Division</b>                     |                            |                  |                       |   |
| 001-12-524-0-137-54110                       | \$ 50,000                  | \$               | 50,000                | This line item depends whether the department hires an Inspector II position. Currently, the department has a \$50,000 Inspector contract through the end of 2024 AND a Plans Reviewer contract for \$50,000 through 2024. Both |
| <br><b>Permit &amp; Plan Review Division</b> |                            |                  |                       |   |
| 001-12-558-0-185-54110                       | \$ -                       | \$               | 30,000                | Engineering consultants to assist Engineering Division with permit processing and other department needs  |
| <br><b>Planning Division</b>                 |                            |                  |                       |   |
| 001-12-558-0-187-54110                       | \$ 32,228                  | \$               | 32,228                | SCOG GMA Participation.   |
|  | 3,792                      |                  | 5,000                 | Critical Areas  |
|  | -                          |                  | 35,000                | Critical area M&M   |
|  | 500                        |                  | 5,000                 | Arborist  |
|  | -                          |                  | 10,000                | Forms and software platform updates.  |
|  | 25,000                     |                  | 5,000                 | Transportation Engineer   |
|  | 12,000                     |                  | 15,000                | Hearing Examiner  |
|  | 138,020                    |                  | -                     | Carryover from 2024 budget  |
|  | 20,000                     |                  | 200,000               | EIS for Otak Contract - Subarea/master plan   |
|  | 100,000                    |                  | -                     | Transportation consultant for Comprehensive Plan.   |
|  |                            |                  | 150,000               | Consultant to complete Phase II of Periodic Update.   |
|  |                            |                  | 100,000               | Consultant for Critical Areas code update.  |
|  |                            |                  | 120,000               | Consultant for Transportation Element Plan Update.  |
|  |                            |                  | 20,000                | Consultant to update GIS map layers/do parcel work (in progress in 2025)  |
|  | <u>\$ 331,540</u>          | <u>\$</u>        | <u>697,228</u>        |   |
| 001-12-558-0-187-54114                       | \$ 100,000                 | \$               | -                     | Comprehensive Plan Update (grant funded) = \$100,000  |
| <i>(Reimbursable)</i>                        | 500,000                    |                  | -                     | Climate Plan (grant funded) \$500,000 split between   |
|  | 40,000                     |                  | 40,000                | Traffic Concurrency Review for Permits = \$40,000   |
|  | 35,000                     |                  | 35,000                | Critical Area Reviews - \$35,000  |
|  | 10,000                     |                  | 10,000                | Arborist = \$10,000   |
|  | 25,000                     |                  | 25,000                | Design Review = \$25,000  |
|  | <u>\$ 710,000</u>          | <u>\$</u>        | <u>110,000</u>        |   |
| <b>Total for all Divisions</b>               | <u><b>\$ 1,091,540</b></u> | <u><b>\$</b></u> | <u><b>887,228</b></u> |   |

**Expenditure Requests  
Line Item Justifications**

| Submitting Dept:                  |                     | Development Services |     |   |     |       |                        |  |
|-----------------------------------|---------------------|----------------------|-----|---|-----|-------|------------------------|--|
| Description                       | BARS Account Number |                      |     |   |     |       | Total Amount Requested | Justification  |
| <b>Building Division</b>          |                     |                      |     |   |     |       |                        |  |
| Salaries and Wages                | 001                 | 12                   | 524 | 0 | 137 | 51100 | 324,434                | Amount to be supplied by Finance   |
| Social Security                   | 001                 | 12                   | 524 | 0 | 137 | 52100 | 24,819                 | Amount to be supplied by Finance   |
| Retirement                        | 001                 | 12                   | 524 | 0 | 137 | 52200 | 12,902                 | Amount to be supplied by Finance   |
| Labor and Industries              | 001                 | 12                   | 524 | 0 | 137 | 52300 | 6,152                  | Amount to be supplied by Finance   |
| Health Insurance                  | 001                 | 12                   | 524 | 0 | 137 | 52400 | 84,580                 | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML  | 001                 | 12                   | 524 | 0 | 137 | 52600 | 686                    | Amount to be supplied by Finance   |
| Uniforms & Clothing               | 001                 | 12                   | 524 | 0 | 137 | 52821 | 1,200                  | Clothing needed during inspections, site visits, etc to include jackets, shirts, reflective vests, boots, hats, hard hats etc. In addition to construction site safety these items ensure Division staff (Building , Code Enforcement, Parking Enforcement) is easily identified by the public.        |
| Operating Supplies                | 001                 | 12                   | 524 | 0 | 137 | 53111 | 2,500                  | Tools including: levels, tape measures, flashlights, safety equipment, etc. Creation and implimentation of a drone program including: the drone, software integration, licensing, and training.  |
| Professional Publications         | 001                 | 12                   | 524 | 0 | 137 | 53125 | 1,050                  | Update code books and related reference materials  |
| Professional Services             | 001                 | 12                   | 524 | 0 | 137 | 54110 | 50,000                 | This line item depends whether the department hires an Inspector II postion. Currently, the department has a \$50,000 Inspector contract through the end of 2024 AND a Plans Reviewer contract for \$50,000 through 2024. Both contracts are eligible for renewal.                                     |
| Travel                            | 001                 | 12                   | 524 | 0 | 137 | 54310 | 5,000                  | Travel & lodging for required certification training, i.e. Floodplain Management, ICC certification, Code Enforcement & other required training to maintain required level competency. Building Inspector training is conducted on the East Coast and will require travel, lodging and course sign-up. |
| Vehicle Repairs                   | 001                 | 12                   | 524 | 0 | 137 | 54542 | 1,735                  | Amount to be supplied by Finance   |
| Equipment Rental & Reserve        | 001                 | 12                   | 524 | 0 | 137 | 54543 | 22,716                 | Amount to be supplied by Finance   |
| Dues, Subscriptions & Memberships | 001                 | 12                   | 524 | 0 | 137 | 54980 | 570                    | Required certifications for Building Official, Inspector I, Inspector II & Code Enforcement. Memberships include: ICC, WABO, NFPA, and North Pudget Sound Chapter.   |
| Tuition and Registration          | 001                 | 12                   | 524 | 0 | 137 | 54982 | 3,000                  | Training for building code updates & certifications required by ICC, FEMA & WCIA. Building Inspector training is conducted on the East Coast and will require travel, lodging and course sign-up. Permit Tech Training has been moved to the Planning Division.  |
| <b>Administration Division</b>    |                     |                      |     |   |     |       |                        |  |
| Office Supplies                   | 001                 | 12                   | 558 | 0 | 184 | 53110 | 5,000                  | Office supplies to perform daily office tasks  |
| Supplies & Materials              | 001                 | 12                   | 558 | 0 | 184 | 53121 | 2,000                  | Computer hardware, "hot spot" technology, misc. office furniture, & small/individual office equipment  |
| Cell Phones                       | 001                 | 12                   | 558 | 0 | 184 | 54212 | 11,000                 | This line item has been consolidated into the Administrative Division accounting for cell phones for all Department employees. For 2025 this would be for 11 employees. Costs include the purchase, replacement and maintenance of cell phones to include increased use of apps for all Divisions.     |
| Postage                           | 001                 | 12                   | 558 | 0 | 184 | 54230 | 7,000                  | Postage & shipping costs for entire department. A majority of these costs are for mailing notices to neighbors asking for input on new development projects.   |
| Vehicle Repairs                   | 001                 | 12                   | 558 | 0 | 184 | 54542 | 867                    | Amount to be supplied by Finance- parts for repairs of fleet vehicles  |
| Equipment Rental & Reserve        | 001                 | 12                   | 558 | 0 | 184 | 54543 | 11,358                 | Amount to be supplied by Finance - Replacement Reserve, fuel, insurance, labor & overhead for fleet vehicles   |
| Machine Rental                    | 001                 | 12                   | 558 | 0 | 184 | 54544 | 15,000                 | Lease agreements for Xerox copier, Plotter, scanner and office printer; includes maintenance & toner for the copy machine for entire department. These costs do not include ink and paper used by the plotter for large format prints.   |
| Repairs & Maintenance             | 001                 | 12                   | 558 | 0 | 184 | 54810 | 1,000                  | Repair of office equipment if needed   |
| Printing                          | 001                 | 12                   | 558 | 0 | 184 | 54911 | 2,500                  | Printing costs associated daily tasks & materials, permit processing, public notification & outreach. This line item has been updated to include the cost for paper and ink to print maps from the plotter generated by the Department.  |
| Computer Software                 | 001                 | 12                   | 558 | 0 | 184 | 54915 | 53,000                 | SmartGov, Bluebeam, ESRI, Camino, AuroCAD and other software required for permit review and processing.  |
| <b>Engineering Division</b>       |                     |                      |     |   |     |       |                        |  |
| Salaries and Wages                | 001                 | 12                   | 558 | 0 | 185 | 51100 | 235,589                | Amount to be supplied by Finance   |
| Social Security                   | 001                 | 12                   | 558 | 0 | 185 | 52100 | 18,023                 | Amount to be supplied by Finance   |
| Retirement                        | 001                 | 12                   | 558 | 0 | 185 | 52200 | 13,146                 | Amount to be supplied by Finance   |
| Labor and Industries              | 001                 | 12                   | 558 | 0 | 185 | 52300 | 4,102                  | Amount to be supplied by Finance   |

Development Services Department  
Professional Services Budget

| <b>Expenditure Requests</b>          |                     |    |                      |   |     |       |                        |   |
|--------------------------------------|---------------------|----|----------------------|---|-----|-------|------------------------|---|
| <b>Line Item Justifications</b>      |                     |    |                      |   |     |       |                        |   |
| Submitting Dept:                     |                     |    | Development Services |   |     |       |                        |   |
| Description                          | BARS Account Number |    |                      |   |     |       | Total Amount Requested | Justification   |
| Health Insurance                     | 001                 | 12 | 558                  | 0 | 185 | 52400 | 53,045                 | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML     | 001                 | 12 | 558                  | 0 | 185 | 52600 | 498                    | Amount to be supplied by Finance  |
| Uniforms & Clothing                  | 001                 | 12 | 558                  | 0 | 185 | 52820 | 500                    | Clothing needed during inspections, site visits, etc to include jackets, shirts, reflective vests, boots, hats, hard hats etc. In addition to construction site safety these items ensure Division staff is easily identified by the public.  |
| Office Supplies                      | 001                 | 12 | 558                  | 0 | 185 | 53110 | 500                    | Increased for Civil Engineering tech supplies   |
| Professional Publications            | 001                 | 12 | 558                  | 0 | 185 | 53125 | 500                    | Update reference materials for City & State engineering standards & codes (MUTCD, ITE Manuals, etc)   |
| Professional Services                | 001                 | 12 | 558                  | 0 | 185 | 54110 | 30,000                 | Engineering consultants to assist Engineering Division with permit processing and other department needs  |
| Travel                               | 001                 | 12 | 558                  | 0 | 185 | 54310 | 5,000                  | Travel & lodging for required certification training, i.e., APWA, LID, & leadership training  |
| Dues, Subscriptions & Memberships    | 001                 | 12 | 558                  | 0 | 185 | 54980 | 500                    | Required certifications for Engineering Manager, inspector, and technician  |
| Tuition and Registration             | 001                 | 12 | 558                  | 0 | 185 | 54982 | 2,500                  | Classes/workshops for continuing education, LID, NPDES, & leadership training   |
| <b>Planning Division</b>             |                     |    |                      |   |     |       |                        |   |
| Salaries and Wages                   | 001                 | 12 | 558                  | 0 | 187 | 51100 | 798,837                | Amount to be supplied by Finance  |
| Salary Part-time Employees           | 001                 | 12 | 558                  | 0 | 187 | 51200 | -                      | Amount to be supplied by Finance  |
| Overtime                             | 001                 | 12 | 558                  | 0 | 187 | 51300 | 500                    |   |
| Social Security                      | 001                 | 12 | 558                  | 0 | 187 | 52100 | 61,111                 | Amount to be supplied by Finance  |
| Retirement                           | 001                 | 12 | 558                  | 0 | 187 | 52200 | 44,390                 | Amount to be supplied by Finance  |
| Labor and Industries                 | 001                 | 12 | 558                  | 0 | 187 | 52300 | 2,354                  | Amount to be supplied by Finance  |
| Health Insurance                     | 001                 | 12 | 558                  | 0 | 187 | 52400 | 134,267                | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML     | 001                 | 12 | 558                  | 0 | 187 | 52600 | 1,634                  | Amount to be supplied by Finance  |
| Professional Services                | 001                 | 12 | 558                  | 0 | 187 | 54110 | 697,228                | These professional services are not reimbursed to the City through permit payments or grants. These costs include the Department's Hearing Examiner, payment to Skagit Council of Governments, updates to forms and other displays to incorporate other languages and to comply with ADA visually impaired requirements, critical area assistance/training, critical area maintenance and monitoring, arborist assistance/training, traffic engineer assistance and legal assistance required to meet the Department's day-to-day work and goals. \$200,000 of this total is identified for the Downtown Subarea update and Planned Action (Otak contract). |
| Professional Services - Reimbursable | 001                 | 12 | 558                  | 0 | 187 | 54111 | 110,000                | Estimated funds initially paid for by the City that are reimbursed through permit fees or grants.<br>Traffic Concurrency Review for Permits = \$40,000<br>Critical Area Reviews = \$35,000<br>Arborist = 10,000<br>Design Review = \$25,000   |
| Travel                               | 001                 | 12 | 558                  | 0 | 187 | 54310 | 2,500                  | This amount is higher than historic totals because travel for the Permit Technicians has been coming out of the Building Division's budget but it should come out of the Planning Division's. Travel is for all six Planning staff which includes the Director and the Division's three permit technicians. All staff have continuing education requirements that need to be met which requires travel.   |
| Dues, Subscriptions & Memberships    | 001                 | 12 | 558                  | 0 | 187 | 54980 | 3,750                  | Memberships and dues for required professional associations including: American Planning Association (APA), Planning Association of Washington (PAW), Washington State Association of Permit Technicians (WSAPT), Association of State Floodplain Managers (ASFPM), and International City/County Management Association (ICMA).  |
| Tuition and Registration             | 001                 | 12 | 558                  | 0 | 187 | 54982 | 2,000                  | Reduced to reflect less travel for training: this amount is higher than historic totals because travel for the Permit Technicians has been coming out of the Building Division's budget but it should come out of the Planning Division's. Planning and Permit Tech training at WABO, WSAPT, APA or PAW, and ASFPM.   |

**Department: Mount Vernon Media and Communications (001-18)**

**Department Overview:**

Mount Vernon Media and Communications connects people to the city, by helping city departments with communication and outreach, and by providing the best in local video coverage of government, educational, and community events through our TV10 and Canal 26 cable channels and Mount Vernon YouTube channel. Our communication efforts include coverage of City Council meetings, city events, and highlighting the important work being done by city departments, along with production for our partners: the Mount Vernon School District and Skagit County.

**Department Goals:**

1. To connect people to the city by being a valuable information resource
2. To provide relevant and timely content to our citizens
3. To collaborate with city departments and partners on communication and outreach
4. To continue to improve production quality

In 2025 we began offering Spanish-language captions for our city council meeting broadcasts, reached over 1000 subscribers on the City’s YouTube channel, began working with the Police Department to make their web pages more navigable, and updated our oldest equipment. We also expanded our partnership with the county and helped the Mount Vernon School District communicate about their new strategic plan.

In 2026 we are focused on long-term planning and creating a capital improvement plan, as well as maintaining our current levels of service.

**Personnel Staffing Summary:**

| <b>Position/ Title</b>         | <b>Actual 2024</b> | <b>Actual 2025</b> | <b>Department Request 2026</b> | <b>Mayor Recommend 2026</b> |
|--------------------------------|--------------------|--------------------|--------------------------------|-----------------------------|
| <b>Full Time Employees:</b>    |                    |                    |                                |                             |
| Production Supervisor          | 1                  | 1                  | 1                              | 1                           |
| Program Technician             | 1                  | 1                  | 1                              | 1                           |
| Production Tech II (Part Time) | 1                  | 1                  | 1                              | 1                           |
| <b>Full Time Total</b>         | <b>2</b>           | <b>2</b>           | <b>2</b>                       | <b>2</b>                    |
| <b>Part Time Total</b>         | <b>1</b>           | <b>1</b>           | <b>1</b>                       | <b>1</b>                    |

| <b>Department Service Measures:</b> | <b>Actual 2023</b> | <b>Actual 2024</b> | <b>Estimated 2025</b> | <b>Projected 2026</b> |
|-------------------------------------|--------------------|--------------------|-----------------------|-----------------------|
| <b>Production – Creation</b>        |                    |                    |                       |                       |
| City Content - Public Facing        | 159                | 140                | 130                   | 130                   |
| City Content - Internal             | 15                 | 6                  | 4                     | 8                     |
| Spanish/Dual Language Productions   | 61                 | 60                 | 65                    | 70                    |
| Live Video Productions              | 27                 | 26                 | 30                    | 30                    |
| <b>Viewership for City Content</b>  |                    |                    |                       |                       |
| YouTube Subscribers                 | 575                | 743                | 1200                  | 1700                  |
| Total YouTube Views                 | 49,500             | 39,292             | 60,000                | 60,000                |

**City of Mount Vernon  
 2026 Budget Process  
 Mount Vernon Media and Communications - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> |    | <b><u>2025</u></b> |    | <b><u>2026</u></b> | <b><u>Difference</u></b> |              | <b><u>%</u></b> |
|-------------------------------------|----|--------------------|----|--------------------|--------------------------|--------------|-----------------|
| Salary and Benefits                 | \$ | 250,434            | \$ | 263,415            | \$                       | 12,981       | 5.2%            |
| Equipment Rental & Reserve          |    | 3,013              |    | 3,013              |                          | -            | 0.0%            |
| Operating Expenses                  |    | 9,434              |    | 5,813              |                          | (3,621)      | -38.4%          |
|                                     | \$ | <b>262,881</b>     | \$ | <b>272,241</b>     | \$                       | <b>9,360</b> | <b>3.6%</b>     |

**Current FTE**

|           |      |
|-----------|------|
| Full-time | 2.00 |
| Part-time | 1.00 |

**New FTE Request**

None

**Capital Equipment funded with ER&R**

None

| Submitting Dept:                  |                  | MV Media and Commnications |                |                |                |                           |                            |                |  |  |  |
|-----------------------------------|------------------|----------------------------|----------------|----------------|----------------|---------------------------|----------------------------|----------------|--|--|--|
| Description                       | Account Number   | 2024 Actual                | 2025 Estimate  | 2025 Budget    | 2026 Dept      | % Change from 2025 Budget | \$ Change from 2025 Budget |                |  |  |  |
| <b>MV Media and Commnications</b> | <b>001 18</b>    |                            |                |                |                |                           |                            |                |  |  |  |
| Salaries and Wages                | 001 18 557 0 181 | 51100                      | 162,195        | 163,480        | 172,265        | 184,834                   | 7.3%                       | 12,569         |  |  |  |
| Salary Part-time Employees        | 001 18 557 0 181 | 51200                      | 15,590         | 17,215         | 16,860         | 18,517                    | 9.8%                       | 1,657          |  |  |  |
| Social Security                   | 001 18 557 0 181 | 52100                      | 13,601         | 13,670         | 14,468         | 15,556                    | 7.5%                       | 1,088          |  |  |  |
| Retirement                        | 001 18 557 0 181 | 52200                      | 15,390         | 14,000         | 15,638         | 10,281                    | -34.3%                     | (5,357)        |  |  |  |
| Labor and Industries              | 001 18 557 0 181 | 52300                      | 897            | 637            | 979            | 1,009                     | 3.1%                       | 30             |  |  |  |
| Health Insurance                  | 001 18 557 0 181 | 52400                      | 28,611         | 31,000         | 29,824         | 32,788                    | 9.9%                       | 2,964          |  |  |  |
| Paid Family Medical Leave - PFML  | 001 18 557 0 181 | 52600                      | -              | 474            | 400            | 430                       | NA                         | 30             |  |  |  |
| <b>Sub-Total</b>                  |                  |                            | <b>236,284</b> | <b>240,476</b> | <b>250,434</b> | <b>263,415</b>            | <b>5.2%</b>                | <b>12,981</b>  |  |  |  |
| Operating Supplies                | 001 18 557 0 181 | 53111                      | 1,500          | 500            | 1,000          | 500                       | NA                         | (500)          |  |  |  |
| Professional Services             | 001 18 557 0 181 | 54110                      | 1,000          | -              | 1,000          | 250                       | -75.0%                     | (750)          |  |  |  |
| Cell Phones                       | 001 18 557 0 181 | 54212                      | 1,000          | 1,250          | 1,250          | 1,250                     | 0.0%                       | -              |  |  |  |
| Travel                            | 001 18 557 0 181 | 54310                      | 2,000          | 1,000          | 3,000          | 869                       | -71.0%                     | (2,131)        |  |  |  |
| Vehicle Repairs                   | 001 18 557 0 181 | 54542                      | 105            | 184            | 184            | 184                       | 0.0%                       | -              |  |  |  |
| Equipment Rental & Reserve        | 001 18 557 0 181 | 54543                      | 3,021          | 3,013          | 3,013          | 3,013                     | 0.0%                       | -              |  |  |  |
| Tuition and Registration          | 001 18 557 0 181 | 54982                      | 3,500          | 1,400          | 3,000          | 2,760                     | -8.0%                      | (240)          |  |  |  |
| <b>Sub-Total</b>                  |                  |                            | <b>12,126</b>  | <b>7,347</b>   | <b>12,447</b>  | <b>8,826</b>              | <b>-29.1%</b>              | <b>(3,621)</b> |  |  |  |
| <b>Department Total</b>           |                  |                            | <b>248,410</b> | <b>247,823</b> | <b>262,881</b> | <b>272,241</b>            | <b>3.6%</b>                | <b>9,360</b>   |  |  |  |
|                                   |                  |                            |                |                |                |                           | <b>S&amp;B</b>             | <b>12,981</b>  |  |  |  |
|                                   |                  |                            |                |                |                |                           | <b>Other</b>               | <b>(3,621)</b> |  |  |  |

| Expenditure Requests<br>Line Item Justifications |                     |                             |     |   |     |       |                        |   |
|--|---------------------|-----------------------------|-----|---|-----|-------|------------------------|---|
| Submitting Dept:                                 |                     | MV Media and Communications |     |   |     |       |                        |   |
| Description                                      | BARS Account Number |                             |     |   |     |       | Total Amount Requested | Justification   |
| MV Media and Communications                      |                     |                             |     |   |     |       |                        |   |
| Salaries and Wages                               | 001                 | 18                          | 557 | 0 | 181 | 51100 | 184,834                | Amount to be supplied by Finance Dept.  |
| Salary Part-time Employees                       | 001                 | 18                          | 557 | 0 | 181 | 51200 | 18,517                 | Part Time Employee Costs. See part-time budget worksheet  |
| Social Security                                  | 001                 | 18                          | 557 | 0 | 181 | 52100 | 15,556                 | Amount to be supplied by Finance Dept.  |
| Retirement                                       | 001                 | 18                          | 557 | 0 | 181 | 52200 | 10,281                 | Amount to be supplied by Finance Dept.  |
| Labor and Industries                             | 001                 | 18                          | 557 | 0 | 181 | 52300 | 1,009                  | Amount to be supplied by Finance Dept.  |
| Health Insurance                                 | 001                 | 18                          | 557 | 1 | 181 | 52400 | 32,788                 | Amount to be supplied by Finance Dept.  |
| Paid Family Medical Leave - PFML                 | 001                 | 18                          | 557 | 2 | 181 | 52600 | 430                    | Amount to be supplied by Finance Dept.  |
| Operating Supplies                               | 001                 | 18                          | 557 |   | 181 | 53111 | 500                    | These supports costs of paper, printing, labeling and materials for TV10.   |
| Professional Services                            | 001                 | 18                          | 557 | 0 | 181 | 54110 | 250                    | There will be expected costs associated with video production using professional services for Narration, Acting and other professionals when there is no one currently capable of providing the quality needed for TV production. |
| Cell Phones                                      | 001                 | 18                          | 557 | 0 | 181 | 54212 | 1,250                  | Expected costs associated with cell phone use for staff.  |
| Travel   | 001                 | 18                          | 557 | 0 | 181 | 54310 | 869                    | Expected costs associated with travel to and from - WATOA training/board meeting  |
| Vehicle Repairs                                  | 001                 | 18                          | 557 |   | 181 | 54542 | 184                    | Amount to be supplied by Finance Dept.  |
| Equipment Rental & Reserve                       | 001                 | 18                          | 557 | 0 | 181 | 54543 | 3,013                  | Amount to be supplied by Finance Dept.  |
| Tuition and Registration                         | 001                 | 18                          | 557 | 0 | 181 | 54982 | 2,760                  | WATOA membership, 3CMA membership, 2 Film editing pro classes (bare minimum would be the memberships which is \$500)  |
|  |                     |                             |     |   |     |       | 272,241                |   |

## Department: Information Technology (001-98)

### Department Overview:

The Information Technology Department is responsible for the orderly growth and development of the City of Mount Vernon's technological infrastructure. By setting citywide technology standards and fostering a shared knowledge base, the department ensures that all City operations function within a reliable, secure, and responsive digital environment.

Through collaboration with other City departments, the Information Technology department works to facilitate technological growth, enabling each department to improve efficiency and better serve the community. The department is committed to maintaining cutting-edge solutions that support the City's mission and vision, focusing on the long-term sustainability and security of its infrastructure.

We are committed to embracing the City's vision and values, ensuring that our technology services contribute to a more effective and forward-thinking government that positively impacts the lives of all residents.

### Department Goals:

1. **Infrastructure Development:** Continuously improve the City's technological infrastructure through sound planning and strategic growth.
2. **Skill Development:** Expand software and application training for employees citywide to enhance their capabilities.
3. **Tools and Training:** Equip City staff with the necessary hardware, software, and training to perform their duties more efficiently.
4. **Efficiency Enhancements:** Upgrade workstations, laptops, networking, server infrastructure, and implement robust business continuity and cybersecurity measures to improve operational efficiency.

### Personnel Staffing Summary:

| Position/ Title             | Actual<br>2024 | Actual<br>2025 | Department<br>Request<br>2026 | Mayor<br>Recommend<br>2026 |
|-----------------------------|----------------|----------------|-------------------------------|----------------------------|
| <b>Full Time Employees:</b> |                |                |                               |                            |
| <b>IT Department:</b>       |                |                |                               |                            |
| IT Director                 | 1              | 1              | 1                             | 1                          |
| Network Operations Manager  | 1              | 1              | 1                             | 1                          |
| IT Services Lead            | 1              | 1              | 1                             | 1                          |
| Network Administrator       | 1              | 1              | 1                             | 1                          |
| Systems Administrator       | 0              | 1              | 1                             | 1                          |
| PC Technician II            | 2              | 2              | 2                             | 2                          |
| <b>Department Total</b>     | <b>7</b>       | <b>7</b>       | <b>7</b>                      | <b>7</b>                   |
| <b>Part-time Total</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>                      | <b>0</b>                   |

**Department Service Measures:**

|  | <b>Actual</b> | <b>Actual</b> | <b>Estimated</b> | <b>Projected</b> |
|--|---------------|---------------|------------------|------------------|
|  | <b>2023</b>   | <b>2024</b>   | <b>2025</b>      | <b>2026</b>      |
| <b>Network Operations:</b>                 |               |               |                  |                  |
| Servers: Physical                          | 63            | 70            | 70               | 75               |
| Servers: Virtual                           | 40            | 40            | 40               | 45               |
| Network: Firewalls, Switches, Routing      | 170           | 185           | 185              | 190              |
| UPS  | 72            | 75            | 75               | 78               |
| Cameras for Surveillance IP/Analog         | 341           | 350           | 350              | 400              |
| Mobile Wireless and Internal Access Points | 45            | 88            | 95               | 95               |
| Databases Maintained                       | 48            | 48            | 48               | 50               |
| Phones and Faxes                           | 279           | 279           | 285              | 285              |
| <b>Information Services</b>                |               |               |                  |                  |
| User Accounts                              | 349           | 358           | 355              | 375              |
| Service Accounts                           | 304           | 304           | 310              | 315              |
| Workstations                               | 136           | 145           | 155              | 160              |
| Laptops, Tablets, MDTs                     | 187           | 195           | 195              | 200              |
| Cell phone - standard                      |               |               | 16               | 16               |
| Ipads-Tablets                              |               |               | 22               | 24               |
| Apple Cell Phones                          |               |               | 122              | 115              |
| Android Cell Phones                        |               |               | 65               | 80               |
| MIFI Devices                               |               |               | 59               | 45               |
| Sierra Wireless Devices                    |               |               | 32               | 35               |
| Cell Phones/MIFIs                          | 282           | 282           |                  |                  |
| Printers, Scanners and Network Copiers     | 66            | 66            | 66               | 70               |
| Plotters/Large Scanner                     | 3             | 3             | 3                | 3                |
| <b>Full Department</b>                     |               |               |                  |                  |
| Applications Supported                     | 112           | 115           | 118              | 120              |
| Mobile Wireless Systems                    | 273           | 300           | 310              | 320              |

**City of Mount Vernon  
2026 Budget Process  
Information Technology - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 1,057,259        | \$ 1,068,488        | \$ 11,229                | 1.1%            |
| Operating                           | 926,010             | 1,178,708           | 252,698                  | 27.3%           |
|                                     | <b>\$ 1,983,269</b> | <b>\$ 2,247,196</b> | <b>\$ 263,927</b>        | <b>13.3%</b>    |

**Current FTE**

Full-time **7.00**

**New FTE Request**

None

| <b><u>Operating</u></b>    | <b><u>2025</u></b> | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|----------------------------|--------------------|---------------------|--------------------------|-----------------|
| Office Supplies            | \$ 4,500           | \$ 2,250            | \$ (2,250)               | -50.0%          |
| Operating Supplies         | 50,500             | 37,500              | (13,000)                 | -25.7%          |
| Professional Services      | 59,000             | 65,500              | 6,500                    | 11.0%           |
| Communication Services     | 38,500             | 44,000              | 5,500                    | 14.3%           |
| Repair & Maintenance       | 118,237            | 124,237             | 6,000                    | 5.1%            |
| Computer Software          | 543,773            | 820,721             | 276,948                  | 50.9%           |
| Equipment Rental & Reserve | 94,000             | 80,000              | (14,000)                 | -14.9%          |
| Travel and Tuition         | 17,500             | 4,500               | (13,000)                 | -74.3%          |
|                            | <b>\$ 926,010</b>  | <b>\$ 1,178,708</b> | <b>\$ 252,698</b>        | <b>27.3%</b>    |

**Capital Funded thru ERR**

Server Replacement **\$ 90,000**

| Submitting Dept:                           |                        | Information Technology  |                  |                  |                  |                           |                            |
|--|------------------------|-------------------------|------------------|------------------|------------------|---------------------------|----------------------------|
| Description                                | Account Number         | 2024 Actual             | 2025 Estimate    | 2025 Budget      | 2026 Dept        | % Change from 2025 Budget | \$ Change from 2025 Budget |
| <b>Information Technology</b>              |                        | <b>001 98 518 0 112</b> |                  |                  |                  |                           |                            |
| Salaries and Wages                         | 001 98 518 0 112 51100 | 450,189                 | 478,556          | 487,270          | 494,092          | 1.4%                      | 6,822                      |
| Overtime                                   | 001 98 518 0 112 51300 | 3,000                   | 12,500           | -                | 12,500           | #DIV/0!                   | 12,500                     |
| Social Security                            | 001 98 518 0 112 52100 | 32,787                  | 36,646           | 36,450           | 37,798           | 3.7%                      | 1,348                      |
| Retirement                                 | 001 98 518 0 112 52200 | 39,704                  | 40,902           | 42,303           | 26,894           | -36.4%                    | (15,409)                   |
| Labor and Industries                       | 001 98 518 0 112 52300 | 1,195                   | 1,269            | 1,306            | 1,345            | 3.0%                      | 39                         |
| Health Insurance                           | 001 98 518 0 112 52400 | 37,172                  | 56,182           | 58,113           | 64,920           | 11.7%                     | 6,807                      |
| Paid Family Medical Leave - PFML           | 001 98 518 0 112 52600 | -                       | 1,278            | 1,004            | 1,031            | NA                        | 27                         |
| <b>Sub-Total</b>                           |                        | <b>564,047</b>          | <b>627,333</b>   | <b>626,446</b>   | <b>638,580</b>   | <b>1.9%</b>               | <b>12,134</b>              |
| Office Supplies                            | 001 98 518 0 112 53110 | 3,000                   | 1,250            | 2,500            | 1,250            | -50.0%                    | (1,250)                    |
| Operating Supplies                         | 001 98 518 0 112 53111 | 14,500                  | 12,500           | 18,500           | 12,500           | -32.4%                    | (6,000)                    |
| Technical Consultants                      | 001 98 518 0 112 54140 | 2,500                   | 1,000            | 2,000            | 1,000            | -50.0%                    | (1,000)                    |
| Cell Phones                                | 001 98 518 0 112 54212 | 2,700                   | 5,500            | 5,500            | 5,000            | -9.1%                     | (500)                      |
| Travel                                     | 001 98 518 0 112 54310 | 3,000                   | 1,100            | 3,000            | 1,000            | -66.7%                    | (2,000)                    |
| Vehicle Repairs                            | 001 98 518 0 112 54542 | 1,260                   | 237              | 237              | 237              | 0.0%                      | -                          |
| Equipment Rental & Reserve                 | 001 98 518 0 112 54543 | 209,827                 | 90,000           | 94,000           | 80,000           | -14.9%                    | (14,000)                   |
| Repairs & Maintenance                      | 001 98 518 0 112 54810 | 3,000                   | 3,000            | 3,000            | 3,000            | 0.0%                      | -                          |
| Maintenance Contracts                      | 001 98 518 0 112 54840 | 240,000                 | 555,755          | 367,773          | 633,885          | 72.4%                     | 266,112                    |
| Machine Maintenance                        | 001 98 518 0 112 54860 | -                       | -                | -                | -                | NA                        | -                          |
| Computer Software                          | 001 98 518 0 112 54915 | 45,800                  | 21,000           | 46,000           | 26,500           | -42.4%                    | (19,500)                   |
| Computer Systems - Outside Agencies        | 001 98 518 0 112 54916 | -                       | 8,008            | -                | 8,008            | NA                        | 8,008                      |
| Tuition and Registration                   | 001 98 518 0 112 54982 | 7,000                   | 1,500            | 5,000            | 1,500            | -70.0%                    | (3,500)                    |
| <b>Sub-Total</b>                           |                        | <b>532,587</b>          | <b>700,850</b>   | <b>547,510</b>   | <b>773,880</b>   | <b>41.3%</b>              | <b>226,370</b>             |
| <b>Sub-Total - Information Services</b>    |                        | <b>1,096,634</b>        | <b>1,328,183</b> | <b>1,173,956</b> | <b>1,412,460</b> |                           |                            |
| <b>Network/Server Services</b>             |                        | <b>001 98 518 0 113</b> |                  |                  |                  |                           |                            |
| Salaries and Wages                         | 001 98 518 0 113 51100 | 306,554                 | 340,528          | 343,446          | 348,675          | 1.5%                      | 5,229                      |
| Social Security                            | 001 98 518 0 113 52100 | 23,451                  | 25,973           | 25,309           | 26,674           | 5.4%                      | 1,365                      |
| Retirement                                 | 001 98 518 0 113 52200 | 29,215                  | 29,216           | 29,828           | 19,266           | -35.4%                    | (10,562)                   |
| Labor and Industries                       | 001 98 518 0 113 52300 | 897                     | 917              | 979              | 1,009            | 3.1%                      | 30                         |
| Health Insurance                           | 001 98 518 0 113 52400 | 54,858                  | 31,500           | 30,551           | 33,547           | 9.8%                      | 2,996                      |
| Paid Family Medical Leave - PFML           | 001 98 518 0 113 52400 | -                       | 900              | 700              | 737              | 5.3%                      | 37                         |
| <b>Sub-Total</b>                           |                        | <b>414,975</b>          | <b>429,034</b>   | <b>430,813</b>   | <b>429,908</b>   | <b>-0.2%</b>              | <b>(905)</b>               |
| Office Supplies                            | 001 98 518 0 113 53110 | 1,850                   | 1,000            | 2,000            | 1,000            | -50.0%                    | (1,000)                    |
| Operating Supplies                         | 001 98 518 0 113 53111 | 56,650                  | 10,000           | 12,000           | 10,000           | -16.7%                    | (2,000)                    |
| Computer Equipment & Supplies              | 001 98 518 0 113 53150 | 25,000                  | 10,000           | 20,000           | 15,000           | -25.0%                    | (5,000)                    |
| Professional Services                      | 001 98 518 0 113 54110 | 4,000                   | 57,119           | 55,000           | 63,000           | 14.5%                     | 8,000                      |
| Technical Consultants                      | 001 98 518 0 113 54140 | 2,500                   | 1,500            | 2,000            | 1,500            | -25.0%                    | (500)                      |
| Cell Phones                                | 001 98 518 0 113 54212 | 2,450                   | 3,000            | 3,000            | 3,000            | 0.0%                      | -                          |
| Communication Services                     | 001 98 518 0 113 54214 | 27,000                  | 32,500           | 30,000           | 36,000           | 20.0%                     | 6,000                      |
| Travel                                     | 001 98 518 0 113 54310 | 4,000                   | 1,000            | 3,500            | 500              | -85.7%                    | (3,000)                    |
| Repairs & Maintenance                      | 001 98 518 0 113 54810 | 32,000                  | 110,000          | 115,000          | 121,000          | 5.2%                      | 6,000                      |
| Maintenance Contracts - Software           | 001 98 518 0 113 54840 | 66,000                  | 105,828          | 105,000          | 123,751          | 17.9%                     | 18,751                     |
| Computer Software                          | 001 98 518 0 113 54915 | 60,000                  | 26,293           | 25,000           | 28,577           | 14.3%                     | 3,577                      |
| Tuition and Registration                   | 001 98 518 0 113 54982 | 6,500                   | 1,000            | 6,000            | 1,500            | -75.0%                    | (4,500)                    |
| <b>Sub-Total</b>                           |                        | <b>287,950</b>          | <b>359,240</b>   | <b>378,500</b>   | <b>404,828</b>   | <b>7.0%</b>               | <b>26,328</b>              |
| <b>Sub-Total - Network/Server Services</b> |                        | <b>702,925</b>          | <b>788,274</b>   | <b>809,313</b>   | <b>834,736</b>   |                           |                            |
| <b>Department Total</b>                    |                        | <b>1,799,559</b>        | <b>2,116,457</b> | <b>1,983,269</b> | <b>2,247,196</b> | <b>13.3%</b>              | <b>263,927</b>             |
|  |                        |                         |                  |                  |                  | <b>S&amp;B</b>            | <b>11,229</b>              |
|  |                        |                         |                  |                  |                  | <b>Other</b>              | <b>252,698</b>             |

| Expenditure Requests<br>Line Item Justifications |                     |    |                        |   |     |                        |               |   |
|--|---------------------|----|------------------------|---|-----|------------------------|---------------|---|
| Submitting Dept:                                 |                     |    | Information Technology |   |     |                        |               |   |
| Description                                      | BARS Account Number |    |                        |   |     | Total Amount Requested | Justification |   |
| Information Technology                           |                     |    |                        |   |     |                        |               |   |
| Salaries and Wages                               | 001                 | 98 | 518                    | 0 | 112 | 51100                  | 494,092       | Amount to be supplied by Finance  |
| Overtime   | 001                 | 98 | 518                    | 0 | 112 | 51300                  | 12,500        | Amount to be supplied by Finance  |
| Social Security                                  | 001                 | 98 | 518                    | 0 | 112 | 52100                  | 37,798        | Amount to be supplied by Finance  |
| Retirement                                       | 001                 | 98 | 518                    | 0 | 112 | 52200                  | 26,894        | Amount to be supplied by Finance  |
| Labor and Industries                             | 001                 | 98 | 518                    | 0 | 112 | 52300                  | 1,345         | Amount to be supplied by Finance  |
| Health Insurance                                 | 001                 | 98 | 518                    | 0 | 112 | 52400                  | 64,920        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 001                 | 98 | 518                    | 0 | 112 | 52600                  | 1,031         | Amount to be supplied by Finance  |
| Office Supplies                                  | 001                 | 98 | 518                    | 0 | 112 | 53110                  | 1,250         | Keyboard, mice, printer paper, tone, office supplies, monitor stands, phone cases, headsets, docks for desks.   |
| Operating Supplies                               | 001                 | 98 | 518                    | 0 | 112 | 53111                  | 12,500        | new ups, monitors, printers, disposal of equipment; Laptop and computer replacement   |
| Technical Consultants                            | 001                 | 98 | 518                    | 0 | 112 | 54140                  | 1,000         | Technical consultant funds  |
| Cell Phones                                      | 001                 | 98 | 518                    | 0 | 112 | 54212                  | 5,000         | IS services cellular phone monthly costs, replacement phones for IS staff (upgrades), MIFI loaner   |
| Travel   | 001                 | 98 | 518                    | 0 | 112 | 54310                  | 1,000         | ACCIS conference Spring & Fall, any training for IS services  |
| Vehicle Repairs                                  | 001                 | 98 | 518                    | 0 | 112 | 54542                  | 237           | Amount to be supplied by Finance  |
| Equipment Rental & Reserve                       | 001                 | 98 | 518                    | 0 | 112 | 54543                  | 80,000        | Amount to be supplied by Finance  |
| Repairs & Maintenance                            | 001                 | 98 | 518                    | 0 | 112 | 54810                  | 3,000         | Computer component upgrades for laptops, workstations, MDTs across the city.  |
| Maintenance Contracts                            | 001                 | 98 | 518                    |   | 112 | 54860                  | 633,885       | Software As A Service subscriptions and maintenance accounts for entire city. Includes items such as Solarwinds Service Desk, ESRI EA, Open Gov, UKG Payroll and HR, Cartegraph, Civic Plus, Tyler/Eden, Granicus-GovQA, Debtbook, PlanIT, Microsoft Enterprise Agreement, Microsoft SaaS not on EA, Adobe Acrobat, eFax Service, Monday.com, Teamviewer, Assert Panda, Roboform, Knowbe4 Cybersecurity training, Scribe, Gamma, Ultra Search, Patch my PC, and Arctic Wolf Cyber Security. |
| Computer Software                                | 001                 | 98 | 518                    | 0 | 112 | 54915                  | 26,500        | Actual software that we purchase that is not a SAS product or one that is annual. These are software products we use that we pay maintenance on.  |
| Computer Systems - Outside Ager                  | 001                 | 98 | 518                    | 0 | 112 | 54916                  | 8,008         | SCiDEU Software, maintenance. - they are billed for this. We get reimbursed.  |
| Tuition and Registration                         | 001                 | 98 | 518                    | 0 | 112 | 54982                  | 1,500         | Training for staff as well as tuition reimbursement for college based classes, registration for ACCIS conferences and annual ACCIS membership   |
| Network Services                                 |                     |    |                        |   |     |                        |               |   |
| Salaries and Wages                               | 001                 | 98 | 518                    | 0 | 113 | 51100                  | 348,675       | Amount to be supplied by Finance  |
| Social Security                                  | 001                 | 98 | 518                    | 0 | 113 | 52100                  | 26,674        | Amount to be supplied by Finance  |
| Retirement                                       | 001                 | 98 | 518                    | 0 | 113 | 52200                  | 19,266        | Amount to be supplied by Finance  |
| Labor and Industries                             | 001                 | 98 | 518                    | 0 | 113 | 52300                  | 1,009         | Amount to be supplied by Finance  |
| Health Insurance                                 | 001                 | 98 | 518                    | 0 | 113 | 52400                  | 33,547        | Amount to be supplied by Finance  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                        |   |     |       |                        |  |
|--|---------------------|----|------------------------|---|-----|-------|------------------------|--|
| Submitting Dept:                                 |                     |    | Information Technology |   |     |       |                        |  |
| Description                                      | BARS Account Number |    |                        |   |     |       | Total Amount Requested | Justification  |
| Paid Family Medical Leave - PFML                 | 001                 | 98 | 518                    | 0 | 113 | 52400 | 737                    | Amount to be supplied by Finance   |
| Office Supplies                                  | 001                 | 98 | 518                    | 0 | 113 | 53110 | 1,000                  | Budget is used for the acquisition of IS supplies, paper, printer supplies, storage shelves, postage, labeling.  |
| Operating Supplies                               | 001                 | 98 | 518                    | 0 | 113 | 53111 | 10,000                 | Includes system contingency \$10k, computer and phone equipment and for camera small equipment/supplies  |
| Computer Equip & Supplies                        | 001                 | 98 | 518                    | 0 | 113 | 53150 | 15,000                 | This will be for both department 112 and 113 because 112 does not have this line item and these are new units that we will be purchasing for the IS and NetOps Staff                                     |
| Technical Consultants                            | 001                 | 98 | 518                    | 0 | 113 | 54140 | 63,000                 | CI Security - MDR (previously ARPA funded)   |
| Technical Consultants                            | 001                 | 98 | 518                    | 0 | 113 | 54140 | 1,500                  | Contracting services, this includes ongoing costs for permits, agreements, installations, conduit locates and electrical changes.  |
| Cell Phones                                      | 001                 | 98 | 518                    | 0 | 113 | 54212 | 3,000                  | Annual costs for cell phones for IS Staff. Also includes costs for wireless card loaner.   |
| Communication Services                           | 001                 | 98 | 518                    | 0 | 113 | 54214 | 36,000                 | Call accounting software, Mitel Phone Maintenance, fax services, Voicemail to text transcoding, voicemail maintenance, Firstline maintenance contract, Teams phone line services through M365 (EA)       |
| Travel   | 001                 | 98 | 518                    | 0 | 113 | 54310 | 500                    | Expected costs associated with travel to and from conferences, trainings, and seminars.  |
| Repairs & Maintenance                            | 001                 | 98 | 518                    | 0 | 113 | 54810 | 121,000                | Expected and unexpected costs for maintenance and repair of the City's Servers, Network and Phone systems. Included \$20K for maintenance and support.   |
| Maintenance Contracts - Software                 | 001                 | 98 | 518                    | 0 | 113 | 54840 | 123,751                | Net ops Maintenance contract software  |
| Computer Software                                | 001                 | 98 | 518                    | 0 | 113 | 54915 | 28,577                 | Software and software maintenance costs for NetOps   |
| Tuition and Registration                         | 001                 | 98 | 518                    | 0 | 113 | 54982 | 1,500                  | There is a definite need for training to stay up on things in this ever changing field. Current cost average per class for this technical field is \$1500. IT staff needs to stay current with training. |

2,247,196

## **Department: Non-departmental (001-99) and CDBG Entitlement Grant (001-97)**

### **Department Overview:**

The non-departmental budget (001-99) provides an accounting mechanism to charge city-wide common expenses such as risk management or other expenses which are not associated with any particular department.

The non-departmental budget includes the City's public defense budget.

Each city department is fully funded individually for all employees. The City utilizes this account to offset a 3.0% vacancy savings amount for all general governmental fund's salaries, wages and benefits. The estimated offset amount for 2026 is \$1,000,000.

The Community Development Block Grants - CDBG Entitlement Grant budget (001-97) separately accounts for the annual CDBG Entitlement Grant that the City receives through the Federal Housing and Urban Development (HUD) Agency.

### **Summary – Non-Departmental**

Overall budget decreased by \$526,333.

Changes in the 2026 budget include:

1. The Public Defense contract and professional services for indigent defense screenings is estimated to have a decrease of 15% or approximately \$100,666 from 2025 budgeted numbers. The City's public defense contract with North County Public Defense total amount is estimated to be \$877,690 but the City will use remaining ARPA funds estimated to be \$500,000 to help offset the amount.
2. Liability Insurance PSCIA is increasing by 3% or by \$7,109. The city also has included in the 2026 budget \$21,718 for additional cyber insurance.
3. Skagit County Emergency Services EOC's allocation is estimated to increase by \$13,149 or 11% from the 2025 budgeted numbers.
4. The 911 Center is increasing by 10% or \$76,155.
5. NW Clean Air Agency's fee is increasing by \$827 or 4% as compared to 2025.
6. Budgeted Operating Transfers-Out's includes \$10,000 to the LEOFF I Health Care Reserve.
7. A 3.0% vacancy savings offset across all general governmental funds. This is a decrease from 4% or by \$200,000 from 2025. Budgeted vacancy savings is a reduction of the budget to account for unfilled or vacant budgeted positions throughout the year.

| Submitting Dept:                           |                | 99 Non-Departmental |            |            |            |                    | 2024             | 2025               | 2025             | 2026                    | %                       | \$ |
|--|----------------|---------------------|------------|------------|------------|--------------------|------------------|--------------------|------------------|-------------------------|-------------------------|----|
| Description                                | Account Number |                     |            |            |            | Actual             | Estimate         | Budget             | Dept Request     | Change from 2025 Budget | Change from 2025 Budget |    |
| <b>Dues</b>                                | <b>001</b>     | <b>99</b>           | <b>510</b> | <b>0</b>   | <b>092</b> |                    |                  |                    |                  |                         |                         |    |
| Dues - Memberships & Subscriptions         | 001            | 99                  | 510        | 0          | 092 54980  | 0                  | 29,888           | 29,888             | 30,099           | 1%                      | 211                     |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>-</b>           | <b>29,888</b>    | <b>29,888</b>      | <b>30,099</b>    | <b>1%</b>               | <b>211</b>              |    |
| <b>Non-Departmental</b>                    | <b>001</b>     | <b>99</b>           | <b>514</b> | <b>0</b>   | <b>09X</b> |                    |                  |                    |                  |                         |                         |    |
| <b>Election Services</b>                   | <b>001</b>     | <b>09</b>           | <b>514</b> | <b>0</b>   |            |                    |                  |                    |                  |                         |                         |    |
| Election Services - Auditor                | 001            | 99                  | 514        | 0          | 096 55110  | 20,000             | 15,000           | 15,000             | 20,000           | 33%                     | 5,000                   |    |
| Voter Registration - auditor               | 001            | 99                  | 514        | 0          | 097 55111  | 75,000             | 42,255           | 58,000             | 60,000           | 3%                      | 2,000                   |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>95,000</b>      | <b>57,255</b>    | <b>73,000</b>      | <b>80,000</b>    | <b>10%</b>              | <b>7,000</b>            |    |
| <b>Executive Office</b>                    | <b>001</b>     | <b>99</b>           | <b>518</b> | <b>0</b>   | <b>094</b> |                    |                  |                    |                  |                         |                         |    |
| Professional Services                      | 001            | 99                  | 518        | 0          | 094 54110  | -                  | -                | -                  | 12,000           |                         |                         |    |
| Skagit Council of Governments              | 001            | 99                  | 513        | 0          | 094 55120  | -                  | -                | -                  | 34,562           | NA                      | 34,562                  |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>46,562</b>    | <b>NA</b>               | <b>46,562</b>           |    |
| <b>Public Defense</b>                      | <b>001</b>     | <b>99</b>           | <b>515</b> | <b>0</b>   | <b>102</b> |                    |                  |                    |                  |                         |                         |    |
| Professional Services                      | 001            | 99                  | 515        | 0          | 102 54110  | 50,000             | 250,000          | 170,000            | 200,000          | 18%                     | 30,000                  |    |
| Public Defense - Contract                  | 001            | 99                  | 515        | 0          | 102 54138  | 500,000            | 700,000          | 508,356            | 377,690          | -26%                    | (130,666)               |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>550,000</b>     | <b>950,000</b>   | <b>678,356</b>     | <b>577,690</b>   | <b>-15%</b>             | <b>(100,666)</b>        |    |
| <b>Risk Management</b>                     | <b>001</b>     | <b>99</b>           | <b>518</b> | <b>0</b>   |            |                    |                  |                    |                  |                         |                         |    |
| Cyber Insurance                            | 001            | 99                  | 915        | 0          | 107 54615  | -                  | 20,685           | -                  | 21,718           | #DIV/0!                 | 21,718                  |    |
| Self Insurance Reserve                     | 001            | 99                  | 518        | 0          | 110 54620  | 50,000             | 111,684          | 50,000             | 50,000           | 0%                      | -                       |    |
| Liability Insurance PSCIA                  | 001            | 99                  | 518        | 0          | 110 54630  | 214,394            | 236,971          | 236,971            | 244,080          | 3%                      | 7,109                   |    |
| Transfer to Vacancy Savings                | 001            | 99                  | 518        | 0          | 089 50113  | (1,300,000)        | -                | (1,300,000)        | (1,000,000)      | -23%                    | 300,000                 |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>(1,035,606)</b> | <b>369,340</b>   | <b>(1,013,029)</b> | <b>(684,202)</b> | <b>-32%</b>             | <b>328,827</b>          |    |
| <b>Emergency Operations Center</b>         | <b>001</b>     | <b>99</b>           | <b>525</b> | <b>0</b>   | <b>138</b> |                    |                  |                    |                  |                         |                         |    |
| Skagit Co. Emergency Svcs                  | 001            | 99                  | 525        | 0          | 138 55122  | 44,714             | 115,834          | 115,834            | 128,983          | 11%                     | 13,149                  |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>44,714</b>      | <b>115,834</b>   | <b>115,834</b>     | <b>128,983</b>   | <b>11%</b>              | <b>13,149</b>           |    |
| <b>Operations - 911</b>                    | <b>001</b>     | <b>99</b>           | <b>528</b> | <b>0</b>   | <b>143</b> |                    |                  |                    |                  |                         |                         |    |
| 911 Center                                 | 001            | 99                  | 528        | 0          | 143 55140  | 742,735            | 798,968          | 798,968            | 875,123          | 10%                     | 76,155                  |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>742,735</b>     | <b>798,968</b>   | <b>798,968</b>     | <b>875,123</b>   | <b>10%</b>              | <b>76,155</b>           |    |
| <b>Environmental Services</b>              | <b>001</b>     | <b>99</b>           | <b>554</b> | <b>0</b>   | <b>180</b> |                    |                  |                    |                  |                         |                         |    |
| NW Clean Air Agency                        | 001            | 99                  | 554        | 0          | 180 54904  | 17,750             | 18,863           | 18,863             | 19,690           | 4%                      | 827                     |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>17,750</b>      | <b>18,863</b>    | <b>18,863</b>      | <b>19,690</b>    | <b>4%</b>               | <b>827</b>              |    |
| <b>Economic Development</b>                | <b>001</b>     | <b>99</b>           | <b>558</b> | <b>0</b>   | <b>189</b> |                    |                  |                    |                  |                         |                         |    |
| Economic Development Services - EDASC      | 001            | 99                  | 558        | 0          | 186 54971  | -                  | 10,000           | 10,000             | 10,000           | 0%                      | -                       |    |
| MV Downtown Assoc.                         | 001            | 99                  | 558        | 0          | 189 54906  | 40,000             | 80,000           | 80,000             | 80,000           | 0%                      | -                       |    |
| MV DT Assn. B&O Credit                     | 001            | 99                  | 558        | 0          | 189 54952  | (30,000)           | (60,000)         | (60,000)           | (60,000)         | 0%                      | -                       |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>10,000</b>      | <b>30,000</b>    | <b>30,000</b>      | <b>30,000</b>    | <b>0%</b>               | <b>-</b>                |    |
| <b>Social Services</b>                     |                |                     | <b>560</b> | <b>197</b> |            |                    |                  |                    |                  |                         |                         |    |
| Friendship House Contribution              | 001            | 99                  | 560        | 0          | 197 55220  | -                  | 5,000            | 5,000              | 5,000            | 0%                      | -                       |    |
| Skagit Domestic Violence                   | 001            | 99                  | 560        | 0          | 198 55215  | -                  | 4,000            | 4,000              | 4,000            | 0%                      | -                       |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>-</b>           | <b>9,000</b>     | <b>9,000</b>       | <b>9,000</b>     | <b>0%</b>               | <b>-</b>                |    |
| <b>Chemical Dependency Services</b>        | <b>001</b>     | <b>99</b>           | <b>566</b> | <b>0</b>   | <b>199</b> |                    |                  |                    |                  |                         |                         |    |
| Alcohol Rehabilitation Program             | 001            | 99                  | 566        | 0          | 199 55218  | 10,520             | 9,974            | 9,974              | 10,274           | 3%                      | 300                     |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>10,520</b>      | <b>9,974</b>     | <b>9,974</b>       | <b>10,274</b>    | <b>3%</b>               | <b>300</b>              |    |
| <b>Aging &amp; Disability Services 200</b> | <b>001</b>     | <b>99</b>           | <b>569</b> | <b>0</b>   | <b>200</b> |                    |                  |                    |                  |                         |                         |    |
| Skagit County Senior Services              | 001            | 99                  | 569        | 0          | 200 55217  | -                  | 65,080           | 65,080             | 66,382           | 2%                      | 1,302                   |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>-</b>           | <b>65,080</b>    | <b>65,080</b>      | <b>66,382</b>    | <b>2%</b>               | <b>1,302</b>            |    |
| <b>Operating Transfers -Out</b>            | <b>001</b>     | <b>99</b>           | <b>597</b> | <b>0</b>   | <b>256</b> |                    |                  |                    |                  |                         |                         |    |
| Operating Transfers -Out                   | 001            | 99                  | 597        | 0          | 256 50100  | 125,000            | 910,000          | 910,000            | 10,000           | -99%                    | (900,000)               |    |
| <b>Sub-Total</b>                           |                |                     |            |            |            | <b>125,000</b>     | <b>910,000</b>   | <b>910,000</b>     | <b>10,000</b>    | <b>-99%</b>             | <b>(900,000)</b>        |    |
| <b>Department Total</b>                    |                |                     |            |            |            | <b>560,113</b>     | <b>3,364,202</b> | <b>1,725,934</b>   | <b>1,199,601</b> | <b>-30%</b>             | <b>(526,333)</b>        |    |

| Expenditure Requests<br>Line Item Justifications |                     |                  |     |   |     |       |                       |   |
|--|---------------------|------------------|-----|---|-----|-------|-----------------------|---|
| Submitting Dept:                                 |                     | Non-Departmental |     |   |     |       |                       |   |
| Description                                      | BARS Account Number |                  |     |   |     |       | Total Amount ReOusted | Justification   |
| Dues - Memberships & Subscriptions               | 001                 | 99               | 510 | 0 | 092 | 54980 | 30,099                | AWC Dues. Based on population, this amount is provided to us by AWC.  |
| Election Services - Auditor                      | 001                 | 99               | 514 | 0 | 096 | 55110 | 20,000                | Actual expense will fluctuate depending on # of candidates running and if there is a primary in addition to the general. This is an estimated number.   |
| Voter Registration - auditor                     | 001                 | 99               | 514 | 0 | 097 | 55111 | 60,000                | This charge is from the Auditors office that charges cities their proportionate share of voter registration costs based on per capita data. The County Auditor is allowed to charge this cost to the cities based on RCW 29A.08.150.  |
| Professional Services                            | 001                 | 99               | 518 | 0 | 094 | 54110 | 12,000                | Johnston Group - Federal Government Relations Consulting.   |
| Skagit Council of Goverments                     | 001                 | 99               | 518 | 0 | 094 | 54110 | 34,562                | Annual dues to be paid by each SCOG member entity for the 2026 calendar year was set by the SCOG Board of Directors. The City of MV's allocation is \$34,562. MOVED FROM 03-MAYOR'S OFFICE IN 2026.   |
| Professional Services                            | 001                 | 99               | 515 | 0 | 102 | 54110 | 200,000               | Indigent defense screenings and Auditor that Burlington invoices the City of MV.  |
| Public Defense - Contract                        | 001                 | 99               | 515 | 0 | 102 | 54138 | 377,690               | North County Public Defense Contract (\$69,306 for April 1, 2024 to March 31, 2025 and \$71,038 for April 1, 2025 to March 31, 2026) 60% MV and 40% Burlington who invoice the City of MV. The 2026 estimated amount for the contract is \$877,690, but \$500,000 will be paid out of the remaining ARPA funds.   |
| Cyber Insurance                                  | 001                 | 99               | 915 | 1 | 107 | 54615 | 21,718                | Cyber Insurance Premium from Propel Insurance.  |
| Self Insurance Reserve                           | 001                 | 99               | 518 | 0 | 110 | 54620 | 50,000                | 2023 includes \$523,966.25 insurance settlement payout. The self insurance line item reflects contingency funds that could be used for unanticipated costs that arise during the year but were not previously budgeted for, within the General fund. In many cases these funds are never used, but in other years it has been a needed line item to draw from. These funds are also used to meet the City's \$25,000 deductible with WCIA if necessary.   |
| Liability Insurance PSCIA                        | 001                 | 99               | 518 | 0 | 110 | 54630 | 244,080               | This reflects the liability insurance estimate from WCIA to the City of Mount Vernon exclusive of the utilities (sewer, garbage and surface water). The 2022 number is from a WCIA quote.   |
| Skagit Co. Emergency Svcs                        | 001                 | 99               | 525 | 0 | 138 | 55122 | 128,983               | The City pays a portion of the Department of Emergency Management's budget along with the other cities and county. For 2025, the allocation is based on property valuations and population. 2025 1% increase  |
| 911 Center                                       | 001                 | 99               | 528 | 0 | 143 | 55140 | 875,123               | The Skagit 911 budget is partially funded by all cities, towns, county, fire districts and ambulance providers, which is distributed based on each agency's call volume. Mount Vernon's call volume is approximately 28.1% of all 911 calls in the county. Our 2025 prelim amount is \$798,968 (Police \$763,689, Fire \$35,279). The 2nd major revenue supporting 911 services is the 911 phone tax surcharge. User fees are the 3rd largest revenue source for 911 services.  |
| NW Clean Air Agency                              | 001                 | 99               | 554 | 0 | 180 | 54904 | 19,690                | The Northwest Clean Air Agency assesses the City \$0.53 per capita. This is an increase from \$0.50 per capita in 2024.   |
| Economic Development Services - EDASC            | 001                 | 99               | 558 | 1 | 186 | 54971 | 10,000                |   |
| MV Downtown Assoc.                               | 001                 | 99               | 558 | 0 | 189 | 54906 | 80,000                | 2009 was the first year of Main Street Program and the City gave \$25,000, decreased to \$15,000 in 2010, and further decreased to \$10,000 in 2011-2012 due to difficult budget environment. Funds support the Downtown Business Community and their Main Street Program efforts. 2022 is the 10th year the City will participate in the Main Street B&O tax credit program which gives the city a 75% credit on B&O tax. A \$40,000 contribution to the Downtown Association is a \$10,000 out-of-pocket expenditure to the City.   |
| MV DT Assn. B&O Credit                           | 001                 | 99               | 558 | 0 | 189 | 54952 | (60,000)              | Offset to the \$40,000 above.   |
| Friendship House Contribution                    | 001                 | 99               | 560 |   | 197 | 55220 | 5,000                 | An agreement entered into in 2009 whereby the City shares a portion of sales tax collections attributable to the SVHospital's warehousing/receiving activities. This partially resulted from changes in the sales tax laws from streamlined sales tax and partially from the Hospital making a key decision to locate their warehousing/receiving function within the city limits. 80% of sales tax was set aside in 2009 to 2014 in a city reserve fund until 2020, and will only be disbursed to the Hospital if they build a public parking garage on their hospital campus within certain time constraints. |
| Skagit Domestic Violence                         | 001                 | 99               | 560 |   | 198 | 55215 | 4,000                 |   |

| Expenditure Requests<br>Line Item Justifications |                     |    |                  |   |     |       |                       |  |
|--|---------------------|----|------------------|---|-----|-------|-----------------------|--|
| Submitting Dept:                                 |                     |    | Non-Departmental |   |     |       |                       |  |
| Description                                      | BARS Account Number |    |                  |   |     |       | Total Amount ReOusted | Justification  |
| Alcohol Rehabilitation Program                   | 001                 | 99 | 566              | 0 | 199 | 55218 | 10,274                | The City of MV gives the statutory minimum of 2% of our liquor revenues to alcohol or drug addiction program. The budget is based on annual revenue estimates of liquor tax and profits. |
| Skagit County Senior Services                    | 001                 | 99 | 569              | 0 | 200 | 55217 | 66,382                |  |
| Operating Transfers -Out                         | 001                 | 99 | 597              | 0 | 256 | 50100 | 10,000                | 10K to F512 LEOFF I Health Care Reserve.   |
| Vacancy Savings                                  | 001                 | 99 | 597              | 0 | 256 | 50113 | (1,000,000)           | Offset for an approximate 3.0% vacancy savings estimate in the Governmental Fund's salary, wages and benefits.   |
|  |                     |    |                  |   |     |       | 1,199,601             |  |

| Submitting Dept:                  |  | CDBG Entitlement Grant |    |     |   |     | 2024   | 2025           | 2025           | 2026               | %                       | \$                      |               |
|-----------------------------------|--|------------------------|----|-----|---|-----|--------|----------------|----------------|--------------------|-------------------------|-------------------------|---------------|
| Description                       |  | Account Number         |    |     |   |     | Actual | Estimate       | Budget         | Preliminary Budget | Change from 2025 Budget | Change from 2025 Budget |               |
| <b>CDBG Entitlement Grant</b>     |  | <b>001 97</b>          |    |     |   |     |        |                |                |                    |                         |                         |               |
| <b>Planning &amp; Development</b> |  | <b>558 0 186</b>       |    |     |   |     |        |                |                |                    |                         |                         |               |
| Professional Services             |  | 001                    | 97 | 558 | 0 | 186 | 54110  | 70,000         | 60,000         | 60,000             | 78,408                  | 30.7%                   | 18,408        |
| <b>Sub-Total</b>                  |  |                        |    |     |   |     |        | <b>70,000</b>  | <b>60,000</b>  | <b>60,000</b>      | <b>78,408</b>           | <b>30.7%</b>            | <b>18,408</b> |
| <b>Public Housing</b>             |  | <b>559 0 190</b>       |    |     |   |     |        |                |                |                    |                         |                         |               |
| Supportive Housing*               |  | 001                    | 97 | 559 | 0 | 190 | 54151  | -              | 106,510        | 106,510            | 131,317                 | 0.0%                    | -             |
| <b>Sub-Total</b>                  |  |                        |    |     |   |     |        | <b>-</b>       | <b>106,510</b> | <b>106,510</b>     | <b>131,317</b>          | <b>0.0%</b>             | <b>24,807</b> |
| <b>Homeless Services</b>          |  | <b>565 0</b>           |    |     |   |     |        |                |                |                    |                         |                         |               |
| SCCAA- Community Action Agency    |  | 001                    | 97 | 565 | 0 | 194 | 55216  | 100,000        | -              | -                  | 18,880                  | NA                      | 18,880        |
| Helping Hands Food Bank           |  | 001                    | 97 | 565 | 0 | 195 | 0      | -              | -              | -                  | 18,880                  | NA                      | 18,880        |
| Children Services                 |  | 001                    | 97 | 560 | 0 | 428 | 55670  | 25,000         | -              | -                  | -                       | NA                      | -             |
| Welcome Home Skagit               |  | 001                    | 97 | 560 | 0 | 438 | 55230  | -              | 49,855         | 49,855             | 18,880                  | -62.1%                  | (30,975)      |
| COVID - CDBG-CV1                  |  | 001                    | 97 | 560 | 0 | 430 | 55227  | 50,000         | -              | -                  | -                       | NA                      | -             |
| <b>Sub-Total</b>                  |  |                        |    |     |   |     |        | <b>175,000</b> | <b>49,855</b>  | <b>49,855</b>      | <b>56,640</b>           | <b>13.6%</b>            | <b>6,785</b>  |
| <b>Debt Service</b>               |  |                        |    |     |   |     |        |                |                |                    |                         |                         |               |
| Debt Service - Principal          |  | 001                    | 97 | 591 | 0 | 95  | 57700  | 100,000        | 100,000        | 100,000            | 100,000                 | 0.0%                    | -             |
| Debt Service - Interest           |  | 001                    | 97 | 592 | 0 | 95  | 58310  | 10,000         | 75,000         | 75,000             | 75,000                  | 0.0%                    | -             |
| <b>Sub-Total</b>                  |  |                        |    |     |   |     |        | <b>110,000</b> | <b>175,000</b> | <b>175,000</b>     | <b>175,000</b>          | <b>0.0%</b>             | <b>-</b>      |
| Other Improvement                 |  | 001                    | 97 | 594 | 0 | 246 | 56200  |                | 50,000         | 50,000             | -                       | -100.0%                 | (50,000)      |
| <b>Department Total</b>           |  |                        |    |     |   |     |        | <b>355,000</b> | <b>441,365</b> | <b>441,365</b>     | <b>441,365</b>          | <b>0.0%</b>             | <b>-</b>      |

\* Includes:

- residual amount of \$6,260 - Family Promise Blessing House Renovations
- residual amount of \$49,606 for Neighbors in Need Food Bank Renovations
- \$75,451 for Home Trust of Skagit - Land Acquisition

## Fund: City Street (101)

### Department Overview:

The funds allocated to the City Street (101) are used by personnel in the City's Street Operations Division of the Public Works Department. The purpose of this division is to operate and maintain the streets, rights of way, sidewalks/ADA ramps, signs, bridges, and pavement markings. As Public Works first responders, we play a critical role in emergency management efforts during human-made and natural disasters. The public funds assigned to the operation and maintenance of the city's infrastructure are critical to preserving its value and account for 40% of the city's total assets.

### Department Goals:

1. Continue to increase productivity with equipment and efficiency in work methods.
2. Record maintenance tasks and work order accomplishments with Asset Management software.
3. Incorporate all road related features into REET/TBD projects to meet Complete Streets requirements.
4. Emphasize the improvement of pavement conditions, pavement markings, and street signs.

### Personnel Staffing Summary:

| Position/ Title             | Actual<br>2024 | Actual<br>2025 | Department<br>Request<br>2026 | Mayor<br>Recommend |
|-----------------------------|----------------|----------------|-------------------------------|--------------------|
| <b>Full Time Employees:</b> |                |                |                               |                    |
| Street Supervisor           | 1              | 1              | 1                             | 1                  |
| Assistant Supervisor        | 1              | 1              | 1                             | 1                  |
| Foreman/Lead                | 2              | 2              | 2                             | 2                  |
| Driver/ Laborer             | 4              | 4              | 4                             | 4                  |
| Street Sweeper              | 2              | 2              | 2                             | 2                  |
| Mower Operator              | 1              | 1              | 1                             | 1                  |
| <b>Full Time Total</b>      | <b>11</b>      | <b>11</b>      | <b>11</b>                     | <b>11</b>          |
| <b>Part Time Total</b>      | <b>1</b>       | <b>1</b>       | <b>1</b>                      | <b>1</b>           |

### Department Service Measures:

|                               | Actual<br>2023 | Actual<br>2024 | Estimated<br>2025 | Projected<br>2026 |
|-------------------------------|----------------|----------------|-------------------|-------------------|
| Street Sweeping (miles)       | 6838           | 6188           | 6500              | 6500              |
| Sidewalk Replacement (LF)     | 114            | 30             | 50                | 75                |
| Sign Replacement              | 673            | 820            | 750               | 725               |
| Storm Sewer Repair (LF)       | 40             | 90             | 70                | 60                |
| Side Sewer Repairs (each)     | 11             | 18             | 16                | 15                |
| Asphalt Patching (tons)       | 837            | 870            | 850               | 1000              |
| Citizen Inquiries             | 382            | 400            | 390               | 385               |
| Striping – (man hours)        | 1289           | 1512           | 1250              | 1250              |
| Snow/ Ice Removal (man hours) | 364            | 735            | 850               | 600               |

**City of Mount Vernon  
2026 Budget Process  
City Street Fund - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 1,031,466        | \$ 1,072,254        | \$ 40,788                | 4.0%            |
| Operating                           | 1,428,095           | 1,510,595           | 82,500                   | 5.8%            |
| Operating Transfer Out              | 3,254               | 3,124               | (130)                    | -4.0%           |
|                                     | <b>\$ 2,462,815</b> | <b>\$ 2,585,973</b> | <b>\$ 123,158</b>        | <b>5.0%</b>     |

**Current FTE**

|   |              |
|---|--------------|
| Full time - <i>charged to Streets</i>       | 7.00         |
| Full time - <i>charged to Surface Water</i> | 4.00         |
| Part time                                   | 1.00         |
| <b>Total FTE</b>                            | <b>12.00</b> |

**New FTE Request**

|      |   |
|------|---|
| None | - |
|------|---|

| <b><u>Operating</u></b>    | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|----------------------------|---------------------|---------------------|--------------------------|-----------------|
| Repairs and Maintenance    | \$ 175,600          | \$ 195,600          | \$ 20,000                | 11.4%           |
| Vehicle Repairs            | 41,000              | 60,000              | 19,000                   | 46.3%           |
| Equipment Rental & Reserve | 314,395             | 314,395             | -                        | 0.0%            |
| Supplies and Materials     | 384,100             | 427,600             | 43,500                   | 11.3%           |
| Public Utility Services    | 456,000             | 456,000             | -                        | 0.0%            |
| Miscellaneous              | 44,000              | 44,000              | -                        | 0.0%            |
| Laundry                    | 13,000              | 13,000              | -                        | 0.0%            |
|                            | <b>\$ 1,428,095</b> | <b>\$ 1,510,595</b> | <b>\$ 82,500</b>         | <b>5.8%</b>     |

**Capital Requests included in ERR**

|   |                   |                                   |
|---|-------------------|-----------------------------------|
| V277 5yd Snow Plow (truck pd - only body) | \$ 170,000        | <i>(Included in 2024 Budget.)</i> |
| V204 Road Grader                          | 360,000           |                                   |
| V226 Double Drum Roller                   | 105,000           |                                   |
| V241 Asphalt Hot Box                      | 220,000           |                                   |
| <b>Total</b>                              | <b>\$ 855,000</b> |                                   |

| Submitting Dept:                     |                | City Street Fund |            |          |            |        | 2024             | 2025             | 2025             | 2026             | %              | \$             |
|--------------------------------------|----------------|------------------|------------|----------|------------|--------|------------------|------------------|------------------|------------------|----------------|----------------|
| Description                          | Account Number |                  |            |          |            | Budget | Estimate         | Budget           | Dept             | Change           | Change         |                |
| City Street Fund                     | 101            | 14               |            |          |            |        |                  |                  | Request          | from 2025        | from 2025      |                |
| Ending Fund BALANCE                  |                |                  |            |          |            |        |                  |                  |                  | Budget           | Budget         |                |
| <b>Street &amp; Road Maintenance</b> |                |                  | <b>542</b> | <b>0</b> | <b>162</b> |        |                  |                  |                  |                  |                |                |
| Salaries and Wages                   | 101            | 14               | 542        | 0        | 162        | 51100  | 633,170          | 610,000          | 713,564          | 752,481          | 5.5%           | 38,917         |
| Salary Part-time Employees           | 101            | 14               | 542        | 0        | 162        | 51200  | 11,456           | -                | 11,456           | 11,456           | 0.0%           | -              |
| Overtime                             | 101            | 14               | 542        | 0        | 162        | 51300  | 18,000           | 15,000           | 15,000           | 15,000           | 0.0%           | -              |
| Social Security                      | 101            | 14               | 542        | 0        | 162        | 52100  | 48,398           | 48,000           | 53,037           | 56,014           | 5.6%           | 2,977          |
| Retirement                           | 101            | 14               | 542        | 0        | 162        | 52200  | 59,685           | 50,000           | 61,010           | 39,543           | -35.2%         | (21,467)       |
| Labor and Industries                 | 101            | 14               | 542        | 0        | 162        | 52300  | 14,334           | 10,500           | 15,929           | 16,406           | 3.0%           | 477            |
| Health Insurance                     | 101            | 14               | 542        | 0        | 162        | 52400  | 157,015          | 125,000          | 155,004          | 174,805          | 12.8%          | 19,801         |
| Paid Family Medical Leave - PFML     | 101            | 14               | 542        | 0        | 162        | 52400  | -                | 1,600            | 1,466            | 1,549            | 5.7%           | 83             |
| Uniforms & Clothing                  | 101            | 14               | 542        | 0        | 162        | 52820  | 5,000            | 5,000            | 5,000            | 5,000            | 0.0%           | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>947,058</b>   | <b>865,100</b>   | <b>1,031,466</b> | <b>1,072,254</b> | <b>4.0%</b>    | <b>40,788</b>  |
| Office Supplies                      | 101            | 14               | 542        | 0        | 162        | 53110  | 600              | 600              | 600              | 600              | 0.0%           | -              |
| Operating Supplies                   | 101            | 14               | 542        | 0        | 162        | 53111  | 6,500            | 6,500            | 6,500            | 6,500            | 0.0%           | -              |
| Maintenance Supplies                 | 101            | 14               | 542        | 0        | 162        | 53115  | 6,000            | 6,000            | 6,000            | 6,000            | 0.0%           | -              |
| Office Equipment                     | 101            | 14               | 542        | 0        | 162        | 53134  | 1,000            | 1,000            | 1,000            | 1,000            | 0.0%           | -              |
| Spot Repairs - Supplies              | 101            | 14               | 542        | 0        | 162        | 53141  | 120,000          | 120,000          | 120,000          | 120,000          | 0.0%           | -              |
| Pothole Patching - Supplies          | 101            | 14               | 542        | 0        | 162        | 53142  | 7,500            | 7,500            | 7,500            | 9,000            | 20.0%          | 1,500          |
| Crushed Gravel                       | 101            | 14               | 542        | 0        | 162        | 53143  | 20,000           | 20,000           | 20,000           | 20,000           | 0.0%           | -              |
| Crack Seal Supplies                  | 101            | 14               | 542        | 0        | 162        | 53144  | 18,000           | 18,000           | 18,000           | 18,000           | 0.0%           | -              |
| Herbicide Applications               | 101            | 14               | 542        | 0        | 162        | 53145  | 15,000           | 20,000           | 20,000           | 20,000           | 0.0%           | -              |
| Minor Tools & Equipment              | 101            | 14               | 542        | 0        | 162        | 53500  | 5,500            | 7,500            | 7,500            | 7,500            | 0.0%           | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>200,100</b>   | <b>207,100</b>   | <b>207,100</b>   | <b>208,600</b>   | <b>0.7%</b>    | <b>1,500</b>   |
| Professional Services                | 101            | 14               | 542        | 0        | 162        | 54110  | 25,000           | 25,000           | 25,000           | 25,000           | 0.0%           | -              |
| ROW Vegetation Maintenance           | 101            | 14               | 542        | 0        | 162        | 54135  | 45,000           | 45,000           | 45,000           | 45,000           | 0.0%           | -              |
| Cell Phones                          | 101            | 14               | 542        | 0        | 162        | 54212  | 5,000            | 5,000            | 5,000            | 5,000            | 0.0%           | -              |
| Vehicle Repairs                      | 101            | 14               | 542        | 0        | 162        | 54542  | 29,500           | 41,000           | 41,000           | 60,000           | 46.3%          | 19,000         |
| Equipment Rental & Reserve           | 101            | 14               | 542        | 0        | 162        | 54543  | 386,939          | 314,395          | 314,395          | 314,395          | 0.0%           | -              |
| Machine Rental                       | 101            | 14               | 542        | 0        | 162        | 54544  | 8,000            | 8,000            | 8,000            | 8,000            | 0.0%           | -              |
| Public Utility Services              | 101            | 14               | 542        | 0        | 162        | 54700  | 23,000           | 26,000           | 26,000           | 26,000           | 0.0%           | -              |
| Repairs & Maintenance                | 101            | 14               | 542        | 0        | 162        | 54810  | 6,000            | 6,000            | 6,000            | 6,000            | 0.0%           | -              |
| Repairs & Maint - BNSF Railroad      | 101            | 14               | 542        | 0        | 162        | 54817  | 2,500            | 2,500            | 2,500            | 2,500            | 0.0%           | -              |
| Maintenance Contract - Software      | 101            | 14               | 542        | 0        | 162        | 54840  | 5,089            | 5,100            | 5,100            | 5,100            | 0.0%           | -              |
| Laundry                              | 101            | 14               | 542        | 0        | 162        | 54913  | 13,000           | 13,000           | 13,000           | 13,000           | 0.0%           | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>549,028</b>   | <b>490,995</b>   | <b>490,995</b>   | <b>509,995</b>   | <b>3.9%</b>    | <b>19,000</b>  |
| <b>Roadways Subtotal</b>             |                |                  |            |          |            |        | <b>1,696,186</b> | <b>1,563,195</b> | <b>1,729,561</b> | <b>1,790,849</b> | <b>3.5%</b>    | <b>61,288</b>  |
| <b>Sidewalk Maintenance</b>          |                |                  | <b>542</b> | <b>0</b> | <b>165</b> |        |                  |                  |                  |                  |                |                |
| Repairs and Maintenance              | 101            | 14               | 542        | 0        | 165        | 54810  | 2,000            | 2,000            | 2,000            | 2,000            | 0.0%           | -              |
| Sidewalk Replacement Prog            | 101            | 14               | 542        | 0        | 165        | 54823  | 5,000            | 5,000            | 5,000            | 5,000            | 0.0%           | -              |
| ADA - Wheelchair Ramps               | 101            | 14               | 542        | 0        | 165        | 54828  | 12,000           | 12,000           | 12,000           | 12,000           | 0.0%           | -              |
| Sidewalk/Gutter Repairs              | 101            | 14               | 542        | 0        | 165        | 54829  | 25,000           | 25,000           | 25,000           | 25,000           | 0.0%           | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>44,000</b>    | <b>44,000</b>    | <b>44,000</b>    | <b>44,000</b>    | <b>0.0%</b>    | <b>-</b>       |
| <b>Street Lighting Maintenance</b>   |                |                  | <b>542</b> | <b>0</b> | <b>166</b> |        |                  |                  |                  |                  |                |                |
| Public Utility Services              | 101            | 14               | 542        | 0        | 166        | 54700  | 460,000          | 430,000          | 430,000          | 430,000          | 0.0%           | -              |
| Repairs and Maintenance              | 101            | 14               | 542        | 0        | 166        | 54810  | 5,000            | 5,000            | 5,000            | 5,000            | 0.0%           | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>465,000</b>   | <b>435,000</b>   | <b>435,000</b>   | <b>435,000</b>   | <b>0.0%</b>    | <b>-</b>       |
| <b>Traffic Control Devices</b>       |                |                  | <b>542</b> | <b>0</b> | <b>167</b> |        |                  |                  |                  |                  |                |                |
| Sign Material                        | 101            | 14               | 542        | 0        | 167        | 53146  | 50,000           | 50,000           | 50,000           | 70,000           | 40.0%          | 20,000         |
| Painting/Striping Supplies           | 101            | 14               | 542        | 0        | 167        | 53147  | 95,000           | 100,000          | 100,000          | 120,000          | 20.0%          | 20,000         |
| Guardrail Repair/ Install Supplies   | 101            | 14               | 542        | 0        | 167        | 53148  | 2,000            | 2,000            | 2,000            | 4,000            | 100.0%         | 2,000          |
| Signal Maintenance - State           | 101            | 14               | 542        | 0        | 167        | 55130  | 50,000           | 50,000           | 50,000           | 70,000           | 40.0%          | 20,000         |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>197,000</b>   | <b>202,000</b>   | <b>202,000</b>   | <b>264,000</b>   | <b>30.7%</b>   | <b>62,000</b>  |
| <b>Snow &amp; Ice Control</b>        |                |                  | <b>542</b> | <b>0</b> | <b>168</b> |        |                  |                  |                  |                  |                |                |
| Operating Supplies                   | 101            | 14               | 542        | 0        | 168        | 53111  | 20,000           | 25,000           | 25,000           | 25,000           | 0.0%           | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>20,000</b>    | <b>25,000</b>    | <b>25,000</b>    | <b>25,000</b>    | <b>0.0%</b>    | <b>-</b>       |
| <b>Facilities</b>                    |                |                  | <b>543</b> | <b>0</b> | <b>170</b> |        |                  |                  |                  |                  |                |                |
| Repairs & Maintenance                | 101            | 14               | 543        | 0        | 170        | 54810  | 18,000           | 18,000           | 18,000           | 18,000           | 0.0%           | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>18,000</b>    | <b>18,000</b>    | <b>18,000</b>    | <b>18,000</b>    | <b>0.0%</b>    | <b>-</b>       |
| <b>Roads &amp; Streets Misc.</b>     |                |                  | <b>544</b> | <b>0</b> | <b>173</b> |        |                  |                  |                  |                  |                |                |
| Tuition & Registration               | 101            | 14               | 544        | 0        | 173        | 54982  | 4,000            | 6,000            | 6,000            | 6,000            | 0.0%           | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>4,000</b>     | <b>6,000</b>     | <b>6,000</b>     | <b>6,000</b>     | <b>0.0%</b>    | <b>-</b>       |
| <b>Capital Expenditures</b>          |                |                  | <b>594</b> | <b>0</b> | <b>243</b> |        |                  |                  |                  |                  |                |                |
| Vehicle Equipment                    | 101            | 14               | 594        | 0        | 243        | 56460  | 6,000            | -                | -                | -                | #DIV/0!        | -              |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>6,000</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>#DIV/0!</b> | <b>-</b>       |
| <b>Operating Transfers-Out</b>       |                |                  | <b>597</b> | <b>0</b> | <b>256</b> |        |                  |                  |                  |                  |                |                |
| Operating Transfers-Out              | 101            | 14               | 597        | 0        | 256        | 50100  | 3,245            | 3,254            | 3,254            | 3,124            | -4.0%          | (130)          |
| <b>Sub-Total</b>                     |                |                  |            |          |            |        | <b>3,245</b>     | <b>3,254</b>     | <b>3,254</b>     | <b>3,124</b>     | <b>-4.0%</b>   | <b>(130)</b>   |
| <b>Department Total</b>              |                |                  |            |          |            |        | <b>2,453,431</b> | <b>2,296,449</b> | <b>2,462,815</b> | <b>2,585,973</b> | <b>5.0%</b>    | <b>123,158</b> |
|                                      |                |                  |            |          |            |        |                  |                  |                  |                  | <b>S&amp;B</b> | <b>40,788</b>  |
|                                      |                |                  |            |          |            |        |                  |                  |                  |                  | <b>Other</b>   | <b>82,370</b>  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                  |   |     |                        |               |  |
|--|---------------------|----|------------------|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     |    | City Street Fund |   |     |                        |               |  |
| Description                                      | BARS Account Number |    |                  |   |     | Total Amount Requested | Justification |  |
| Ending Fund BALANCE                              |                     |    |                  |   |     |                        |               |  |
| Salaries and Wages                               | 101                 | 14 | 542              | 0 | 162 | 51100                  | 752,481       | Amount to be supplied by Finance   |
| Salary Part-time Employees                       | 101                 | 14 | 542              | 0 | 162 | 51200                  | 11,456        | This is for one part time to provide adequate manpower during construction season      |
| Overtime   | 101                 | 14 | 542              | 0 | 162 | 51300                  | 15,000        |  |
| Social Security                                  | 101                 | 14 | 542              | 0 | 162 | 52100                  | 56,014        |  |
| Retirement                                       | 101                 | 14 | 542              | 0 | 162 | 52200                  | 39,543        | Amount to be supplied by Finance   |
| Labor and Industries                             | 101                 | 14 | 542              | 0 | 162 | 52300                  | 16,406        | Amount to be supplied by Finance   |
| Health Insurance                                 | 101                 | 14 | 542              | 0 | 162 | 52400                  | 174,805       | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 101                 | 14 | 542              | 0 | 162 | 52400                  | 1,549         | Amount to be supplied by Finance   |
| Uniforms & Clothing                              | 101                 | 14 | 542              | 0 | 162 | 52820                  | 5,000         | Protective gear, jackets, and shoes for street employees                               |
| Office Supplies                                  | 101                 | 14 | 542              | 0 | 162 | 53110                  | 600           | Miscellaneous office supply needed.  |
| Operating Supplies                               | 101                 | 14 | 542              | 0 | 162 | 53111                  | 6,500         | Hand tools, first aid, water, safety items   |
| Maintenance Supplies                             | 101                 | 14 | 542              | 0 | 162 | 53115                  | 6,000         | Miscellaneous consumables  |
| Office Equipment                                 | 101                 | 14 | 542              | 0 | 162 | 53134                  | 1,000         | Replacement of office furniture or equipment   |
| Spot Repairs - Supplies                          | 101                 | 14 | 542              | 0 | 162 | 53141                  | 120,000       | Materials for pavement repairs   |
| Pothole Patching - Supplies                      | 101                 | 14 | 542              | 0 | 162 | 53142                  | 9,000         | Cold mix asphalt - increase  |
| Crushed Gravel                                   | 101                 | 14 | 542              | 0 | 162 | 53143                  | 20,000        | Alley maintenance, parking strips, shoulders   |
| Crack Seal Supplies                              | 101                 | 14 | 542              | 0 | 162 | 53144                  | 18,000        | Seal cracks in pavement.   |
| Herbicide Applications                           | 101                 | 14 | 542              | 0 | 162 | 53145                  | 20,000        | Material cost  |
| Minor Tools & Equipment                          | 101                 | 14 | 542              | 0 | 162 | 53500                  | 7,500         | Small Tools and Equipment  |
| Professional Services                            | 101                 | 14 | 542              | 0 | 162 | 54110                  | 25,000        | Service Request  |
| ROW Vegetation Maintenance                       | 101                 | 14 | 542              | 0 | 162 | 54135                  | 45,000        | ROW maintenance and tree removal   |
| Cell Phones                                      | 101                 | 14 | 542              | 0 | 162 | 54212                  | 5,000         | Communication between crew and Asset Management  |
| Vehicle Repairs                                  | 101                 | 14 | 542              | 0 | 162 | 54542                  | 60,000        | This represents the charges for repairs to vehicles.                                   |
| Equipment Rental & Reserve                       | 101                 | 14 | 542              | 0 | 162 | 54543                  | 314,395       | Amount to be supplied by Finance   |
| Machine Rental                                   | 101                 | 14 | 542              | 0 | 162 | 54544                  | 8,000         |  |
| Public Utility Services                          | 101                 | 14 | 542              | 0 | 162 | 54700                  | 26,000        | Amount to be supplied by Finance   |
| Repairs & Maintenance                            | 101                 | 14 | 542              | 0 | 162 | 54810                  | 6,000         | Repairs by outside Vendors   |
| Repairs & Maint - BNSF Railroad                  | 101                 | 14 | 542              | 0 | 162 | 54817                  | 2,500         | Repair cross arms at BNSF crossings  |
| Maintenance Contract - Software                  | 101                 | 14 | 542              | 0 | 162 | 54840                  | 5,100         | Software maintenance   |
| Laundry  | 101                 | 14 | 542              | 0 | 162 | 54913                  | 13,000        | Service Cost   |
| Sidewalk Maintenance                             |                     |    |                  |   |     |                        |               |  |
| Repairs and Maintenance                          | 101                 | 14 | 542              | 0 | 165 | 54810                  | 2,000         | Sidewalk Repairs for City Property   |
| Sidewalk Replacement Prog                        | 101                 | 14 | 542              | 0 | 165 | 54823                  | 5,000         | Material for program - Reimbursed by Property Owners                                   |
| ADA - Wheelchair Ramps                           | 101                 | 14 | 542              | 0 | 165 | 54828                  | 12,000        | Council request, TSC request   |
| Sidewalk/Gutter Repairs                          | 101                 | 14 | 542              | 0 | 165 | 54829                  | 25,000        | Council request  |
| Street Lighting Maintenance                      |                     |    |                  |   |     |                        |               |  |
| Public Utility Services                          | 101                 | 14 | 542              | 0 | 166 | 54700                  | 430,000       | Amount to be supplied by Finance (Pudget Sound Energy)                                 |
| Repairs and Maintenance                          | 101                 | 14 | 542              | 0 | 166 | 54810                  | 5,000         | Street light repairs   |
| Traffic Control Devices                          |                     |    |                  |   |     |                        |               |  |
| Sign Material                                    | 101                 | 14 | 542              | 0 | 167 | 53146                  | 70,000        | Material cost - Increase   |
| Painting/Striping Supplies                       | 101                 | 14 | 542              | 0 | 167 | 53147                  | 120,000       | Material cost - Increase   |
| Guardrail Repair/ Install Supplies               | 101                 | 14 | 542              | 0 | 167 | 53148                  | 4,000         | Maintain existing guardrail and new installations                                      |
| Signal Maintenance - State                       | 101                 | 14 | 542              | 0 | 167 | 55130                  | 70,000        | WSDOT Maintenance of signals - Increase  |
| Snow & Ice Control                               |                     |    |                  |   |     |                        |               |  |
| Operating Supplies                               | 101                 | 14 | 542              | 0 | 168 | 53111                  | 25,000        | Salt & Sand  |
| Facilities                                       |                     |    |                  |   |     |                        |               |  |
| Repairs & Maintenance                            | 101                 | 14 | 543              | 0 | 170 | 54810                  | 18,000        | Miscellaneous repairs to buildings, roll-up doors and heating system                   |
| Roads & Streets Misc.                            |                     |    |                  |   |     |                        |               |  |
| Tuition & Registration                           | 101                 | 14 | 544              | 0 | 173 | 54982                  | 6,000         | Herbicide license, traffic control, CPR/First Aid, ongoing training and safety classes |
| Operating Transfers-Out                          |                     |    |                  |   |     |                        |               |  |
| Operating Transfers-Out                          | 101                 | 14 | 597              | 0 | 256 | 50100                  | 3,124         | By statutuue must pay .5% fuel tax back to F105 Paths and Trails.                      |
|  |                     |    |                  |   |     |                        | 2,585,973     |  |

## **Fund: Parks and Enrichment Services (103)**

### **Fund Overview:**

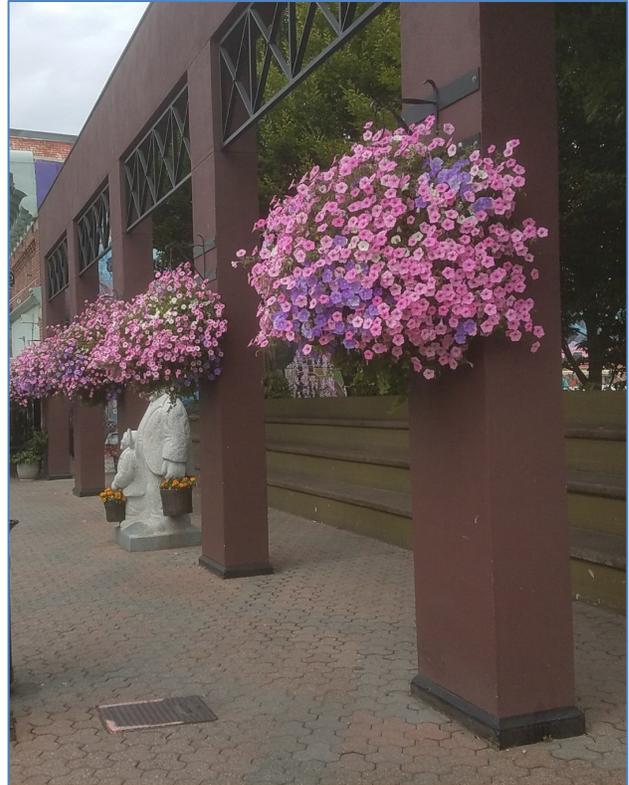
The Mount Vernon Parks and Recreation Department provides a multitude of benefits that enhance the lives of our residents and contribute to the well-being of the entire community. These benefits extend across numerous aspects: social and community development, health and wellness, environmental benefits and economic benefits. The Parks and Recreation Department operates, maintains, and manages the City's vast park system and facilities, provides numerous recreation activities and community events for all ages and abilities and coordinates the activities of the Arts Commission and oversees the City's Special Event process.

### **Administrative Division:**

The Administrative Division directs and supervises all aspects of the Parks and Recreation Department to include budget, operations, safety, capital projects, policies, and facility management. Responsibilities include overseeing the department's capital and operating budgets, planning, design, construction, renovation, and maintenance of parks and park facilities, maintenance of right-of-way spaces, recreation services, and the department advertising and promotion. Staff research, write, and manage all grant funding opportunities and play a major role in developing community partners to assist in accomplishing department wide efforts. The Division also manages all office operations to include customer service to patrons, volunteers, other city departments and civic organizations; coordinates all facility and field rentals; processes all recreation program registrations; processes all city special event applications; manages the marketing efforts to include social media; coordinates and manages all the department contracts; and coordinates and tracks all staff training. Staff also supports and provides leadership to the Mount Vernon Arts Commission and takes a lead role in the development of the biannual Activity Guide.

### **Recreation Services Division:**

This Division is responsible for planning, organizing, and conducting a wide variety of recreation activities and events which enhance the quality of life for the citizens of Mount Vernon. Historically, over 100 different types of recreation classes/activities are offered throughout the year. The Division also coordinates eight (8) different community events. The goal is to offer a variety of classes/activities and events each year to engage the whole community. Classes/activities and events have different focuses to reach a variety of ages and interests from health and fitness, sports, skill development, the arts, youth camps, and community connections. The recreation staff also manages the department volunteer programs for parks to include department led volunteer events, school volunteer programs, business partnerships and a park stewardship program. The Recreation Division plays a key role in marketing and advertising the wide assortment of offerings to the community through a variety of mediums, social media, flyers, posters, radio, and the development of the biannual Activity Guide.



## **Parks Operations Division:**

The Parks Division is responsible for the care and maintenance of all Mount Vernon Parks, open spaces, facilities, and the downtown corridor to include Pine Square, the Riverwalk, and the Plaza on the Riverwalk. The Division maintains 866 acres of parkland, which includes 22 parks, trails and open spaces and 11 Right-of-Way spaces. The trails consist of 25 miles of asphalt and dirt trails. Routine maintenance and repairs are made to restroom facilities (9), playgrounds (11), athletic fields (10), basketball courts (6), tennis courts (2), pickleball courts (6), a skateboard facility, a dog park, picnic shelters (10), fencing, trails, foot bridges, buildings, and parking lots (5). There are also two residential rental properties and three rental facilities the Division maintains. The Division is also responsible for the care and maintenance of City owned street trees throughout the city, performs tree, turf and landscape maintenance, snow and ice removal at park sites, provides tree assessments, performs tree work and oversees contract tree work, and conducts regular playground inspections and facility inspections to identify maintenance needs. The Division also provides support to the Recreation Division as needed for events such as the 4th of July, Youth Arts Festival, and volunteer activities. The Parks Division performs a variety of skilled tasks such as pruning of trees and shrubs, pouring and laying concrete, plumbing, landscaping, electrical, construction, and the operation of heavy equipment.

## **Department Goals:**

### **1. Community Connection:**

- a. Analyze and adapt to changing community needs
- b. Respond to user expectations
- c. Foster partnerships and volunteerism
- d. Enhance social equity by providing recreational opportunities and park experiences regardless of income level, background, or ability.

### **2. Operational Excellence:**

- a. Reduce accessibility barriers to parks, trails, programs, and events
- b. Provide exceptional parks and recreation services, and customer service
- c. Improve and enhance Department sustainability practices
- d. Support efforts to be a connected, walkable, bike friendly community
- e. Expand marketing and public information

### **3. Financial Stewardship:**

- a. Take care of what we have
- b. Maintain Department resilience through researching sustainable funding options
- c. Leverage technology and partnerships
- d. Pursue grant opportunities

### **4. Vested and Prepared Workforce:**

- a. Develop leaders
- b. Encourage creativity and innovation
- c. Think strategically



**City of Mount Vernon  
2026 Budget Process  
Parks - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 2,208,227        | \$ 2,129,374        | \$ (78,853)              | -3.6%           |
| Operating                           | \$ 600,678          | \$ 580,350          | (20,328)                 | -3.4%           |
| Transfers-Out                       | \$ 65,610           | \$ -                | (65,610)                 | -100.0%         |
| Capital                             | -                   | -                   | -                        | NA              |
|                                     | <b>\$ 2,874,515</b> | <b>\$ 2,709,724</b> | <b>\$ (164,791)</b>      | <b>-5.7%</b>    |

**Current FTE**

|           |       |
|-----------|-------|
| Full-time | 14.00 |
| Part-time | 22.00 |

**Non-Funded**

**Full-time:**

|               |      |
|---------------|------|
| Parks Foreman | 1.00 |
|---------------|------|

**Part-time:**

|                                    |      |
|------------------------------------|------|
| Facility Monitor - On Call         | 0.25 |
| Rec Lead - Baseball Monitor        | 0.05 |
| Rec Lead-Game/Field Monitor Soccer | 0.05 |
| YGAP Supervisor                    | 0.06 |

| <b><u>Operating</u></b>    | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|----------------------------|--------------------|--------------------|--------------------------|-----------------|
| Supplies                   | \$ 102,550         | \$ 100,830         | \$ (1,720)               | -1.7%           |
| Minor Tools and Equipment  | 30,050             | 15,300             | (14,750)                 | -49.1%          |
| Professional Services      | 112,250            | 139,200            | 26,950                   | 24.0%           |
| Advertising                | 6,150              | 2,185              | (3,965)                  | -64.5%          |
| Repair and Maintenance     | 74,862             | 59,662             | (15,200)                 | -20.3%          |
| Equipment Rental & Reserve | 202,116            | 202,116            | -                        | 0.0%            |
| Travel & Training/Dues     | 14,900             | 6,807              | (8,093)                  | -54.3%          |
| Communications             | 22,000             | 21,700             | (300)                    | -1.4%           |
| Miscellaneous              | 35,800             | 32,550             | (3,250)                  | -9.1%           |
|                            | <b>\$ 600,678</b>  | <b>\$ 580,350</b>  | <b>\$ (20,328)</b>       | <b>-3.4%</b>    |

**Capital**

None

| Submitting Dept:                               |                  | Parks & Recreation |     |   |     | 2024   | 2025           | 2025 Budget    | 2026           | %              | \$            |                 |
|--|------------------|--------------------|-----|---|-----|--------|----------------|----------------|----------------|----------------|---------------|-----------------|
|  |                  |                    |     |   |     | Budget | Estimate       |                | Dept           | Change         | Change        |                 |
| Description                                    | Account Number   |                    |     |   |     |        |                |                | Request        | from 2025      | from 2025     |                 |
|  |                  |                    |     |   |     |        |                |                |                | Budget         | Budget        |                 |
| <b>Parks &amp; Recreation</b>                  | <b>103 16</b>    |                    |     |   |     |        |                |                |                |                |               |                 |
| <b>Parks &amp; Recreation Administration</b>   | <b>571 0 202</b> |                    |     |   |     |        |                |                |                |                |               |                 |
| Salaries and Wages                             | 103              | 16                 | 571 | 0 | 202 | 51100  | 324,977        | 343,172        | 345,060        | 356,065        | 3.2%          | 11,005          |
| Salary Part-time Employees                     | 103              | 16                 | 571 | 0 | 202 | 51200  | 24,768         | 22,000         | 56,775         | 37,744         | -33.5%        | (19,031)        |
| Social Security                                | 103              | 16                 | 571 | 0 | 202 | 52100  | 26,755         | 28,000         | 30,740         | 30,126         | -2.0%         | (614)           |
| Retirement                                     | 103              | 16                 | 571 | 0 | 202 | 52200  | 30,580         | 30,000         | 30,966         | 19,628         | -36.6%        | (11,338)        |
| Labor and Industries                           | 103              | 16                 | 571 | 0 | 202 | 52300  | 3,884          | 1,356          | 5,941          | 5,783          | -2.7%         | (158)           |
| Health Insurance                               | 103              | 16                 | 571 | 0 | 202 | 52400  | 49,099         | 50,752         | 51,042         | 56,426         | 10.5%         | 5,384           |
| Paid Family Medical Leave - PFML               | 103              | 16                 | 571 | 0 | 202 | 52600  | -              | 949            | 796            | 764            | NA            | (32)            |
| Uniforms & Clothing                            | 103              | 16                 | 571 | 0 | 202 | 52820  | 400            | -              | 200            | -              | -100.0%       | (200)           |
| <b>Sub-Total</b>                               |                  |                    |     |   |     |        | <b>460,463</b> | <b>476,229</b> | <b>521,520</b> | <b>506,536</b> | <b>-2.9%</b>  | <b>(14,984)</b> |
| Office Supplies                                | 103              | 16                 | 571 | 0 | 202 | 53110  | 4,000          | 2,000          | 3,500          | 3,000          | -14.3%        | (500)           |
| Operating Supplies - Computer                  | 103              | 16                 | 571 | 0 | 202 | 53111  | 1,500          | 500            | 1,500          | 1,000          | -33.3%        | (500)           |
| Professional Services                          | 103              | 16                 | 571 | 0 | 202 | 54110  | 6,000          | 3,600          | 4,500          | 3,800          | -15.6%        | (700)           |
| Professional Svcs - Active Fees                | 103              | 16                 | 571 | 0 | 202 | 54111  | 16,000         | 20,000         | 20,000         | 20,000         | 0.0%          | -               |
| Advertising                                    | 103              | 16                 | 571 | 0 | 202 | 54182  | 6,900          | 1,920          | 2,500          | 250            | -90.0%        | (2,250)         |
| Cell Phones                                    | 103              | 16                 | 571 | 0 | 202 | 54212  | 14,000         | 14,000         | 14,000         | 14,000         | 0.0%          | -               |
| Postage  | 103              | 16                 | 571 | 0 | 202 | 54230  | 7,500          | 7,700          | 8,000          | 7,700          | -3.8%         | (300)           |
| Travel   | 103              | 16                 | 571 | 0 | 202 | 54310  | 2,050          | -              | 500            | -              | -100.0%       | (500)           |
| Machine Rental                                 | 103              | 16                 | 571 | 0 | 202 | 54544  | 6,500          | 6,500          | 6,500          | 6,500          | 0.0%          | -               |
| Maintenance Contract- Software                 | 103              | 16                 | 571 | 0 | 202 | 54840  | -              | -              | -              | -              | #DIV/0!       | -               |
| Printing                                       | 103              | 16                 | 571 | 0 | 202 | 54911  | 8,000          | 6,700          | 8,000          | 6,700          | -16.3%        | (1,300)         |
| Dues/ Conferences & Tuition                    | 103              | 16                 | 571 | 0 | 202 | 54912  | 4,770          | 4,350          | 4,650          | 4,307          | -7.4%         | (343)           |
| <b>Sub-Total</b>                               |                  |                    |     |   |     |        | <b>77,220</b>  | <b>67,270</b>  | <b>73,650</b>  | <b>67,257</b>  | <b>-8.7%</b>  | <b>(6,393)</b>  |
| <b>Parks &amp; Recreation Admin - Subtotal</b> |                  |                    |     |   |     |        | <b>537,683</b> | <b>543,499</b> | <b>595,170</b> | <b>573,793</b> | <b>-3.6%</b>  | <b>(21,377)</b> |
| <b>Special Events</b>                          | <b>571 0 205</b> |                    |     |   |     |        |                |                |                |                |               |                 |
| Operating Supplies                             | 103              | 16                 | 571 | 0 | 205 | 53111  | 14,600         | 4,800          | 5,300          | 4,680          | -11.7%        | (620)           |
| Minor Tools and Equipment                      | 103              | 16                 | 571 | 0 | 205 | 53500  | 2,700          | 250            | 600            | 50             | -91.7%        | (550)           |
| Professional Services                          | 103              | 16                 | 571 | 0 | 205 | 54110  | 12,000         | 6,940          | 10,150         | 5,400          | -46.8%        | (4,750)         |
| Advertising                                    | 103              | 16                 | 571 | 0 | 205 | 54182  | 4,300          | 1,510          | 2,400          | 1,335          | -44.4%        | (1,065)         |
| Other Rentals                                  | 103              | 16                 | 571 | 0 | 205 | 54547  | 10,000         | 5,772          | 8,000          | 6,250          | -21.9%        | (1,750)         |
| Dues & Licensing                               | 103              | 16                 | 571 | 0 | 205 | 54912  | 600            | 400            | 400            | 400            | 0.0%          | -               |
| <b>Sub-Total</b>                               |                  |                    |     |   |     |        | <b>44,200</b>  | <b>19,672</b>  | <b>26,850</b>  | <b>18,115</b>  | <b>-32.5%</b> | <b>(8,735)</b>  |
| <b>Special Events - Subtotal</b>               |                  |                    |     |   |     |        | <b>44,200</b>  | <b>19,672</b>  | <b>26,850</b>  | <b>18,115</b>  | <b>-32.5%</b> | <b>(8,735)</b>  |
| <b>Recreation Services</b>                     | <b>571 0 206</b> |                    |     |   |     |        |                |                |                |                |               |                 |
| Salaries and Wages                             | 103              | 16                 | 571 | 0 | 206 | 51100  | 145,157        | 143,000        | 152,283        | 150,007        | -1.5%         | (2,276)         |
| Salary Part-time Employees                     | 103              | 16                 | 571 | 0 | 206 | 51200  | 123,926        | 50,000         | 51,373         | 51,373         | 0.0%          | -               |
| Overtime                                       | 103              | 16                 | 571 | 0 | 206 | 51300  | 5,000          | 1,000          | 3,500          | 1,000          | -71.4%        | (2,500)         |
| Social Security                                | 103              | 16                 | 571 | 0 | 206 | 52100  | 12,810         | 14,500         | 15,580         | 15,406         | -1.1%         | (174)           |
| Retirement                                     | 103              | 16                 | 571 | 0 | 206 | 52200  | 13,302         | 12,675         | 13,369         | 8,279          | -38.1%        | (5,090)         |
| Labor and Industries                           | 103              | 16                 | 571 | 0 | 206 | 52300  | 22,098         | 3,403          | 18,573         | 19,130         | 3.0%          | 557             |
| Health Insurance                               | 103              | 16                 | 571 | 0 | 206 | 52400  | 33,217         | 20,387         | 10,219         | 32,788         | 220.9%        | 22,569          |
| Paid Family Medical Leave - PFML               | 103              | 16                 | 571 | 0 | 206 | 52600  | -              | 453            | 431            | 426            | NA            | (5)             |
| <b>Sub-Total</b>                               |                  |                    |     |   |     |        | <b>355,510</b> | <b>245,418</b> | <b>265,328</b> | <b>278,409</b> | <b>4.9%</b>   | <b>13,081</b>   |
| Office Supplies                                | 103              | 16                 | 571 | 0 | 206 | 53110  | 800            | 350            | 850            | 150            | -82.4%        | (700)           |
| Operating Supplies                             | 103              | 16                 | 571 | 0 | 206 | 53111  | 14,900         | 15,180         | 18,350         | 14,900         | -18.8%        | (3,450)         |
| Minor Tools and Equipment                      | 103              | 16                 | 571 | 0 | 206 | 53500  | 3,600          | 2,358          | 3,550          | 1,150          | -67.6%        | (2,400)         |
| Professional Services                          | 103              | 16                 | 571 | 0 | 206 | 54110  | 35,000         | 30,000         | 30,700         | 28,700         | -6.5%         | (2,000)         |
| Advertising                                    | 103              | 16                 | 571 | 0 | 206 | 54182  | 2,450          | 500            | 1,250          | 600            | -52.0%        | (650)           |
| Travel   | 103              | 16                 | 571 | 0 | 206 | 54310  | 1,730          | 819            | 1,800          | -              | -100.0%       | (1,800)         |
| Dues/ Conferences & Tuition                    | 103              | 16                 | 571 | 0 | 206 | 54912  | 700            | 350            | 700            | -              | -100.0%       | (700)           |
| <b>Sub-Total</b>                               |                  |                    |     |   |     |        | <b>59,180</b>  | <b>49,557</b>  | <b>57,200</b>  | <b>45,500</b>  | <b>-20.5%</b> | <b>(11,700)</b> |
| <b>Recreation Services - Subtotal</b>          |                  |                    |     |   |     |        | <b>414,690</b> | <b>294,975</b> | <b>322,528</b> | <b>323,909</b> | <b>0.4%</b>   | <b>1,381</b>    |
| <b>Eagle Rock Challenge Course</b>             | <b>571 0 207</b> |                    |     |   |     |        |                |                |                |                |               |                 |
| Repairs & Maintenance                          | 103              | 16                 | 571 | 0 | 207 | 54810  | 1,000          | -              | -              | -              | NA            | -               |
| <b>Sub-Total</b>                               |                  |                    |     |   |     |        | <b>1,000</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>NA</b>     | <b>-</b>        |
| <b>Eagle Rock Challenge - Subtotal</b>         |                  |                    |     |   |     |        | <b>1,000</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>NA</b>     | <b>-</b>        |

| Submitting Dept:                   |                        | Parks & Recreation |                  |                  |                   |                           |                            |
|------------------------------------|------------------------|--------------------|------------------|------------------|-------------------|---------------------------|----------------------------|
| Description                        | Account Number         | 2024 Budget        | 2025 Estimate    | 2025 Budget      | 2026 Dept Request | % Change from 2025 Budget | \$ Change from 2025 Budget |
| <b>Parks &amp; Recreation</b>      | <b>103 16</b>          |                    |                  |                  |                   |                           |                            |
| <b>Park Facilities</b>             | <b>576 0 213</b>       |                    |                  |                  |                   |                           |                            |
| Salaries and Wages                 | 103 16 576 0 213 51100 | 771,573            | 750,000          | 865,199          | 795,795           | -8.0%                     | (69,404)                   |
| Salary Part-time Employees         | 103 16 576 0 213 51200 | 144,542            | 150,000          | 164,108          | 169,480           | 3.3%                      | 5,372                      |
| Overtime                           | 103 16 576 0 213 51300 | 6,000              | 8,000            | 8,000            | 8,000             | 0.0%                      | -                          |
| Social Security                    | 103 16 576 0 213 52100 | 63,693             | 70,000           | 78,742           | 73,844            | -6.2%                     | (4,898)                    |
| Retirement                         | 103 16 576 0 213 52200 | 83,140             | 7,300            | 90,164           | 51,654            | -42.7%                    | (38,510)                   |
| Labor and Industries               | 103 16 576 0 213 52300 | 34,042             | 26,000           | 36,166           | 35,200            | -2.7%                     | (966)                      |
| Health Insurance                   | 103 16 576 0 213 52400 | 171,351            | 180,000          | 170,823          | 201,914           | 18.2%                     | 31,091                     |
| Paid Family Medical Leave - PFML   | 103 16 576 0 213 52600 | -                  | 2,300            | 2,177            | 2,042             | NA                        | (135)                      |
| Uniforms & Clothing                | 103 16 576 0 213 52820 | 6,500              | 6,000            | 6,000            | 6,500             | 8.3%                      | 500                        |
| <b>Sub-Total</b>                   |                        | <b>1,280,841</b>   | <b>1,199,600</b> | <b>1,421,379</b> | <b>1,344,429</b>  | <b>-5.4%</b>              | <b>(76,950)</b>            |
| Operating Supplies                 | 103 16 576 0 213 53111 | 32,500             | 4,550            | 11,400           | 26,050            | 128.5%                    | 14,650                     |
| Operating Supplies - Grounds       | 103 16 576 0 213 53151 | 34,300             | 17,300           | 24,450           | 22,350            | -8.6%                     | (2,100)                    |
| Operating Supplies - Facilities    | 103 16 576 0 213 53152 | 29,600             | 17,200           | 23,200           | 15,200            | -34.5%                    | (8,000)                    |
| Operating Supplies - Trails        | 103 16 576 0 213 53153 | 4,500              | 2,500            | 2,500            | 2,500             | 0.0%                      | -                          |
| Operating Supplies-Graffiti/Vandal | 103 16 576 0 213 53155 | 10,000             | 8,500            | 8,500            | 8,500             | 0.0%                      | -                          |
| Operating Supplies-Memorials       | 103 16 576 0 213 53157 | 4,000              | 3,000            | 3,000            | 2,500             | -16.7%                    | (500)                      |
| Minor Tools/Equipment - General    | 103 16 576 0 213 53500 | 8,000              | 3,000            | 4,500            | 3,500             | -22.2%                    | (1,000)                    |
| Minor Tools/Equipment - Grounds    | 103 16 576 0 213 53501 | 10,700             | 2,800            | 2,800            | 3,500             | 25.0%                     | 700                        |
| Minor Tools/Equipment - Facilities | 103 16 576 0 213 53502 | 17,100             | 2,000            | 13,600           | 4,100             | -69.9%                    | (9,500)                    |
| Minor Tools/Equipment - Trails     | 103 16 576 0 213 53503 | 5,000              | 3,500            | 5,000            | 3,000             | -40.0%                    | (2,000)                    |
| Professional Services              | 103 16 576 0 213 54110 | 72,400             | 37,900           | 37,900           | 72,300            | 90.8%                     | 34,400                     |
| Waste Disposal (Self Contained)    | 103 16 576 0 213 54130 | 9,000              | 9,000            | 9,000            | 9,000             | 0.0%                      | -                          |
| Travel                             | 103 16 576 0 213 54310 | 2,300              | 1,500            | 1,200            | -                 | -100.0%                   | (1,200)                    |
| Leasehold excise tax               | 103 16 576 0 213 54400 | 5,000              | 8,000            | 8,000            | 8,000             | 0.0%                      | -                          |
| Vehicle Repairs                    | 103 16 576 0 213 54542 | 29,868             | 33,162           | 33,162           | 33,162            | 0.0%                      | -                          |
| Equipment Rental & Reserve         | 103 16 576 0 213 54543 | 298,260            | 202,116          | 202,116          | 202,116           | 0.0%                      | -                          |
| Machine Rental                     | 103 16 576 0 213 54544 | 6,000              | 2,700            | 2,700            | 2,500             | -7.4%                     | (200)                      |
| Repairs & Maintenance              | 103 16 576 0 213 54810 | 2,000              | 2,000            | 2,000            | 1,500             | -25.0%                    | (500)                      |
| Trail Maintenance                  | 103 16 576 0 213 54825 | 29,000             | 13,500           | 8,000            | -                 | -100.0%                   | (8,000)                    |
| Vandalism Repairs                  | 103 16 576 0 213 54827 | 2,000              | 2,000            | 2,000            | 2,000             | 0.0%                      | -                          |
| Repairs and Maintenance Grounds    | 103 16 576 0 213 54834 | 12,700             | 13,000           | 15,200           | 13,000            | -14.5%                    | (2,200)                    |
| Repairs and Maintenance Facilities | 103 16 576 0 213 54835 | 25,000             | 14,500           | 14,500           | 10,000            | -31.0%                    | (4,500)                    |
| Dues/ Conferences & Tuition        | 103 16 576 0 213 54912 | 5,350              | 4,315            | 5,650            | 2,100             | -62.8%                    | (3,550)                    |
| Laundry                            | 103 16 576 0 213 54913 | 2,600              | 2,600            | 2,600            | 2,600             | 0.0%                      | -                          |
| <b>Sub-Total</b>                   |                        | <b>657,178</b>     | <b>410,643</b>   | <b>442,978</b>   | <b>449,478</b>    | <b>1.5%</b>               | <b>6,500</b>               |
| <b>Park Facilities - Subtotal</b>  |                        | <b>1,938,019</b>   | <b>1,610,243</b> | <b>1,864,357</b> | <b>1,793,907</b>  | <b>-3.8%</b>              | <b>(70,450)</b>            |
| <b>Operating transfers out</b>     | 103 16 597 0 256 50100 | 65,610             | 65,610           | 65,610           | -                 | NA                        | (65,610)                   |
| <b>Department Total</b>            |                        | <b>3,001,202</b>   | <b>2,533,999</b> | <b>2,874,515</b> | <b>2,709,724</b>  | <b>-5.7%</b>              | <b>(164,791)</b>           |
|                                    |                        |                    |                  |                  |                   | <b>S&amp;B</b>            | <b>(78,853)</b>            |
|                                    |                        |                    |                  |                  |                   | <b>Other</b>              | <b>(85,938)</b>            |

| Expenditure Requests<br>Line Item Justifications |                     |    |                    |   |     |                        |               |   |
|--|---------------------|----|--------------------|---|-----|------------------------|---------------|---|
| Submitting Dept:                                 |                     |    | Parks & Recreation |   |     |                        |               |   |
| Description                                      | BARS Account Number |    |                    |   |     | Total Amount Requested | Justification |   |
| Parks & Recreation Administration                |                     |    |                    |   |     |                        |               |   |
| Salaries and Wages                               | 103                 | 16 | 571                | 0 | 202 | 51100                  | 356,065       | Amount to be supplied by Finance  |
| Salary Part-time Employees                       | 103                 | 16 | 571                | 0 | 202 | 51200                  | 37,744        | Covers staff for Facility Monitor position that will only work when Lodge is rented and salary will be paid for from revenues from the rental.  |
| Social Security                                  | 103                 | 16 | 571                | 0 | 202 | 52100                  | 30,126        | Amount to be supplied by Finance  |
| Retirement                                       | 103                 | 16 | 571                | 0 | 202 | 52200                  | 19,628        | Amount to be supplied by Finance  |
| Labor and Industries                             | 103                 | 16 | 571                | 0 | 202 | 52300                  | 5,783         | Amount to be supplied by Finance  |
| Health Insurance                                 | 103                 | 16 | 571                | 0 | 202 | 52400                  | 56,426        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 103                 | 16 | 571                | 0 | 202 | 52600                  | 764           | Amount to be supplied by Finance  |
| Office Supplies                                  | 103                 | 16 | 571                | 0 | 202 | 53110                  | 3,000         | Basic office supplies including letterhead, envelopes, paper, laminating materials, binders, materials/supplies for open houses and public meetings, etc.   |
| Operating Supplies - Computer                    | 103                 | 16 | 571                | 0 | 202 | 53111                  | 1,000         | IT Equipment for Lodge, Keyboards for staff, Screens  |
| Professional Services                            | 103                 | 16 | 571                | 0 | 202 | 54110                  | 3,800         | Rec Guide and Postcard printing and graphic design.   |
| Professional Svcs - Active Fees                  | 103                 | 16 | 571                | 0 | 202 | 54111                  | 20,000        | ActiveNet is the registration and reservation software used by the department. The use fee was increased in 2024 and Rec is offering more classes.  |
| Advertising                                      | 103                 | 16 | 571                | 0 | 202 | 54182                  | 250           | 2026 Only Canva Subscription  |
| Cell Phones                                      | 103                 | 16 | 571                | 0 | 202 | 54212                  | 14,000        | Cell phone for the entire department - 29 cell phones   |
| Postage  | 103                 | 16 | 571                | 0 | 202 | 54230                  | 7,700         | Covers the cost of postage of the outgoing mail and Rec Guide   |
| Travel   | 103                 | 16 | 571                |   | 202 | 54310                  | -             |   |
| Machine Rental                                   | 103                 | 16 | 571                | 0 | 202 | 54544                  | 6,500         | Annual Copier Lease & monthly printing costs  |
| Printing   | 103                 | 16 | 571                | 0 | 202 | 54911                  | 6,700         | Activity Guide Printing - Two 24-page booklets per year. Mailed to every household and extras to provide at events and facilities   |
| Dues/ Conferences & Tuition                      | 103                 | 16 | 571                | 0 | 202 | 54912                  | 4,307         | NRPA / WRPA / Prime / Scheduling Software / Music Licenses  |
| Special Events                                   |                     |    |                    |   |     |                        |               |   |
| Operating Supplies                               | 103                 | 16 | 571                | 0 | 205 | 53111                  | 4,680         | Youth Arts Festival, Veterans Day, 4th of July, Valentines Ball, Touch A Truck, National Night Out, Volunteer Appreciation Event, and Illuminight   |
| Minor Tools and Equipment                        | 103                 | 16 | 571                | 0 | 205 | 53500                  | 50            | General Rec   |
| Professional Services                            | 103                 | 16 | 571                | 0 | 205 | 54110                  | 5,400         | Youth Arts Festival, 4th of July, Valentines Ball, National Night Out, Touch A Truck, Volunteer Appreciation, Earth Day   |
| Advertising                                      | 103                 | 16 | 571                | 0 | 205 | 54182                  | 1,335         | Youth Arts Festival, Veterans Day, 4th of July, Valentines Ball, National Night Out, Illuminight, Earth Day, Touch A Truck  |
| Other Rentals                                    | 103                 | 16 | 571                | 0 | 205 | 54547                  | 6,250         | Youth Arts Festival, 4th of July, Valentines Ball, Volunteer Appreciation   |
| Dues & Licensing                                 | 103                 | 16 | 571                | 0 | 205 | 54912                  | 400           | L & I Inspections   |
| Recreation Services                              |                     |    |                    |   |     |                        |               |   |
| Salaries and Wages                               | 103                 | 16 | 571                | 0 | 206 | 51100                  | 150,007       | Amount to be supplied by Finance  |
| Salary Part-time Employees                       | 103                 | 16 | 571                | 0 | 206 | 51200                  | 51,373        | Recreation Leaders summer programs. Recreation Aids for summer programs.  |
| Overtime   | 103                 | 16 | 571                | 0 | 206 | 51300                  | 1,000         | This line item covers overtime for the part-time employees that work over their 40 hour work week, and for summer weekend events. Also covers full-time staff that accumulate most overtime due to the planning, implementing and supervising youth leagues, programs and special events that take place in the evening, weekends and holidays. |
| Social Security                                  | 103                 | 16 | 571                | 0 | 20  | 52100                  | 15,406        | Amount to be supplied by Finance  |
| Retirement                                       | 103                 | 16 | 571                | 0 | 206 | 52200                  | 8,279         | Amount to be supplied by Finance  |
| Labor and Industries                             | 103                 | 16 | 571                | 0 | 206 | 52300                  | 19,130        | Amount to be supplied by Finance  |
| Health Insurance                                 | 103                 | 16 | 571                | 0 | 206 | 52400                  | 32,788        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 103                 | 16 | 571                | 0 | 20  | 52600                  | 426           | Amount to be supplied by Finance  |
| Office Supplies                                  | 103                 | 16 | 571                | 0 | 206 | 53110                  | 150           | General Rec, Summer Nature Camp, Supervised Playground  |
| Operating Supplies                               | 103                 | 16 | 571                | 0 | 206 | 53111                  | 14,900        | Summer Nature Camp, Big Hitters, Little Kickers, Rec on the Go, Supervised Playground, Volunteer Program, Sensory Recess  |
| Minor Tools and Equipment                        | 103                 | 16 | 571                | 0 | 206 | 53500                  | 1,150         | Summer Nature Camp, Big Hitters, Little Kickers, Rec on the Go, Supervised Playground, Volunteer Program  |
| Professional Services                            | 103                 | 16 | 571                | 0 | 206 | 54110                  | 28,700        | Background Checks for coaches and instructors =\$27,250, Programs for Recreation Programs = \$1,450   |

| Expenditure Requests<br>Line Item Justifications |                     |                    |     |   |     |                        |               |  |
|--|---------------------|--------------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Parks & Recreation |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                    |     |   |     | Total Amount Requested | Justification |  |
| Advertising                                      | 103                 | 16                 | 571 | 0 | 206 | 54182                  | 600           | Summer Nature Camp, Big Hitters, Little Kickers, Rec on the Go, Supervised Playground, Volunteer Program, Sensory Recess   |
| Travel   | 103                 | 16                 | 571 | 0 | 206 | 54310                  | -             |  |
| Dues/ Conferences & Tuition                      | 103                 | 16                 | 571 | 0 | 206 | 54912                  | -             |  |
| Park Facilities                                  |                     |                    |     |   |     |                        |               |  |
| Salaries and Wages                               | 103                 | 16                 | 576 | 0 | 213 | 51100                  | 795,795       | Amount to be supplied by Finance<br>(1) Manager, (2) Foreman, (6) Maint. Utility Operators   |
| Salary Part-time Employees                       | 103                 | 16                 | 576 | 0 | 213 | 51200                  | 169,480       | See Part-time tab for detailed information: (3) Perm. PT, (2) 6-month seasonal, (4) 3-month seasonals  |
| Overtime   | 103                 | 16                 | 576 | 0 | 213 | 51300                  | 8,000         | For overtime as needed for projects, emergencies, staffing shortages and special events for full time and part time employees.   |
| Social Security                                  | 103                 | 16                 | 576 | 0 | 213 | 52100                  | 73,844        | Amount to be supplied by Finance   |
| Retirement                                       | 103                 | 16                 | 576 | 0 | 213 | 52200                  | 51,654        | Amount to be supplied by Finance   |
| Labor and Industries                             | 103                 | 16                 | 576 | 0 | 213 | 52300                  | 35,200        | Amount to be supplied by Finance   |
| Health Insurance                                 | 103                 | 16                 | 576 | 0 | 213 | 52400                  | 201,914       | Amount to be supplied by Finance   |
| Paid Family Medical Leave - PFML                 | 103                 | 16                 | 576 | 0 | 213 | 52600                  | 2,042         | Amount to be supplied by Finance   |
| Uniforms & Clothing                              | 103                 | 16                 | 576 | 0 | 213 | 52820                  | 6,500         | 9 FT, 3 Perm PT, 6 Seasonal - 18 staff. As per CBA for 8 staff. Steel toed boots, coat, rain gear, sweatshirts, t-shirts, hats.  |
| Operating Supplies                               | 103                 | 16                 | 576 | 0 | 213 | 53111                  | 26,050        | Various cleaning supplies (brooms, brushes, scour pads...), Various cleaning products, trash bags, batteries, Pet waste bags, flags, toilet paper, soap, safety supplies (ear, eye protection, vests, masks, gloves, handwipes, sanitizer), chainsaw chaps, harness/lines, etc.  |
| Operating Supplies - Grounds                     | 103                 | 16                 | 576 | 0 | 213 | 53151                  | 22,350        | Field lining paint, ballfield soil, infield conditioner, fertilizer, herbicides, gravel, drainage repairs, trees, plants, soil, etc.   |
| Operating Supplies - Facilities                  | 103                 | 16                 | 576 | 0 | 213 | 53152                  | 15,200        | Hot water tanks, paint, painting supplies, playground surfacing (EWF), plumbing supplies, electrical supplies, hardware, lumber, signs, backstop and fencing repairs, irrigataion, etc.  |
| Operating Supplies - Trails                      | 103                 | 16                 | 576 | 0 | 213 | 53153                  | 2,500         | material for trails - gravel, concrete, rocks, signs, etc.   |
| Operating Supplies-Graffiti/Vandal               | 103                 | 16                 | 576 | 0 | 213 | 53155                  | 8,500         | Graffiti remover, paint, painting supplies, hardware, lumber, plumbing, electrical...  |
| Operating Supplies-Memorials                     | 103                 | 16                 | 576 | 0 | 213 | 53157                  | 2,500         | Memorial Benches/Trees - \$2,000 each bench  |
| Minor Tools/Equipment - General                  | 103                 | 16                 | 576 | 0 | 213 | 53500                  | 3,500         | Battery/electrical power tools, hand tools (shovels, rakes, loppers) pad locks, mower blades, ...  |
| Minor Tools/Equipment - Grounds                  | 103                 | 16                 | 576 | 0 | 213 | 53501                  | 3,500         | Baseball bases, base anchors, weedeaters, backpack blowers, nets for volleyball, basketball, tennis and Pickleball, etc.   |
| Minor Tools/Equipment - Facilities               | 103                 | 16                 | 576 | 0 | 213 | 53502                  | 4,100         | Dispensars for toilet paper, paper towles, & soap, hand dryers, , picnic tables, park benches, trash cans park signs, etc.   |
| Minor Tools/Equipment - Trails                   | 103                 | 16                 | 576 | 0 | 213 | 53503                  | 3,000         | Bollards, signage, locks, fencing, etc.  |
| Professional Services                            | 103                 | 16                 | 576 | 0 | 213 | 54110                  | 72,300        | Monthly alarm monitoring and maintenance, yearly backflow testing and hot water tank and hood suppression system inspections, annual septic tank inspections and pumping and inspections and servicing for on-site water well, tree work for parks and downtown (\$20,00), contract work for landscape maintenance (\$39,000). |
| Waste Disposal (Self Contained)                  | 103                 | 16                 | 576 | 0 | 213 | 54130                  | 9,000         | Portable Restrooms, Vault pumping at Little Mountain - 3 vaults two times a year   |
| Travel   | 103                 | 16                 | 576 | 0 | 213 | 54310                  | -             |  |
| Leasehold excise tax                             | 103                 | 16                 | 576 | 0 | 213 | 54400                  | 8,000         | Amt supplied by Finance  |
| Vehicle Repairs                                  | 103                 | 16                 | 576 | 0 | 213 | 54542                  | 33,162        | Amount to be supplied by Finance   |
| Equipment Rental & Reserve                       | 103                 | 16                 | 576 | 0 | 213 | 54543                  | 202,116       | Amount to be supplied by Finance   |
| Machine Rental                                   | 103                 | 16                 | 576 | 0 | 213 | 54544                  | 2,500         | Rental of equipment  |
| Repairs & Maintenance                            | 103                 | 16                 | 576 | 0 | 213 | 54810                  | 1,500         | Miscellaneous repairs and maintenance  |
| Trail Maintenance                                | 103                 | 16                 | 576 | 0 | 213 | 54825                  | -             |  |
| Vandalism Repairs                                | 103                 | 16                 | 576 | 0 | 213 | 54827                  | 2,000         | Vandalism increasing - damage to structures, playground equipment - repairs/maintenance services provided by an outside source   |
| Repairs and Maintenance Grounds                  | 103                 | 16                 | 576 | 0 | 213 | 54834                  | 13,000        | Services provided by outside vendor; slice seeding, fertilizer, lime, soil testing, topdressing, pest control, irrigation.   |
| Repairs and Maintenance Facilities               | 103                 | 16                 | 576 | 0 | 213 | 54835                  | 10,000        | Services provided by outside vendor; HVAC, Electrician, Plumber, etc. Maintenance for 27 buildings/facilities  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                    |   |     |       |                        |   |
|--|---------------------|----|--------------------|---|-----|-------|------------------------|---|
| Submitting Dept:                                 |                     |    | Parks & Recreation |   |     |       |                        |   |
| Description                                      | BARS Account Number |    |                    |   |     |       | Total Amount Requested | Justification   |
| Dues/ Conferences & Tuition                      | 103                 | 16 | 576                | 0 | 213 | 54912 | 2,100                  | Herbicide License CEU for 9 FTE staff members, ISA memberships, Flagger Certification |
| Laundry  | 103                 | 16 | 576                | 0 | 213 | 54913 | 2,600                  | Entry Rugs for facilities, towels, mop heads, etc.                                    |
| Capital Expenditures                             |                     |    |                    |   |     |       |                        |   |
|  |                     |    |                    |   |     |       | 2,709,724              |   |

## Fund: Library (104)

### Department Overview:

The Mount Vernon Library Commons has been open just over a year, and in late 2025, the facility will finally be finished. The 2026 budget focuses on supporting and sustaining various initiatives, including children's programming, conferences, teen STEM, and launching the incubator kitchen program. Over the following year, the library's strategic plan centers on optimizing and realizing the full potential of the facility.

The library believes that this premier facility, matched with the excellent library staff, will continue to provide some of the best library services in the country and will strive to meet the needs of the citizens of Mount Vernon for years to come.

The 2026 budget adds revenue for the kitchen rentals, while not adding significant expenses to the city as a whole. The library will continue to work towards new revenue to support its work, seeking donations from the foundation, grants for programming, and national legislative support for all libraries. A sound library creates safety, learning, and community. The library will make significant strides in increasing all three in the coming year.



*Mount Vernon Library Commons Project.*

**City of Mount Vernon**  
**2026 Budget Process**  
**Library - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 1,435,146        | \$ 1,519,413        | \$ 84,267                | 5.9%            |
| Operating                           | 147,105             | 127,355             | (19,750)                 | -13.4%          |
| Capital                             | 196,700             | 191,700             | (5,000)                  | -2.5%           |
|                                     | <b>\$ 1,778,951</b> | <b>\$ 1,838,468</b> | <b>\$ 59,517</b>         | <b>3.3%</b>     |

**Current FTE**

|           |       |
|-----------|-------|
| Full-time | 10.00 |
| Part-time | 13.00 |

**Non-Funded**

|                   |      |
|-------------------|------|
| Library Assistant | 1.00 |
|-------------------|------|

**Operating**

|                                   | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-----------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Office Supplies and Equipment     | \$ 23,550          | \$ 23,550          | -                        | 0.0%            |
| Professional Services             | 9,000              | -                  | (9,000)                  | -100.0%         |
| Programs, Pub Ed, Marketing       | 15,000             | 10,000             | (5,000)                  | -33.3%          |
| Travel, Dues, Training            | 6,000              | 2,500              | (3,500)                  | -58.3%          |
| ERR, Repairs, Maintenance         | 6,005              | 6,005              | -                        | 0.0%            |
| Computer Software and Maintenance | 76,750             | 74,500             | (2,250)                  | -2.9%           |
| Misc. Operating                   | 10,800             | 10,800             | -                        | 0.0%            |
|                                   | <b>\$ 147,105</b>  | <b>\$ 127,355</b>  | <b>\$ (19,750)</b>       | <b>-13.4%</b>   |
|                                   | <b>\$ -</b>        |                    |                          |                 |

**Capital**

|                            | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|----------------------------|--------------------|--------------------|--------------------------|-----------------|
| Computer Hardware & Equip. | \$ 7,000           | \$ 7,000           | \$ -                     | NA              |
| Books                      | 62,600             | 62,600             | -                        | 0.0%            |
| Books - Endowments         | 19,000             | 19,000             | -                        | 0.0%            |
| Periodicals                | 7,100              | 7,100              | -                        | 0.0%            |
| Non-Printed Materials      | 25,250             | 20,250             | (5,000)                  | -19.8%          |
| Digital Content            | 75,750             | 75,750             | -                        | 0.0%            |
|                            | <b>\$ 196,700</b>  | <b>\$ 191,700</b>  | <b>\$ (5,000)</b>        | <b>-2.5%</b>    |

| Submitting Dept:                         |                        | Library                 |                  |                  |                   |                           |                            |
|--|------------------------|-------------------------|------------------|------------------|-------------------|---------------------------|----------------------------|
| Description                              | Account Number         | 2024 Budget             | 2025 Estimate    | 2025 Budget      | 2026 Dept Request | % Change from 2025 Budget | \$ Change from 2025 Budget |
| <b>Library Administration</b>            |                        | <b>104 17 572 0 208</b> |                  |                  |                   |                           |                            |
| Salaries and Wages                       | 104 17 572 0 208 51100 | 156,209                 | 170,461          | 170,461          | 182,063           | 6.8%                      | 11,602                     |
| Social Security                          | 104 17 572 0 208 52100 | 11,950                  | 12,801           | 13,040           | 13,928            | 6.8%                      | 888                        |
| Retirement                               | 104 17 572 0 208 52200 | 14,887                  | 14,224           | 15,529           | 10,159            | -34.6%                    | (5,370)                    |
| Labor and Industries                     | 104 17 572 0 208 52300 | 299                     | 300              | 326              | 336               | 3.1%                      | 10                         |
| Health Insurance                         | 104 17 572 0 208 52400 | 26,248                  | 24,320           | 27,390           | 31,176            | 13.8%                     | 3,786                      |
| Paid Family Medical Leave - PFML         | 104 17 572 0 208 52600 | -                       | 450              | 361              | 365               | NA                        | 4                          |
| <b>Sub-Total</b>                         |                        | <b>209,593</b>          | <b>222,556</b>   | <b>227,107</b>   | <b>238,027</b>    | <b>4.8%</b>               | <b>10,920</b>              |
| Advertising                              | 104 17 572 0 208 54182 | 1,000                   | 200              | 1,000            | 1,000             | 0.0%                      | -                          |
| Travel                                   | 104 17 572 0 208 54310 | 2,500                   | 2,124            | 2,500            | -                 | -100.0%                   | (2,500)                    |
| Dues, Subscriptions & Memberships        | 104 17 572 0 208 54980 | 1,000                   | 1,000            | 1,000            | 1,000             | 0.0%                      | -                          |
| <b>Sub-Total</b>                         |                        | <b>4,500</b>            | <b>3,324</b>     | <b>4,500</b>     | <b>2,000</b>      | <b>-55.6%</b>             | <b>(2,500)</b>             |
| <b>Library Administration - Subtotal</b> |                        | <b>214,093</b>          | <b>225,880</b>   | <b>231,607</b>   | <b>240,027</b>    | <b>3.6%</b>               | <b>8,420</b>               |
| <b>Library Services</b>                  |                        | <b>104 17 572 0 209</b> |                  |                  |                   |                           |                            |
| Salaries and Wages                       | 104 17 572 0 209 51100 | 619,034                 | 652,978          | 652,170          | 685,285           | 5.1%                      | 33,115                     |
| Salary Part-Time Employees               | 104 17 572 0 209 51200 | 235,966                 | 283,557          | 283,557          | 320,142           | 12.9%                     | 36,585                     |
| Social Security                          | 104 17 572 0 209 52100 | 65,408                  | 71,583           | 71,583           | 76,915            | 7.4%                      | 5,332                      |
| Retirement                               | 104 17 572 0 209 52200 | 70,387                  | 64,573           | 74,365           | 50,679            | -31.9%                    | (23,686)                   |
| Labor and Industries                     | 104 17 572 0 209 52300 | 6,575                   | 5,000            | 6,856            | 7,398             | 7.9%                      | 542                        |
| Health Insurance                         | 104 17 572 0 209 52400 | 145,196                 | 125,387          | 117,529          | 138,841           | 18.1%                     | 21,312                     |
| Paid Family Medical Leave - PFML         | 104 17 572 0 209 52600 | -                       | 2,400            | 1,979            | 2,126             | NA                        | 147                        |
| <b>Sub-Total</b>                         |                        | <b>1,142,566</b>        | <b>1,205,478</b> | <b>1,208,039</b> | <b>1,281,386</b>  | <b>6.1%</b>               | <b>73,347</b>              |
| Office Supplies                          | 104 17 572 0 209 53110 | 4,000                   | 4,500            | 4,500            | 4,500             | 0.0%                      | -                          |
| Operating Supplies                       | 104 17 572 0 209 53111 | 14,000                  | 16,000           | 15,000           | 15,000            | 0.0%                      | -                          |
| Office Equipment                         | 104 17 572 0 209 53134 | 1,500                   | 500              | 1,500            | 1,500             | 0.0%                      | -                          |
| Computer Equipment & Supplies            | 104 17 572 0 209 53150 | -                       | 1,100            | -                | -                 | NA                        | -                          |
| Professional Services                    | 104 17 572 0 209 54110 | 40,000                  | 9,000            | 9,000            | -                 | -100.0%                   | (9,000)                    |
| Programs                                 | 104 17 572 0 209 54155 | 9,500                   | 10,500           | 10,500           | 5,500             | -47.6%                    | (5,000)                    |
| Public Education                         | 104 17 572 0 209 54186 | 500                     | 500              | 500              | 500               | 0.0%                      | -                          |
| Marketing Services                       | 104 17 572 0 209 54188 | 4,000                   | 3,000            | 3,000            | 3,000             | 0.0%                      | -                          |
| Cell Phones                              | 104 17 572 0 209 54212 | 1,900                   | 2,500            | 1,900            | 1,900             | 0.0%                      | -                          |
| Postage                                  | 104 17 572 0 209 54230 | 2,900                   | 2,403            | 2,900            | 2,900             | 0.0%                      | -                          |
| Travel                                   | 104 17 572 0 209 54310 | 500                     | -                | 1,000            | -                 | -100.0%                   | (1,000)                    |
| Excise Tax - State                       | 104 17 572 0 209 54484 | 500                     | 600              | 500              | 500               | 0.0%                      | -                          |
| Vehicle Repairs                          | 104 17 572 0 209 54542 | 40                      | -                | 177              | 177               | 0.0%                      | -                          |
| Equipment Rental & Reserve               | 104 17 572 0 209 54543 | 2,686                   | 3,328            | 3,328            | 3,328             | 0.0%                      | -                          |
| Other Rentals                            | 104 17 572 0 209 54547 | 5,000                   | 7,000            | 5,500            | 5,500             | 0.0%                      | -                          |
| Repairs & Maintenance                    | 104 17 572 0 209 54810 | -                       | -                | -                | -                 | NA                        | -                          |
| Horizon - Software Maintenance           | 104 17 572 0 209 54861 | 43,000                  | 46,000           | 43,500           | 43,500            | 0.0%                      | -                          |
| Computer Software                        | 104 17 572 0 209 54915 | 31,000                  | 18,000           | 33,250           | 31,000            | -6.8%                     | (2,250)                    |
| Book Preservation                        | 104 17 572 0 209 54929 | -                       | -                | -                | -                 | NA                        | -                          |
| Tuition and Registration                 | 104 17 572 0 209 54982 | 1,500                   | 1,034            | 1,500            | 1,500             | 0.0%                      | -                          |
| <b>Sub-Total</b>                         |                        | <b>162,526</b>          | <b>125,965</b>   | <b>137,555</b>   | <b>120,305</b>    | <b>-12.5%</b>             | <b>(17,250)</b>            |
| <b>Library Services - Subtotal</b>       |                        | <b>1,305,092</b>        | <b>1,331,443</b> | <b>1,345,594</b> | <b>1,401,691</b>  | <b>4.2%</b>               | <b>56,097</b>              |
| <b>Library Facilities</b>                |                        | <b>104 17 572 0 210</b> |                  |                  |                   |                           |                            |
| Operating Supplies                       | 104 17 572 0 210 53111 | 2,500                   | 2,500            | 2,550            | 2,550             | 0.0%                      | -                          |
| Repairs & Maintenance                    | 104 17 572 0 210 54810 | 2,452                   | 10,000           | 2,500            | 2,500             | 0.0%                      | -                          |
| <b>Sub-Total</b>                         |                        | <b>4,952</b>            | <b>12,500</b>    | <b>5,050</b>     | <b>5,050</b>      | <b>0.0%</b>               | <b>-</b>                   |
| <b>Library Facilities - Subtotal</b>     |                        | <b>4,952</b>            | <b>12,500</b>    | <b>5,050</b>     | <b>5,050</b>      | <b>0.0%</b>               | <b>-</b>                   |
| <b>Capital Expenditures</b>              |                        | <b>104 17 594 0 248</b> |                  |                  |                   |                           |                            |
| Computer Hardware & Equipment            | 104 17 594 0 248 56415 | 7,000                   | 4,000            | 7,000            | 7,000             | 0.0%                      | -                          |
| Vehicles & Equipment                     | 104 17 594 0 248 56460 | -                       | -                | -                | -                 | -                         | -                          |
| Books                                    | 104 17 594 0 248 56480 | 60,000                  | 62,600           | 62,600           | 62,600            | 0.0%                      | -                          |
| Books - Endowments                       | 104 17 594 0 248 56481 | 19,000                  | 19,000           | 19,000           | 19,000            | 0.0%                      | -                          |
| Periodicals                              | 104 17 594 0 248 56482 | 7,050                   | 7,100            | 7,100            | 7,100             | 0.0%                      | -                          |
| Non-Printed Materials                    | 104 17 594 0 248 56483 | 25,000                  | 23,250           | 25,250           | 20,250            | -19.8%                    | (5,000)                    |
| Digital Content                          | 104 17 594 0 248 56484 | 75,000                  | 75,750           | 75,750           | 75,750            | 0.0%                      | -                          |
| <b>Sub-Total</b>                         |                        | <b>193,050</b>          | <b>191,700</b>   | <b>196,700</b>   | <b>191,700</b>    | <b>-2.5%</b>              | <b>(5,000)</b>             |
| <b>Department Total</b>                  |                        | <b>1,717,187</b>        | <b>1,761,523</b> | <b>1,778,951</b> | <b>1,838,468</b>  | <b>3.3%</b>               | <b>59,517</b>              |
|  |                        |                         |                  |                  |                   | <b>S&amp;B</b>            | <b>84,267</b>              |
|  |                        |                         |                  |                  |                   | <b>Other</b>              | <b>(24,750)</b>            |

| Expenditure Requests              |                     |    |     |   |         |                        |               |   |  |
|-----------------------------------|---------------------|----|-----|---|---------|------------------------|---------------|---|--|
| Line Item Justifications          |                     |    |     |   |         |                        |               |   |  |
| Submitting Dept:                  |                     |    |     |   | Library |                        |               |   |  |
| Description                       | BARS Account Number |    |     |   |         | Total Amount Requested | Justification |   |  |
| Library Administration            |                     |    |     |   |         |                        |               |   |  |
| Salaries and Wages                | 104                 | 17 | 572 | 0 | 208     | 51100                  | 182,063       | Amount to be supplied by Finance  |  |
| Social Security                   | 104                 | 17 | 572 | 0 | 208     | 52100                  | 13,928        | Amount to be supplied by Finance  |  |
| Retirement                        | 104                 | 17 | 572 | 0 | 208     | 52200                  | 10,159        | Amount to be supplied by Finance  |  |
| Labor and Industries              | 104                 | 17 | 572 | 0 | 208     | 52300                  | 336           | Amount to be supplied by Finance  |  |
| Health Insurance                  | 104                 | 17 | 572 | 1 | 208     | 52400                  | 31,176        | Amount to be supplied by Finance  |  |
| Paid Family Medical Leave - PFML  | 104                 | 17 | 572 | 0 | 208     | 52600                  | 365           | Amount to be supplied by Finance  |  |
| Advertising                       | 104                 | 17 | 572 | 0 | 208     | 54182                  | 1,000         | Small Budget for Online Ads related to Library Commons Grants   |  |
| Travel                            | 104                 | 17 | 572 | 0 | 208     | 54310                  | -             | Decreased to reflect the city's no travel hold  |  |
| Dues, Subscriptions & Memberships | 104                 | 17 | 572 | 0 | 208     | 54980                  | 1,000         | No change Since 2020. Allows for library staff subscriptions  |  |
| Library Services                  |                     |    |     |   |         |                        |               |   |  |
| Salaries and Wages                | 104                 | 17 | 572 | 0 | 209     | 51100                  | 685,285       | Amount to be supplied by Finance  |  |
| Salary Part-Time Employees        | 104                 | 17 | 572 | 0 | 209     | 51200                  | 320,142       | Amount to be supplied by Finance  |  |
| Overtime                          | 104                 | 17 | 572 | 0 | 209     | 51300                  | -             | No overtime needed  |  |
| Social Security                   | 104                 | 17 | 572 | 0 | 209     | 52100                  | 76,915        | Amount to be supplied by Finance  |  |
| Retirement                        | 104                 | 17 | 572 | 0 | 209     | 52200                  | 50,679        | Amount to be supplied by Finance  |  |
| Labor and Industries              | 104                 | 17 | 572 | 0 | 209     | 52300                  | 7,398         | Amount to be supplied by Finance  |  |
| Health Insurance                  | 104                 | 17 | 572 | 1 | 209     | 52400                  | 138,841       | Amount to be supplied by Finance  |  |
| Paid Family Medical Leave - PFML  | 104                 | 17 | 572 | 0 | 209     | 52600                  | 2,126         | Amount to be supplied by Finance  |  |
| Office Supplies                   | 104                 | 17 | 572 | 0 | 209     | 53110                  | 4,500         | Supplies for the operation of the library. Most office supplies are actual used (and paid for by) the public. |  |
| Operating Supplies                | 104                 | 17 | 572 | 0 | 209     | 53111                  | 15,000        | Supplies to make books ready to check out, library cards, and other operating tools                           |  |
| Office Equipment                  | 104                 | 17 | 572 | 0 | 209     | 53134                  | 1,500         | Replacement Chairs and Equipment  |  |
| Professional Services             | 104                 | 17 | 572 | 0 | 209     | 54110                  | -             | Consulting Fees for the community kitchen   |  |
| Programs                          | 104                 | 17 | 572 | 0 | 209     | 54155                  | 5,500         | Funding for Library Programming, Foundation support for 2026  |  |
| Public Education                  | 104                 | 17 | 572 | 1 | 209     | 54186                  | 500           | Public Education Information  |  |
| Marketing Services                | 104                 | 17 | 572 | 0 | 209     | 54188                  | 3,000         | Market Software and Services related to the Library Commons Conference Center .                               |  |
| Cell Phones                       | 104                 | 17 | 572 | 0 | 209     | 54212                  | 1,900         | Three Library Hotspots, three phones  |  |
| Postage                           | 104                 | 17 | 572 | 0 | 209     | 54230                  | 2,900         | Mailing of return notices and books.  |  |
| Travel                            | 104                 | 17 | 572 | 0 | 209     | 54310                  | -             | Decreased to reflect the city's no travel hold  |  |
| Excise Tax - State                | 104                 | 17 | 572 | 0 | 209     | 54484                  | 500           | Use tax remitted to Dept of Reve - Amount to be supplied by Finance   |  |
| Vehicle Repairs                   | 104                 | 17 | 572 | 0 | 209     | 54542                  | 177           | Replacement Library Car should be under warranty  |  |
| Equipment Rental & Reserve        | 104                 | 17 | 572 | 0 | 209     | 54543                  | 3,328         | Replacement amount for the for the Library Car.   |  |
| Other Rentals                     | 104                 | 17 | 572 | 0 | 209     | 54547                  | 5,500         | Library Copier rental.  |  |
| Horizon - Software Maintenance    | 104                 | 17 | 572 | 0 | 209     | 54861                  | 43,500        | Catalog Software  |  |
| Computer Software                 | 104                 | 17 | 572 | 0 | 209     | 54915                  | 31,000        | Electronic Databases. New Website costs in 2024   |  |
| Tuition and Registration          | 104                 | 17 | 572 | 0 | 209     | 54982                  | 1,500         |   |  |
| Library Facilities                |                     |    |     |   |         |                        |               |   |  |
| Operating Supplies                | 104                 | 17 | 572 | 0 | 210     | 53111                  | 2,550         | Building Operating Supplies   |  |
| Repairs & Maintenance             | 104                 | 17 | 572 | 0 | 210     | 54810                  | 2,500         | Fees related to new building. Always a few things to fix  |  |
| Capital Expenditures              |                     |    |     |   |         |                        |               |   |  |
| Computer Hardware & Equipment     | 104                 | 17 | 594 | 1 | 248     | 56415                  | 7,000         | Standard replacements for public computing  |  |
| Books                             | 104                 | 17 | 594 | 0 | 248     | 56480                  | 62,600        | Books!  |  |
| Books - Endowments                | 104                 | 17 | 594 | 1 | 248     | 56481                  | 19,000        | Books paid for by endowments.   |  |
| Periodicals                       | 104                 | 17 | 594 | 0 | 248     | 56482                  | 7,100         | Magazines   |  |
| Non-Printed Materials             | 104                 | 17 | 594 | 0 | 248     | 56483                  | 20,250        | DVDs and Audiobooks   |  |
| Digital Content                   | 104                 | 17 | 594 | 0 | 248     | 56484                  | 75,750        | Libby & Hoopla charges happen in December   |  |

1,838,468

| Submitting Dept:                          |                | Arterial Street Fund |     |        |           | 2024               | 2025               | 2025             | 2026             |
|---|----------------|----------------------|-----|--------|-----------|--------------------|--------------------|------------------|------------------|
| Description                               | Account Number |                      |     |        |           | Budget             | Estimate           | Budget           | Request          |
| <b>Arterial Street Fund</b>               |                | <b>102</b>           |     |        |           |                    |                    |                  |                  |
| <b>Beginning Fund Balance</b>             |                |                      |     |        |           |                    | <b>(1,077,174)</b> |                  | <b>35,293</b>    |
| <b>Revenue</b>                            |                |                      |     |        |           |                    |                    |                  |                  |
| Highway Planning/Construction             | 102            | 00                   | 333 | 0      | 296 33320 | 1,978,000          | -                  | -                | -                |
| TIB Grant                                 | 102            | 00                   | 334 | 0      | 304 33404 | -                  | -                  | -                | -                |
| STP Regional                              | 102            | 00                   | 334 | 0      | 305 33405 | -                  | 2,252,000          | 2,252,000        | 1,105,600        |
| Gravel Pit Royalties                      | 102            | 00                   | 362 | 0      | 375 36290 | 30,000             | -                  | -                | -                |
| <b>Total Revenue</b>                      |                |                      |     |        |           | <b>2,008,000</b>   | <b>2,252,000</b>   | <b>2,252,000</b> | <b>1,105,600</b> |
| <b>Capital Expenditures</b>               |                |                      |     |        |           |                    |                    |                  |                  |
| Professional Services                     | 102            | 15                   | 542 | 0      | 162 54110 | -                  | -                  | -                | -                |
| Street Improvements - T02024              | 102            | 15                   | 595 | T02024 | 254 56325 | 540,000            | 540,000            | 540,000          | 65,000           |
| Sidewalk Improvements - T06004            | 102            | 15                   | 595 | T06004 | 254 56325 | 227,000            | 38,533             | 227,000          | 150,000          |
| Street Intersection Improvements - T06005 | 102            | 15                   | 595 | T06005 | 254 56325 | -                  | -                  | -                | -                |
| Street Improvements - T06007              | 102            | 15                   | 595 | T06007 | 254 56325 | -                  | -                  | 914,000          | -                |
| Street Improvements - T19003              | 102            | 15                   | 595 | T19003 | 254 56325 | 1,211,000          | 129,000            | 129,000          | 432,600          |
| Street Improvements - T20001              | 102            | 15                   | 595 | T20001 | 254 56325 | -                  | 432,000            | 432,000          | 458,000          |
| Street Improvements - T97007              | 102            | 15                   | 595 | T97007 | 254 56325 | -                  | -                  | -                | -                |
| <b>Total Expenditures</b>                 |                |                      |     |        |           | <b>1,978,000</b>   | <b>1,139,533</b>   | <b>2,242,000</b> | <b>1,105,600</b> |
| <b>Ending Fund Balance</b>                |                |                      |     |        |           | <b>(1,077,174)</b> | <b>35,293</b>      |                  | <b>35,293</b>    |

| Submitting Dept:                                    |                | Paths & Trails Fund |     |        |           |               | 2024           | 2025         | 2025           | 2026 |
|---|----------------|---------------------|-----|--------|-----------|---------------|----------------|--------------|----------------|------|
| Description   | Account Number |                     |     |        |           | Budget        | Estimate       | Budget       | Request        |      |
| <b>Paths &amp; Trails Fund</b>                      |                | <b>105</b>          |     |        |           |               |                |              |                |      |
| <b>Beginning Fund Balance</b>                       |                |                     |     |        |           |               | <b>96,576</b>  |              | <b>100,453</b> |      |
| <b>Revenue</b>                                      |                |                     |     |        |           |               |                |              |                |      |
| Motor Vehcile Fuel Tax                              | 105            | 00                  | 336 | 0      | 313 33608 | 3,245         | 3,277          | 3,277        | 3,124          |      |
| Interest Earnings                                   | 105            | 00                  | 361 | 0      | 372 36110 | 300           | 600            | 606          | 600            |      |
| <b>Total Revenue</b>                                |                |                     |     |        |           | <b>3,545</b>  | <b>3,877</b>   | <b>3,883</b> | <b>3,724</b>   |      |
| <b>Capital Expenditures</b>                         |                |                     |     |        |           |               |                |              |                |      |
| Trail & Picknicking Cooridor Along the Skagit River | 105            | 16                  | 594 | P03005 | 253 56205 | 23,000        | -              | -            | -              |      |
| Asphalt Trails                                      | 105            | 16                  | 594 | 0      | 253 56205 | 0             | 0              | 0            | 50000          |      |
| Park Entrance Signs                                 | 105            | 16                  | 594 | P21003 | 253 56205 | 30,000        | -              | -            | -              |      |
| <b>Sub-Total</b>                                    |                |                     |     |        |           | <b>53,000</b> | -              | -            | <b>50,000</b>  |      |
| <b>Total Expenditures</b>                           |                |                     |     |        |           | <b>53,000</b> | -              | -            | <b>50,000</b>  |      |
| <b>Ending Fund Balance</b>                          |                |                     |     |        |           | <b>96,576</b> | <b>100,453</b> |              | <b>54,177</b>  |      |

## Fund: Tourism Promotion (Lodging Tax) Fund (106)

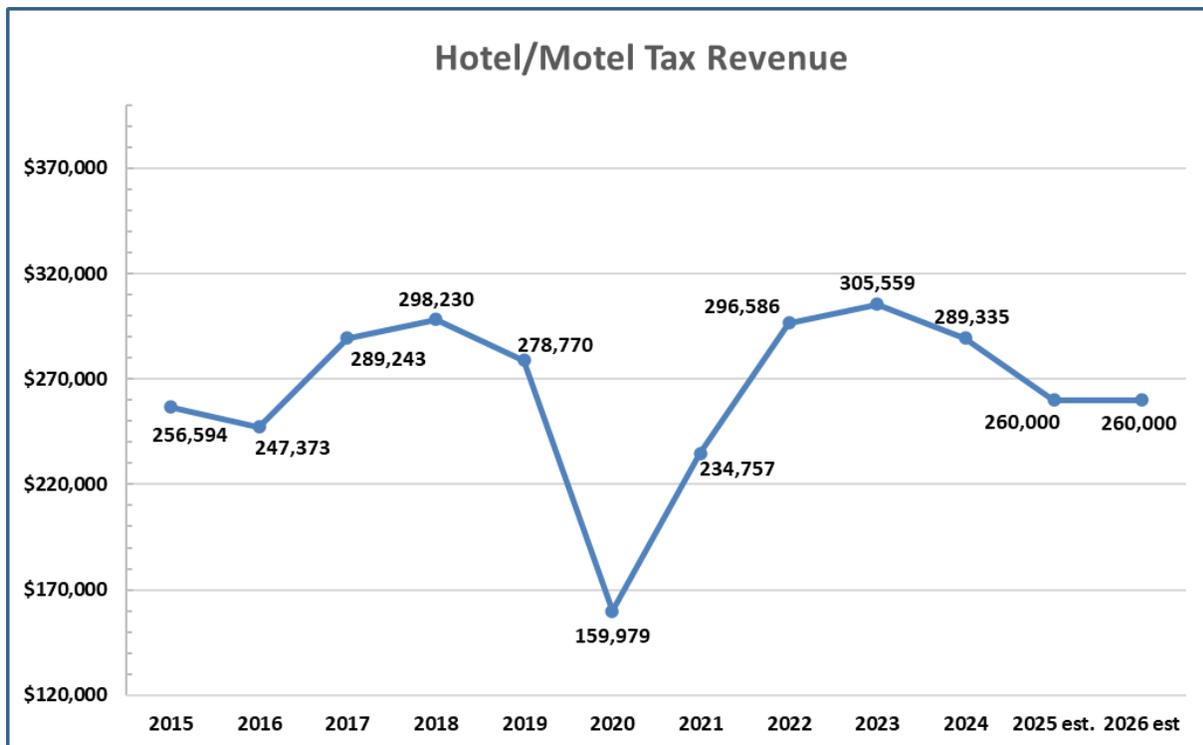
### Department Overview:

The Mount Vernon Tourism Promotion Fund receives lodging taxes from hotel/motel establishments inside the city limits. The City collects a four percent tax on charges for lodging (2% is considered a basic hotel/motel tax and the second 2% is a credit against the sales tax that lodging establishments collect).

The funding is made available to non-profit organizations and to the City through an established application and review process. Funds must be used for tourism marketing and promotion activities or operation of tourism-related facilities. In addition, funds may be used for City tourism related facilities. Detailed information about the use of tourism funds is from the Revised Code of Washington (RCW), chapter 67.28.

The sharp decline in 2020 revenues was due to a decrease in travel and hotel stays caused by the COVID-19 pandemic. The City saw an increase in lodging tax revenues back to more normal levels in 2023 but have declined in the last few years. Due to the unknown economic future, revenues are projected to remain level with the projected 2025 revenues.

The City has received \$487,930 in requests for 2026, but with the decline of revenues and fund reserve in the last few years, the Lodging Tax Advisory Committee (LTAC) had to make some hard decisions and have reduced funding non-profits from a budget of \$450,356 in 2025 down to \$284,500 in 2026.



## 2026 Request Summary

|                                       | 2026 LTAC<br>Recommendation | 2026<br>Requests | 2025<br>Budget | Event/Funds Use:   |
|---------------------------------------|-----------------------------|------------------|----------------|--|
| Skagit Valley Tulip Festival          | 15,000                      | 25,000           | 20,000         | Skagit Valley Tulip Festival   |
| MV Parks & Recreation Special Events  | 20,000                      | 41,450           | 27,150         | 4th of July \$25,150, Youth Arts Festival \$7,500, Illuminight \$8,800   |
| MV Chamber of Commerce                | 120,000                     | 130,000          | 125,000        | Operations \$95,000, Marketing \$35,000  |
| Lincoln Theatre Foundation            | 10,000                      | 18,000           | 23,500         | Promotion of live music, theatre & events  |
| MV Downtown Association               | 27,500                      | 31,300           | 34,206         | Tulip Festival Street Fair \$15,000, Building Vibrance \$5,000, Dining Guide \$2,400, Downtown Blooms \$5,000, Valley Made Markets \$4,000 |
| Celtic Arts-Highland Games            | 8,000                       | 10,000           | 10,000         | Skagit Valley Highland Games & Celtic Festival   |
| Mount Vernon Farmers Market           | -                           | -                | 3,000          | No application received  |
| McIntyre Hall                         | 10,000                      | 16,000           | 16,000         | Promote events   |
| Mount Vernon Arts Commission          | 15,000                      | 26,500           | 30,000         | performances \$10,000, Youth Arts Festival art project \$1,500   |
| Skagit County Fairgrounds             | 5,000                       | 6,500            | 5,500          | 2026 Events  |
| Skagit Valley Chorale                 | 1,500                       | 2,500            | 2,000          | Season 2025-2026   |
| Shakespeare Northwest Association     | -                           | -                | 1,000          | No application received  |
| Camp Korey                            | 1,500                       | 5,000            | 2,000          | Cooking For Kids BBQ Challenge & Community Events  |
| Skagit Artists                        | -                           | -                | 1,500          | No application received  |
| Washington State University Breadlab  | -                           | -                | 2,500          | No application received  |
| Skagit Bicycle Club                   | 2,000                       | 3,500            | 2,000          | Skagit Spring Classic Bicycle Ride   |
| Hoop for the Valley                   | 7,500                       | 15,000           | 7,500          | ValleyFest 3 X 3 Basketball Tournament   |
| Skagit Art Association                | 1,500                       | 4,780            | 4,000          | Art in a Pickle Barn   |
| Children's Museum of Skagit County    | -                           | -                | 2,500          | No application received  |
| Washington Shakespearean Festival     | -                           | -                | 500            | No application received  |
| Bakerview BMX                         | -                           | 15,000           | 7,500          | Infrastructure and operations  |
| Immaculate Conception Regional School | -                           | -                | -              | Withdrawn  |
| NW Agricultural Business Center       | -                           | 9,900            | -              | Skagit Farm Tours & Tastings   |
| Skagit Runners-Run the Valley         | -                           | 40,000           | -              | Skagit Runners-Conquer the Valley  |
| Contingency                           | 10,000                      | -                | 10,000         |  |
| <b>Subtotal</b>                       | <b>254,500</b>              | <b>400,430</b>   | <b>337,356</b> |  |
| <b>Capital Requests:</b>              |                             |                  |                |  |
| Parks                                 | -                           | 37,500           | 38,000         | Emma Jarvis Garden sign \$7,500, Park entrance signs \$30,000  |
| Lincoln Theatre Center Foundation     | 30,000                      | 50,000           | 75,000         | HVAC system  |
| <b>Capital Subtotal</b>               | <b>30,000</b>               | <b>87,500</b>    | <b>113,000</b> |  |
| <b>Total Budget</b>                   | <b>284,500</b>              | <b>487,930</b>   | <b>450,356</b> |  |

|   | 2026<br>Final | 2026<br>Requests | 2025<br>Estimate |
|---|---------------|------------------|------------------|
| Tourism Promotion Fund Balance, Jan 1       | 32,206        | 32,206           | 219,562          |
| Annual revenue plus interest                | 263,000       | 263,000          | 263,000          |
| Total resources                             | 295,206       | 295,206          | 482,562          |
| Less annual expenditures                    | (284,500)     | (487,930)        | (450,356)        |
| Tourism Promotion Fund Balance Dec 31, est. | 10,706        | (192,724)        | 32,206           |

| Submitting Dept:                          |     | Tourism Promotion |     |        |     |       |                | 2024           | 2025           | 2026    |
|---|-----|-------------------|-----|--------|-----|-------|----------------|----------------|----------------|---------|
| Description                               |     | Account Number    |     |        |     |       |                | Budget         | Budget         | Request |
| <b>Tourism Promotion</b>                  |     | <b>106</b>        |     |        |     |       |                |                |                |         |
| <b>Beginning Fund Balance</b>             |     |                   |     |        |     |       |                | <b>219,562</b> | <b>32,206</b>  |         |
| <b>Revenue</b>                            |     |                   |     |        |     |       |                |                |                |         |
| Hotel/Motel Sales & Use Tax               | 106 | 00                | 313 | 0      | 276 | 31331 | 314,000        | 260,000        | 260,000        |         |
| Interest Earnings                         | 106 | 00                | 361 | 0      | 372 | 36110 | 1,000          | 3,000          | 3,000          |         |
| <b>Total Revenue</b>                      |     |                   |     |        |     |       | <b>315,000</b> | <b>263,000</b> | <b>263,000</b> |         |
| <b>Tourism Promotion</b>                  |     | <b>557 0 183</b>  |     |        |     |       |                |                |                |         |
| Parks/Rec Special Events                  | 106 | 19                | 557 | 0      | 183 | 54187 | 30,150         | 27,150         | 20,000         |         |
| Skagit Artists                            | 106 | 19                | 557 | LT0003 | 183 | 54905 | 1,500          | 1,500          | -              |         |
| Camp Korey                                | 106 | 19                | 557 | LT0004 | 183 | 54905 | -              | 2,000          | 1,500          |         |
| Skagit Watershed Council - Illuminite     | 106 | 19                | 557 | LT0005 | 183 | 54905 | -              | -              | -              |         |
| Skagit Valley Tulip Festival              | 106 | 19                | 557 | LT0008 | 183 | 54905 | 15,000         | 20,000         | 15,000         |         |
| Lincoln Theatre Foundation                | 106 | 19                | 557 | LT0009 | 183 | 54905 | 23,500         | 23,500         | 10,000         |         |
| MV Downtown Association-Variou Activities | 106 | 19                | 557 | LT0010 | 183 | 54905 | 20,500         | 34,206         | 27,500         |         |
| Skagit Valley Chorale                     | 106 | 19                | 557 | LT0013 | 183 | 54905 | 2,000          | 2,000          | 1,500          |         |
| Celtic Arts - Highland Games              | 106 | 19                | 557 | LT0014 | 183 | 54905 | 10,000         | 10,000         | 8,000          |         |
| Farmers Market                            | 106 | 19                | 557 | LT0015 | 183 | 54905 | 5,000          | 3,000          | -              |         |
| Shakespeare Northwest Festival            | 106 | 19                | 557 | LT0017 | 183 | 54905 | 1,500          | 1,000          | -              |         |
| McIntyre Hall                             | 106 | 19                | 557 | LT0019 | 183 | 54905 | 16,000         | 16,000         | 10,000         |         |
| Skagit County Fairgrounds                 | 106 | 19                | 557 | LT0021 | 183 | 54905 | 5,500          | 5,500          | 5,000          |         |
| MV Arts Commission                        | 106 | 19                | 557 | LT0022 | 183 | 54905 | 9,500          | 30,000         | 15,000         |         |
| Miscellaneous (Contingency)               | 106 | 19                | 557 | LT0023 | 183 | 54905 | 10,000         | 10,000         | 10,000         |         |
| Chamber of Commerce                       | 106 | 19                | 557 | LT0027 | 183 | 54905 | 125,000        | 125,000        | 120,000        |         |
| NITE Theater (formerly META)              | 106 | 19                | 557 | LT0029 | 183 | 54905 | 1,500          | -              | -              |         |
| Skagit Bicycle Club                       | 106 | 19                | 557 | LT0032 | 184 | 54905 | 3,500          | 2,000          | 2,000          |         |
| WSU Bread Lab                             | 106 | 19                | 557 | LT0031 | 183 | 54905 | 2,500          | 2,500          | -              |         |
| Children's Museum of Skagit County        | 106 | 19                | 557 | LT0034 | 183 | 54905 | -              | 2,500          | -              |         |
| Washington Shakespearean Festival         | 106 | 19                | 557 | LT0035 | 183 | 54905 | -              | 500            | -              |         |
| Bakerview BMX                             | 106 | 19                | 557 | LT0036 | 183 | 54905 | -              | 7,500          | -              |         |
| Hoop for the Valley                       | 106 | 19                | 557 | LT0037 | 183 | 54905 | -              | 7,500          | 7,500          |         |
| Skagit Art Association                    | 106 | 19                | 557 | LT0038 | 183 | 54905 | -              | 4,000          | 1,500          |         |
| <b>Sub-Total</b>                          |     |                   |     |        |     |       | <b>282,650</b> | <b>337,356</b> | <b>254,500</b> |         |
| <b>Capital Requests</b>                   |     |                   |     |        |     |       |                |                |                |         |
| Lincoln Theatre Center Foundation         | 106 | 19                | 595 | LT0009 | 183 | 6310  | 70,000         | 75,000         | 30,000         |         |
| Parks Capital Projects                    | 106 | 19                | 597 | 0      | 261 | 50109 | 30,000         | 38,000         | -              |         |
| <b>Sub-Total</b>                          |     |                   |     |        |     |       | <b>100,000</b> | <b>113,000</b> | <b>30,000</b>  |         |
| <b>Department Total</b>                   |     |                   |     |        |     |       | <b>382,650</b> | <b>450,356</b> | <b>284,500</b> |         |
| <b>Ending Fund Balance</b>                |     |                   |     |        |     |       |                | <b>32,206</b>  | <b>10,706</b>  |         |

NOTE: The 2025 Budgeted Revenue and Interest has been adjusted for estimated actual.

| Submitting Dept:                   |     | Little Mountain Improvement Fund |     |        |     |       |        | 2024           | 2025           | 2025           | 2026           |
|------------------------------------|-----|----------------------------------|-----|--------|-----|-------|--------|----------------|----------------|----------------|----------------|
| Description                        |     | Account Number                   |     |        |     |       |        | Budget         | Estimate       | Budget         | Request        |
| <b>Little Mountain Improvement</b> |     | <b>107</b>                       |     |        |     |       |        |                |                |                |                |
| <b>Beginning Fund Balance</b>      |     |                                  |     |        |     |       |        | <b>414,981</b> |                | <b>303,280</b> |                |
| <b>Revenue</b>                     |     |                                  |     |        |     |       |        |                |                |                |                |
| Interest Earnings                  | 107 | 00                               | 361 | 0      | 372 | 36110 | 700    | 1,000          | 1,000          | 1,000          |                |
| Other Leases - Cell Tower          | 107 | 00                               | 362 | 0      | 375 | 36252 | 80,000 | 1,200          | 70,000         | 1,200          |                |
| Other Leases - Cell Tower          | 107 | 00                               | 362 | CLM001 | 375 | 36252 | -      | 41,569         | -              | 41,600         |                |
| Other Leases - Cell Tower          | 107 | 00                               | 362 | CLM002 | 375 | 36252 | -      | 36,878         | -              | 36,900         |                |
| Other Leases - Cell Tower          | 107 | 00                               | 362 | CLM003 | 375 | 36252 | -      | 6,652          | -              | 6,660          |                |
| Contributions & Donation           | 107 | 00                               | 367 | 0      | 376 | 36700 | 1,000  | 1,000          | 1,000          | 1,000          |                |
| <b>Total Revenue</b>               |     |                                  |     |        |     |       |        | <b>81,700</b>  | <b>88,299</b>  | <b>72,000</b>  | <b>88,360</b>  |
| <b>Capital Expenditures</b>        |     |                                  |     |        |     |       |        |                |                |                |                |
| Little Mountain Park (paving)      | 107 | 16                               | 594 | P02004 | 251 | 56202 | 50,000 | 80,000         | 80,000         | -              |                |
| Park Entrance Signs                | 107 | 16                               | 594 | P21003 | 251 | 56202 | 19,271 | 10,000         | 10,000         | 15,000         |                |
| Facility Roof Replacements         | 107 | 16                               | 594 | P15001 | 251 | 56202 | -      | 40,000         | 40,000         | -              |                |
| Recurring Park Projects            | 107 | 16                               | 594 | 0      | 251 | 56202 | -      | 50,000         | 50,000         | 50,000         |                |
| <b>Sub-Total</b>                   |     |                                  |     |        |     |       |        | <b>69,271</b>  | <b>180,000</b> | <b>180,000</b> | <b>65,000</b>  |
| <b>Other Expenditures</b>          |     |                                  |     |        |     |       |        |                |                |                |                |
| Operating Transfers - Out to Parks | 107 | 16                               | 597 | 0      | 256 | 50100 | 20,000 | 20,000         | 20,000         | 20,000         |                |
| <b>Sub-Total</b>                   |     |                                  |     |        |     |       |        | <b>20,000</b>  | <b>20,000</b>  | <b>20,000</b>  | <b>20,000</b>  |
| <b>Total Expenditures</b>          |     |                                  |     |        |     |       |        | <b>89,271</b>  | <b>200,000</b> | <b>200,000</b> | <b>85,000</b>  |
| <b>Ending Fund Balance</b>         |     |                                  |     |        |     |       |        | <b>414,981</b> | <b>303,280</b> |                | <b>306,640</b> |

| Submitting Dept:                |                | Crime Prevention |     |   |     |        | 2024           | 2025           | 2025           | 2026           |
|---------------------------------|----------------|------------------|-----|---|-----|--------|----------------|----------------|----------------|----------------|
| Description                     | Account Number |                  |     |   |     | Budget | Estimate       | Budget         | Request        |                |
| <b>Crime Prevention</b>         |                | <b>109</b>       |     |   |     |        |                |                |                |                |
| <b>Beginning Fund Balance</b>   |                |                  |     |   |     |        | <b>100,946</b> |                | <b>102,446</b> |                |
| <b>Revenue</b>                  |                |                  |     |   |     |        |                |                |                |                |
| Interest Earnings               | 109            | 00               | 361 | 0 | 372 | 36110  | -              | -              | 250            | 250            |
| Contributions & Donations       | 109            | 00               | 367 | 0 | 376 | 36700  | 2,000          | 4,000          | 5,000          | 2,500          |
| Asset Forfeiture & Confiscation | 109            | 00               | 369 | 0 | 378 | 36931  | 3,500          | 8,000          | 10,000         | 14,000         |
| Unclaimed Cash & Property       | 109            | 00               | 369 | 0 | 381 | 36920  | 1,000          | -              | 10,000         | 12,000         |
| Miscellaneous Revenues          | 109            | 00               | 369 | 0 | 381 | 36990  | -              | -              | -              | -              |
| <b>Total Revenue</b>            |                |                  |     |   |     |        | <b>6,500</b>   | <b>12,000</b>  | <b>25,250</b>  | <b>28,750</b>  |
| <b>Expenditures</b>             |                |                  |     |   |     |        |                |                |                |                |
| Office Supplies                 | 109            | 08               | 521 | 0 | 117 | 53110  | 3,000          | 2,500          | 5,000          | 5,000          |
| Operating Supplies              | 109            | 08               | 521 | 0 | 121 | 53111  | 5,000          | 6,000          | 10,000         | 10,000         |
| Neighborhood Clean-Up Program   | 109            | 08               | 521 | 0 | 121 | 54968  | 600            | 2,000          | 10,000         | 10,000         |
| <b>Total Expenditures</b>       |                |                  |     |   |     |        | <b>8,600</b>   | <b>10,500</b>  | <b>25,000</b>  | <b>25,000</b>  |
| <b>Ending Fund Balance</b>      |                |                  |     |   |     |        | <b>100,946</b> | <b>102,446</b> |                | <b>106,196</b> |

Notes:

1. Fund accounts for public donations to support police crime prevention programs and starting in 2014, police seizures/forfeitures monies.

| Submitting Dept:                          |                | Government Access Fund |  |  |  |  |                | 2024          | 2025          | 2025          | 2026                          | %                             | \$      |        |        |        |        |          |
|---|----------------|------------------------|--|--|--|--|----------------|---------------|---------------|---------------|-------------------------------|-------------------------------|---------|--------|--------|--------|--------|----------|
| Description                               | Account Number |                        |  |  |  |  | Budget         | Estimate      | Budget        | Request       | Change<br>from 2025<br>Budget | Change<br>from 2025<br>Budget |         |        |        |        |        |          |
| <b>Government Access Fund</b>             |                | <b>110</b>             |  |  |  |  |                |               |               |               |                               |                               |         |        |        |        |        |          |
| <b>Beginning Fund Balance</b>             |                |                        |  |  |  |  |                | 56,581        |               | 44,541        |                               |                               |         |        |        |        |        |          |
| <b>Revenue</b>                            |                |                        |  |  |  |  |                |               |               |               |                               |                               |         |        |        |        |        |          |
| <b>Franchise Fees - Cable Assessments</b> |                |                        |  |  |  |  | 110            | 0             | 321           | 0             | 286                           | 32192                         | 70,000  | 51,509 | 61,588 | 44,000 | -28.6% | (17,588) |
| <b>Total Revenue</b>                      |                |                        |  |  |  |  | <b>70,000</b>  | <b>51,509</b> | <b>61,588</b> | <b>44,000</b> | <b>-28.6%</b>                 | <b>(17,588)</b>               |         |        |        |        |        |          |
| <b>Operations Expenses</b>                |                |                        |  |  |  |  |                |               |               |               |                               |                               |         |        |        |        |        |          |
| Operating Supplies                        |                |                        |  |  |  |  | 110            | 99            | 557           | 0             | 182                           | 53111                         | 3,000   | 3,000  | 3,000  | 3,000  | 0.0%   | -        |
| Professional Services                     |                |                        |  |  |  |  | 110            | 99            | 557           | 0             | 182                           | 54110                         | 3,000   | 1,500  | 3,000  | 1,500  | -50.0% | (1,500)  |
| Repairs and Maintenance                   |                |                        |  |  |  |  | 110            | 99            | 557           | 0             | 182                           | 54810                         | 15,000  | 14,956 | 17,500 | 17,676 | 1.0%   | 176      |
| <b>Sub-Total</b>                          |                |                        |  |  |  |  | <b>21,000</b>  | <b>19,456</b> | <b>23,500</b> | <b>22,176</b> | <b>-5.6%</b>                  | <b>(1,324)</b>                |         |        |        |        |        |          |
| <b>Capital Expenditures</b>               |                |                        |  |  |  |  |                |               |               |               |                               |                               |         |        |        |        |        |          |
| <b>Machinery &amp; Equipment</b>          |                |                        |  |  |  |  | 110            | 99            | 594           | 0             | 141                           | 56440                         | 66,500  | 24,093 | 32,500 | 37,660 | 15.9%  | 5,160    |
| <b>Sub-Total</b>                          |                |                        |  |  |  |  | <b>66,500</b>  | <b>24,093</b> | <b>32,500</b> | <b>37,660</b> | <b>15.9%</b>                  | <b>5,160</b>                  |         |        |        |        |        |          |
| <b>Operating Transfers</b>                |                |                        |  |  |  |  |                |               |               |               |                               |                               |         |        |        |        |        |          |
| Operating Transfers Out                   |                |                        |  |  |  |  | 110            | 99            | 597           | 0             | 256                           | 50100                         | 20,000  | 20,000 | 20,000 | 20,000 | 0.0%   | -        |
| Operating Transfers Out                   |                |                        |  |  |  |  | 110            | 99            | 594           | L94007        | 256                           | 50100                         | 200,000 | -      | -      | -      | NA     | -        |
| <b>Sub-Total</b>                          |                |                        |  |  |  |  | <b>220,000</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>0.0%</b>                   | <b>-</b>                      |         |        |        |        |        |          |
| <b>Total Expenses</b>                     |                |                        |  |  |  |  | <b>307,500</b> | <b>63,549</b> | <b>76,000</b> | <b>79,836</b> | <b>5.0%</b>                   | <b>3,836</b>                  |         |        |        |        |        |          |
| <b>Ending Fund Balance</b>                |                |                        |  |  |  |  |                | <b>44,541</b> |               | <b>8,705</b>  |                               |                               |         |        |        |        |        |          |

| <b>Submitting Dept:</b>              |                | <b>Criminal Justice Assistance</b> |     |   |           | 2024           | 2025           | 2025           | 2026          |
|--------------------------------------|----------------|------------------------------------|-----|---|-----------|----------------|----------------|----------------|---------------|
| Description                          | Account Number |                                    |     |   |           | Budget         | Estimate       | Budget         | Request       |
| <b>Little Mountain Improvement</b>   | <b>112</b>     |                                    |     |   |           |                |                |                |               |
| <b>Beginning Fund Balance</b>        |                |                                    |     |   |           |                | <b>123,735</b> |                | <b>28,375</b> |
| <b>Revenue</b>                       |                |                                    |     |   |           |                |                |                |               |
| MVET - Population                    | 112            | 00                                 | 336 | 0 | 318 33613 | 13,524         | 14,320         | 14,320         | 14,420        |
| Criminal Justice - Special Programs  | 112            | 00                                 | 336 | 0 | 317 33612 | 48,047         | 50,120         | 50,120         | 50,470        |
| DUI & Other Criminal Justice Assist. | 112            | 00                                 | 336 | 0 | 322 33617 | 3,000          | 3,200          | 3,000          | 3,200         |
| <b>Total Revenue</b>                 |                |                                    |     |   |           | <b>64,571</b>  | <b>67,640</b>  | <b>67,440</b>  | <b>68,090</b> |
| <b>Expenditures</b>                  |                |                                    |     |   |           |                |                |                |               |
| Operating Transfers - Out to Parks   | 112            | 08                                 | 597 | 0 | 261 50109 | 3,000          | 3,000          | 3,000          | 3,000         |
| Operating Transfers - Out to GF      | 112            | 08                                 | 597 | 0 | 264 50102 | 60,000         | 160,000        | 160,000        | 60,000        |
| <b>Total Expenditures</b>            |                |                                    |     |   |           | <b>63,000</b>  | <b>163,000</b> | <b>163,000</b> | <b>63,000</b> |
| <b>Ending Fund Balance</b>           |                |                                    |     |   |           | <b>123,735</b> | <b>28,375</b>  |                | <b>33,465</b> |

| Submitting Dept:              |                | Municipal Arts Fund |     |   |     |       |        | 2024     | 2025   | 2025 | 2026 |
|-------------------------------|----------------|---------------------|-----|---|-----|-------|--------|----------|--------|------|------|
| Description                   | Account Number |                     |     |   |     |       | Budget | Estimate | Budget | Dept |      |
| <b>Municipal Arts Fund</b>    |                | <b>113</b>          |     |   |     |       |        |          |        |      |      |
| <b>Beginning Fund Balance</b> |                |                     |     |   |     |       |        | -        |        | -    |      |
| <b>Revenue</b>                |                |                     |     |   |     |       |        |          |        |      |      |
| Operating Transfers - In      | 113            | 0                   | 397 | 0 | 393 | 39700 | -      | -        | -      | -    |      |
| <b>Total Revenue</b>          |                |                     |     |   |     |       |        | -        | -      | -    | -    |
| <b>Capital Expenditures</b>   |                |                     |     |   |     |       |        |          |        |      |      |
| Operating Supplies            | 113            | 16                  | 573 | 0 | 204 | 53111 | -      | -        | -      | -    |      |
| <b>Total Expenditures</b>     |                |                     |     |   |     |       |        | -        | -      | -    | -    |
| <b>Ending Fund Balance</b>    |                |                     |     |   |     |       |        | -        | -      | -    | -    |

| Submitting Dept:                                 |                | Parks Capital Project Fund |     |        |     |        | 2024           | 2025           | 2025             | 2026           |
|--|----------------|----------------------------|-----|--------|-----|--------|----------------|----------------|------------------|----------------|
| Description                                      | Account Number |                            |     |        |     | Budget | Estimate       | Budget         | Request          |                |
| <b>Parks Capital Project Fund</b>                |                | <b>115</b>                 |     |        |     |        |                |                |                  |                |
| <b>Beginning Fund Balance</b>                    |                |                            |     |        |     |        | <b>96,854</b>  |                | <b>229,558</b>   |                |
| <b>Revenue</b>                                   |                |                            |     |        |     |        |                |                |                  |                |
| Interest Earnings                                | 115            | 00                         | 361 | 0      | 372 | 36110  | 700            | 300            | 300              | 300            |
| Other Leases - Stokely Tower                     | 115            | 00                         | 362 | 0      | 375 | 36251  | 40,000         | 3,221          | 80,000           | -              |
| Other Leases - Stokely Tower                     | 115            | 00                         | 362 | CST001 | 375 | 36251  | -              | -              | -                | -              |
| Contributions & Grants                           | 115            | 00                         | 367 | 0      | 376 | 36700  | -              | -              | 1,218,773        | -              |
| Contributions & Grants                           | 115            | 00                         | 367 | 0      | 376 | 36700  | -              | -              | -                | -              |
| Operating Transfers - In - REET I                | 115            | 00                         | 397 | 0      | 393 | 39700  | -              | -              | -                | -              |
| Operating Transfers - In - Lodging Tax           | 115            | 00                         | 397 | 0      | 393 | 39700  | 30,000         | -              | -                | -              |
| Operating Transfers - In - Parks                 | 115            | 00                         | 397 | 0      | 393 | 39700  | 65,362         | 265,362        | 265,362          | -              |
| <b>Total Revenue</b>                             |                |                            |     |        |     |        | <b>136,062</b> | <b>268,883</b> | <b>1,564,435</b> | <b>300</b>     |
| <b>Capital Expenditures</b>                      |                |                            |     |        |     |        |                |                |                  |                |
| Professional Services                            | 115            | 16                         | 576 | 0      | 214 | 54110  | -              | -              | -                | -              |
| Edgewater Park Improvements                      | 115            | 16                         | 594 | P09005 | 251 | 56202  | 121,400        | -              | -                | 40,000         |
| Playground Development, Replacement and Upgrades | 115            | 16                         | 594 | P10002 | 251 | 56202  | 100,000        | 20,000         | 50,000           | -              |
| Sherman Anderson Improvements                    | 115            | 16                         | 594 | P12001 | 251 | 56202  | -              | 30,817         | 20,000           | 10,000         |
| Park Entrance Signs                              | 115            | 16                         | 594 | P21003 | 251 | 56202  | 50,888         | -              | -                | -              |
| Hillcrest Park Develop, Renovate, or Restore     | 115            | 16                         | 594 | P09001 | 251 | 56202  | -              | -              | -                | -              |
| Sport Court Upgrades                             | 115            | 16                         | 594 | P09004 | 251 | 56202  | -              | -              | -                | -              |
| Bakerview Park Improvements - P94001             | 115            | 16                         | 594 | P94001 | 251 | 56202  | -              | -              | 1,368,773        | 75,000         |
| Bonnie Rae Park Improvements - P07006            | 115            | 16                         | 594 | P07006 | 251 | 56202  | -              | 20,000         | 20,000           | 20,000         |
| Cell Tower Maintenance                           | 115            | 16                         | 594 | 0      | 251 | 56395  | -              | -              | -                | -              |
| Recurring Parks Projects                         | 115            | 16                         | 594 | 0      | 251 | 56203  | 10,000         | -              | 10,000           | 10,000         |
| Facility Roof Replacements                       | 107            | 16                         | 594 | P15001 | 251 | 56202  | -              | -              | -                | 20,000         |
| Interfund Loan Payment - F501                    | 115            | 16                         | 597 | 0      | 256 | 50100  | 65,362         | 65,362         | 65,362           | -              |
| <b>Total Expenditures</b>                        |                |                            |     |        |     |        | <b>347,650</b> | <b>136,179</b> | <b>1,534,135</b> | <b>175,000</b> |
| <b>Ending Fund Balance</b>                       |                |                            |     |        |     |        | <b>96,854</b>  | <b>229,558</b> |                  | <b>54,858</b>  |

| Submitting Dept:  |                | Transportation Benefit District Fund |     |        |           | 2024             | 2025             | 2025             | 2026             |
|---|----------------|--------------------------------------|-----|--------|-----------|------------------|------------------|------------------|------------------|
| Description   | Account Number |                                      |     |        |           | Budget           | Estimate         | Budget           | Request          |
| <b>Transportation Benefit District Fund</b>                 |                | <b>117</b>                           |     |        |           |                  |                  |                  |                  |
| <b>Beginning Fund Balance</b>                               |                |                                      |     |        |           |                  | <b>2,147,506</b> |                  | <b>3,980,978</b> |
| <b>Revenue</b>  |                |                                      |     |        |           |                  |                  |                  |                  |
| TBD Sales Tax   | 117            | 00                                   | 313 | 0      | 273 31321 | 2,280,000        | 2,600,000        | 2,280,000        | 2,626,000        |
| Interest Earnings   | 117            | 00                                   | 361 | 0      | 372 36110 | 7,000            | 20,000           | 7,000            | 20,000           |
| <b>Total Revenue</b>  |                |                                      |     |        |           | <b>2,287,000</b> | <b>2,620,000</b> | <b>2,287,000</b> | <b>2,646,000</b> |
| <b>Capital Expenditures</b>                                 |                |                                      |     |        |           |                  |                  |                  |                  |
| Operating Supplies  | 117            | 14                                   | 542 | 0      | 162 53111 | -                | -                | -                | -                |
| Equipment Rental and Reserve                                | 117            | 14                                   | 542 | 0      | 162 54543 | 100,000          | 100,000          | 100,000          | 100,000          |
| Repairs and Maintenance                                     | 117            | 14                                   | 542 | 0      | 162 54810 | -                | -                | -                | -                |
| Division Street Sidewalk Retrofit                           | 117            | 14                                   | 595 | 0      | 254 56327 | -                | -                | -                | -                |
| Street Light Improvements                                   | 117            | 14                                   | 595 | 0      | 254 56365 | 30,000           | -                | 35,000           | 10,000           |
| Street Improvements - PD Cameras (PD0701)                   | 117            | 14                                   | 595 | PD0701 | 254 56365 | -                | -                | -                | 25,000           |
| Local Street Improvements - T00002                          | 117            | 14                                   | 595 | T00002 | 254 56326 | 1,300,000        | 2,390            | 1,300,000        | 1,000,000        |
| Signal Maintenance Program, Intersection Cameras - T07002   | 117            | 14                                   | 595 | T07002 | 254 56350 | 45,000           | 29,138           | 45,000           | 45,000           |
| Sidewalk Gap Program - T08001                               | 117            | 14                                   | 595 | T08001 | 254 56327 | 50,000           | -                | 50,000           | 50,000           |
| ADA Sidewalk Transition - T16001                            | 117            | 14                                   | 595 | T16001 | 254 56327 | 100,000          | -                | 100,000          | 100,000          |
| Kulshan Trail Safety Lighting - Phase 3 - T23006            | 117            | 14                                   | 595 | T23006 | 254 56350 | -                | 55,000           | 55,000           | -                |
| Blackburn Rd (Little Mountain - Eaglemont) Design - T94021  | 117            | 14                                   | 597 | T94021 | 254 56350 | 250,000          | -                | -                | 100,000          |
| Transfer to Library Commons Parking Structure               | 117            | 14                                   | 597 | L94007 | 260 50108 | -                | -                | -                | -                |
| N 10th St/Warren St Crosswalk Improvements - T25004         | 117            | 14                                   | 595 | T25004 | 254 56350 | -                | -                | -                | 86,000           |
| N 18th St/Hillcrest Parkway Crosswalk Improvements - T25011 | 117            | 14                                   | 595 | T25011 | 254 56350 | -                | -                | -                | 38,000           |
| Citywide Intersection Signal Cabinet Replacements - T25012  | 117            | 14                                   | 595 | T25012 | 254 56350 | -                | -                | -                | 25,000           |
| Division Street/SR 536 Bridge Planning Study - T25014       | 117            | 14                                   | 595 | T25014 | 254 56392 | -                | -                | -                | 200,000          |
| Transfer to Street Projects (F101)                          | 117            | 14                                   | 597 | 0      | 263 50112 | 600,000          | 600,000          | 600,000          | 600,000          |
| <b>Total Expenditures</b>                                   |                |                                      |     |        |           | <b>2,475,000</b> | <b>786,528</b>   | <b>2,285,000</b> | <b>2,379,000</b> |
| <b>Ending Fund Balance</b>                                  |                |                                      |     |        |           | <b>2,147,506</b> | <b>3,980,978</b> |                  | <b>4,247,978</b> |

**City of Mount Vernon**  
**2026 Budget Process**  
**Fiber Optics Fund - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 341,882         | \$ 112,135         | \$ (229,747)             | -67.2%          |
| Operating                           | 180,846            | 43,267             | (137,579)                | -76.1%          |
| Capital                             | 60,000             | 60,000             | -                        | 0.0%            |
| Operating Transfers Out             | 20,000             | 20,000             | -                        | 0.0%            |
|                                     | <b>\$ 602,728</b>  | <b>\$ 235,402</b>  | <b>\$ (367,326)</b>      | <b>-60.9%</b>   |

**Current FTE**

Full-time 3.00

**New FTE Request**

None

| <b><u>Operating</u></b>         | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|---------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Professional Services           | \$ 7,500           | \$ 7,500           | \$ -                     | 0.0%            |
| Repairs and Maintenance         | 20,000             | 20,000             | -                        | 0.0%            |
| Equipment Replacement & Reserve | 133,579            | -                  | (133,579)                | -100.0%         |
| Other Operating Expenses        | 19,767             | 15,767             | (4,000)                  | -20.2%          |
|                                 | <b>\$ 182,871</b>  | <b>\$ 45,293</b>   | <b>\$ (137,579)</b>      | <b>-75.2%</b>   |

**Capital**

|                    | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|--------------------|--------------------|--------------------|--------------------------|-----------------|
| Fiber Improvements | 60,000             | 60,000             | -                        | 0.0%            |
|                    | <b>\$ 60,000</b>   | <b>\$ 60,000</b>   | <b>\$ -</b>              | <b>0.0%</b>     |

| Submitting Dept:                 |                | Fiber Optics Fund |            |        |     | 2024   | 2025           | 2025           | 2026           | %              | \$            |                  |
|----------------------------------|----------------|-------------------|------------|--------|-----|--------|----------------|----------------|----------------|----------------|---------------|------------------|
|                                  |                |                   |            |        |     | Budget | Estimate       | Budget         | Request        | Change         | Change        |                  |
| Description                      | Account Number |                   |            |        |     |        |                |                | from 2025      | from 2025      |               |                  |
|                                  | Operations     |                   |            |        |     |        |                |                | Budget         | Budget         |               |                  |
| Salaries and Wages               | 118            | 98                | 518        | 0      | 111 | 51100  | 225,448        | 160,000        | 238,181        | 87,415         | -63.3%        | (150,766)        |
| Social Security                  | 118            | 98                | 518        | 0      | 111 | 52100  | 17,247         | 12,000         | 18,221         | 6,687          | -63.3%        | (11,534)         |
| Retirement                       | 118            | 98                | 518        | 0      | 111 | 52200  | 21,485         | 14,500         | 21,698         | 4,878          | -77.5%        | (16,820)         |
| Labor and Industries             | 118            | 98                | 518        | 0      | 111 | 52300  | 5,375          | 4,500          | 5,973          | 2,051          | -65.7%        | (3,922)          |
| Health Insurance                 | 118            | 98                | 518        | 0      | 111 | 52400  | 54,858         | 37,500         | 57,305         | 10,919         | -80.9%        | (46,386)         |
| Paid Family Medical Leave - PFML | 118            | 98                | 518        | 0      | 111 | 52600  | -              | 399            | 504            | 185            | NA            | (319)            |
| <b>Sub-Total</b>                 |                |                   |            |        |     |        | <b>324,413</b> | <b>228,899</b> | <b>341,882</b> | <b>112,135</b> | <b>-67.2%</b> | <b>(229,747)</b> |
| Professional Services            | 118            | 98                | 518        | 0      | 111 | 54110  | 5,000          | -              | 7,500          | 7,500          | 0.0%          | -                |
| Cell Phones                      | 118            | 98                | 518        | 0      | 111 | 54212  | 1,980          | 1,980          | 1,980          | 1,980          | 0.0%          | -                |
| Leasehold Excise Tax             | 118            | 98                | 518        | 0      | 111 | 54400  | 6,500          | 6,000          | 6,500          | 6,500          | 0.0%          | -                |
| Excise Tax-State                 | 118            | 98                | 518        | 0      | 111 | 54484  | 7,500          | 4,000          | 7,500          | 3,500          | -53.3%        | (4,000)          |
| Vehicle Repair                   | 118            | 98                | 518        | 0      | 111 | 54542  | 2,699          | 2,000          | 3,787          | 3,787          | 0.0%          | -                |
| Equipment Rental & Reserve       | 118            | 98                | 518        | 0      | 111 | 54543  | 22,139         | -              | 133,579        | -              | -100.0%       | (133,579)        |
| Repairs and Maintenance          | 118            | 98                | 518        | 0      | 111 | 54810  | 15,000         | 10,000         | 20,000         | 20,000         | 0.0%          | -                |
| <b>Sub-Total</b>                 |                |                   |            |        |     |        | <b>60,818</b>  | <b>23,980</b>  | <b>180,846</b> | <b>43,267</b>  | <b>-76.1%</b> | <b>(137,579)</b> |
| <b>Capital Expenditures</b>      |                | <b>594</b>        | <b>111</b> |        |     |        |                |                |                |                |               |                  |
| Fiber Improvements               | 118            | 98                | 594        | 0      | 141 | 56385  | 60,000         | 25,000         | 60,000         | 60,000         | 0.0%          | -                |
| <b>Sub-Total</b>                 |                |                   |            |        |     |        | <b>60,000</b>  | <b>25,000</b>  | <b>60,000</b>  | <b>60,000</b>  | <b>0.0%</b>   | <b>-</b>         |
| <b>Operating Transfers</b>       |                | <b>597</b>        |            |        |     |        |                |                |                |                |               |                  |
| Operating Transfers Out          | 118            | 98                | 597        | 0      | 256 | 50100  | 20,000         | 20,000         | 20,000         | 20,000         | 0.0%          | -                |
| Operating Transfers Out - MVLC   | 118            | 98                | 597        | L94007 | 256 | 50108  | 90,000         | -              | -              | -              | #DIV/0!       | -                |
| <b>Sub-Total</b>                 |                |                   |            |        |     |        | <b>110,000</b> | <b>20,000</b>  | <b>20,000</b>  | <b>20,000</b>  | <b>0.0%</b>   | <b>-</b>         |
| <b>Department Total</b>          |                |                   |            |        |     |        | <b>555,231</b> | <b>297,879</b> | <b>602,728</b> | <b>235,402</b> | <b>-60.9%</b> | <b>(367,326)</b> |

| Expenditure Requests<br>Line Item Justifications |                     |                   |     |   |     |                        |               |  |
|--|---------------------|-------------------|-----|---|-----|------------------------|---------------|--|
| Submitting Dept:                                 |                     | Fiber Optics Fund |     |   |     |                        |               |  |
| Description                                      | BARS Account Number |                   |     |   |     | Total Amount Requested | Justification |  |
| Salaries and Wages                               | 118                 | 98                | 518 | 0 | 111 | 51100                  | 87,415        | Supplied by Finance  |
| Social Security                                  | 118                 | 98                | 518 | 0 | 111 | 52100                  | 6,687         | Supplied by Finance  |
| Retirement                                       | 118                 | 98                | 518 | 0 | 111 | 52200                  | 4,878         | Supplied by Finance  |
| Labor and Industries                             | 118                 | 98                | 518 | 0 | 111 | 52300                  | 2,051         | Supplied by Finance  |
| Health Insurance                                 | 118                 | 98                | 518 | 0 | 111 | 52400                  | 10,919        | Supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 118                 | 98                | 518 | 0 | 111 | 52600                  | 185           | Supplied by Finance  |
| Professional Services                            | 118                 | 98                | 518 | 0 | 111 | 54110                  | 7,500         | Costs needed for professional services - boring costs                    |
| Cell Phones                                      | 118                 | 98                | 518 | 0 | 111 | 54212                  | 1,980         | Expected costs for staff cell phones                                     |
| Leasehold Excise Tax                             | 118                 | 98                | 518 | 0 | 111 | 54400                  | 6,500         | Expected Leasehold excise tax  |
| Excise Tax-State                                 | 118                 | 98                | 518 | 0 | 111 | 54484                  | 3,500         | Expected Sales excise tax  |
| Vehicle Repair                                   | 118                 | 98                | 518 | 0 | 111 | 54542                  | 3,787         | Repairs to TV Van  |
| Equipment Rental & Reserve                       | 118                 | 98                | 518 | 0 | 111 | 54543                  | -             | Replacement Reserve/Fuel/Insurance/Labor for TV Van                      |
| Repairs and Maintenance                          | 118                 | 98                | 518 | 0 | 111 | 54810                  | 20,000        | Fiber Maintenance for repairs, pole transfers and equipment maintenance. |
| Computer Software                                | 118                 | 98                | 594 | 0 | 111 | 54915                  | -             | Fiber inventory software   |
| Fiber Improvements                               | 118                 | 98                | 594 | 0 | 141 | 56385                  | 60,000        | Fiber capital improvement costs and enhance PON Equipment                |
| Operating Transfers Out                          | 118                 | 98                | 597 | 0 | 256 | 50100                  | 20,000        | Transfer to General Fund for Administrative services.                    |
|  |                     |                   |     |   |     |                        | 235,402       |  |

| Submitting Dept:                   |     | Critical Area Enhancement |     |   |     |       |                | 2024           | 2025          | 2025           | 2026    |
|------------------------------------|-----|---------------------------|-----|---|-----|-------|----------------|----------------|---------------|----------------|---------|
| Description                        |     | Account Number            |     |   |     |       |                | Budget         | Estimate      | Budget         | Request |
| <b>Critical Area Enhancement</b>   |     | <b>119</b>                |     |   |     |       |                |                |               |                |         |
| <b>Beginning Fund Balance</b>      |     |                           |     |   |     |       |                | <b>707,940</b> |               | <b>717,940</b> |         |
| <b>Revenue</b>                     |     |                           |     |   |     |       |                |                |               |                |         |
| Other Planning Mitigation Payments | 119 | 00                        | 345 | 0 | 351 | 34591 | 5,000          | -              | 40,000        | 65,000         |         |
| Interest Earnings                  | 119 | 00                        | 361 | 0 | 372 | 36110 | 2,500          | 10,000         | 2,000         | 10,000         |         |
| <b>Total Revenue</b>               |     |                           |     |   |     |       | <b>7,500</b>   | <b>10,000</b>  | <b>42,000</b> | <b>75,000</b>  |         |
| <b>Operating Expenditures</b>      |     |                           |     |   |     |       |                |                |               |                |         |
| Operating Supplies                 | 119 | 12                        | 554 | 0 | 180 | 53111 | 5,000          | -              | 5,000         | 5,000          |         |
| Professional Services              | 119 | 12                        | 554 | 0 | 180 | 54110 | 25,000         | -              | 25,000        | 25,000         |         |
| <b>Total Expenditures</b>          |     |                           |     |   |     |       | <b>30,000</b>  | <b>-</b>       | <b>30,000</b> | <b>30,000</b>  |         |
| <b>Ending Fund Balance</b>         |     |                           |     |   |     |       | <b>707,940</b> | <b>717,940</b> |               | <b>762,940</b> |         |

| Submitting Dept:                     |                | Lincoln Commercial Block Fund |     |   |           | 2024           | 2025           | 2025          | 2026           |
|--------------------------------------|----------------|-------------------------------|-----|---|-----------|----------------|----------------|---------------|----------------|
| Description                          | Account Number |                               |     |   | Budget    | Estimate       | Budget         | Request       |                |
| <b>Lincoln Commercial Block Fund</b> |                | <b>120</b>                    |     |   |           |                |                |               |                |
| <b>Beginning Fund Balance</b>        |                |                               |     |   |           |                | <b>134,294</b> |               | <b>177,286</b> |
| <b>Revenue</b>                       |                |                               |     |   |           |                |                |               |                |
| Facility Rentals                     | 120            | 00                            | 362 | 0 | 375 36255 | 73,800         | 75,480         | 73,800        | 74,500         |
| Interest Earnings                    | 120            | 00                            | 361 | 0 | 372 36110 | 300            | -              | 300           | 300            |
| <b>Total Revenue</b>                 |                |                               |     |   |           | <b>74,100</b>  | <b>75,480</b>  | <b>74,100</b> | <b>74,800</b>  |
| <b>Operating Expenditures</b>        |                |                               |     |   |           |                |                |               |                |
| Leasehold Excise Tax Payments        | 120            | 07                            | 559 | 0 | 191 54400 | 9,500          | 9,688          | 9,500         | 9,700          |
| Public Utility Services              | 120            | 07                            | 559 | 0 | 191 54700 | 4,500          | 5,300          | 4,500         | 5,400          |
| Repairs & Maintenance                | 120            | 07                            | 559 | 0 | 191 54810 | 25,000         | 7,500          | 25,000        | 25,000         |
| Operating Transfers - Out            | 120            | 07                            | 597 | 0 | 256 50100 | 10,000         | 10,000         | 10,000        | 10,000         |
| <b>Total Expenditures</b>            |                |                               |     |   |           | <b>49,000</b>  | <b>32,488</b>  | <b>49,000</b> | <b>50,100</b>  |
| <b>Ending Fund Balance</b>           |                |                               |     |   |           | <b>134,294</b> | <b>177,286</b> |               | <b>201,986</b> |

| Expenditure Requests<br>Line Item Justifications |                        |                               |                  |                  |                   |   |
|--|------------------------|-------------------------------|------------------|------------------|-------------------|---|
| Submitting Dept:                                 |                        | American Rescue Plan Act Fund |                  |                  |                   |   |
| Description                                      | BARS Account Number    | 2024 Budget                   | 2025 Estimate    | 2025 Budget      | 2026 Dept Request | Justification   |
| <b>Attorney</b>                                  |                        |                               |                  |                  |                   |   |
| Salaries and Wages                               | 121 05 515 0 098 51100 | 90,323                        | 101,958          | 101,958          | -                 | Prosecuting Attorney - Funding for this position is now included in the General Fund. |
| Social Security                                  | 121 05 515 0 098 52100 | 6,910                         | 7,800            | 7,800            | -                 |   |
| Retirement                                       | 121 05 515 0 098 52200 | 8,445                         | 9,133            | 9,133            | -                 |   |
| Labor and Industries                             | 121 05 515 0 098 52300 | 299                           | 326              | 326              | -                 |   |
| Health Insurance                                 | 121 05 515 0 098 52400 | 9,934                         | 10,219           | 10,219           | -                 |   |
| Paid Family Medical Leave - PFML                 | 121 05 515 0 098 52600 | -                             | 216              | 216              | -                 |   |
| Public Defense - Contract                        | 121 05 515 0 098 54138 | 18,720                        | -                | -                | 500,000           | North County Public Defense Contract - partial, to use remainder of ARPA funds        |
| <b>Sub-Total</b>                                 |                        | <b>134,631</b>                | <b>129,652</b>   | <b>129,652</b>   | <b>500,000</b>    |   |
| <b>General Facilities</b>                        |                        |                               |                  |                  |                   |   |
| Facility Improvements                            | 121 07 594 0 141 56100 | 200,000                       | 1,115,935        | 1,448,000        | -                 |   |
| <b>Sub-Total</b>                                 |                        | <b>200,000</b>                | <b>1,115,935</b> | <b>1,448,000</b> | <b>-</b>          |   |
| <b>Police</b>                                    |                        |                               |                  |                  |                   |   |
| Computer Software                                | 121 08 521 0 115 54915 | -                             | -                | 45,937           | -                 |   |
| Professional Services                            | 121 08 521 0 117 54110 | -                             | 114,295          | 120,630          | -                 |   |
| Vehicles & Equipment                             | 121 08 594 0 141 56460 | -                             | 144,494          | 231,552          | -                 |   |
| <b>Sub-Total</b>                                 |                        | <b>-</b>                      | <b>258,789</b>   | <b>398,119</b>   | <b>-</b>          |   |
| <b>Fire</b>                                      |                        |                               |                  |                  |                   |   |
| Operating Suplies - EOC                          | 121 09 525 0 139 53116 | -                             | 45,431           | -                | -                 |   |
| <b>Sub-Total</b>                                 |                        | <b>-</b>                      | <b>45,431</b>    | <b>-</b>         | <b>-</b>          |   |
| <b>Parks &amp; Enrichment Services</b>           |                        |                               |                  |                  |                   |   |
| Professional Services                            | 121 16 576 0 213 54110 | -                             | 39,840           | 50,000           | -                 |   |
| Vehicles & Equipment                             | 121 16 594 0 251 56202 | -                             | 157,794          | -                | -                 |   |
| <b>Sub-Total</b>                                 |                        | <b>-</b>                      | <b>197,634</b>   | <b>50,000</b>    | <b>-</b>          |   |
| <b>Information Services</b>                      |                        |                               |                  |                  |                   |   |
| Computer Software                                | 121 98 518 0 112 54915 | 396,610                       | 220,850          | 272,220          | 160,000           | OpenGov ERP Financial Software Maintenance Contract                                   |
| <b>Sub-Total</b>                                 |                        | <b>396,610</b>                | <b>220,850</b>   | <b>272,220</b>   | <b>160,000</b>    |   |
| <b>Fund Total</b>                                |                        | <b>731,241</b>                | <b>1,968,291</b> | <b>2,297,991</b> | <b>660,000</b>    |   |

This 2026 ARPA Budget includes the final amounts available from the \$9,053,048 that was awarded to the City in 2021.

In previous years, the City tried to only use these funds for one-time purchases and not on recurring operating expenditures. These funds not only provided funding for additional employees, it also provided the opportunity for the City to purchase badly needed equipment and supplies as well as provided for many capital improvements. It was great while it lasted!

The 2026 budget items are for recurring operating expenditures that will need to be funded with General Fund monies in future years.

| Submitting Dept:                                    |                | Affordable & Supportive Housing (HB1406) |     |   |     |       |               | 2024          | 2025          | 2025          | 2026 |
|---|----------------|--|-----|---|-----|-------|---------------|---------------|---------------|---------------|------|
| Description   | Account Number |  |     |   |     |       | Budget        | Estimate      | Budget        | Request       |      |
| <b>Affordable &amp; Supportive Housing (HB1406)</b> |                | <b>122</b>                               |     |   |     |       |               |               |               |               |      |
| <b>Beginning Fund Balance</b>                       |                |  |     |   |     |       |               | <b>24,550</b> |               | <b>24,550</b> |      |
| <b>Revenue</b>                                      |                |  |     |   |     |       |               |               |               |               |      |
| Affordable/Supportive Housing                       | 122            | 00                                       | 313 | 0 | 275 | 31327 | 65,029        | 65,029        | 65,029        | 65,029        |      |
| <b>Total Revenue</b>                                |                |  |     |   |     |       | <b>65,029</b> | <b>65,029</b> | <b>65,029</b> | <b>65,029</b> |      |
| <b>Operating Expenditures</b>                       |                |  |     |   |     |       |               |               |               |               |      |
| Affordable Housing (HB1406)                         | 122            | 99                                       | 551 | 0 | 142 | 55101 | 38,354        | 65,029        | -             | 65,029        |      |
| Operating Transfers - Out                           | 122            | 99                                       | 559 | 0 | 190 | 54110 | -             | -             | 65,029        | -             |      |
| <b>Total Expenditures</b>                           |                |  |     |   |     |       | <b>38,354</b> | <b>65,029</b> | <b>65,029</b> | <b>65,029</b> |      |
| <b>Ending Fund Balance</b>                          |                |  |     |   |     |       |               | <b>24,550</b> |               | <b>24,550</b> |      |

Expenditures go to Catholic Community Services for operational costs of Martha's Place.

| Submitting Dept:   |                | Affordable Housing Sales & Use Tax - HB1590 - 40% |     |   |     | 2024   | 2025             | 2025           | 2026           |                |
|--|----------------|---|-----|---|-----|--------|------------------|----------------|----------------|----------------|
| Description  | Account Number |   |     |   |     | Budget | Estimate         | Budget         | Request        |                |
| <b>Affordable Housing Sales &amp; Use Tax HB1590 - 40%</b> |                | <b>123</b>  |     |   |     |        |                  |                |                |                |
| <b>Beginning Fund Balance</b>                              |                |   |     |   |     |        | <b>826,547</b>   |                | <b>392,008</b> |                |
| <b>Revenue</b>   |                |   |     |   |     |        |                  |                |                |                |
| Affordable/Supportive Housing Sales & Use Tax              | 123            | 00  | 313 | 0 | 275 | 31327  | 1,140,000        | 470,000        | 470,000        | 470,000        |
| <b>Total Revenue</b>                                       |                |   |     |   |     |        | <b>1,140,000</b> | <b>470,000</b> | <b>470,000</b> | <b>470,000</b> |
| <b>Operating Expenditures</b>                              |                |   |     |   |     |        |                  |                |                |                |
| Salaries and Wages   | 123            | 08  | 560 | 0 | 193 | 51100  | 219,715          | 195,000        | 278,467        | 292,420        |
| Overtime   | 123            | 08  | 560 | 0 | 193 | 51300  | -                | 1,300          | 1,000          | 1,000          |
| Social Security  | 123            | 08  | 560 | 0 | 193 | 52100  | 16,808           | 15,000         | 21,303         | 12,824         |
| Retirement   | 123            | 08  | 560 | 0 | 193 | 52200  | 20,633           | 15,000         | 24,456         | 15,758         |
| Labor & Industries   | 123            | 08  | 560 | 0 | 193 | 52300  | 5,375            | 5,500          | 5,973          | 6,152          |
| Health Insurance   | 123            | 08  | 560 | 0 | 193 | 52400  | 47,674           | 28,000         | 55,771         | 63,388         |
| Paid Family Mideical Leave - PFML                          | 123            | 08  | 560 | 0 | 193 | 52600  | -                | 589            | 589            | 618            |
| Operating Supplies   | 123            | 08  | 560 | 0 | 193 | 53111  | 5,000            | 3,000          | 5,000          | 5,000          |
| Catholic Community Services - Martha's Place               | 123            | 99  | 560 | 0 | 193 | 54145  | -                | -              | -              | -              |
| Medical Liability Insurance                                | 123            | 08  | 560 | 0 | 193 | 54625  | -                | 51,150         | -              | 56,000         |
| Skagit County Public Health - Martha's Place               | 123            | 99  | 560 | 0 | 193 | 55229  | -                | -              | -              | -              |
| YMCA - Oasis Teen Shelter Contribution                     | 123            | 99  | 560 | 0 | 193 | 55226  | 50,000           | 50,000         | 50,000         | -              |
| Community Action of Skagit County                          | 123            | 99  | 560 | 0 | 193 | 55216  | -                | 50,000         | 50,000         | -              |
| Friendship House   | 123            | 99  | 560 | 0 | 193 | 55220  | -                | 50,000         | 50,000         | -              |
| Friendship House   | 123            | 99  | 560 | 0 | 193 | 55220  | -                | 100,000        | 100,000        | -              |
| Operating Transfers - Out                                  | 123            | 99  | 560 | 0 | 193 | 50102  | 300,000          | 340,000        | 340,000        | 250,000        |
| <b>Total Expenditures</b>                                  |                |   |     |   |     |        | <b>665,205</b>   | <b>904,539</b> | <b>982,559</b> | <b>703,160</b> |
| <b>Ending Fund Balance</b>                                 |                |   |     |   |     |        |                  | <b>392,008</b> |                | <b>158,848</b> |

| <b>Submitting Dept:</b>  |                | <b>Affordable Housing Sales &amp; Use Tax - HB1590 - 60%</b> |     |   |     |       |         |                    |                  |                  |                  |  |  |
|--|----------------|--|-----|---|-----|-------|---------|--------------------|------------------|------------------|------------------|--|--|
| Description  | Account Number |  |     |   |     |       | 2024    | 2025               | 2025             | 2026             |                  |  |  |
|  |                |  |     |   |     |       | Budget  | Estimate           | Budget           | Request          |                  |  |  |
| <b>Affordable Housing Sales &amp; Use Tax HB1590 - 60%</b>     |                | <b>124</b>   |     |   |     |       |         |                    |                  |                  |                  |  |  |
| <b>Beginning Fund Balance</b>                                  |                |  |     |   |     |       |         | <b>1,926,533</b>   |                  |                  | <b>1,143,990</b> |  |  |
| <b>Revenue</b>   |                |  |     |   |     |       |         |                    |                  |                  |                  |  |  |
| Housing Related Services Sales & Use Tax                       | 124            | 00   | 313 | 0 | 414 | 31328 | 342,725 | 705,000            | 705,000          | 705,000          |                  |  |  |
| <b>Total Revenue</b>   |                |  |     |   |     |       |         | <b>342,725</b>     | <b>705,000</b>   | <b>705,000</b>   | <b>705,000</b>   |  |  |
| <b>Operating Expenditures</b>                                  |                |  |     |   |     |       |         |                    |                  |                  |                  |  |  |
| Skagit Community Action - Kulshan View Phase 1                 | 124            | 99   | 560 | 0 | 190 | 55216 | -       | 500,000            | 500,000          | 474,195          |                  |  |  |
| Oassis Teen Shelter Contribution                               | 124            | 99   | 560 | 0 | 190 | 55226 | -       | 542,543            | 542,543          | 50,000           |                  |  |  |
| Welcome Home Skagit - Vocational Program Space                 | 124            | 99   | 560 | 0 | 190 | 55230 | -       | -                  | -                | -                |                  |  |  |
| Welcome Home Skagit - Vocational Program                       | 124            | 99   | 560 | 0 | 190 | 55230 | -       | -                  | -                | 68,000           |                  |  |  |
| New Earth Recovery - Cedar House 2 Construction                | 124            | 99   | 560 | 0 | 190 | 55231 | -       | 375,000            | 375,000          | 200,000          |                  |  |  |
| Salem Lutheran Church - Tenant Improvements for WHS            | 124            | 99   | 560 | 0 | 190 | 55232 | -       | 50,000             | 50,000           | 120,000          |                  |  |  |
| Mount Vernon Manor Annex - Planning for Senior Housing         | 124            | 99   | 560 | 0 | 190 | 55233 | -       | 20,000             | 20,000           | 100,000          |                  |  |  |
| Skagit County Family Promise - Cottage Village                 | 124            | 99   | 565 | 0 | 190 | 54565 | -       | -                  | -                | 75,000           |                  |  |  |
| Skagit County Family Promise - Housing and Prevention Services | 124            | 99   | 565 | 0 | 190 | 54565 | -       | -                  | -                | 50,200           |                  |  |  |
| Skagit YMCA - Host Homes pilot program                         | 124            | 99   | 565 | 0 | 190 | 54566 | -       | -                  | -                | 50,000           |                  |  |  |
| United Way of Skagit County - Mt Vernon Pocket Community       | 124            | 99   | 565 | 0 | 190 | 54568 | -       | -                  | -                | 37,600           |                  |  |  |
| Children of the Valley - Program supporting homeless families  | 124            | 99   | 567 | 0 | 190 | 54567 | -       | -                  | -                | 25,000           |                  |  |  |
| <b>Total Expenditures</b>                                      |                |  |     |   |     |       |         | <b>- 1,487,543</b> | <b>1,487,543</b> | <b>1,249,995</b> |                  |  |  |
| <b>Ending Fund Balance</b>                                     |                |  |     |   |     |       |         | <b>1,143,990</b>   |                  |                  | <b>598,995</b>   |  |  |

| Submitting Dept:                         |                | LTGO Fire Bond |     |   |           | 2024           | 2025           | 2025           | 2026           |
|--|----------------|----------------|-----|---|-----------|----------------|----------------|----------------|----------------|
| Description                              | Account Number |                |     |   |           | Budget         | Estimate       | Budget         | Request        |
| <b>LTGO Fire Bond</b>                    |                | <b>210</b>     |     |   |           |                |                |                |                |
| <b>Beginning Fund Balance</b>            |                |                |     |   |           |                | -              |                | -              |
| <b>Revenue</b>                           |                |                |     |   |           |                |                |                |                |
| Operating Transfers - In (from F306)     | 210            | 00             | 397 | 0 | 393 39700 | 876,747        | 876,357        | 876,747        | 875,355        |
| <b>Total Revenue</b>                     |                |                |     |   |           | <b>876,747</b> | <b>876,357</b> | <b>876,747</b> | <b>875,355</b> |
| <b>Capital Expenditures</b>              |                |                |     |   |           |                |                |                |                |
| Debt Service Principle - LTGO 2022 A & B | 210            | 09             | 591 | 0 | 420 57702 | -              | 420,000        | 405,000        | 435,000        |
| Debt Service Interest - LTGO 2022 A & B  | 210            | 09             | 592 | 0 | 420 58208 | 235,873        | 456,357        | 471,747        | 440,355        |
| <b>Total Expenditures</b>                |                |                |     |   |           | <b>235,873</b> | <b>876,357</b> | <b>876,747</b> | <b>875,355</b> |
| <b>Ending Fund Balance</b>               |                |                |     |   |           | -              | -              |                | -              |

| Submitting Dept:                               |                | Mount Vernon Library Commons Project |     |        |     | 2024   | 2025              | 2025             | 2026             |                  |
|--|----------------|--------------------------------------|-----|--------|-----|--------|-------------------|------------------|------------------|------------------|
| Description                                    | Account Number |                                      |     |        |     | Budget | Estimate          | Budget           | Request          |                  |
| <b>MVLC</b>                                    | <b>301</b>     |                                      |     |        |     |        |                   |                  |                  |                  |
| <b>Beginning Fund Balance</b>                  |                |                                      |     |        |     |        | <b>3,593,143</b>  |                  | <b>279,680</b>   |                  |
| <b>Revenue</b>                                 |                |                                      |     |        |     |        |                   |                  |                  |                  |
| LIFT - Local Infrastructure Financing Tool     | 301            | 00                                   | 313 | 0      | 274 | 31324  | 500,000           | 500,000          | 500,000          | 500,000          |
| HUD/CDBG Entitlement Funds                     | 301            | 00                                   | 331 | L94007 | 290 | 33114  | -                 | -                | -                | -                |
| HUD EDI DelBene Federal Grant                  | 301            | 00                                   | 331 | L94007 | 290 | 33120  | -                 | 374,901          | 374,901          | -                |
| Federal Community Charging Program (CFI Grant) | 301            | 00                                   | 331 | L94007 | 296 | 33326  | -                 | 52,679           | 52,679           | -                |
| State Grant from the Dept of Transportation    | 301            | 00                                   | 334 | L94007 | 303 | 33402  | -                 | 539,397          | 539,397          | -                |
| State Grant from the Dept of Commerce          | 301            | 00                                   | 334 | L94007 | 306 | 33427  | -                 | -                | -                | -                |
| WA State Other Grants                          | 301            | 00                                   | 334 | L94007 | 309 | 33413  | 2,100,000         | -                | -                | -                |
| Skagit County Economic Development Grants      | 301            | 00                                   | 337 | L94007 | 326 | 33700  | 500,000           | 175,824          | 175,824          | -                |
| Interest Earnings                              | 301            | 00                                   | 361 | 0      | 372 | 36110  | -                 | -                | -                | -                |
| Contributions - Private Grants                 | 301            | 00                                   | 367 | L94007 | 376 | 36701  | 1,150,000         | -                | -                | -                |
| Other Miscellaneous Revenues                   | 301            | 00                                   | 369 | L94007 | 381 | 36991  | 1,477,523         | -                | -                | -                |
| TIFIA - Intergovernmental Loan                 | 301            | 00                                   | 391 | L94007 | 422 | 39188  | 26,191,727        | -                | -                | -                |
| Anticipation Notes/ Warrants                   | 301            | 00                                   | 391 | L94007 | 434 | 39160  | 3,000,000         | -                | -                | -                |
| Operating Transfers - In                       | 301            | 00                                   | 397 | L94007 | 393 | 39700  | 1,006,875         | 500,000          | 500,000          | 500,000          |
| <b>Total Revenue</b>                           |                |                                      |     |        |     |        | <b>35,926,125</b> | <b>2,142,801</b> | <b>2,142,801</b> | <b>1,000,000</b> |
| <b>Expenditures</b>                            |                |                                      |     |        |     |        |                   |                  |                  |                  |
| Bank Fees                                      | 301            | 99                                   | 514 | L94007 | 434 | 54914  | -                 | -                | -                | -                |
| Debt Service - Principal                       | 301            | 99                                   | 590 | L94007 | 226 | 57700  | 20,800,000        | -                | -                | -                |
| Debt Service - Interest                        | 301            | 99                                   | 590 | L94007 | 226 | 58204  | 200,000           | -                | -                | -                |
| Debt Service - Principle - TIFIA               | 301            | 99                                   | 590 | L94007 | 226 | 57704  | -                 | 636,468          | 485,947          | 530,344          |
| Debt Service - Interest - TIFIA                | 301            | 99                                   | 590 | L94007 | 226 | 58320  | -                 | 519,796          | 740,385          | 625,919          |
| Int & Other Debt Service - Lib                 | 301            | 99                                   | 592 | L94007 | 434 | 59272  | -                 | -                | -                | -                |
| Int & Other Debt Service - Comm Srv            | 301            | 990                                  | 592 | L94007 | 435 | 59257  | -                 | -                | -                | -                |
| Professional Services                          | 301            | 99                                   | 594 | 0      | 249 | 54110  | -                 | 100,000          | 100,000          | -                |
| Other Improvements                             | 301            | 99                                   | 594 | 0      | 249 | 56200  | 1,000,000         | 4,200,000        | 5,000,000        | -                |
| Professional Services                          | 301            | 99                                   | 594 | L94007 | 249 | 54110  | 30,000            | -                | -                | -                |
| Supplies & Materials                           | 301            | 99                                   | 594 | L94007 | 249 | 53121  | -                 | -                | -                | -                |
| Buildings and Structures                       | 301            | 99                                   | 594 | L94007 | 249 | 56210  | 15,000,000        | -                | -                | -                |
| <b>Sub-Total</b>                               |                |                                      |     |        |     |        | <b>37,030,000</b> | <b>5,456,264</b> | <b>6,326,332</b> | <b>1,156,263</b> |
| <b>Total Expenditures</b>                      |                |                                      |     |        |     |        | <b>37,030,000</b> | <b>5,456,264</b> | <b>6,326,332</b> | <b>1,156,263</b> |
| <b>Ending Fund Balance</b>                     |                |                                      |     |        |     |        | <b>3,593,143</b>  | <b>279,680</b>   |                  | <b>123,417</b>   |

| Submitting Dept:                           |                        | REET I           |                  |                |                |
|--|------------------------|------------------|------------------|----------------|----------------|
| Description                                | Account Number         | 2024 Budget      | 2025 Estimate    | 2025 Budget    | 2026 Request   |
| <b>Real Estate Excise Tax - REET I 304</b> |                        |                  |                  |                |                |
| <b>Beginning Fund Balance</b>              |                        |                  | <b>1,456,001</b> |                | <b>684,185</b> |
| <b>Revenue</b>                             |                        |                  |                  |                |                |
| Local 1/4 Real Estate Tax                  | 304 00 318 0 282 31834 | 750,000          | 800,000          | 775,000        | 800,000        |
| Interest Earnings                          | 304 00 361 0 372 36110 | 4,000            | 14,000           | 8,000          | 12,000         |
| Facility Rentals                           | 304 00 362 0 375 36255 | 4,800            | 4,800            | 4,800          | 4,800          |
| <b>Total Revenue</b>                       |                        | <b>758,800</b>   | <b>818,800</b>   | <b>787,800</b> | <b>816,800</b> |
| <b>Operating Expenditures</b>              |                        |                  |                  |                |                |
| Leasehold Exise Tax Payments               | 304 07 518 0 106 54400 | 750              | 616              | 750            | 650            |
| <b>Sub-Total</b>                           |                        | <b>750</b>       | <b>616</b>       | <b>750</b>     | <b>650</b>     |
| <b>Other Expenditures</b>                  |                        |                  |                  |                |                |
| Transfer to Library Commons                | 304 07 597 0 260 50108 | 500,000          | 500,000          | 500,000        | 500,000        |
| Transfer to Parks Capital Projects         | 304 07 597 0 261 50109 | -                | 200,000          | 200,000        | 20,000         |
| Transfer to General Facility Projects      | 304 07 597 0 267 50106 | -                | 150,000          | 150,000        | 150,000        |
| Transfer to Fire Impact                    | 304 07 597 0 259 50104 | 5,000            | -                | -              | -              |
| Treansfer to Fire Projects                 | 304 07 597 0 265 50105 | -                | 700,000          | -              | -              |
| Transfer to Street Projects                | 304 14 597 0 263 50112 | 40,000           | 40,000           | 40,000         | 40,000         |
| <b>Sub-Total</b>                           |                        | <b>545,000</b>   | <b>1,590,000</b> | <b>890,000</b> | <b>710,000</b> |
| <b>Total Expenditures</b>                  |                        | <b>545,750</b>   | <b>1,590,616</b> | <b>890,750</b> | <b>710,650</b> |
| <b>Ending Fund Balance</b>                 |                        | <b>1,456,001</b> | <b>684,185</b>   |                | <b>790,335</b> |

| Submitting Dept:                           |                | Fire Capital Projects |     |        |           | 2024               | 2025               | 2025             | 2026               |
|--|----------------|-----------------------|-----|--------|-----------|--------------------|--------------------|------------------|--------------------|
| Description                                | Account Number |                       |     |        | Budget    | Estimate           | Budget             | Request          |                    |
| <b>Fire Capital Projects</b>               |                | <b>306</b>            |     |        |           |                    |                    |                  |                    |
| <b>Beginning Fund Balance</b>              |                |                       |     |        |           |                    | <b>(1,220,510)</b> |                  | <b>(1,912,709)</b> |
| <b>Revenue</b>                             |                |                       |     |        |           |                    |                    |                  |                    |
| GEMT Revenue                               | 306            | 00                    | 332 | 0      | 294 33293 | 1,177,798          | 918,677            | 997,452          | 927,863            |
| Sale of Asset                              | 306            | 00                    | 342 | 0      | 381 39510 | -                  | 450,000            | 450,000          | -                  |
| Interest Earnings                          | 306            | 00                    | 361 | 0      | 372 36110 | 62,041             | -                  | 5,000            | -                  |
| Transfer-In - Budgeted ARPA                | 306            | 00                    | 342 | 0      | 028 37340 | -                  | -                  | -                | -                  |
| Transfer-In - Interfund Loan Proceeds      | 306            | 00                    | 342 | 0      | 028 37340 | -                  | -                  | -                | -                  |
| Transfer-In - REET I                       | 306            | 00                    | 342 | 0      | 028 37340 | -                  | 700,000            |                  |                    |
| Proceeds from St Local Program Financing   | 306            | 00                    | 369 | 0      | 381 39171 | -                  | -                  | -                | 975,621            |
| Transfer-In - General Fund Contribution    | 306            | 00                    | 342 | 0      | 028 37340 | -                  | 800,000            | 800,000          | -                  |
| Miscellaneous Revenues                     | 306            | 00                    | 369 | 0      | 381 36690 | 38,760             | 48,267             | 40,648           | 41,461             |
| <b>Total Revenue</b>                       |                |                       |     |        |           | <b>1,278,599</b>   | <b>2,916,944</b>   | <b>2,293,100</b> | <b>1,944,945</b>   |
| <b>Capital Expenditures</b>                |                |                       |     |        |           |                    |                    |                  |                    |
| Machinery & Equipment                      | 306            | 09                    | 594 | 0      | 238 56440 | 258,190            | 8,845              | 50,000           | 50,000             |
| Vehicle Replacement - Admin Staff Vehicles | 306            | 09                    | 594 | 0      | 238 56460 | 137,886            | 1,343,676          | 621,076          | -                  |
| Vehicles & Equip - Ambulance Replace       | 306            | 09                    | 594 | 0      | 238 56460 | -                  | -                  | -                | -                  |
| Vehicles & Equip - Emergency Apparatus     | 306            | 09                    | 594 | 0      | 238 56460 | -                  | -                  | -                | -                  |
| Facility Improvements                      | 306            | 09                    | 594 | F02001 | 238 56100 | 5,780,000          | 1,141,892          | 50,000           | 50,000             |
| <b>Sub-Total</b>                           |                |                       |     |        |           | <b>6,176,076</b>   | <b>2,494,413</b>   | <b>721,076</b>   | <b>100,000</b>     |
| <b>Other Expenditures</b>                  |                |                       |     |        |           |                    |                    |                  |                    |
| Transfer to Debt Service                   | 306            | 09                    | 597 | F00002 | 238 50103 | 876,747            | 876,357            | 1,561,357        | 875,355            |
| Transfer for Interfund loan                | 306            | 09                    | 597 | 0      | 238 50103 | -                  | 238,373            | -                | 238,373            |
| <b>Sub-Total</b>                           |                |                       |     |        |           | <b>876,747</b>     | <b>1,114,730</b>   | <b>1,561,357</b> | <b>1,113,728</b>   |
| <b>Total Expenditures</b>                  |                |                       |     |        |           | <b>7,052,823</b>   | <b>3,609,143</b>   | <b>2,282,433</b> | <b>1,213,728</b>   |
| <b>Ending Fund Balance</b>                 |                |                       |     |        |           | <b>(1,220,510)</b> | <b>(1,912,709)</b> |                  | <b>(1,181,492)</b> |

| Submitting Dept:  |                | Park Impact Fees Fund |     |        |     |       |                | 2024           | 2025           | 2025           | 2026 |
|---|----------------|-----------------------|-----|--------|-----|-------|----------------|----------------|----------------|----------------|------|
| Description   | Account Number |                       |     |        |     |       | Budget         | Estimate       | Budget         | Request        |      |
| <b>Park Impact Fees Fund</b>                              |                | <b>311</b>            |     |        |     |       |                |                |                |                |      |
| <b>Beginning Fund Balance</b>                             |                |                       |     |        |     |       |                | <b>345,228</b> |                | <b>320,228</b> |      |
| <b>Revenue</b>  |                |                       |     |        |     |       |                |                |                |                |      |
| Park Impact Fees  | 311            | 00                    | 345 | 0      | 349 | 34593 | 20,000         | 25,000         | 20,000         | 25,000         |      |
| Interest Earnings   | 311            | 00                    | 361 | 0      | 372 | 36110 | 700            | -              | 1,500          | -              |      |
| <b>Total Revenue</b>                                      |                |                       |     |        |     |       | <b>20,700</b>  | <b>25,000</b>  | <b>21,500</b>  | <b>25,000</b>  |      |
| <b>Capital Expenditures</b>                               |                |                       |     |        |     |       |                |                |                |                |      |
| Bonnie Rae Park Improvements - P07006                     | 311            | 16                    | 594 | P07006 | 251 | 56202 | -              | 50,000         | 50,000         | 30,000         |      |
| Playground Development, Replacement and Upgrades - P10002 | 311            | 16                    | 594 | P10002 | 251 | 56202 | -              | -              | 50,000         | 100,000        |      |
| <b>Total Expenditures</b>                                 |                |                       |     |        |     |       | <b>-</b>       | <b>50,000</b>  | <b>100,000</b> | <b>130,000</b> |      |
| <b>Ending Fund Balance</b>                                |                |                       |     |        |     |       | <b>345,228</b> | <b>320,228</b> |                | <b>215,228</b> |      |

| Submitting Dept:              |                | Fire Impact Fees |     |        |     |       |                | 2024           | 2025          | 2025           | 2026 |
|-------------------------------|----------------|------------------|-----|--------|-----|-------|----------------|----------------|---------------|----------------|------|
| Description                   | Account Number |                  |     |        |     |       | Budget         | Estimate       | Budget        | Request        |      |
| <b>Fire Impact Fees</b>       |                | <b>312</b>       |     |        |     |       |                |                |               |                |      |
| <b>Beginning Fund Balance</b> |                |                  |     |        |     |       |                | <b>364,205</b> |               | <b>305,363</b> |      |
| <b>Revenue</b>                |                |                  |     |        |     |       |                |                |               |                |      |
| Fire Impact Fees              | 312            | 00               | 345 | 0      | 349 | 34585 | 35,000         | 35,000         | 35,000        | 35,000         |      |
| Interest Earnings             | 312            | 00               | 361 | 0      | 372 | 36110 | 100            | -              | 100           | -              |      |
| Operating Transfers - In      | 312            | 00               | 397 | 0      | 393 | 39700 | 20,000         | -              | -             | -              |      |
| <b>Total Revenue</b>          |                |                  |     |        |     |       | <b>55,100</b>  | <b>35,000</b>  | <b>35,100</b> | <b>35,000</b>  |      |
| <b>Operating Expenditures</b> |                |                  |     |        |     |       |                |                |               |                |      |
| Communications Equipment      | 312            | 09               | 594 | 0      | 238 | 56400 | 30,000         | -              | -             | -              |      |
| Buildings and Structures      | 312            | 09               | 594 | F02001 | 238 | 56210 | 250,000        | 93,842         | -             | 110,000        |      |
| Fire Hydrant Replacement      | 312            | 09               | 594 | F17003 | 238 | 56362 | 10,000         | -              | -             | -              |      |
| <b>Total Expenditures</b>     |                |                  |     |        |     |       | <b>290,000</b> | <b>93,842</b>  | <b>-</b>      | <b>110,000</b> |      |
| <b>Ending Fund Balance</b>    |                |                  |     |        |     |       | <b>364,205</b> | <b>305,363</b> |               | <b>230,363</b> |      |

| Submitting Dept:                             |                | Transportation Impact Fees |     |        |        | 2024             | 2025             | 2025             | 2026           |         |
|--|----------------|----------------------------|-----|--------|--------|------------------|------------------|------------------|----------------|---------|
| Description                                  | Account Number |                            |     |        | Budget | Estimate         | Budget           | Request          |                |         |
| <b>Transportation Impact Fees</b>            |                | <b>313</b>                 |     |        |        |                  |                  |                  |                |         |
| <b>Beginning Fund Balance</b>                |                |                            |     |        |        | <b>1,802,703</b> |                  | <b>2,027,703</b> |                |         |
| <b>Revenue</b>                               |                |                            |     |        |        |                  |                  |                  |                |         |
| Traffic Impact Fees                          | 313            | 00                         | 345 | 0      | 349    | 34594            | 275,000          | 225,000          | 275,000        | 225,000 |
| Interest Earnings                            | 117            | 00                         | 361 | 0      | 372    | 36110            | 4,000            | -                | 4,000          | 3,000   |
| <b>Total Revenue</b>                         |                |                            |     |        |        | <b>279,000</b>   | <b>225,000</b>   | <b>279,000</b>   | <b>228,000</b> |         |
| <b>Capital Expenditures</b>                  |                |                            |     |        |        |                  |                  |                  |                |         |
| Riverside Drive Improvement Project - T20001 | 313            | 14                         | 595 | T20001 | 254    | 56325            | 71,000           | -                | 71,000         | -       |
| <b>Total Expenditures</b>                    |                |                            |     |        |        | <b>71,000</b>    | <b>-</b>         | <b>71,000</b>    | <b>-</b>       |         |
| <b>Ending Fund Balance</b>                   |                |                            |     |        |        | <b>1,802,703</b> | <b>2,027,703</b> | <b>2,255,703</b> |                |         |

| Submitting Dept:   |                | REET II    |     |        |           | 2024           | 2025           | 2025             | 2026             |
|--|----------------|------------|-----|--------|-----------|----------------|----------------|------------------|------------------|
| Description  | Account Number |            |     |        |           | Budget         | Estimate       | Budget           | Request          |
| <b>Real Estate Excise Tax - REET II</b>                    |                | <b>314</b> |     |        |           |                |                |                  |                  |
| <b>Beginning Fund Balance</b>                              |                |            |     |        |           |                | <b>980,779</b> |                  | <b>917,779</b>   |
| <b>Revenue</b>   |                |            |     |        |           |                |                |                  |                  |
| Local 1/4 Real Estate Tax                                  | 314            | 00         | 318 | 0      | 283 31835 | 750,000        | 800,000        | 775,000          | 800,000          |
| Interest Earnings  | 314            | 00         | 361 | 0      | 372 36110 | 4,000          | 4,000          | 4,000            | 4,000            |
| <b>Total Revenue</b>                                       |                |            |     |        |           | <b>754,000</b> | <b>804,000</b> | <b>779,000</b>   | <b>804,000</b>   |
| <b>Other Expenditures</b>                                  |                |            |     |        |           |                |                |                  |                  |
| 30th St Improvements - 1 - T02024                          | 314            | 14         | 595 | T02024 | 254 56325 | 80,000         | 25,000         | 80,000           | -                |
| 15th St Improvements (Broad - Division East Side) - T06004 | 314            | 14         | 595 | T06004 | 254 56326 | 35,000         | -              | 80,000           | -                |
| Laventure Road Widening (Hoag to Simgar Lane) - T06005     | 314            | 14         | 595 | T06005 | 254 56350 | -              | 225,000        | 313,000          | 125,200          |
| Riverside Drive Improvement Project - Phase 1 - T19003     | 314            | 14         | 595 | T20001 | 254 56392 | -              | 30,000         | 100,000          | -                |
| Riverside Drive Improvement Project - Phase 2 - T20001     | 314            | 14         | 595 | T20001 | 254 56392 | 168,000        | 30,000         | 68,000           | -                |
| Kulshan Trail Safety Lighting - Phase 3 - T23006           | 314            | 14         | 595 | T23006 | 254 56392 | -              | 7,000          | -                | 25,000           |
| Transfer to Street Projects                                | 314            | 14         | 597 | 0      | 263 50112 | 550,000        | 550,000        | 550,000          | 550,000          |
| <b>Sub-Total</b>   |                |            |     |        |           | <b>833,000</b> | <b>867,000</b> | <b>1,191,000</b> | <b>700,200</b>   |
| <b>Total Expenditures</b>                                  |                |            |     |        |           | <b>833,000</b> | <b>867,000</b> | <b>1,191,000</b> | <b>700,200</b>   |
| <b>Ending Fund Balance</b>                                 |                |            |     |        |           | <b>980,779</b> | <b>917,779</b> |                  | <b>1,021,579</b> |

| Submitting Dept:                  |                        | Public Works Facility Fund |          |        |         | 2024          | 2025          | 2025 | 2026          |
|-----------------------------------|------------------------|----------------------------|----------|--------|---------|---------------|---------------|------|---------------|
| Description                       | Account Number         | Budget                     | Estimate | Budget | Request |               |               |      |               |
| <b>Public Works Facility Fund</b> |                        | <b>328</b>                 |          |        |         |               |               |      |               |
| <b>Beginning Fund Balance</b>     |                        |                            |          |        |         |               | <b>31,186</b> |      | <b>31,186</b> |
| <b>Revenue</b>                    |                        |                            |          |        |         |               |               |      |               |
| None                              |                        |                            |          |        |         | -             | -             | -    | -             |
| <b>Total Revenue</b>              |                        |                            |          |        |         | -             | -             | -    | -             |
| <b>Capital Expenditures</b>       |                        |                            |          |        |         |               |               |      |               |
| Other Improvements                | 328 99 595 0 254 56200 | -                          | -        | -      | -       |               |               |      |               |
| <b>Total Expenditures</b>         |                        |                            |          |        |         | -             | -             | -    | -             |
| <b>Ending Fund Balance</b>        |                        |                            |          |        |         | <b>31,186</b> | <b>31,186</b> |      | <b>31,186</b> |

## Fund: Wastewater Utility (401)

### Department Overview:

The Wastewater Utility Staff is comprised of sixteen full time employees who are responsible for the operation and maintenance of the Wastewater Treatment Plant and twenty pump stations. The budgetary process allocates resources that allow us to maximize the useful life of our infrastructure and meet regulatory requirements. The Wastewater staff is comprised of highly skilled operators that allow us to perform a majority of our heavy maintenance in-house which in-turn conserves rate payer funds. The Wastewater Treatment Plant has a Washington State certified laboratory, managed by our Process Analyst, where we perform daily process testing as well as NPDES Permit required testing that is submitted monthly to Department of Ecology.

The Wastewater Utility staff looks forward to working with the Mayor and Council to meet all of our established goals while protecting the environment and serving the citizens of Mount Vernon in 2026.

### Department Goals:

1. Continue to maintain compliance with our NPDES (National Pollutant Discharge Elimination System) permit.
2. Maintain compliance with the Puget Sound Nutrient General Permit.
3. Complete Comprehensive Wastewater Rate Study and Wastewater Connection Charge Study.
4. Operate and maintain the Wastewater Treatment Plant and pump stations while pursuing opportunities to increase efficiency and capacity of our treatment plant process.
5. Perform collection pipe lining and rehab program.

### Personnel Staffing Summary:

|                          | Actual<br>2023 | Actual<br>2024 | Actual<br>2025 | Mayor<br>Recommend<br>2026 |
|--------------------------|----------------|----------------|----------------|----------------------------|
| Manager                  | 1              | 1              | 1              | 1                          |
| Assistant Supervisor     | 1              | 1              | 1              | 1                          |
| Process Analyst          | 1              | 1              | 1              | 1                          |
| Maintenance Foreman      | 1              | 1              | 1              | 1                          |
| Instrument Control Tech. | 0              | 1              | 1              | 1                          |
| Lead Operator            | 1              | 1              | 1              | 1                          |
| Operator                 | 7              | 7              | 7              | 7                          |
| Sewer Maintenance        | 3              | 3              | 3              | 3                          |
| Laborer                  | 1              | 1              | 1              | 1                          |
| <b>Full Time Total</b>   | <b>16</b>      | <b>17</b>      | <b>17</b>      | <b>17</b>                  |
| <b>Part Time Total</b>   | <b>4</b>       | <b>4</b>       | <b>3</b>       | <b>3</b>                   |

### Department Service Measures:

|  | Actual<br>2022 | Actual<br>2023 | Estimated<br>2024 | Projected<br>2025 |
|--|----------------|----------------|-------------------|-------------------|
| Billions Gallons Process (Variations due to annual precipitation totals) | 1.318          | 1.168          | 1.310             | 1.300             |
| Dry Tons Biosolids (Affected by Activated Sludge mode of Operation).     | 540            | 495            | 520               | 530               |

**City of Mount Vernon**  
**2026 Budget Process**  
**Wastewater - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>   | <b><u>2026</u></b>   | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|----------------------|----------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 2,331,704         | \$ 2,379,664         | \$ 47,960                | 2.1%            |
| Operating                           | 5,326,710            | 5,418,694            | 91,984                   | 1.7%            |
| Intergovernmental Loans             | 2,022,199            | 2,134,126            | 111,927                  | 5.5%            |
| Capital                             | 161,000              | 116,000              | (45,000)                 | -28.0%          |
| Interfund/Overhead Allocation       | 1,731,608            | 1,808,898            | 77,290                   | 4.5%            |
| Interfund Transfer                  | 1,000,000            | -                    | (1,000,000)              | -100.0%         |
|                                     | <b>\$ 12,573,221</b> | <b>\$ 11,857,382</b> | <b>\$ (715,839)</b>      | <b>-5.7%</b>    |

**Current FTE**

|                   |              |              |
|-------------------|--------------|--------------|
| Full Time         | 16.00        | 16.00        |
| GIS Specialist    | 0.50         | 0.50         |
| GIS Administrator | 0.40         | 0.40         |
| PartTime          | 0.85         | 0.85         |
| Total FTE         | <u>17.75</u> | <u>17.75</u> |

**New FTE Request**

None

| <b><u>Operating</u></b>                     | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|---|---------------------|---------------------|--------------------------|-----------------|
| Equipment Rental & Reserve                  | \$ 724,457          | \$ 717,764          | \$ (6,693)               | -0.9%           |
| Maintenance Contract - Software             | 100,750             | 105,750             | 5,000                    | 5.0%            |
| Office/Operating Supplies                   | 331,150             | 336,250             | 5,100                    | 1.5%            |
| Professional Services                       | 560,800             | 507,800             | (53,000)                 | -9.5%           |
| Liability Insurance Premium                 | 592,428             | 611,110             | 18,682                   | 3.2%            |
| Misc. Perils/Property Loss Ins              | 333,294             | 468,689             | 135,395                  | 40.6%           |
| Taxes                                       | 1,080,000           | 1,110,000           | 30,000                   | 2.8%            |
| Public Utility Service                      | 499,000             | 475,000             | (24,000)                 | -4.8%           |
| Mechanica/Electrical/Structural Maintenance | 590,000             | 580,000             | (10,000)                 | -1.7%           |
| Other Repairs & Maint.                      | 283,681             | 271,181             | (12,500)                 | -4.4%           |
| Sanitary Grit/Screenings Disposal           | 40,000              | 40,000              | -                        | 0.0%            |
| Misc. Operating                             | 191,150             | 195,150             | 4,000                    | 2.1%            |
|   | <b>\$ 5,326,710</b> | <b>\$ 5,418,694</b> | <b>\$ 91,984</b>         | <b>1.7%</b>     |

| <b><u>Capital</u></b>    | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|--------------------------|--------------------|--------------------|--------------------------|-----------------|
| Computer Hardware        | \$ 6,000           | \$ 6,000           | \$ -                     | 0.0%            |
| Office & Plant Equipment | 15,000             | 15,000             | -                        | 0.0%            |
| Vehicles & Equipment     | 45,000             | -                  | (45,000)                 | -100.0%         |
| Furniture & Equipment    | 15,000             | 15,000             | -                        | 0.0%            |
| Communications Equipment | 80,000             | 80,000             | -                        | 0.0%            |
|                          | <b>\$ 161,000</b>  | <b>\$ 116,000</b>  | <b>\$ (45,000)</b>       | <b>-28.0%</b>   |

**Requests Funded thru ERR**

V489 5Yd Dump Truck w/Snow Plow (body only) \$ 170,000 (included in 2024 Budget)

| Submitting Dept:                  |     | Wastewater Utility |           |            |     |       | 2024             | 2025             | 2025             | 2026             | %            | \$              |
|-----------------------------------|-----|--------------------|-----------|------------|-----|-------|------------------|------------------|------------------|------------------|--------------|-----------------|
|                                   |     | Account Number     |           |            |     |       | Budget           | Estimate         | Budget           | Dept             | Change       | Change          |
| Description                       |     |                    |           |            |     |       |                  |                  |                  | Request          | from 2025    | from 2025       |
|                                   |     |                    |           |            |     |       |                  |                  |                  |                  | Budget       | Budget          |
| <b>Wastewater Utility</b>         |     | <b>401</b>         | <b>22</b> |            |     |       |                  |                  |                  |                  |              |                 |
| <b>Sewer Collection</b>           |     | <b>535</b>         | <b>0</b>  | <b>152</b> |     |       |                  |                  |                  |                  |              |                 |
| Salaries and Wages                | 401 | 22                 | 535       | 0          | 152 | 51100 | 338,672          | 228,524          | 319,924          | 384,319          | 20.1%        | 64,395          |
| Salary Part-time Employees        | 401 | 22                 | 535       | 0          | 152 | 51200 | 11,456           | -                | 11,456           | 11,456           | 0.0%         | -               |
| Overtime                          | 401 | 22                 | 535       | 0          | 152 | 51300 | 2,000            | 10,000           | 2,000            | 2,000            | 0.0%         | -               |
| Social Security                   | 401 | 22                 | 535       | 0          | 152 | 52100 | 23,421           | 17,420           | 22,810           | 27,736           | 21.6%        | 4,926           |
| Retirement                        | 401 | 22                 | 535       | 0          | 152 | 52200 | 28,839           | 20,000           | 25,747           | 19,366           | -24.8%       | (6,381)         |
| Labor and Industries              | 401 | 22                 | 535       | 0          | 152 | 52300 | 7,256            | 4,600            | 8,062            | 8,472            | 5.1%         | 410             |
| Health Insurance                  | 401 | 22                 | 535       | 0          | 152 | 52400 | 40,987           | 33,000           | 52,876           | 75,194           | 42.2%        | 22,318          |
| Paid Family Medical Leave - PFML  | 401 | 22                 | 535       | 0          | 152 | 52600 | -                | 635              | 631              | 767              | NA           | 136             |
| Uniforms & Clothing               | 401 | 22                 | 535       | 0          | 152 | 52820 | 1,500            | 1,500            | 1,500            | 1,500            | 0.0%         | -               |
| <b>Sub-Total</b>                  |     |                    |           |            |     |       | <b>454,131</b>   | <b>315,679</b>   | <b>445,006</b>   | <b>530,810</b>   | <b>41.0%</b> | <b>129,327</b>  |
| Office Supplies                   | 401 | 22                 | 535       | 0          | 152 | 53110 | 700              | 750              | 750              | 750              | 0.0%         | -               |
| Operating Supplies                | 401 | 22                 | 535       | 0          | 152 | 53111 | 4,000            | 4,500            | 4,500            | 6,000            | 33.3%        | 1,500           |
| Maintenance Supplies              | 401 | 22                 | 535       | 0          | 152 | 53115 | 2,000            | 2,200            | 2,200            | 6,000            | 172.7%       | 3,800           |
| Minor Tools/Equipment             | 401 | 22                 | 535       | 0          | 152 | 53500 | 6,000            | 6,200            | 6,200            | 8,000            | 29.0%        | 1,800           |
| <b>Sub-Total</b>                  |     |                    |           |            |     |       | <b>12,700</b>    | <b>13,650</b>    | <b>13,650</b>    | <b>20,750</b>    | <b>52.0%</b> | <b>7,100</b>    |
| Professional Services             | 401 | 22                 | 535       | 0          | 152 | 54110 | 20,000           | 20,000           | 20,000           | 20,000           | 0.0%         | -               |
| Communication Services            | 401 | 22                 | 535       | 0          | 152 | 54214 | 5,000            | 5,000            | 5,000            | 5,000            | 0.0%         | -               |
| Travel                            | 401 | 22                 | 535       | 0          | 152 | 54310 | 800              | 400              | 800              | 800              | 0.0%         | -               |
| Leasehold Excise Tax              | 401 | 22                 | 535       | 0          | 152 | 54400 | 3,200            | 3,500            | 3,500            | 3,500            | 0.0%         | -               |
| Vehicle Repairs                   | 401 | 22                 | 535       | 0          | 152 | 54542 | 9,450            | 5,244            | 5,244            | 5,244            | 0.0%         | -               |
| Equipment Rental & Reserve        | 401 | 22                 | 535       | 0          | 152 | 54543 | 658,277          | 678,323          | 678,323          | 678,323          | 0.0%         | -               |
| Machine Rental                    | 401 | 22                 | 535       | 0          | 152 | 54544 | 3,000            | 3,100            | 3,100            | 3,100            | 0.0%         | -               |
| Public Utility Service            | 401 | 22                 | 535       | 0          | 152 | 54700 | 6,580            | 10,000           | 9,000            | 10,000           | 11.1%        | 1,000           |
| Sewer Repair                      | 401 | 22                 | 535       | 0          | 152 | 54810 | 35,000           | 35,000           | 35,000           | 35,000           | 0.0%         | -               |
| Grounds Maintenance               | 401 | 22                 | 535       | 0          | 152 | 54820 | 1,000            | 500              | 1,000            | 500              | -50.0%       | (500)           |
| Maintenance Contract - Software   | 401 | 22                 | 535       | 0          | 152 | 54840 | 32,260           | 30,750           | 30,750           | 30,750           | 0.0%         | -               |
| Mechanical Maintenance            | 401 | 22                 | 535       | 0          | 152 | 54862 | -                | -                | -                | -                | NA           | -               |
| Laundry                           | 401 | 22                 | 535       | 0          | 152 | 54913 | 4,100            | 4,400            | 4,400            | 4,400            | 0.0%         | -               |
| Computer Software                 | 401 | 22                 | 535       | 0          | 152 | 54915 | 24,000           | 24,000           | 24,000           | 24,000           | 0.0%         | -               |
| Sanitary Grit/Screenings Disposal | 401 | 22                 | 535       | 0          | 152 | 54921 | 20,000           | 40,000           | 40,000           | 40,000           | 0.0%         | -               |
| Dues, Subscriptions & Memberships | 401 | 22                 | 535       | 0          | 152 | 54980 | 200              | 200              | 200              | 200              | 0.0%         | -               |
| Tuition & Registration            | 401 | 22                 | 535       | 0          | 152 | 54982 | 4,000            | 4,000            | 4,000            | 6,000            | 50.0%        | 2,000           |
| <b>Sub-Total</b>                  |     |                    |           |            |     |       | <b>826,867</b>   | <b>864,417</b>   | <b>864,317</b>   | <b>866,817</b>   | <b>0.3%</b>  | <b>2,500</b>    |
| <b>Sewer Collection</b>           |     | <b>535</b>         | <b>0</b>  | <b>153</b> |     |       |                  |                  |                  |                  |              |                 |
| Interfund Professions Svcs        | 401 | 22                 | 535       | 0          | 153 | 59100 | 306,338          | 333,133          | 333,133          | 395,385          | 18.7%        | 62,252          |
| <b>Sub-Total</b>                  |     |                    |           |            |     |       | <b>306,338</b>   | <b>333,133</b>   | <b>333,133</b>   | <b>395,385</b>   | <b>18.7%</b> | <b>62,252</b>   |
| <b>Sewer Collection</b>           |     | <b>535</b>         | <b>0</b>  | <b>154</b> |     |       |                  |                  |                  |                  |              |                 |
| Interfund Repairs & Maint         | 401 | 22                 | 535       | 0          | 154 | 59800 | 207,892          | 218,204          | 218,204          | 230,210          | 5.5%         | 12,006          |
| <b>Sub-Total</b>                  |     |                    |           |            |     |       | <b>207,892</b>   | <b>218,204</b>   | <b>218,204</b>   | <b>230,210</b>   | <b>5.5%</b>  | <b>12,006</b>   |
| <b>Sewer Collection</b>           |     | <b>535</b>         | <b>0</b>  | <b>155</b> |     |       |                  |                  |                  |                  |              |                 |
| Other Interfund Service/Charges   | 401 | 22                 | 535       | 0          | 155 | 59900 | 36,756           | 36,584           | 36,584           | 36,834           | 0.7%         | 250             |
| <b>Sub-Total</b>                  |     |                    |           |            |     |       | <b>36,756</b>    | <b>36,584</b>    | <b>36,584</b>    | <b>36,834</b>    | <b>0.7%</b>  | <b>250</b>      |
| <b>Subtotal Collections</b>       |     |                    |           |            |     |       | <b>550,986</b>   | <b>587,921</b>   | <b>587,921</b>   | <b>662,429</b>   | <b>12.7%</b> | <b>74,508</b>   |
| <b>Subtotal Collections</b>       |     |                    |           |            |     |       | <b>1,844,684</b> | <b>1,781,667</b> | <b>1,910,894</b> | <b>2,080,806</b> | <b>8.9%</b>  | <b>169,912</b>  |
| <b>Sewer Treatment</b>            |     | <b>535</b>         | <b>0</b>  | <b>156</b> |     |       |                  |                  |                  |                  |              |                 |
| Salaries and Wages                | 401 | 22                 | 535       | 0          | 156 | 51100 | 1,230,370        | 1,307,472        | 1,299,244        | 1,275,161        | -1.9%        | (24,083)        |
| Salary Part-time Employees        | 401 | 22                 | 535       | 0          | 156 | 51200 | 27,098           | 19,000           | 26,957           | 27,450           | 1.8%         | 493             |
| Overtime                          | 401 | 22                 | 535       | 0          | 156 | 51300 | 33,000           | 95,000           | 95,000           | 95,000           | 0.0%         | -               |
| Social Security                   | 401 | 22                 | 535       | 0          | 156 | 52100 | 93,265           | 105,000          | 101,454          | 99,650           | -1.8%        | (1,804)         |
| Retirement                        | 401 | 22                 | 535       | 0          | 156 | 52200 | 114,878          | 115,500          | 117,254          | 70,481           | -39.9%       | (46,773)        |
| Labor and Industries              | 401 | 22                 | 535       | 0          | 156 | 52300 | 26,875           | 26,000           | 29,866           | 30,762           | 3.0%         | 896             |
| Health Insurance                  | 401 | 22                 | 535       | 0          | 156 | 52400 | 211,321          | 221,195          | 205,818          | 239,295          | 16.3%        | 33,477          |
| Paid Family Medical Leave - PFML  | 401 | 22                 | 535       | 0          | 156 | 52600 | -                | 4,000            | 2,805            | 2,755            | NA           | (50)            |
| Employee Wellness                 | 401 | 22                 | 535       | 0          | 156 | 52520 | 800              | 800              | 800              | 800              | 0.0%         | -               |
| Uniforms & Clothing               | 401 | 22                 | 535       | 0          | 156 | 52820 | 5,000            | 7,500            | 7,500            | 7,500            | 0.0%         | -               |
| <b>Sub-Total</b>                  |     |                    |           |            |     |       | <b>1,742,607</b> | <b>1,901,467</b> | <b>1,886,698</b> | <b>1,848,854</b> | <b>-2.0%</b> | <b>(37,844)</b> |
| Office Supplies                   | 401 | 22                 | 535       | 0          | 156 | 53110 | 12,000           | 10,000           | 12,000           | 12,000           | 0.0%         | -               |
| Operating Supplies                | 401 | 22                 | 535       | 0          | 156 | 53111 | 175,000          | 150,000          | 190,000          | 190,000          | 0.0%         | -               |
| Lab Supplies                      | 401 | 22                 | 535       | 0          | 156 | 53114 | 18,000           | 18,000           | 20,000           | 18,000           | -10.0%       | (2,000)         |
| Maintenance Supplies              | 401 | 22                 | 535       | 0          | 156 | 53115 | 40,000           | 35,000           | 40,000           | 40,000           | 0.0%         | -               |
| Office Equipment                  | 401 | 22                 | 535       | 0          | 156 | 53134 | -                | -                | -                | -                | NA           | -               |
| Computer Equipment & Supplies     | 401 | 22                 | 535       | 0          | 156 | 53150 | 20,000           | 20,000           | 25,000           | 25,000           | 0.0%         | -               |
| Minor Tools/Equipment             | 401 | 22                 | 535       | 0          | 156 | 53500 | 5,000            | 5,000            | 5,000            | 5,000            | 0.0%         | -               |
| <b>Sub-Total</b>                  |     |                    |           |            |     |       | <b>270,000</b>   | <b>238,000</b>   | <b>292,000</b>   | <b>290,000</b>   | <b>-0.7%</b> | <b>(2,000)</b>  |

| Submitting Dept:                          |  | Wastewater Utility |            |            |   |     | 2024   | 2025             | 2025             | 2026             | %                | \$           |                |
|---|--|--------------------|------------|------------|---|-----|--------|------------------|------------------|------------------|------------------|--------------|----------------|
|   |  |                    |            |            |   |     | Budget | Estimate         | Budget           | Dept             | Change           | Change       |                |
| Description                               |  | Account Number     |            |            |   |     |        |                  |                  | Request          | from 2025        | from 2025    |                |
|   |  |                    |            |            |   |     |        |                  |                  |                  | Budget           | Budget       |                |
| <b>Wastewater Utility</b>                 |  | <b>401</b>         | <b>22</b>  |            |   |     |        |                  |                  |                  |                  |              |                |
| Professional Services                     |  | 401                | 22         | 535        | 0 | 156 | 54110  | 475,000          | 350,000          | 475,000          | 425,000          | -10.5%       | (50,000)       |
| State Examiner - Auditing                 |  | 401                | 22         | 535        | 0 | 156 | 54121  | 38,000           | 33,000           | 33,000           | 35,000           | 6.1%         | 2,000          |
| Control Systems Maint. Contract           |  | 401                | 22         | 535        | 0 | 156 | 54131  | 35,000           | 20,000           | 30,000           | 18,000           | -40.0%       | (12,000)       |
| Sludge Haul & Application Contract        |  | 401                | 22         | 535        | 0 | 156 | 54132  | 200,000          | 200,000          | 200,000          | 200,000          | 0.0%         | -              |
| Laboratory Services                       |  | 401                | 22         | 535        | 0 | 156 | 54133  | 25,000           | 22,000           | 25,000           | 22,000           | -12.0%       | (3,000)        |
| Legal Publishing                          |  | 401                | 22         | 535        | 0 | 156 | 54180  | 250              | 250              | 250              | 250              | 0.0%         | -              |
| Cellular Phone                            |  | 401                | 22         | 535        | 0 | 156 | 54212  | 250              | 300              | 200              | 200              | 0.0%         | -              |
| Communication Services                    |  | 401                | 22         | 535        | 0 | 156 | 54214  | 5,000            | 5,000            | 5,000            | 5,000            | 0.0%         | -              |
| Fiber Optic Services                      |  | 401                | 22         | 535        | 0 | 156 | 54215  | 5,400            | 5,400            | 5,400            | 5,400            | 0.0%         | -              |
| Postage                                   |  | 401                | 22         | 535        | 0 | 156 | 54230  | 1,800            | 1,200            | 1,000            | 1,000            | 0.0%         | -              |
| Travel                                    |  | 401                | 22         | 535        | 0 | 156 | 54310  | 6,000            | 4,000            | 6,000            | 6,000            | 0.0%         | -              |
| Drainage / Dike Tax                       |  | 401                | 22         | 535        | 0 | 156 | 54483  | 6,500            | 17,154           | 6,500            | 6,500            | 0.0%         | -              |
| Sales Excise Tax - State                  |  | 401                | 22         | 535        | 0 | 156 | 54484  | 300,000          | 250,000          | 250,000          | 250,000          | 0.0%         | -              |
| B&O Tax - City                            |  | 401                | 22         | 535        | 0 | 156 | 54485  | 790,000          | 850,000          | 820,000          | 850,000          | 3.7%         | 30,000         |
| Vehicle Repairs                           |  | 401                | 22         | 535        | 0 | 156 | 54542  | 5,650            | 5,650            | 5,650            | 5,650            | 0.0%         | -              |
| Equipment Rental & Reserve                |  | 401                | 22         | 535        | 0 | 156 | 54543  | 39,606           | 39,441           | 39,441           | 39,441           | 0.0%         | -              |
| Machine Rental                            |  | 401                | 22         | 535        | 0 | 156 | 54544  | 7,000            | 7,000            | 7,000            | 7,000            | 0.0%         | -              |
| Liability Insurance Premium               |  | 401                | 22         | 535        | 0 | 156 | 54630  | 536,977          | 593,326          | 592,428          | 611,110          | 3.2%         | 18,682         |
| Misc. Perils/Property Loss Ins            |  | 401                | 22         | 535        | 0 | 156 | 54640  | 303,011          | 463,878          | 333,294          | 468,689          | 40.6%        | 135,395        |
| Public Utility Service                    |  | 401                | 22         | 535        | 0 | 156 | 54700  | 415,000          | 460,000          | 490,000          | 465,000          | -5.1%        | (25,000)       |
| Repairs & Maintenance (rental bld)        |  | 401                | 22         | 535        | 0 | 156 | 54810  | -                | 1,000            | 1,000            | 1,000            | NA           | -              |
| Grounds Maintenance                       |  | 401                | 22         | 535        | 0 | 156 | 54820  | 3,000            | 2,800            | 3,000            | 3,000            | 0.0%         | -              |
| Maintenance Contract - Software           |  | 401                | 22         | 535        | 0 | 156 | 54840  | 43,000           | 35,000           | 45,000           | 50,000           | 11.1%        | 5,000          |
| Mechanical Maintenance                    |  | 401                | 22         | 535        | 0 | 156 | 54862  | 150,000          | 150,000          | 200,000          | 200,000          | 0.0%         | -              |
| Electrical Maintenance                    |  | 401                | 22         | 535        | 0 | 156 | 54863  | 100,000          | 100,000          | 100,000          | 100,000          | 0.0%         | -              |
| Structural Maintenance                    |  | 401                | 22         | 535        | 0 | 156 | 54864  | 100,000          | 90,000           | 100,000          | 90,000           | -10.0%       | (10,000)       |
| Laundry                                   |  | 401                | 22         | 535        | 0 | 156 | 54913  | 5,200            | 5,200            | 5,200            | 5,200            | 0.0%         | -              |
| Computer Software                         |  | 401                | 22         | 535        | 0 | 156 | 54915  | 25,000           | 25,000           | 25,000           | 25,000           | 0.0%         | -              |
| Dues, Subscriptions & Memberships         |  | 401                | 22         | 535        | 0 | 156 | 54980  | 3,000            | 2,500            | 3,000            | 3,000            | 0.0%         | -              |
| Tuition & Registration                    |  | 401                | 22         | 535        | 0 | 156 | 54982  | 8,500            | 6,000            | 9,000            | 9,000            | 0.0%         | -              |
| Collection Fees & Misc.                   |  | 401                | 22         | 535        | 0 | 156 | 54987  | 62,000           | -                | 50,000           | 50,000           | 0.0%         | -              |
| <b>Sub-Total</b>                          |  |                    |            |            |   |     |        | <b>3,695,144</b> | <b>3,745,099</b> | <b>3,866,363</b> | <b>3,957,440</b> | <b>2.4%</b>  | <b>91,077</b>  |
| <b>Sewer Treatment</b>                    |  | <b>535</b>         | <b>0</b>   | <b>156</b> |   |     |        |                  |                  |                  |                  |              |                |
| WW Discharge Permit                       |  | 401                | 22         | 535        | 0 | 156 | 55131  | 40,000           | 40,000           | 40,000           | 40,000           | 0.0%         | -              |
| <b>Sub-Total</b>                          |  |                    |            |            |   |     |        | <b>40,000</b>    | <b>40,000</b>    | <b>40,000</b>    | <b>40,000</b>    | <b>0.0%</b>  | <b>-</b>       |
| <b>Sewer Treatment</b>                    |  | <b>535</b>         | <b>0</b>   | <b>156</b> |   |     |        |                  |                  |                  |                  |              |                |
| Communication Equipment                   |  | 401                | 22         | 535        | 0 | 156 | 56400  | 80,000           | 80,000           | 80,000           | 80,000           | 0.0%         | -              |
| <b>Sub-Total</b>                          |  |                    |            |            |   |     |        | <b>80,000</b>    | <b>80,000</b>    | <b>80,000</b>    | <b>80,000</b>    | <b>0.0%</b>  | <b>-</b>       |
| <b>Sewer Treatment</b>                    |  | <b>535</b>         | <b>0</b>   | <b>157</b> |   |     |        |                  |                  |                  |                  |              |                |
| Admin Overhead Charges                    |  | 401                | 22         | 535        | 0 | 157 | 59110  | 1,005,734        | 1,143,687        | 1,143,687        | 1,146,469        | 0.2%         | 2,782          |
| <b>Sub-Total</b>                          |  |                    |            |            |   |     |        | <b>1,005,734</b> | <b>1,143,687</b> | <b>1,143,687</b> | <b>1,146,469</b> | <b>0.2%</b>  | <b>2,782</b>   |
| <b>Subtotal - Treatment</b>               |  |                    |            |            |   |     |        | <b>6,833,485</b> | <b>7,148,253</b> | <b>7,308,748</b> | <b>7,362,763</b> | <b>0.7%</b>  | <b>54,015</b>  |
| <b>Sewer Pump Stations</b>                |  | <b>535</b>         | <b>0</b>   | <b>158</b> |   |     |        |                  |                  |                  |                  |              |                |
| Operating Supplies                        |  | 401                | 22         | 535        | 0 | 158 | 53111  | 20,000           | 18,000           | 20,000           | 20,000           | 0.0%         | -              |
| Maintenance Supplies                      |  | 401                | 22         | 535        | 0 | 158 | 53115  | 4,000            | 4,500            | 4,500            | 4,500            | 0.0%         | -              |
| Minor Tools/Equipment                     |  | 401                | 22         | 535        | 0 | 158 | 53500  | 1,000            | 1,000            | 1,000            | 1,000            | 0.0%         | -              |
| <b>Sub-Total</b>                          |  |                    |            |            |   |     |        | <b>25,000</b>    | <b>23,500</b>    | <b>25,500</b>    | <b>25,500</b>    | <b>0.0%</b>  | <b>-</b>       |
| Professional Services                     |  | 401                | 22         | 535        | 0 | 158 | 54110  | 20,000           | 17,000           | 20,000           | 20,000           | 0.0%         | -              |
| Fiber Optic Services                      |  | 401                | 22         | 535        | 0 | 158 | 54215  | 5,400            | 5,400            | 5,400            | 5,400            | 0.0%         | -              |
| Vehicle Repairs                           |  | 401                | 22         | 535        | 0 | 158 | 54542  | 1,525            | 1,287            | 1,287            | 1,287            | 0.0%         | -              |
| Equipment Rental & Reserve                |  | 401                | 22         | 535        | 0 | 158 | 54543  | 6,855            | 6,693            | 6,693            | -                | -100.0%      | (6,693)        |
| Grounds Maintenance                       |  | 401                | 22         | 535        | 0 | 158 | 54820  | 1,000            | 1,500            | 1,500            | 1,500            | 0.0%         | -              |
| Mechanical Maintenance                    |  | 401                | 22         | 535        | 0 | 158 | 54862  | 130,000          | 75,000           | 130,000          | 130,000          | 0.0%         | -              |
| Electrical Maintenance                    |  | 401                | 22         | 535        | 0 | 158 | 54863  | 60,000           | 50,000           | 50,000           | 50,000           | 0.0%         | -              |
| Structural Maintenance                    |  | 401                | 22         | 535        | 0 | 158 | 54864  | 10,000           | 4,500            | 10,000           | 10,000           | 0.0%         | -              |
| <b>Sub-Total</b>                          |  |                    |            |            |   |     |        | <b>234,780</b>   | <b>161,380</b>   | <b>224,880</b>   | <b>218,187</b>   | <b>-3.0%</b> | <b>(6,693)</b> |
| <b>Subtotal - Pump Stations</b>           |  |                    |            |            |   |     |        | <b>259,780</b>   | <b>184,880</b>   | <b>250,380</b>   | <b>243,687</b>   | <b>-2.7%</b> | <b>(6,693)</b> |
| <b>Intergovernmental Loans</b>            |  | <b>591</b>         | <b>0</b>   | <b>var</b> |   |     |        |                  |                  |                  |                  |              |                |
| Intergovernmental Loans                   |  | 401                | 22         | 591        | 0 | 227 | 57801  | 1,919,728        | 1,891,874        | 1,891,874        | 2,028,156        | 7.2%         | 136,282        |
| Intergovernmental Loan Interest           |  | 401                | 22         | 592        | 0 | 234 | 58201  | 160,584          | 130,325          | 130,325          | 105,970          | -18.7%       | (24,355)       |
| <b>Subtotal - Intergovernmental Loans</b> |  |                    |            |            |   |     |        | <b>2,080,312</b> | <b>2,022,199</b> | <b>2,022,199</b> | <b>2,134,126</b> | <b>5.5%</b>  | <b>111,927</b> |
| <b>Capital Expenditures</b>               |  | <b>594</b>         | <b>var</b> | <b>var</b> |   |     |        |                  |                  |                  |                  |              |                |
| Computer Hardware & Equipment (Pumps)     |  | 401                | 22         | 594        | 0 | 240 | 56415  | 6,000            | 5,000            | 6,000            | 6,000            | 0.0%         | -              |
| Furniture & Equipment (Pumps)             |  | 401                | 22         | 594        | 0 | 240 | 56420  | 15,000           | 10,000           | 15,000           | 15,000           | 0.0%         | -              |
| Wastewater Plant Process Modifications    |  | 401                | 22         | 594        | 0 | 239 | 56443  | 15,000           | 15,000           | 15,000           | 15,000           | 0.0%         | -              |

| Submitting Dept:                               |  | Wastewater Utility |              |            |       |     | 2024   | 2025              | 2025              | 2026              | %                 | \$             |                    |
|--|--|--------------------|--------------|------------|-------|-----|--------|-------------------|-------------------|-------------------|-------------------|----------------|--------------------|
|  |  |                    |              |            |       |     | Budget | Estimate          | Budget            | Dept              | Change            | Change         |                    |
| Description                                    |  | Account Number     |              |            |       |     |        |                   |                   | Request           | from 2025         | from 2025      |                    |
|  |  |                    |              |            |       |     |        |                   |                   |                   | Budget            | Budget         |                    |
| <b>Wastewater Utility</b>                      |  | <b>401</b>         | <b>22</b>    |            |       |     |        |                   |                   |                   |                   |                |                    |
| Furniture&Equipment                            |  | 401                | 22           | 594        | 0     | 239 | 56420  | -                 | -                 | -                 | -                 | NA             | -                  |
| Office & Plant Equipment                       |  | 401                | 22           | 594        | 0     | 239 | 56444  | 20,000            | 45,000            | -                 | -                 | #DIV/0!        | -                  |
| Vehicles & Equipment                           |  | 401                | 22           | 594        | 0     | 239 | 56460  | 6,000             | -                 | 45,000            | -                 | -100.0%        | (45,000)           |
| <b>Subtotal Capital Expenditures</b>           |  |                    |              |            |       |     |        | <b>62,000</b>     | <b>75,000</b>     | <b>81,000</b>     | <b>36,000</b>     | <b>-55.6%</b>  | <b>(45,000)</b>    |
| <b>Transfers Out - Library Commons Project</b> |  | <b>597</b>         | <b>.9400</b> | <b>260</b> |       |     |        |                   |                   |                   |                   |                |                    |
| Interfund Trnsfr to WW Capital                 |  | 401                | 22           | 597        | .9400 | 260 | 50108  | 50,000            | -                 | -                 | -                 | #DIV/0!        | -                  |
| <b>Sub-Total</b>                               |  |                    |              |            |       |     |        | <b>50,000</b>     | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>#DIV/0!</b> | <b>-</b>           |
| <b>Transfers Out - Sewer Projects</b>          |  | <b>594</b>         | <b>0</b>     | <b>262</b> |       |     |        |                   |                   |                   |                   |                |                    |
| Interfund Trnsfr to WW Capital                 |  | 401                | 22           | 597        | 0     | 262 | 50111  | 1,000,000         | 1,000,000         | 1,000,000         | -                 | -100.0%        | (1,000,000)        |
| <b>Sub-Total</b>                               |  |                    |              |            |       |     |        | <b>1,000,000</b>  | <b>1,000,000</b>  | <b>1,000,000</b>  | <b>-</b>          | <b>-100.0%</b> | <b>(1,000,000)</b> |
| <b>Department Total</b>                        |  |                    |              |            |       |     |        | <b>12,130,261</b> | <b>12,211,999</b> | <b>12,573,221</b> | <b>11,857,382</b> | <b>-5.7%</b>   | <b>(715,839)</b>   |
|  |  |                    |              |            |       |     |        |                   |                   | <b>S&amp;B</b>    | <b>91,483</b>     |                |                    |
|  |  |                    |              |            |       |     |        |                   |                   | <b>Other</b>      | <b>(807,322)</b>  |                |                    |

| Expenditure Requests<br>Line Item Justifications |                     |    |                    |   |     |                        |               |  |  |
|--|---------------------|----|--------------------|---|-----|------------------------|---------------|--|--|
| Submitting Dept:                                 |                     |    | Wastewater Utility |   |     |                        |               |  |  |
| Description                                      | BARS Account Number |    |                    |   |     | Total Amount Requested | Justification |  |  |
| Sewer Collection                                 |                     |    |                    |   |     |                        |               |  |  |
| Salaries and Wages                               | 401                 | 22 | 535                | 0 | 152 | 51100                  | 384,319       | Adjustment for Pager pay.  |  |
| Salary Part-time Employees                       | 401                 | 22 | 535                | 0 | 152 | 51200                  | 11,456        | Assist in sewer repairs, maintenance around facility, traffic control, weed eating and mowing, cleanup   |  |
| Overtime   | 401                 | 22 | 535                | 0 | 152 | 51300                  | 2,000         |  |  |
| Social Security                                  | 401                 | 22 | 535                | 0 | 152 | 52100                  | 27,736        | Amount to be supplied by Finance   |  |
| Retirement                                       | 401                 | 22 | 535                | 0 | 152 | 52200                  | 19,366        | Amount to be supplied by Finance   |  |
| Labor and Industries                             | 401                 | 22 | 535                | 0 | 152 | 52300                  | 8,472         | Amount to be supplied by Finance   |  |
| Health Insurance                                 | 401                 | 22 | 535                | 0 | 152 | 52400                  | 75,194        | Amount to be supplied by Finance   |  |
| Paid Family Medical Leave - PFML                 | 401                 | 22 | 535                | 0 | 152 | 52600                  | 767           | Amount to be supplied by Finance   |  |
| Uniforms & Clothing                              | 401                 | 22 | 535                | 0 | 152 | 52820                  | 1,500         |  |  |
| Office Supplies                                  | 401                 | 22 | 535                | 0 | 152 | 53110                  | 750           |  |  |
| Operating Supplies                               | 401                 | 22 | 535                | 0 | 152 | 53111                  | 6,000         | Safety, first aid and hand held equipment  |  |
| Maintenance Supplies                             | 401                 | 22 | 535                | 0 | 152 | 53115                  | 6,000         | Safety supplies and other consumables used in performing work  |  |
| Minor Tools/Equipment                            | 401                 | 22 | 535                | 0 | 152 | 53500                  | 8,000         | Small Equipment cost - Increase  |  |
| Professional Services                            | 401                 | 22 | 535                | 0 | 152 | 54110                  | 20,000        | Emergent Needs   |  |
| Communication Services                           | 401                 | 22 | 535                | 0 | 152 | 54214                  | 5,000         | Cell phone expenses  |  |
| Travel   | 401                 | 22 | 535                | 0 | 152 | 54310                  | 800           | Expenses for travel and meals to attend classes for required CEU's   |  |
| Leasehold Excise Tax                             | 401                 | 22 | 535                | 0 | 152 | 54400                  | 3,500         | Amount supplied by Finance   |  |
| Vehicle Repairs                                  | 401                 | 22 | 535                | 0 | 152 | 54542                  | 5,244         | Amount supplied by Finance   |  |
| Equipment Rental & Reserve                       | 401                 | 22 | 535                | 0 | 152 | 54543                  | 678,323       | Amount supplied by Finance   |  |
| Machine Rental                                   | 401                 | 22 | 535                | 0 | 152 | 54544                  | 3,100         | Equipment cost increase  |  |
| Public Utility Service                           | 401                 | 22 | 535                | 0 | 152 | 54700                  | 10,000        | Amount to be supplied by Finance   |  |
| Sewer Repair                                     | 401                 | 22 | 535                | 0 | 152 | 54810                  | 35,000        | Repairs Collection System Infrastructure   |  |
| Grounds Maintenance                              | 401                 | 22 | 535                | 0 | 152 | 54820                  | 500           | Collection yard and dewatering facility  |  |
| Maintenance Contract - Software                  | 401                 | 22 | 535                | 0 | 152 | 54840                  | 30,750        | Pictometry, DocStar, Target Solutions, and NeoGov Software maintenance.  |  |
| Laundry  | 401                 | 22 | 535                | 0 | 152 | 54913                  | 4,400         | Coveralls and coats for two employees  |  |
| Computer Software                                | 401                 | 22 | 535                | 0 | 152 | 54915                  | 24,000        |  |  |
| Sanitary Grit/Screenings Disposal                | 401                 | 22 | 535                | 0 | 152 | 54921                  | 40,000        | Grit disposal costs. Increase to account for County disposal rates increase.   |  |
| Dues, Subscriptions & Memberships                | 401                 | 22 | 535                | 0 | 152 | 54980                  | 200           |  |  |
| Tuition & Registration                           | 401                 | 22 | 535                | 0 | 152 | 54982                  | 6,000         |  |  |
| Interfund Professions Svcs                       | 401                 | 22 | 535                | 0 | 153 | 59100                  | 395,385       | Amount to be supplied by Finance   |  |
| Interfund Repairs & Maint                        | 401                 | 22 | 535                | 0 | 154 | 59800                  | 230,210       | Amount to be supplied by Finance   |  |
| Other Interfund Service/Charges                  | 401                 | 22 | 535                | 0 | 155 | 59900                  | 36,834        | Amount to be supplied by Finance   |  |
| Sewer Treatment                                  |                     |    |                    |   |     |                        |               |  |  |
| Salaries and Wages                               | 401                 | 22 | 535                | 0 | 156 | 51100                  | 1,275,161     | Adjustment for Pager pay and lead pay.   |  |
| Salary Part-time Employees                       | 401                 | 22 | 535                | 0 | 156 | 51200                  | 27,450        | Perform grounds maintenance and janitorial tasks, painting, minor maintenance work, and assist operators in maintenance of the wastewater utility and pump stations. |  |
| Overtime   | 401                 | 22 | 535                | 0 | 156 | 51300                  | 95,000        |  |  |
| Social Security                                  | 401                 | 22 | 535                | 0 | 156 | 52100                  | 99,650        | Amount to be supplied by Finance   |  |
| Retirement                                       | 401                 | 22 | 535                | 0 | 156 | 52200                  | 70,481        | Amount to be supplied by Finance   |  |
| Labor and Industries                             | 401                 | 22 | 535                | 0 | 156 | 52300                  | 30,762        | Amount to be supplied by Finance   |  |
| Health Insurance                                 | 401                 | 22 | 535                | 0 | 156 | 52400                  | 239,295       | Amount to be supplied by Finance   |  |
| Paid Family Medical Leave - PFML                 | 401                 | 22 | 535                | 0 | 156 | 52600                  | 2,755         | Amount to be supplied by Finance   |  |
| Employee Wellness                                | 401                 | 22 | 535                | 0 | 156 | 52520                  | 800           | Amount to be supplied by Finance   |  |
| Uniforms & Clothing                              | 401                 | 22 | 535                | 0 | 156 | 52820                  | 7,500         | This covers the costs of boots, rain gear, safety vests, reflective shirts, and coats.   |  |
| Office Supplies                                  | 401                 | 22 | 535                | 0 | 156 | 53110                  | 12,000        | Covers the cost of copy paper, letterhead, envelopes, pens, printer ink, notebooks, and misc. office supplies used by Wastewater Utility.                            |  |
| Operating Supplies                               | 401                 | 22 | 535                | 0 | 156 | 53111                  | 190,000       | Polymer, Chlorine, Caustic   |  |
| Lab Supplies                                     | 401                 | 22 | 535                | 0 | 156 | 53114                  | 18,000        | Lab supplies required for process and DOE required testing.  |  |
| Maintenance Supplies                             | 401                 | 22 | 535                | 0 | 156 | 53115                  | 40,000        | Safety and first aid supplies, cleaners, paper towels, drill bits, gas meter testing gas, misc. supplies for wastewater utility.                                     |  |
| Office Equipment                                 | 401                 | 22 | 535                | 0 | 156 | 53134                  | -             |  |  |
| Computer Equipment & Supplies                    | 401                 | 22 | 535                | 0 | 156 | 53150                  | 25,000        | Replacement or upgrades of servers, switches, and computer hardware.   |  |
| Minor Tools/Equipment                            | 401                 | 22 | 535                | 0 | 156 | 53500                  | 5,000         | Replaces broken or damaged tools, purchase of specialty tools required for maintenance of equipment.   |  |
| Professional Services                            | 401                 | 22 | 535                | 0 | 156 | 54110                  | 425,000       | Consulting Services, SCADA Maintenance, Databar (utility bills printing & mailing), Wastewater Rate and Connection Charge study.                                     |  |
| State Examiner - Auditing                        | 401                 | 22 | 535                | 0 | 156 | 54121                  | 35,000        | Amount to be supplied by Finance   |  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                    |   |     |       |                        |   |
|--|---------------------|----|--------------------|---|-----|-------|------------------------|---|
| Submitting Dept:                                 |                     |    | Wastewater Utility |   |     |       |                        |   |
| Description                                      | BARS Account Number |    |                    |   |     |       | Total Amount Requested | Justification   |
| Control Systems Maint. Contract                  | 401                 | 22 | 535                | 0 | 156 | 54131 | 18,000                 | Costs associated with yearly service of auto transfer switches, main plant power switch gear, and main breaker service.   |
| Sludge Haul & Application Contract               | 401                 | 22 | 535                | 0 | 156 | 54132 | 200,000                | Hauling and land application of Biosolids.  |
| Laboratory Services                              | 401                 | 22 | 535                | 0 | 156 | 54133 | 22,000                 | Costs associated with outside lab tests on DOE required reporting.  |
| Legal Publishing                                 | 401                 | 22 | 535                | 0 | 156 | 54180 | 250                    | Amount to be supplied by Finance  |
| Cellular Phone                                   | 401                 | 22 | 535                | 0 | 156 | 54212 | 200                    | Cell phone expenses   |
| Communication Services                           | 401                 | 22 | 535                | 0 | 156 | 54214 | 5,000                  | Telemetry lines from pump stations.   |
| Fiber Optic Services                             | 401                 | 22 | 535                | 0 | 156 | 54215 | 5,400                  | Covers fees for fiber optic services to treatment plant   |
| Postage  | 401                 | 22 | 535                | 0 | 156 | 54230 | 1,000                  | Shipping costs associated with equipment servicing and factory calibration of laboratory and process equipment.   |
| Travel   | 401                 | 22 | 535                | 0 | 156 | 54310 | 6,000                  | Costs associated with attending classes to maintain CEU's for Operator certification  |
| Drainage / Dike Tax                              | 401                 | 22 | 535                | 0 | 156 | 54483 | 6,500                  | Amount to be supplied by Finance  |
| Sales Excise Tax - State                         | 401                 | 22 | 535                | 0 | 156 | 54484 | 250,000                | Amount to be supplied by Finance  |
| B&O Tax - City                                   | 401                 | 22 | 535                | 0 | 156 | 54485 | 850,000                | Amount to be supplied by Finance  |
| Vehicle Repairs                                  | 401                 | 22 | 535                | 0 | 156 | 54542 | 5,650                  | Amount to be supplied by Finance  |
| Equipment Rental & Reserve                       | 401                 | 22 | 535                | 0 | 156 | 54543 | 39,441                 | Amount to be supplied by Finance  |
| Machine Rental                                   | 401                 | 22 | 535                | 0 | 156 | 54544 | 7,000                  | Copier at Finance Dept split 3 ways with Surface Water and Solid Waste Utilities  |
| Facility Rentals                                 | 401                 | 22 | 535                | 0 | 156 | 54548 | -                      |   |
| Liability Insurance Premium                      | 401                 | 22 | 535                | 0 | 156 | 54630 | 611,110                | Amount to be supplied by Finance  |
| Misc. Perils/Property Loss Ins                   | 401                 | 22 | 535                | 0 | 156 | 54640 | 468,689                | Amount to be supplied by Finance  |
| Public Utility Service                           | 401                 | 22 | 535                | 0 | 156 | 54700 | 465,000                | Amount to be supplied by Finance  |
| Repairs & Maintenance (rental bld)               | 401                 | 22 | 535                | 0 | 156 | 54810 | 1,000                  | Repairs to rentals owned by Wastewater Utility  |
| Grounds Maintenance                              | 401                 | 22 | 535                | 0 | 156 | 54820 | 3,000                  | Includes bark for landscape, replacement of trees and landscape plant, crushed rock, and misc. landscape supplies.  |
| Maintenance Contract - Software                  | 401                 | 22 | 535                | 0 | 156 | 54840 | 50,000                 | \$15,000 Wonderware site support, \$900 Seimans S7 support, \$20,013 Eden site support, \$1,500 alarm software support, \$2,500 Pictometry software, \$5,806 Cartegraph; \$166 CIP Plan-IT Software, \$819 GovQA Software, WIMS software support \$3,000. |
| Mechanical Maintenance                           | 401                 | 22 | 535                | 0 | 156 | 54862 | 200,000                | Cost associated with replacement parts for pumps, valves, UV disinfection parts, and other mechanical components at the wastewater Treatment Plant.   |
| Electrical Maintenance                           | 401                 | 22 | 535                | 0 | 156 | 54863 | 100,000                | Costs associated with replacement of electrical components used in the treatment plant.   |
| Structural Maintenance                           | 401                 | 22 | 535                | 0 | 156 | 54864 | 90,000                 | Maintenance to buildings exterior and interiors. Replacement cabinetry for laboratory.  |
| Laundry  | 401                 | 22 | 535                | 0 | 156 | 54913 | 5,200                  | Covers laundry service of coveralls, jackets, rags, lab towels.   |
| Computer Software                                | 401                 | 22 | 535                | 0 | 156 | 54915 | 25,000                 | Seven computer operating systems licenses, \$2,700, two back-up server licenses \$1,500, \$7,000 Cost for Misc. software licenses and upgrades \$1,000, 2 IP phone licenses \$200. 1 Adobe Pro \$350.;  |
| Dues, Subscriptions & Memberships                | 401                 | 22 | 535                | 0 | 156 | 54980 | 3,000                  | Costs associated with operator certification renewals and Wastewater Associations.  |
| Tuition & Registration                           | 401                 | 22 | 535                | 0 | 156 | 54982 | 9,000                  | Costs involved with obtaining CEU's for maintaining Operator Certifications through classes and conferences.  |
| Collection Fees & Misc.                          | 401                 | 22 | 535                | 0 | 156 | 54987 | 50,000                 | Amount to be supplied by Finance  |
| WW Discharge Permit                              | 401                 | 22 | 535                | 0 | 156 | 55131 | 40,000                 | NPDES Discharge permit fees, State Biosolids permit fees  |
| Communication Equipment                          | 401                 | 22 | 535                | 0 | 156 | 56400 | 80,000                 | Replacement/upgrade of PLC's and associated components.   |
| Admin Overhead Charges                           | 401                 | 22 | 535                | 0 | 157 | 59110 | 1,146,469              | 2026 Budget Administrative Overhead Cost Allocation   |
| Sewer Pump Stations                              |                     |    |                    |   |     |       |                        |   |
| Operating Supplies                               | 401                 | 22 | 535                |   | 158 | 53111 | 20,000                 | Cost to purchase Bioxide for pump station odor control, odor blocks for pump stations.  |
| Maintenance Supplies                             | 401                 | 22 | 535                |   | 158 | 53115 | 4,500                  | Safety supplies and other consumables used at Pump Stations   |
| Minor Tools/Equipment                            | 401                 | 22 | 535                |   | 158 | 53500 | 1,000                  | Specialized tools for pump stations, replacement of aging tools   |
| Professional Services                            | 401                 | 22 | 535                |   | 158 | 54110 | 20,000                 | Costs associated with consultants for pump station PLC programming, and emergent needs.   |
| Fiber Optic Services                             | 401                 | 22 | 535                |   | 158 | 54215 | 5,400                  | Fiber optic services at remote pump stations.   |
| Vehicle Repairs                                  | 401                 | 22 | 535                |   | 158 | 54542 | 1,287                  | Hours are billed by Equipment Rental for work performed at pump station such as generators.   |
| Equipment Rental & Reserve                       | 401                 | 22 | 535                |   | 158 | 54543 | -                      | Amount to be supplied by Finance  |
| Grounds Maintenance                              | 401                 | 22 | 535                |   | 158 | 54820 | 1,500                  | Landscape supplies for pump stations.   |
| Mechanical Maintenance                           | 401                 | 22 | 535                |   | 158 | 54862 | 130,000                | Replacement pumps for pump stations, routine and unforeseen pump or mechanical repairs at pump stations.  |

| Expenditure Requests<br>Line Item Justifications |                     |    |                    |   |     |       |                        |  |
|--|---------------------|----|--------------------|---|-----|-------|------------------------|--|
| Submitting Dept:                                 |                     |    | Wastewater Utility |   |     |       |                        |  |
| Description                                      | BARS Account Number |    |                    |   |     |       | Total Amount Requested | Justification  |
| Electrical Maintenance                           | 401                 | 22 | 535                |   | 158 | 54863 | 50,000                 | Repairs or replacement of electrical components at pump stations, upgrades and modifications to control panels, and unforscene electrical component replacement. |
| Structural Maintenance                           | 401                 | 22 | 535                |   | 158 | 54864 | 10,000                 | Maintenance to pump station buildings.   |
| Intergovernmental Loans                          |                     |    |                    |   |     |       |                        |  |
| Intergovernmental Loans                          | 401                 | 22 | 591                |   | 227 | 57801 | 2,028,156              | Amount to be supplied by Finance   |
| Intergovernmental Loan Interest                  | 401                 | 22 | 592                |   | 234 | 58201 | 105,970                | Amount to be supplied by Finance   |
| Capital Expenditures                             |                     |    |                    |   |     |       |                        |  |
| Computer Hardware & Equipment (Pumps)            | 401                 | 22 | 594                | 0 | 240 | 56415 | 6,000                  | Hardware for fiber optic interface at pump stations  |
| Furniture & Equipment (Pumps)                    | 401                 | 22 | 594                | 0 | 240 | 56420 | 15,000                 | New office equipment, safety harnesses, confined space entry equipment.  |
| Wastewater Plant Process Modifications           | 401                 | 22 | 594                | 0 | 239 | 56443 | 15,000                 | Piping revisions for process changes.  |
| Office & Plant Equipment                         | 401                 | 22 | 594                | 0 | 239 | 56444 | -                      | Sewer Inspection Camera and Tractor  |
| Vehicles & Equipment                             | 401                 | 22 | 594                | 0 | 239 | 56460 | -                      | Hardware for fiber optic interface at pump stations.   |
| Subtotal Capital Expenditures                    | 0                   | 0  | 0                  | 0 | 0   | 0     |                        |  |
| Interfund Trnsfr to WW Capital                   | 401                 | 22 | 597                | 0 | 262 | 50111 | -                      | A transfer of \$1M in 2026 was not budgeted to F411. Wastewater needs to build its reserve and F411's reserve is adequate for long term planned expenditures.    |
|  |                     |    |                    |   |     |       | 11,857,382             |  |

## **Fund: Solid Waste Utility (402)**

### **Department Overview:**

The City of Mount Vernon Public Works Department, Solid Waste Division provides weekly solid waste collection services to all residential and commercial customers within the City limits.

### **The Solid Waste Division staff includes the following:**

- 1 - Division Manager
- 1 - Assistant Division manager with duties as a driver/operator
- 11 - Maintenance Utility Operators
- 1 - encampment mitigation worker
- 1 - FTE yard waste attendant
- 1 - PTE yard waste attendant
- 1 - .25 FTE parking enforcement

### **Solid Waste collection:**

- Daily average tons in 2024 = 77.57
- 2024 we collected 20,061 tons of solid waste; 2023 we collected 19,915

### **Solid Waste Division operates and administers the City Yard Waste Facility:**

- 2024 we collected, transported and disposed of 12,130 yards of yard waste.
- All yard waste is disposed of at Town of La Conner
- Home composting units are available to Mount Vernon citizens at the yard waste facility for \$40.00.

The Solid Waste Division offers dumpsters in nine various sizes for commercial customers or private citizens for temporary or permanent use on cleanup projects, roof replacement, construction, etc. We also offer plastic wheeled carts with lids in four various sizes for residential garbage collection: 20 gallon is only offered for low-income senior residents with 35, 65 & 95 gallon offered to residents. Currently we have over 10,000 carts in use City wide.

### **Department Goals:**

1. The Solid Waste Division offers Mount Vernon citizens both spring and fall clean up days where we accept a load of garbage, yard waste and recyclables for free.
2. We work closely with several Mount Vernon service clubs and organizations.
3. We offer free disposal of pumpkins and Christmas trees at our yard waste facility.
4. Solid Waste department works closely together with multiple city departments to insure proper solid waste disposal, hazardous disposal, recycling options and solid waste enclosure requirements.
5. Encampment mitigation worker works closely with multiple agencies including city, county and statewide to ensure homelessness requirements are met for proper education, storage and disposal if required.

**Personnel Staffing Summary:**

| <b>Position/ Title</b>         | <b>Actual<br/>2024</b> | <b>Actual<br/>2025</b> | <b>Department<br/>Request<br/>2026</b> | <b>Mayor<br/>Recommend<br/>2026</b> |
|--------------------------------|------------------------|------------------------|--|-------------------------------------|
| <b>Full Time Employees:</b>    |                        |                        |  |                                     |
| Solid Waste Superintendent     | 1                      | 1                      | 1                                      | 1                                   |
| Assistant Superintendent       | 1                      | 1                      | 1                                      | 1                                   |
| Maintenance Utility Operators  | 11                     | 11                     | 11                                     | 11                                  |
| Solid Waste Encampment Laborer | 1                      | 1                      | 1                                      | 1                                   |
| <b>Full Time Total</b>         | <b>14</b>              | <b>14</b>              | <b>14</b>                              | <b>14</b>                           |
| <b>Part Time Total</b>         | <b>3</b>               | <b>3.25</b>            | <b>3.25</b>                            | <b>3.25</b>                         |

**Department Service Measures:**

|                                | <b>Actual<br/>2021</b> | <b>Actual<br/>2022</b> | <b>Actual<br/>2023</b> | <b>Projected<br/>2024</b> |
|--------------------------------|------------------------|------------------------|------------------------|---------------------------|
| Solid Waste Tonnage            | 22,000                 | 23,000                 | 19,915                 | 23,500                    |
| Yard Waste Processed (tonnage) | 16,480 yards           | 16,500 yards           | 13,350 yards           | 15,000 yards              |
| Residential Garbage Accounts   | 8,765                  | 9,000                  | 9,000                  | 10,000                    |
| Commercial Garbage Accounts    | 958                    | 1,100                  | 1,100                  | 1,200                     |
| Curbside Recycling (tonnage)   | 2,350                  | 2,400                  | 2,400                  | 2,500                     |



**City of Mount Vernon**  
**2026 Budget Process**  
**Solid Waste - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 1,877,521        | \$ 1,892,175        | \$ 14,654                | 0.8%            |
| Operating                           | 5,174,780           | 5,399,727           | 224,947                  | 4.3%            |
| Capital                             | 130,000             | 135,000             | 5,000                    | 3.8%            |
| Interfund                           | 776,213             | 787,760             | 11,547                   | 1.5%            |
|                                     | <b>\$ 7,958,514</b> | <b>\$ 8,214,662</b> | <b>\$ 256,148</b>        | <b>3.2%</b>     |

| <b><u>Current FTE</u></b> | <b><u>2025</u></b> | <b><u>2026</u></b> |   |
|---------------------------|--------------------|--------------------|---|
| Full time                 | 14.25              | 14.25              | <i>Includes .25 funding for Parking Enforcement</i> |
| Part time                 | 1.30               | 1.30               |   |
| Total FTE                 | <b>15.55</b>       | <b>15.55</b>       |   |

**New FTE Request**

None

| <b><u>Operating</u></b>                    | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|--|---------------------|---------------------|--------------------------|-----------------|
| Office Supplies/Minor Equip                | \$ 38,500           | \$ 39,500           | \$ 1,000                 | 2.6%            |
| State Examiner Auditing                    | 22,000              | 22,000              | -                        | 0.0%            |
| Public Utility Services                    | 14,000              | 16,000              | 2,000                    | 14.3%           |
| Equipment Rental & Reserve                 | 953,985             | 953,985             | -                        | 0.0%            |
| Liability Insurance PSCIA                  | 182,295             | 193,992             | 11,697                   | 6.4%            |
| Professional Services                      | 60,000              | 60,000              | -                        | 0.0%            |
| Maintenance Contracts                      | 122,500             | 102,500             | (20,000)                 | -16.3%          |
| Travel and Training                        | 2,000               | 2,500               | 500                      | 25.0%           |
| Communications Expense                     | 17,000              | 18,000              | 1,000                    | 5.9%            |
| Taxes (Sales Excise, B&O, Drainage & Dike) | 838,500             | 863,500             | 25,000                   | 3.0%            |
| Collection Fees & Miscellaneous            | 50,000              | 50,000              | -                        | NA              |
| Skagit Co Solid Waste Disposal Fee         | 2,800,000           | 3,000,000           | 200,000                  | 7.1%            |
| Misc                                       | 74,000              | 77,750              | 3,750                    | 5.1%            |
|  | <b>\$ 5,174,780</b> | <b>\$ 5,399,727</b> | <b>\$ 224,947</b>        | <b>4.3%</b>     |
|  | -                   | \$ -                |                          |                 |

| <b><u>Capital</u></b>            | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|----------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Machinery & Garbage Bins         | \$ 130,000         | \$ 135,000         | \$ 5,000                 | 3.8%            |
| Funding from Solid Waste Utility | <b>\$ 130,000</b>  | <b>\$ 135,000</b>  | <b>\$ 5,000</b>          | <b>3.8%</b>     |

| <b><u>Interfund</u></b>          | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|----------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Interfund Professional Service   | \$ 103,627         | \$ 105,676         | \$ 2,049                 | 2.0%            |
| Admin Overhead Charges           | 672,586            | 682,084            | 9,498                    | 1.4%            |
| Funding from Solid Waste Utility | <b>\$ 776,213</b>  | <b>\$ 787,760</b>  | <b>\$ 11,547</b>         | <b>1.5%</b>     |

**Requests Funded thru ER&R**

None

| Submitting Dept:                    |                | Solid Waste Utility |            |          |            | 2024     | 2025             | 2025             | 2026             | %                | \$           |                |
|-------------------------------------|----------------|---------------------|------------|----------|------------|----------|------------------|------------------|------------------|------------------|--------------|----------------|
| Description                         | Account Number |                     |            |          | Budget     | Estimate | Budget           | Dept             | Change           | Change           |              |                |
| Solid Waste Utility                 | 402            | 23                  | 537        | 35       |            |          |                  | Request          | from 2025        | from 2025        |              |                |
|                                     |                |                     | 0          | 151      |            |          |                  |                  | Budget           | Budget           |              |                |
|                                     |                |                     | <b>537</b> | <b>0</b> | <b>151</b> |          |                  |                  |                  |                  |              |                |
| Salaries and Wages                  | 402            | 23                  | 537        | 0        | 151        | 51100    | 1,127,868        | 1,196,213        | 1,196,213        | 1,228,020        | 2.66%        | 31,807         |
| Salary Part-time Employees          | 402            | 23                  | 537        | 0        | 151        | 51200    | 56,410           | 61,105           | 61,105           | 64,417           | 5.42%        | 3,312          |
| Overtime                            | 402            | 23                  | 537        | 0        | 151        | 51300    | 24,000           | 22,000           | 22,000           | 22,000           | 0.00%        | -              |
| Social Security                     | 402            | 23                  | 537        | 0        | 151        | 52100    | 89,685           | 96,185           | 96,185           | 98,871           | 2.79%        | 2,686          |
| Retirement                          | 402            | 23                  | 537        | 0        | 151        | 52200    | 110,020          | 111,987          | 111,987          | 71,261           | -36.37%      | (40,726)       |
| Labor and Industries                | 402            | 23                  | 537        | 0        | 151        | 52300    | 29,115           | 32,355           | 32,355           | 33,326           | 3.00%        | 971            |
| Health Insurance                    | 402            | 23                  | 537        | 0        | 151        | 52400    | 247,858          | 269,636          | 269,636          | 284,796          | 5.62%        | 15,160         |
| Paid Family Medical Leave - PFML    | 402            | 23                  | 537        | 0        | 151        | 52600    | -                | 2,659            | 2,659            | 2,734            | NA           | 75             |
| Uniforms & Clothing                 | 402            | 23                  | 537        | 0        | 151        | 52820    | 6,000            | 6,500            | 6,500            | 6,500            | 0.00%        | -              |
| <b>Sub-Total</b>                    |                |                     |            |          |            |          | <b>1,690,956</b> | <b>1,798,640</b> | <b>1,798,640</b> | <b>1,811,925</b> | <b>0.74%</b> | <b>13,285</b>  |
| Office & Operating Supplies         | 402            | 23                  | 537        | 0        | 151        | 53100    | 27,500           | 30,000           | 27,500           | 30,000           | 9.09%        | 2,500          |
| Training Materials                  | 402            | 23                  | 537        | 0        | 151        | 53120    | 1,500            | 2,000            | 1,000            | 1,000            | 0.00%        | -              |
| Office Equipment                    | 402            | 23                  | 537        | 0        | 151        | 53134    | 4,000            | 4,000            | 4,000            | 4,000            | 100.00%      | -              |
| Crushed Gravel                      | 402            | 23                  | 537        | 0        | 151        | 53143    | 2,000            | 2,000            | 2,000            | 2,000            | 0.00%        | -              |
| Minor Tools and Equipment           | 402            | 23                  | 537        | 0        | 151        | 53500    | 4,000            | 2,500            | 4,000            | 2,500            | -37.50%      | (1,500)        |
| Professional Services               | 402            | 23                  | 537        | 0        | 151        | 54110    | 60,000           | 60,000           | 60,000           | 60,000           | 0.00%        | -              |
| State Examiner Auditing             | 402            | 23                  | 537        | 0        | 151        | 54121    | 28,000           | 22,000           | 22,000           | 22,000           | 0.00%        | -              |
| Licenses & Fees                     | 402            | 23                  | 537        | 0        | 151        | 54184    | 2,200            | 1,500            | 1,500            | 1,500            | 0.00%        | -              |
| Public Education                    | 402            | 23                  | 537        | 0        | 151        | 54186    | 4,500            | 4,000            | 3,500            | 4,000            | 14.29%       | 500            |
| Telephone                           | 402            | 23                  | 537        | 0        | 151        | 54210    | 2,000            | 2,000            | 2,000            | 2,000            | 0.00%        | -              |
| Cell Phones                         | 402            | 23                  | 537        | 0        | 151        | 54212    | 9,500            | 10,000           | 9,500            | 10,000           | 5.26%        | 500            |
| Fiber Optic Services                | 402            | 23                  | 537        | 0        | 151        | 54215    | 225              | 1,000            | 1,000            | 1,000            | 0.00%        | -              |
| Postage                             | 402            | 23                  | 537        | 0        | 151        | 54230    | 1,500            | 1,000            | 1,000            | 1,000            | 0.00%        | -              |
| Travel                              | 402            | 23                  | 537        | 0        | 151        | 54310    | 1,500            | 1,500            | 1,500            | 1,500            | 0.00%        | -              |
| Drainage/ Dike Tax                  | 402            | 23                  | 537        | 0        | 151        | 54483    | 3,500            | 3,500            | 3,500            | 3,500            | 0.00%        | -              |
| Excise Tax - State                  | 402            | 23                  | 537        | 0        | 151        | 54484    | 310,000          | 370,000          | 360,000          | 370,000          | 2.78%        | 10,000         |
| B&O Tax - City                      | 402            | 23                  | 537        | 0        | 151        | 54485    | 415,000          | 482,000          | 475,000          | 490,000          | 3.16%        | 15,000         |
| Vehicle Repairs                     | 402            | 23                  | 537        | 0        | 151        | 54542    | 88,500           | 80,000           | 80,000           | 80,000           | 0.00%        | -              |
| Equipment Rental & Reserve          | 402            | 23                  | 537        | 0        | 151        | 54543    | 710,500          | 953,985          | 953,985          | 953,985          | 0.00%        | -              |
| Machine Rental                      | 402            | 23                  | 537        | 0        | 151        | 54544    | 5,500            | 5,500            | 5,500            | 5,500            | 0.00%        | -              |
| Liability Insurance PSCIA           | 402            | 23                  | 537        | 0        | 151        | 54630    | 150,076          | 165,880          | 165,880          | 170,856          | 3.00%        | 4,976          |
| Misc. Perils/Property Loss Ins.     | 402            | 23                  | 537        | 0        | 151        | 54640    | 14,925           | 22,907           | 16,415           | 23,136           | 40.94%       | 6,721          |
| Public Utility Services             | 402            | 23                  | 537        | 0        | 151        | 54700    | 13,000           | 15,000           | 14,000           | 16,000           | 14.29%       | 2,000          |
| Repairs and Maintenance             | 402            | 23                  | 537        | 0        | 151        | 54810    | 10,000           | 15,000           | 10,000           | 15,000           | 50.00%       | 5,000          |
| Equipment Maintenance               | 402            | 23                  | 537        | 0        | 151        | 54830    | 1,000            | 1,000            | 1,000            | 1,000            | 0.00%        | -              |
| Maintenance Contract - Software     | 402            | 23                  | 537        | 0        | 151        | 54840    | 19,527           | -                | 25,000           | -                | -100.00%     | (25,000)       |
| Laundry                             | 402            | 23                  | 537        | 0        | 151        | 54913    | 9,500            | 9,750            | 9,500            | 9,750            | 2.63%        | 250            |
| Computer Software                   | 402            | 23                  | 537        | 0        | 151        | 54915    | 2,500            | 2,500            | 2,500            | 2,500            | 0.00%        | -              |
| Vehicle Impoundment                 | 402            | 23                  | 537        | 0        | 151        | 54925    | 1,500            | 2,500            | 2,500            | 2,500            | 0.00%        | -              |
| Yard Waste Disposal                 | 402            | 23                  | 537        | 0        | 151        | 54935    | 44,300           | 49,000           | 46,000           | 49,000           | 6.52%        | 3,000          |
| Construction & Demo Recycling Costs | 402            | 23                  | 537        | 0        | 151        | 54942    | 5,000            | 6,000            | 5,500            | 6,000            | 9.09%        | 500            |
| Alley Maintenance                   | 402            | 23                  | 537        | 0        | 151        | 54966    | 4,000            | 4,000            | 4,000            | 4,000            | 0.00%        | -              |
| Hazardous Waste Disposal            | 402            | 23                  | 537        | 0        | 151        | 54969    | 7,000            | 3,500            | 3,500            | 3,500            | 0.00%        | -              |
| Tuition and Registration            | 402            | 23                  | 537        | 0        | 151        | 54982    | 1,500            | 1,000            | 500              | 1,000            | 100.00%      | 500            |
| Collection Fees & Miscellaneous     | 402            | 23                  | 537        | 0        | 151        | 54987    | -                | 40,000           | 50,000           | 50,000           | NA           | -              |
| Skagit Co Solid Wst Disposal Fee    | 402            | 23                  | 537        | 0        | 151        | 55125    | 2,300,000        | 2,800,000        | 2,800,000        | 3,000,000        | 7.14%        | 200,000        |
| <b>Sub-Total</b>                    |                |                     |            |          |            |          | <b>4,265,253</b> | <b>5,176,522</b> | <b>5,174,780</b> | <b>5,399,727</b> | <b>4.35%</b> | <b>224,947</b> |
| <b>Capital Expenditures</b>         |                |                     |            |          |            |          |                  |                  |                  |                  |              |                |
| Other Improvements                  | 402            | 23                  | 594        | 0        | 241        | 56200    | 4,000            | 5,000            | 5,000            | 5,000            | 100.00%      | -              |
| Machinery & Garbage Bins            | 402            | 23                  | 594        | 0        | 241        | 56441    | 120,000          | 130,000          | 125,000          | 130,000          | 0.00%        | 5,000          |
| Vehicles                            | 402            | 23                  | 594        | 0        | 241        | 56460    | -                | -                | -                | -                | 100.00%      | -              |
| <b>Sub-Total</b>                    |                |                     |            |          |            |          | <b>124,000</b>   | <b>135,000</b>   | <b>130,000</b>   | <b>135,000</b>   | <b>3.85%</b> | <b>5,000</b>   |
| <b>Interfund</b>                    |                |                     |            |          |            |          |                  |                  |                  |                  |              |                |
| Interfund Professional Svcs         | 402            | 23                  | 537        | 0        | 159        | 59100    | 104,399          | 103,627          | 103,627          | 105,676          | 1.98%        | 2,049          |
| Admin. Overhead Charges             | 402            | 23                  | 537        | 0        | 159        | 59110    | 624,077          | 672,586          | 672,586          | 682,084          | 1.41%        | 9,498          |
| <b>Sub-Total</b>                    |                |                     |            |          |            |          | <b>728,476</b>   | <b>776,213</b>   | <b>776,213</b>   | <b>787,760</b>   | <b>1.49%</b> | <b>11,547</b>  |
| <b>CWP Laborer</b>                  |                |                     |            |          |            |          |                  |                  |                  |                  |              |                |

| Submitting Dept:                 |                | Solid Waste Utility |     |    |        | 2024             | 2025             | 2025             | 2026             | %              | \$             |
|----------------------------------|----------------|---------------------|-----|----|--------|------------------|------------------|------------------|------------------|----------------|----------------|
| Description                      | Account Number |                     |     |    | Budget | Estimate         | Budget           | Dept             | Change           | Change         |                |
| Solid Waste Utility              | 402            | 23                  | 537 | 35 |        |                  |                  | Request          | from 2025        | from 2025      |                |
|                                  | 537            | 0                   | 160 |    |        |                  |                  |                  | Budget           | Budget         |                |
| Salaries and Wages               | 402            | 23                  | 537 | 0  | 160    | 51,418           | 56,142           | 56,142           | 58,426           | 4.07%          | 2,284          |
| Overtime                         | 402            | 23                  | 537 | 0  | 160    | 500              | 1,000            | 1,000            | 1,000            | 0.00%          | -              |
| Social Security                  | 402            | 23                  | 537 | 0  | 160    | 3,933            | 4,295            | 4,295            | 4,470            | 4.07%          | 175            |
| Retirement                       | 402            | 23                  | 537 | 0  | 160    | 4,900            | 5,115            | 5,115            | 3,260            | -36.27%        | (1,855)        |
| Labor and Industries             | 402            | 23                  | 537 | 0  | 160    | 1,792            | 1,991            | 1,991            | 2,051            | 3.01%          | 60             |
| Health Insurance                 | 402            | 23                  | 537 | 0  | 160    | 9,803            | 10,219           | 10,219           | 10,919           | 6.85%          | 700            |
| Paid Family Medical Leave - PFML | 402            | 23                  | 537 | 0  | 160    | -                | 119              | 119              | 124              | NA             | 5              |
| <b>Sub-Total</b>                 |                |                     |     |    |        | <b>72,346</b>    | <b>78,881</b>    | <b>78,881</b>    | <b>80,250</b>    | <b>1.74%</b>   | <b>1,369</b>   |
| <b>Department Total</b>          |                |                     |     |    |        | <b>6,881,031</b> | <b>7,965,256</b> | <b>7,958,514</b> | <b>8,214,662</b> | <b>3.22%</b>   | <b>256,148</b> |
|                                  |                |                     |     |    |        |                  |                  |                  |                  | <b>S&amp;B</b> | <b>14,654</b>  |
|                                  |                |                     |     |    |        |                  |                  |                  |                  | <b>Other</b>   | <b>241,494</b> |

| Expenditure Requests<br>Line Item Justifications |                     |                     |            |            |                        |  |
|--|---------------------|---------------------|------------|------------|------------------------|--|
| Submitting Dept:                                 |                     | Solid Waste Utility |            |            |                        |  |
| Description                                      | BARS Account Number |                     |            |            | Total Amount Requested | Justification  |
| <b>Solid Waste Utility</b>                       | <b>402</b>          | <b>23</b>           | <b>537</b> | <b>151</b> | <b>35</b>              |  |
| Salaries and Wages                               | 402                 | 23                  | 537        | 151        | 51100                  | 1,228,020<br>Amount to be supplied by Finance  |
| Salary Part-time Employees                       | 402                 | 23                  | 537        | 151        | 51200                  | 64,417<br>Amount to be supplied by Finance   |
| Overtime   | 402                 | 23                  | 537        | 151        | 51300                  | 22,000<br>Amount to be supplied by Finance   |
| Social Security                                  | 402                 | 23                  | 537        | 151        | 52100                  | 98,871<br>Amount to be supplied by Finance   |
| Retirement                                       | 402                 | 23                  | 537        | 151        | 52200                  | 71,261<br>Amount to be supplied by Finance   |
| Labor and Industries                             | 402                 | 23                  | 537        | 151        | 52300                  | 33,326<br>Amount to be supplied by Finance   |
| Health Insurance                                 | 402                 | 23                  | 537        | 151        | 52400                  | 284,796<br>Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 402                 | 23                  | 537        | 151        | 52600                  | 2,734<br>Amount to be supplied by Finance  |
| Employee Wellness                                | 402                 | 23                  | 537        | 151        | 52520                  | -<br>Amount to be supplied by Finance  |
| Uniforms & Clothing                              | 402                 | 23                  | 537        | 35         | 52820                  | 6,500<br>CBA required clothing for department. Clothing, jackets, boots, gloves  |
| Office & Operating Supplies                      | 402                 | 23                  | 537        | 151        | 53100                  | 30,000<br>Daily office and operating expenses  |
| Training Materials                               | 402                 | 23                  | 537        | 151        | 53120                  | 1,000<br>Training materials, safety training, videos, brochures or in person training.   |
| Office Equipment                                 | 402                 | 23                  | 537        | 151        | 53134                  | 4,000<br>Solid waste utility office equipment , engineering and finance departments  |
| Crushed Gravel                                   | 402                 | 23                  | 537        | 151        | 53143                  | 2,000<br>Maintain alleys for solid waste collection routes   |
| Minor Tools and Equipment                        | 402                 | 23                  | 537        | 151        | 53500                  | 2,500<br>Small shop tools needed for repairs   |
| Professional Services                            | 402                 | 23                  | 537        | 151        | 54110                  | 60,000<br>Funds to finance and engineering to support solid waste utility for any professional service contracts or agreements   |
| State Examiner Auditing                          | 402                 | 23                  | 537        | 151        | 54121                  | 22,000<br>Amount to be supplied by Finance   |
| Licenses & Fees                                  | 402                 | 23                  | 537        | 151        | 54184                  | 1,500<br>Solid Waste Utility staff for licenses, certifications and DOT physicals.   |
| Public Education                                 | 402                 | 23                  | 537        | 151        | 54186                  | 4,000<br>All public information brochures, flyers, newspaper ads , radio ads and truck signs   |
| Telephone  | 402                 | 23                  | 537        | 151        | 54210                  | 2,000<br>Amount to be supplied by Finance  |
| Cell Phones                                      | 402                 | 23                  | 537        | 151        | 54212                  | 10,000<br>Wireless phones and head sets for solid waste utility staff.   |
| Fiber Optic Services                             | 402                 | 23                  | 537        | 151        | 54215                  | 1,000<br>Amount to be supplied by Finance  |
| Postage  | 402                 | 23                  | 537        | 151        | 54230                  | 1,000<br>Amount to be supplied by Finance.   |
| Travel   | 402                 | 23                  | 537        | 151        | 54310                  | 1,500<br>Solid waste utility staff to attend solid waste or recycling events   |
| Drainage/ Dike Tax                               | 402                 | 23                  | 537        | 151        | 54483                  | 3,500<br>Amount to be supplied by Finance  |
| Excise Tax - State                               | 402                 | 23                  | 537        | 151        | 54484                  | 370,000<br>Amount to be supplied by Finance  |
| B&O Tax - City                                   | 402                 | 23                  | 537        | 151        | 54485                  | 490,000<br>Amount to be supplied by Finance  |
| Vehicle Repairs                                  | 402                 | 23                  | 537        | 151        | 54542                  | 80,000<br>Amount to be supplied by Finance   |
| Equipment Rental & Reserve                       | 402                 | 23                  | 537        | 151        | 54543                  | 953,985<br>Amount to be supplied by Finance  |
| Machine Rental                                   | 402                 | 23                  | 537        | 151        | 54544                  | 5,500<br>Solid waste utility for all machine rental including copiers, lease agreements and support to finance for machine rental  |
| Liability Insurance PSCIA                        | 402                 | 23                  | 537        | 151        | 54630                  | 170,856<br>Amount to be supplied by Finance  |
| Misc. Perils/Property Loss Ins.                  | 402                 | 23                  | 537        | 151        | 54640                  | 23,136<br>Amount to be supplied by Finance   |
| Public Utility Services                          | 402                 | 23                  | 537        | 151        | 54700                  | 16,000<br>Amount to be supplied by Finance   |
| Repairs and Maintenance                          | 402                 | 23                  | 537        | 151        | 54810                  | 15,000<br>Cost of labor, materials and contractors to repair and maintain shop structures  |
| Equipment Maintenance                            | 402                 | 23                  | 537        | 151        | 54830                  | 1,000<br>Repair small equipment  |
| Maintenance Contract - Software                  | 402                 | 23                  | 537        | 151        | 54840                  | -<br>Solid Waste Utility's share of city's software contracts and all other contracts. Now included in Cost Allocation Plan  |
| Laundry  | 402                 | 23                  | 537        | 151        | 54913                  | 9,750<br>Laundry service with city contract  |
| Computer Software                                | 402                 | 23                  | 537        | 151        | 54915                  | 2,500<br>Provides funds for the Solid Waste Utility to purchase and maintain software contracts  |
| Vehicle Impoundment                              | 402                 | 23                  | 537        | 151        | 54925                  | 2,500<br>Covers the cost of recycling abandoned vehicles after the MVPD has processed the vehicle.   |
| Yard Waste Disposal                              | 402                 | 23                  | 537        | 151        | 54935                  | 49,000<br>Yard waste disposal to the Town of La Conner under our agreement   |
| Construction & Demo Recycling Costs              | 402                 | 23                  | 537        | 151        | 54942                  | 6,000<br>Wood construction, demolition, roofing, glass debris disposal   |
| Alley Maintenance                                | 402                 | 23                  | 537        | 151        | 54966                  | 4,000<br>For street department to maintain alleys and right of ways  |
| Hazardous Waste Disposal                         | 402                 | 23                  | 537        | 151        | 54969                  | 3,500<br>Disposal of hazardous waste including needles & supplies for Solid Waste Utility and other departments, disposal of light bulbs, disposal of RV's if needed & Illegal dumps cost. |
| Tuition and Registration                         | 402                 | 23                  | 537        | 151        | 54982                  | 1,000<br>Tuition and registration for Solid Waste utility for SWANA and other solid waste activities.  |
| Collection Fees & Miscellaneous                  | 402                 | 23                  | 537        | 151        | 54987                  | 50,000<br>Amount to be supplied by Finance   |
| Skagit Co Solid Wst Disposal Fee                 | 402                 | 23                  | 537        | 151        | 55125                  | 3,000,000<br>Disposal of all solid waste at the Skagit transfer station. New rate will increase to \$131.00 per ton  |

| Expenditure Requests<br>Line Item Justifications |                     |                     |     |     |                        |               |   |
|--|---------------------|---------------------|-----|-----|------------------------|---------------|---|
| Submitting Dept:                                 |                     | Solid Waste Utility |     |     |                        |               |   |
| Description                                      | BARS Account Number |                     |     |     | Total Amount Requested | Justification |   |
| Interfund  |                     |                     |     |     |                        |               |   |
| Interfund Professional Svcs                      | 402                 | 23                  | 537 | 159 | 59100                  | 105,676       | Amount to be supplied by Finance  |
| Admin. Overhead Charges                          | 402                 | 23                  | 537 | 159 | 59110                  | 682,084       | Amount to be supplied by Finance  |
| CWP Laborer                                      |                     |                     |     |     |                        |               |   |
| Salaries and Wages                               | 402                 | 23                  | 537 | 160 | 51100                  | 58,426        | Amount to be supplied by Finance  |
| Overtime   | 402                 | 23                  | 537 | 160 | 51300                  | 1,000         |   |
| Social Security                                  | 402                 | 23                  | 537 | 160 | 52100                  | 4,470         | Amount to be supplied by Finance  |
| Retirement                                       | 402                 | 23                  | 537 | 160 | 52200                  | 3,260         | Amount to be supplied by Finance  |
| Labor and Industries                             | 402                 | 23                  | 537 | 160 | 52300                  | 2,051         | Amount to be supplied by Finance  |
| Health Insurance                                 | 402                 | 23                  | 537 | 160 | 52400                  | 10,919        | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 402                 | 23                  | 537 | 160 | 52600                  | 124           | Amount to be supplied by Finance  |
| Capital Expenditures                             |                     |                     |     |     |                        |               |   |
| Other Improvements                               | 402                 | 23                  | 594 | 241 | 56200                  | 5,000         | Facility improvement projects   |
| Machinery & Garbage Bins                         | 402                 | 23                  | 594 | 241 | 56441                  | 130,000       | Purchase of all dumpsters, residential carts and machinery needed for repair work on dumpsters. |

8,214,662

## **Fund: Surface Water Utility (403)**

### **Budget Narrative:**

This budget funds the resources needed to manage, operate, and maintain the City's stormwater infrastructure.

One of the largest current drivers for the Surface Water Utility is the resources needed to comply with the National Pollutant Discharge Elimination System (NPDES) Permit. Relevant portions of this budget reflect the minimum level of resources needed to keep the city responsibly in compliance with the NPDES Stormwater Municipal permit. Some of the on-going tasks needed for continued NPDES compliance are as follows: drainage facility inspections, private drainage facility education, and enforcement, IDDE (Illicit Discharge Detection and Elimination) response, water quality monitoring, water quality education and outreach, local source control, and drainage system inventory.

In July 2024 Ecology issued a new Stormwater (SW) Permit which became effective on August 1, 2024. In this SW Permit, Ecology added requirements that are being ramped up over the duration of the 5-year permit cycle. The tasks that are on-going or in-progress as part of the FY2026 budget include additional SW Management Action Planning, the Local Source Control Program activities, overburdened communities outreach, Stormwater facilities retrofits, tree canopy mapping, and Community-Based Social Marketing requirements.

There is \$50,000 in this proposed budget for drainage facility maintenance which includes the Washington Conservation Corps vegetation maintenance work on City owned facilities. There is \$95,000 in this proposed budget in professional services for the ongoing NPDES compliance work, and \$40,000 for environmental on call consultant work. There are several items in the budget for flood preparedness. This proposed budget includes a place holders for flood fight costs and for anticipated pump station maintenance. There are also items related to operational maintenance and storm line replacement. The budget includes funding for an updated Stormwater Utility Comprehensive Planned for FY2026. In the capital improvement projects there is budget for the "Storm System Restoration Program", "Carpenter Creek/Hickox Road Culvert Replacement Final Design", and "Park Street Stormwater Pump Station Final Design".

### **Department Overview:**

The Surface Water Utility helps protect the life, health, and property of the public by managing the City's surface water. Specific surface water management efforts protect water quality; control, accommodate and discharge storm runoff; provide for groundwater recharge; control sediment; stabilize erosion; establish monitoring capability; and rehabilitate stream and drainage corridors for capacity, aesthetics, and aquatic wildlife protection.

### **Department Goals:**

Continue to build the Surface Water CIP Program consistent with the Comprehensive Surface Water Management Plan. Develop surface water management programs and standards to achieve full compliance with Federal, State, and Local water quality regulations. To work on the restoration of the storm sewer systems as part of the on-going "Storm System Restoration Program".

**Department Service Measures:**

|  | <b>Actual<br/>2022</b> | <b>Actual<br/>2023</b> | <b>Actual<br/>2024</b> | <b>Projected<br/>2025</b> |
|--|------------------------|------------------------|------------------------|---------------------------|
| Catch basin cleaning (# units)         | 2,877                  | 2,903                  | 3,500                  | 3,000                     |
| Pipe cleaning (LF)                     | 59,700                 | 54,817                 | 75,000                 | 65,000                    |
| Ditch digging (LF)                     | 70                     | 110                    | 50                     | 150                       |
| Citizen contacts                       | 57                     | 99                     | 200                    | 165                       |
| Detention ponds cleaned / mowed (Hrs.) | 1,090                  | 1,033                  | 1,320                  | 1,300                     |
| Grit recovered (Cu Yards)              | 869                    | 975                    | 500                    | 800                       |



*Park Street Pump Station Upgrade*

**City of Mount Vernon**  
**2026 Budget Process**  
**Surface Water - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 990,142          | \$ 1,023,259        | \$ 33,117                | 3.3%            |
| Operating                           | 1,694,601           | 1,645,778           | (48,823)                 | -2.9%           |
| Capital                             | 1,250,000           | 975,000             | (275,000)                | -22.0%          |
| Debt Service                        | -                   | 48,128              | 48,128                   | #DIV/0!         |
| Interfund                           | 1,135,940           | 1,288,322           | 152,382                  | 13.4%           |
|                                     | <b>\$ 5,070,683</b> | <b>\$ 4,980,487</b> | <b>\$ (90,196)</b>       | <b>-1.8%</b>    |

**Current FTE**

|                                   |             |             |
|-----------------------------------|-------------|-------------|
| Full-time FTE                     | 6.00        | 6.00        |
| Surface Water Utility & Flood Mgr | 0.75        | 0.75        |
| GIS Specialist                    | 0.50        | 0.50        |
| GIS Administrator                 | 0.30        | 0.30        |
| Part-time FTE                     | 0.50        | 0.50        |
| <b>Total FTE</b>                  | <b>8.05</b> | <b>8.05</b> |

**New FTE Request**

None

**Operating**

|                                   | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-----------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Office Equipment & Supplies       | \$ 33,100           | \$ 34,100           | \$ 1,000                 | 3.0%            |
| Professional Services             | 251,400             | 287,900             | 36,500                   | 14.5%           |
| Sanitary Grit Screenings Disposal | 60,000              | 60,000              | -                        | 0.0%            |
| Drainage Studies                  | 400,000             | 300,000             | (100,000)                | NA              |
| Liability Insurance PSCIA         | 59,243              | 61,020              | 1,777                    | 3.0%            |
| Discharge Permit                  | 44,010              | 42,010              | (2,000)                  | -4.5%           |
| Flood Fighting Costs              | 30,000              | 30,000              | -                        | 0.0%            |
| Excise Tax - State                | 57,500              | 68,500              | 11,000                   | 19.1%           |
| Vehicle Repairs                   | 55,311              | 55,311              | -                        | 0.0%            |
| Public Utility Services           | 37,000              | 37,000              | -                        | 0.0%            |
| Equipment Rental & Reserve        | 461,862             | 461,862             | -                        | 0.0%            |
| Repair and Maintenance            | 119,250             | 119,000             | (250)                    | -0.2%           |
| Software and Software Maintenance | 47,300              | 47,950              | 650                      | 1.4%            |
| Misc. Operating                   | 38,625              | 41,125              | 2,500                    | 6.5%            |
|                                   | <b>\$ 1,694,601</b> | <b>\$ 1,645,778</b> | <b>\$ (48,823)</b>       | <b>-2.9%</b>    |

**Capital**

|  | <b><u>2026</u></b> |
|--|--------------------|
| Park Street Stormwater Pump Station Final Design and Project Engineering (PE)      | \$ 400,000         |
| Carpenter Creek/E Hickox Road Project Design, and PE. Grant Funded with 15% Match. | 100,000            |
| Inspection, Removal and replacement of aging infrastructure.                       | 200,000            |
| Division Street Stormwater Pump Station Control Panel Upgrade                      | 75,000             |
| Storm System Restoration Program - Video Inspection, and Lining.                   | 200,000            |
| <b>Funding from Surface Water Utility</b>  | <b>\$ 975,000</b>  |

**Equipment Replacement included in ERR**

None

| Surface Water Utility                        |                |    |     |   |     |       | 2024             | 2025             | 2025             | 2026             | %            | \$              |
|--|----------------|----|-----|---|-----|-------|------------------|------------------|------------------|------------------|--------------|-----------------|
|  |                |    |     |   |     |       | Budget           | Estimate         | Budget           | Dept             | Change       | Change          |
| Description                                  | Account Number |    |     |   |     |       |                  |                  |                  | Request          | from 2025    | from 2025       |
|  |                |    |     |   |     |       |                  |                  |                  | Budget           | Budget       |                 |
| <b>Surface Water Utility</b>                 |                |    |     |   |     |       |                  |                  |                  |                  |              |                 |
| <b>Administration 403 38 531 0 145</b>       |                |    |     |   |     |       |                  |                  |                  |                  |              |                 |
| Salaries and Wages                           | 403            | 38 | 531 | 0 | 145 | 51100 | 615,884          | 560,000          | 690,173          | 696,810          | 1.0%         | 6,637           |
| Salary Part-time Employees                   | 403            | 38 | 531 | 0 | 145 | 51200 | 22,911           | 22,000           | 22,911           | 22,911           | 0.0%         | -               |
| Overtime                                     | 403            | 38 | 531 | 0 | 145 | 51300 | 1,000            | 1,000            | 1,000            | 1,000            | 0.0%         | -               |
| Social Security                              | 403            | 38 | 531 | 0 | 145 | 52100 | 46,501           | 45,000           | 54,551           | 55,059           | 0.9%         | 508             |
| Retirement                                   | 403            | 38 | 531 | 0 | 145 | 52200 | 56,983           | 40,000           | 61,863           | 38,841           | -37.2%       | (23,022)        |
| Labor and Industries                         | 403            | 38 | 531 | 0 | 145 | 52300 | 14,274           | 10,000           | 16,018           | 16,499           | 3.0%         | 481             |
| Health Insurance                             | 403            | 38 | 531 | 0 | 145 | 52400 | 123,230          | 100,000          | 142,118          | 190,617          | 34.1%        | 48,499          |
| Paid Family Medical Leave - PFML             | 403            | 38 | 531 | 0 | 145 | 52600 | -                | 1,500            | 1,508            | 1,522            | 0.9%         | 14              |
| <b>Sub-Total</b>                             |                |    |     |   |     |       | <b>880,783</b>   | <b>779,500</b>   | <b>990,142</b>   | <b>1,023,259</b> | <b>3.3%</b>  | <b>33,117</b>   |
| Office Supplies                              | 403            | 38 | 531 | 0 | 145 | 53110 | 2,000            | 2,000            | 2,000            | 2,000            | 0.0%         | -               |
| Professional Publications                    | 403            | 38 | 531 | 0 | 145 | 53125 | 100              | 100              | 100              | 100              | 0.0%         | -               |
| Office Equipment                             | 403            | 38 | 531 | 0 | 145 | 53134 | 6,000            | 6,000            | 6,000            | 5,000            | -16.7%       | (1,000)         |
| Professional Services                        | 403            | 38 | 531 | 0 | 145 | 54110 | 222,000          | 243,000          | 243,000          | 279,500          | 15.0%        | 36,500          |
| Drainage Studies                             | 403            | 38 | 531 | 0 | 145 | 54128 | 400,000          | -                | 400,000          | 300,000          | -25.0%       | (100,000)       |
| Public Education                             | 403            | 38 | 531 | 0 | 145 | 54186 | 4,000            | 4,000            | 4,000            | 4,000            | 0.0%         | -               |
| Fiber Optic Services                         | 403            | 38 | 531 | 0 | 145 | 54215 | 5,400            | 5,400            | 5,400            | 5,400            | 0.0%         | -               |
| Postage                                      | 403            | 38 | 531 | 0 | 145 | 54230 | 1,000            | 1,000            | 1,000            | 1,000            | 0.0%         | -               |
| Travel                                       | 403            | 38 | 531 | 0 | 145 | 54310 | 1,500            | 1,500            | 1,500            | 1,500            | 0.0%         | -               |
| Machine Rental                               | 403            | 38 | 531 | 0 | 145 | 54544 | 225              | 225              | 225              | 225              | 0.0%         | -               |
| Liability Insurance PSCIA                    | 403            | 38 | 531 | 0 | 145 | 54630 | 53,599           | 59,243           | 59,243           | 61,020           | 3.0%         | 1,777           |
| Public Utility Service                       | 403            | 38 | 531 | 0 | 145 | 54700 | 28,000           | 25,000           | 25,000           | 25,000           | 0.0%         | -               |
| Equipment Maintenance                        | 403            | 38 | 531 | 0 | 145 | 54830 | 750              | 750              | 750              | 500              | -33.3%       | (250)           |
| Maintenance Contract - Software              | 403            | 38 | 531 | 0 | 145 | 54840 | 23,000           | 7,450            | 7,450            | 7,800            | 4.7%         | 350             |
| Discharge Permit                             | 403            | 38 | 531 | 0 | 145 | 54903 | 35,000           | 44,010           | 44,010           | 42,010           | -4.5%        | (2,000)         |
| Computer Software                            | 403            | 38 | 531 | 0 | 145 | 54915 | 5,700            | 28,700           | 28,700           | 28,850           | 0.5%         | 150             |
| Parker Bus. Center Dues                      | 403            | 38 | 531 | 0 | 145 | 54932 | 7,500            | 8,000            | 8,000            | 8,000            | 0.0%         | -               |
| Dues, Subscriptions & Memberships            | 403            | 38 | 531 | 0 | 145 | 54980 | 1,000            | 1,000            | 1,000            | 1,000            | 0.0%         | -               |
| Tuition & Registration                       | 403            | 38 | 531 | 0 | 145 | 54982 | 2,500            | 2,500            | 2,500            | 2,000            | -20.0%       | (500)           |
| <b>Sub-Total</b>                             |                |    |     |   |     |       | <b>799,274</b>   | <b>439,878</b>   | <b>839,878</b>   | <b>774,905</b>   | <b>-7.7%</b> | <b>(64,973)</b> |
| <b>Subtotal Surface Water Administration</b> |                |    |     |   |     |       | <b>1,680,057</b> | <b>1,219,378</b> | <b>1,830,020</b> | <b>1,798,164</b> | <b>-1.7%</b> | <b>(31,856)</b> |
| <b>Surface Water Maintenance 531 0 146</b>   |                |    |     |   |     |       |                  |                  |                  |                  |              |                 |
| Maintenance Supplies                         | 403            | 38 | 531 | 0 | 146 | 53115 | 12,000           | 13,000           | 13,000           | 15,000           | 15.4%        | 2,000           |
| Office Equipment                             | 403            | 38 | 531 | 0 | 146 | 53134 | 1,500            | 2,000            | 2,000            | 2,000            | 0.0%         | -               |
| Flood Fighting Costs                         | 403            | 38 | 531 | 0 | 146 | 53156 | 30,000           | 10,000           | 30,000           | 30,000           | 0.0%         | -               |
| Minor Tools/ Equipment                       | 403            | 38 | 531 | 0 | 146 | 53500 | 7,000            | 10,000           | 10,000           | 10,000           | 0.0%         | -               |
| Cell Phones                                  | 403            | 38 | 531 | 0 | 146 | 54212 | 3,000            | 3,500            | 3,500            | 3,500            | 0.0%         | -               |
| Fiber Optic Services                         | 403            | 38 | 531 | 0 | 146 | 54215 | 3,000            | 3,000            | 3,000            | 3,000            | 0.0%         | -               |
| Travel                                       | 403            | 38 | 531 | 0 | 146 | 54310 | 500              | 500              | 500              | 500              | 0.0%         | -               |
| Drainage/ Dike Tax                           | 403            | 38 | 531 | 0 | 146 | 54483 | 500              | 500              | 500              | 500              | 0.0%         | -               |
| Excise Tax - State                           | 403            | 38 | 531 | 0 | 146 | 54484 | 50,000           | 65,000           | 57,000           | 68,000           | 19.3%        | 11,000          |
| Vehicle Repairs                              | 403            | 38 | 531 | 0 | 146 | 54542 | 34,919           | 55,311           | 55,311           | 55,311           | 0.0%         | -               |
| Equipment Rental & Reserve                   | 403            | 38 | 531 | 0 | 146 | 54543 | 299,117          | 461,862          | 461,862          | 461,862          | 0.0%         | -               |
| Machine Rental                               | 403            | 38 | 531 | 0 | 146 | 54544 | 6,000            | 8,000            | 8,000            | 8,000            | 0.0%         | -               |
| Public Utility Service                       | 403            | 38 | 531 | 0 | 146 | 54700 | 4,200            | 4,000            | 4,000            | 4,000            | 0.0%         | -               |
| Public Utility Svc - D.Dist 17               | 403            | 38 | 531 | 0 | 146 | 54701 | 8,000            | 8,000            | 8,000            | 8,000            | 0.0%         | -               |
| Repairs & Maintenance                        | 403            | 38 | 531 | 0 | 146 | 54810 | -                | -                | -                | -                | #DIV/0!      | -               |
| Grounds Maintenance                          | 403            | 38 | 531 | 0 | 146 | 54820 | 4,000            | 4,000            | 4,000            | 4,000            | 0.0%         | -               |
| Operational Maint & Repair                   | 403            | 38 | 531 | 0 | 146 | 54831 | 15,000           | 15,000           | 15,000           | 15,000           | 0.0%         | -               |
| Mosquito Control Maintenance                 | 403            | 38 | 531 | 0 | 146 | 54833 | 25,000           | 25,000           | 25,000           | 25,000           | 0.0%         | -               |
| Maintenance Contract - Software              | 403            | 38 | 531 | 0 | 146 | 54840 | 11,000           | 11,000           | 11,000           | 11,000           | 0.0%         | -               |
| Mechanical Maintenance                       | 403            | 38 | 531 | 0 | 146 | 54862 | 15,000           | 15,000           | 15,000           | 15,000           | 0.0%         | -               |
| Electrical Maintenance                       | 403            | 38 | 531 | 0 | 146 | 54863 | 5,000            | 6,500            | 6,500            | 6,500            | 0.0%         | -               |
| Structural Maintenance                       | 403            | 38 | 531 | 0 | 146 | 54864 | 3,000            | 3,000            | 3,000            | 3,000            | 0.0%         | -               |
| Detention Pond Maintenance                   | 403            | 38 | 531 | 0 | 146 | 54867 | 50,000           | 50,000           | 50,000           | 50,000           | 0.0%         | -               |
| Laundry                                      | 403            | 38 | 531 | 0 | 146 | 54913 | 5,000            | 5,200            | 5,200            | 5,200            | 0.0%         | -               |
| Computer Software                            | 403            | 38 | 531 | 0 | 146 | 54915 | 150              | 150              | 150              | 300              | 100.0%       | 150             |
| Sanitary Grit Screenings Disposal            | 403            | 38 | 531 | 0 | 146 | 54921 | 30,000           | 60,000           | 60,000           | 60,000           | 0.0%         | -               |

| Surface Water Utility                        |                |    |     |   |     |       | 2024             | 2025             | 2025             | 2026             | %         | \$            |  |
|--|----------------|----|-----|---|-----|-------|------------------|------------------|------------------|------------------|-----------|---------------|--|
|  |                |    |     |   |     |       | Budget           | Estimate         | Budget           | Dept             | Change    | Change        |  |
| Description                                  | Account Number |    |     |   |     |       |                  |                  |                  | Request          | from 2025 | from 2025     |  |
|  |                |    |     |   |     |       |                  |                  |                  |                  | Budget    | Budget        |  |
| <b>Surface Water Utility</b>                 |                |    |     |   |     |       |                  |                  |                  |                  |           |               |  |
| Dues, Subscriptions & Memberships            | 403            | 38 | 531 | 0 | 146 | 54980 | 200              | 200              | 200              | 200              | 0.0%      | -             |  |
| Tuition & Registration                       | 403            | 38 | 531 | 0 | 146 | 54982 | 1,000            | 3,000            | 3,000            | 6,000            | 100.0%    | 3,000         |  |
| <b>Sub-Total</b>                             |                |    |     |   |     |       | <b>624,086</b>   | <b>842,723</b>   | <b>854,723</b>   | <b>870,873</b>   | 1.9%      | 16,150        |  |
| <b>Capital Expenditures</b>                  |                |    |     |   |     |       | <b>531</b>       | <b>37</b>        |                  |                  |           |               |  |
| Other Improvements                           | 403            | 38 | 594 | 0 | 242 | 56200 | 675,000          | 850,000          | 850,000          | 700,000          | -17.6%    | (150,000)     |  |
| Machinery & Equipment                        | 403            | 38 | 594 | 0 | 242 | 56440 | -                | -                | -                | -                | #DIV/0!   | -             |  |
| Pump Station Improvements                    | 403            | 38 | 594 | 0 | 242 | 56319 | -                | 200,000          | 200,000          | 75,000           | -62.5%    | (125,000)     |  |
| Stormline Replacement & Repair               | 403            | 38 | 594 | 0 | 242 | 56315 | 300,000          | 200,000          | 200,000          | 200,000          | 0.0%      | -             |  |
| Vehicles & Equipment                         | 403            | 38 | 594 | 0 | 242 | 56460 | 116,000          | -                | -                | -                | #DIV/0!   | -             |  |
| Transfer to Library Parking Structure        | 403            | 38 | 597 | 0 | 260 | 50108 | 166,875          | -                | -                | -                | #DIV/0!   | -             |  |
| <b>Sub-Total</b>                             |                |    |     |   |     |       | <b>1,257,875</b> | <b>1,250,000</b> | <b>1,250,000</b> | <b>975,000</b>   | -22.0%    | (275,000)     |  |
| <b>Debt Service</b>                          |                |    |     |   |     |       |                  |                  |                  |                  |           |               |  |
| Debt Service - Principal                     | 403            | 38 |     |   |     | 57801 | -                | -                | -                | 46,214           | #DIV/0!   | 46,214        |  |
| Debt Service - Interest                      | 403            | 38 |     |   |     | 58201 | -                | -                | -                | 1,914            | #DIV/0!   | 1,914         |  |
| <b>Sub-Total</b>                             |                |    |     |   |     |       | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>48,128</b>    | #DIV/0!   | <b>48,128</b> |  |
| <b>Interfund</b>                             |                |    |     |   |     |       | <b>531</b>       | <b>37</b>        |                  |                  |           |               |  |
| Interfund Professional Svcs                  | 403            | 38 | 531 | 0 | 148 | 59100 | 308,160          | 334,782          | 334,782          | 421,387          | 25.9%     | 86,605        |  |
| Admin. Overhead Charges                      | 403            | 38 | 531 | 0 | 147 | 59110 | 382,377          | 474,377          | 474,377          | 538,368          | 13.5%     | 63,991        |  |
| Interfund Repairs & Maint                    | 403            | 38 | 531 | 0 | 149 | 59800 | 209,401          | 219,648          | 219,648          | 224,180          | 2.1%      | 4,532         |  |
| Other Interfund Svcs/ Chgs                   | 403            | 38 | 531 | 0 | 150 | 59900 | 103,880          | 107,133          | 107,133          | 104,387          | -2.6%     | (2,746)       |  |
| <b>Sub-Total</b>                             |                |    |     |   |     |       | <b>1,003,818</b> | <b>1,135,940</b> | <b>1,135,940</b> | <b>1,288,322</b> | 13.4%     | 152,382       |  |
| <b>Subtotal Surface Water Administration</b> |                |    |     |   |     |       | <b>2,885,779</b> | <b>3,228,663</b> | <b>3,240,663</b> | <b>3,182,323</b> | -1.8%     | (58,340)      |  |
| <b>Department Total</b>                      |                |    |     |   |     |       | <b>4,565,836</b> | <b>4,448,041</b> | <b>5,070,683</b> | <b>4,980,487</b> | -1.8%     | (90,196)      |  |
|  |                |    |     |   |     |       |                  |                  |                  |                  | S & B     | 33,117        |  |
|  |                |    |     |   |     |       |                  |                  |                  |                  | Other     | (48,823)      |  |
|  |                |    |     |   |     |       |                  |                  |                  |                  | Transfer  | -             |  |
|  |                |    |     |   |     |       |                  |                  |                  |                  | Capital   | (275,000)     |  |
|  |                |    |     |   |     |       |                  |                  |                  |                  | Debt      | 48,128        |  |
|  |                |    |     |   |     |       |                  |                  |                  |                  | Interfund | 152,382       |  |

| Expenditure Requests<br>Line Item Justifications |                     |                       |     |     |       |                        |   |
|--|---------------------|-----------------------|-----|-----|-------|------------------------|---|
| Submitting Dept:                                 |                     | Surface Water Utility |     |     |       |                        |   |
| Description                                      | BARS Account Number |                       |     |     |       | Total Amount Requested | Justification   |
| Administration                                   |                     |                       |     |     |       |                        |   |
| Salaries and Wages                               | 403                 | 38                    | 531 | 145 | 51100 | 696,810                | Amount to be supplied by Finance  |
| Salary Part-time Employees                       | 403                 | 38                    | 531 | 145 | 51200 | 22,911                 | Amount to be supplied by Finance  |
| Overtime   | 403                 | 38                    | 531 | 145 | 51300 | 1,000                  | Amount to be supplied by Finance  |
| Social Security                                  | 403                 | 38                    | 531 | 145 | 52100 | 55,059                 | Amount to be supplied by Finance  |
| Retirement                                       | 403                 | 38                    | 531 | 145 | 52200 | 38,841                 | Amount to be supplied by Finance  |
| Labor and Industries                             | 403                 | 38                    | 531 | 145 | 52300 | 16,499                 | Amount to be supplied by Finance  |
| Health Insurance                                 | 403                 | 38                    | 531 | 145 | 52400 | 190,617                | Amount to be supplied by Finance  |
| Paid Family Medical Leave - PFML                 | 403                 | 38                    | 531 | 145 | 52600 | 1,522                  | Amount to be supplied by Finance  |
| Office Supplies                                  | 403                 | 38                    | 531 | 145 | 53110 | 2,000                  | Miscellaneous office/operating supplies, tools, and equipment. Finance \$1,100 and SW \$900.  |
| Professional Publications                        | 403                 | 38                    | 531 | 145 | 53125 | 100                    | Books, manuals, etc.  |
| Office Equipment                                 | 403                 | 38                    | 531 | 145 | 53134 | 5,000                  | Office Equipment and Office furniture.  |
| Professional Services                            | 403                 | 38                    | 531 | 145 | 54110 | 279,500                | \$95k for ongoing NPDES compliance work. Skagit Conservation District \$25k. \$15k for project monitoring and other continuing project work. \$40k for on call environmental consultant work. \$8000 for Databar (utility bills printing and mail services). \$50k for Local Source Control Program. \$20K GIS Contract Services. \$26,500 Skagit Highlands Slope Monitoring. |
| Drainage Studies                                 | 403                 | 38                    | 531 | 145 | 54128 | 300,000                | The Stormwater Comprehensive Planning (SWCP) was not done in the FY 25 Budget and is included in the FY26 budget.   |
| Public Education                                 | 403                 | 38                    | 531 | 145 | 54186 | 4,000                  | Flood awareness week training, education brochures, signage for wetlands, detention ponds, and streams.   |
| Fiber Optic Services                             | 403                 | 38                    | 531 | 145 | 54215 | 5,400                  | Fiber optic service to pump stations  |
| Postage  | 403                 | 38                    | 531 | 145 | 54230 | 1,000                  | Postage for utility billings and various required mailings  |
| Travel   | 403                 | 38                    | 531 | 145 | 54310 | 1,500                  | Miscellaneous surface water, GIS, Mobile311, and engineering conferences/workshops  |
| Machine Rental                                   | 403                 | 38                    | 531 | 145 | 54544 | 225                    | Amount to be supplied by Finance  |
| Liability Insurance PSCIA                        | 403                 | 38                    | 531 | 145 | 54630 | 61,020                 | Amount to be supplied by Finance  |
| Public Utility Service                           | 403                 | 38                    | 531 | 145 | 54700 | 25,000                 | Amount to be supplied by Finance  |
| Equipment Maintenance                            | 403                 | 38                    | 531 | 145 | 54830 | 500                    | \$250 Finance Department equipment maintenance and \$250 for plotter/scanner maintenance  |
| Maintenance Contract - Software                  | 403                 | 38                    | 531 | 145 | 54840 | 7,800                  | Flowmaster \$450; two ArcView Editor Maintenance \$4200; Pictometry 1/2 share with WWTP \$3150.   |
| Discharge Permit                                 | 403                 | 38                    | 531 | 145 | 54903 | 42,010                 | \$20,000 Discharge permit fees (NPDES) \$22,010 Regional Monitoring permit fees.  |
| Computer Software                                | 403                 | 38                    | 531 | 145 | 54915 | 28,850                 | Office Software and AutoCAD license share with WWTP \$3150, Website Maintenance (\$700). \$25,000 for Tyler Cashiering Software or new Utility Billing Software.  |
| Parker Bus. Center Dues                          | 403                 | 38                    | 531 | 145 | 54932 | 8,000                  | Parker business center dues for 16 lots.  |
| Dues, Subscriptions & Memberships                | 403                 | 38                    | 531 | 145 | 54980 | 1,000                  | Engineering Managers dues, memberships, STORM membership and 1/2 share of NAFSMA dues with WWTP.  |
| Tuition & Registration                           | 403                 | 38                    | 531 | 145 | 54982 | 2,000                  | Miscellaneous surface water, GIS, and engineering training.   |
| Surface Water Maintenance                        |                     |                       |     |     |       |                        |   |
| Maintenance Supplies                             | 403                 | 38                    | 531 | 146 | 53115 | 15,000                 | Consumable Supplies and \$2500 for the USGS River Gage Maintenance. - Increase  |
| Office Equipment                                 | 403                 | 38                    | 531 | 146 | 53134 | 2,000                  | Office Equipment as needed.   |
| Flood Fighting Costs                             | 403                 | 38                    | 531 | 146 | 53156 | 30,000                 | Sandbags, sand, logistics supplies, repair of flood damaged areas, and flood fight preparation costs. Log Boom Repair and log aligners.   |
| Minor Tools/ Equipment                           | 403                 | 38                    | 531 | 146 | 53500 | 10,000                 | Tools for detention pond and drainage maintenance   |
| Cell Phones                                      | 403                 | 38                    | 531 | 146 | 54212 | 3,500                  | Cell phones for maintenance staff   |
| Fiber Optic Services                             | 403                 | 38                    | 531 | 146 | 54215 | 3,000                  | Fiber optic service to pump stations  |
| Travel   | 403                 | 38                    | 531 | 146 | 54310 | 500                    | Travel costs for one staff to attend WWCPA Conference   |
| Drainage/ Dike Tax                               | 403                 | 38                    | 531 | 146 | 54483 | 500                    | Amount to be supplied by Finance  |

| Expenditure Requests<br>Line Item Justifications |                     |                       |     |     |       |                        |   |
|--|---------------------|-----------------------|-----|-----|-------|------------------------|---|
| Submitting Dept:                                 |                     | Surface Water Utility |     |     |       |                        |   |
| Description                                      | BARS Account Number |                       |     |     |       | Total Amount Requested | Justification   |
| Excise Tax - State                               | 403                 | 38                    | 531 | 146 | 54484 | 68,000                 | Amount to be supplied by Finance  |
| Vehicle Repairs                                  | 403                 | 38                    | 531 | 146 | 54542 | 55,311                 | Amount to be supplied by Finance  |
| Equipment Rental & Reserve                       | 403                 | 38                    | 531 | 146 | 54543 | 461,862                | Amount to be supplied by Finance  |
| Machine Rental                                   | 403                 | 38                    | 531 | 146 | 54544 | 8,000                  | \$7,800 cost for SW Maintenance equipment rental & \$200 for share of copier lease in Finance   |
| Public Utility Service                           | 403                 | 38                    | 531 | 146 | 54700 | 4,000                  | Amount to be supplied by Finance  |
| Public Utility Svc - D.Dist 17                   | 403                 | 38                    | 531 | 146 | 54701 | 8,000                  | City of MV's shared cost of the Conway PS electrical bill.  |
| Grounds Maintenance                              | 403                 | 38                    | 531 | 146 | 54820 | 4,000                  | Share of mowing, weed control, beauty bark, and gravel at the pump station. Public common area grounds maintenance.   |
| Operational Maint & Repair                       | 403                 | 38                    | 531 | 146 | 54831 | 15,000                 | Storm Water Sampling, Detention Pond Maintenance and Repair   |
| Mosquito Control Maintenance                     | 403                 | 38                    | 531 | 146 | 54833 | 25,000                 | Pesticide Cost, NPDES Aquatic Pest Control Permit Fees  |
| Maintenance Contract - Software                  | 403                 | 38                    | 531 | 146 | 54840 | 11,000                 | Software costs  |
| Mechanical Maintenance                           | 403                 | 38                    | 531 | 146 | 54862 | 15,000                 | Repair of failed or damaged mechanical equipment at the pump stations . A single pump rebuild can cost \$15k.   |
| Electrical Maintenance                           | 403                 | 38                    | 531 | 146 | 54863 | 6,500                  | Repair of failed or damaged electrical equipment, controls, and contractors for the pump station work.  |
| Structural Maintenance                           | 403                 | 38                    | 531 | 146 | 54864 | 3,000                  | Repair and upkeep of buildings and structural equipment. Including \$1,000 for materials and paint at the stormwater PS.  |
| Detention Pond Maintenance                       | 403                 | 38                    | 531 | 146 | 54867 | 50,000                 | Washington Conservation Corps for Detention Pond/Tree Maintenance   |
| Laundry  | 403                 | 38                    | 531 | 146 | 54913 | 5,200                  | Drainage staff laundry for operators.   |
| Computer Software                                | 403                 | 38                    | 531 | 146 | 54915 | 300                    | 1/3 share of S7 update \$300. PS Communications.  |
| Sanitary Grit Screenings Disposal                | 403                 | 38                    | 531 | 146 | 54921 | 60,000                 | Grit disposal increase due to County disposal fee increase.   |
| Dues, Subscriptions & Membershi                  | 403                 | 38                    | 531 | 146 | 54980 | 200                    | Dues and membership for one staff.  |
| Tuition & Registration                           | 403                 | 38                    | 531 | 146 | 54982 | 6,000                  | Tuition and registration costs for one staff.   |
| Other Improvements                               | 403                 | 38                    | 594 | 242 | 56200 | 700,000                | Park Street Stormwater Pump Station Final Design and Project Engineering - \$400K. Carpenter Creek/E. Hickox Road Project Design, and PE. Grnat Funded with 15% match - \$100K. Storm System Restoration Program - Video Inspection, and Lining - \$200K. |
| Pump Station Improvements                        | 403                 | 38                    | 594 | 242 | 56319 | 75,000                 | Division Street Stormwater Pump Station Control Panel Upgrade   |
| Stormline Replacement & Repair                   | 403                 | 38                    | 594 | 242 | 56315 | 200,000                | Inspection, removal and replacement of aging infrastructure   |
| Debt Service                                     |                     |                       |     |     |       |                        |   |
| Debt Service - Principal                         | 403                 | 38                    |     |     | 57801 | 46,214                 | Public Works Trust Fund Loan - 50% split with Wastewater for \$637,500 for Combined Sewer Separation Feasibility Study - NEED TO CHANGE THE ACCOUNT NUMBER!!!   |
| Debt Service - Interest                          | 403                 | 38                    |     |     | 58201 | 1,914                  | Public Works Trust Fund Loan - 50% split with Wastewater for \$637,500 for Combined Sewer Separation Feasibility Study - Interest - NEED TO CHANGE THE ACCOUNT NUMBER!!!  |
| Interfund  |                     |                       |     |     |       |                        |   |
| Interfund Professional Svcs                      | 403                 | 38                    | 531 | 148 | 59100 | 421,387                | Amount to be supplied by Finance  |
| Admin. Overhead Charges                          | 403                 | 38                    | 531 | 147 | 59110 | 538,368                | Amount to be supplied by Finance  |
| Interfund Repairs & Maint                        | 403                 | 38                    | 531 | 149 | 59800 | 224,180                | Amount to be supplied by Finance  |
| Other Interfund Svcs/ Chgs                       | 403                 | 38                    | 531 | 150 | 59900 | 104,387                | Amount to be supplied by Finance  |

4,980,487

| Submitting Dept:                                |                | Sewer Facility Expansion Fund |     |        |     | 2024   | 2025             | 2025           | 2026           |                |
|---|----------------|-------------------------------|-----|--------|-----|--------|------------------|----------------|----------------|----------------|
| Description                                     | Account Number |                               |     |        |     | Budget | Estimate         | Budget         | Request        |                |
| <b>Sewer Facility Expansion Fund</b>            |                | <b>411</b>                    |     |        |     |        |                  |                |                |                |
| <b>Beginning Fund Balance</b>                   |                |                               |     |        |     |        | <b>252,860</b>   |                | <b>348,360</b> |                |
| <b>Revenue</b>                                  |                |                               |     |        |     |        |                  |                |                |                |
| Interest Earnings                               | 411            | 00                            | 361 | 0      | 372 | 36110  | 5,000            | 18,000         | 18,910         | 18,000         |
| Contribution - Sewer Expansion                  | 411            | 00                            | 379 | 0      | 386 | 37920  | 450,000          | 400,000        | 500,000        | 500,000        |
| <b>Total Revenue</b>                            |                |                               |     |        |     |        | <b>455,000</b>   | <b>418,000</b> | <b>518,910</b> | <b>518,000</b> |
| <b>Operating Expenditures</b>                   |                |                               |     |        |     |        |                  |                |                |                |
| Sales Excise Tax - State                        | 411            | 22                            | 535 | 0      | 156 | 54484  | 5,000            | 7,500          | 7,500          | 7,500          |
| <b>Sub-Total</b>                                |                |                               |     |        |     |        | <b>5,000</b>     | <b>7,500</b>   | <b>7,500</b>   | <b>7,500</b>   |
| <b>Other Expenditures</b>                       |                |                               |     |        |     |        |                  |                |                |                |
| Facility Improvements                           | 411            | 22                            | 594 | 0      | 239 | 56100  | -                | -              | -              | -              |
| Other Improvements                              | 411            | 22                            | 594 | 0      | 239 | 56200  | -                | -              | -              | -              |
| Influent Header - S20002                        | 411            | 22                            | 594 | S20002 | 239 | 56100  | 1,550,000        | -              | -              | -              |
| Garage Shop - S23001                            | 411            | 22                            | 594 | S23001 | 239 | 56311  | 400,000          | -              | -              | -              |
| Influent Bar Screen Replacement                 | 411            | 22                            | 594 | S26002 | 239 | 56200  | -                | -              | -              | 275,000        |
| Transfer to WW Utility for Debt Service Payment | 411            | 22                            | 597 | 0      | 256 | 50100  | 315,000          | 315,000        | 315,000        | 315,000        |
| <b>Sub-Total</b>                                |                |                               |     |        |     |        | <b>2,265,000</b> | <b>315,000</b> | <b>315,000</b> | <b>590,000</b> |
| <b>Total Expenditures</b>                       |                |                               |     |        |     |        | <b>2,270,000</b> | <b>322,500</b> | <b>322,500</b> | <b>597,500</b> |
| <b>Ending Fund Balance</b>                      |                |                               |     |        |     |        | <b>252,860</b>   | <b>348,360</b> |                | <b>268,860</b> |

| Submitting Dept:                             |                | Sewer Capital Reserve Fund |     |        |           | 2024             | 2025             | 2025             | 2026             |
|--|----------------|----------------------------|-----|--------|-----------|------------------|------------------|------------------|------------------|
| Description                                  | Account Number |                            |     |        |           | Budget           | Estimate         | Budget           | Request          |
| <b>Sewer Capital Reserve Fund</b>            |                | <b>412</b>                 |     |        |           |                  |                  |                  |                  |
| <b>Beginning Fund Balance</b>                |                |                            |     |        |           |                  | <b>2,913,085</b> |                  | <b>3,833,085</b> |
| <b>Revenue</b>                               |                |                            |     |        |           |                  |                  |                  |                  |
| Interest Earnings                            | 412            | 00                         | 361 | 0      | 372 36110 | 8,000            | 30,000           | 25,000           | 25,000           |
| Operating Transfers - In                     | 412            | 00                         | 397 | 0      | 393 39700 | 1,000,000        | 1,000,000        | 1,000,000        | -                |
| <b>Total Revenue</b>                         |                |                            |     |        |           | <b>1,008,000</b> | <b>1,030,000</b> | <b>1,025,000</b> | <b>25,000</b>    |
| <b>Other Expenditures</b>                    |                |                            |     |        |           |                  |                  |                  |                  |
| Facility Improvements                        | 412            | 22                         | 594 | 0      | 239 56100 | -                | -                | -                | -                |
| Combided Sewer System Improvement - S06001   | 412            | 22                         | 594 | 0      | 239 56200 | 100,000          | 50,000           | 100,000          | 100,000          |
| Sewer Restoration Program - S07004           | 412            | 22                         | 594 | S07004 | 239 56301 | 500,000          | -                | 500,000          | 500,000          |
| Rotrary Drum Thickener Procurement           | 412            | 22                         | 594 | S21001 | 239 56301 | -                | -                | -                | 100,000          |
| Influent Header - S20002                     | 412            | 22                         | 594 | S20002 | 239 56301 | 1,650,000        | -                | -                | -                |
| Wastewater Treatment Plant Upgrades - S21002 | 412            | 22                         | 594 | S21002 | 239 56100 | 100,000          | 60,000           | 100,000          | 100,000          |
| Garage Shop - S23001                         | 412            | 22                         | 594 | S23001 | 239 56311 | 400,000          | -                | -                | -                |
| Influent Bar Screen Replacement - S26002     | 412            | 22                         | 594 | S26002 | 239 56200 | -                | -                | -                | 275,000          |
| <b>Total Expenditures</b>                    |                |                            |     |        |           | <b>2,750,000</b> | <b>110,000</b>   | <b>700,000</b>   | <b>1,075,000</b> |
| <b>Ending Fund Balance</b>                   |                |                            |     |        |           | <b>2,913,085</b> | <b>3,833,085</b> |                  | <b>2,783,085</b> |

## Fund: Equipment Maintenance & Reserve (501)

### Department Overview:

This department is directly responsible for the maintenance and repair of the City's fleet of 280 vehicles and equipment. This fleet includes 60 law enforcement vehicles; 32 pieces of heavy equipment; 16 garbage trucks; 21 fire and rescue vehicles; 5 Med units, 58 passenger vehicles; as well as 73 trailers, mowers and generators. This department ensures that fuel is on hand for all vehicles at all times. The department responds to numerous requests for service at the shop facility assisting departments in designing and building unusual pieces of equipment. These requests often include installation of these items at other sites throughout the City. The three staff members are highly trained technicians who must keep up to date on the latest technology that is utilized in current vehicles.



### Department Goals:

1. Maintain the current levels of service (speedy turnaround time on repairs, etc.) with workloads that are continually increasing (especially special projects).
2. Maintains and repairs all city vehicles and related equipment in the most cost effective, efficient, and safe way possible.
3. Purchasing equipment at the beginning of each year to ensure equipment arrives on site in an orderly progression.

### Personnel Staffing Summary:

| Position/ Title             | Actual<br>2024 | Actual<br>2025 | Department<br>Request<br>2026 | Mayor<br>Recommend<br>2026 |
|-----------------------------|----------------|----------------|-------------------------------|----------------------------|
| <b>Full Time Employees:</b> |                |                |                               |                            |
| Equipment Rental Supervisor | 1              | 1              | 1                             | 1                          |
| Mechanic                    | 2              | 3              | 3                             | 3                          |
| <b>Department Total</b>     | <b>3</b>       | <b>4</b>       | <b>4</b>                      | <b>4</b>                   |

| Expenditure Line Item Detail  | <b>2026</b>                                  | Amount                              |                 |
|---|--|-------------------------------------|-----------------|
| <b>Capital Outlay included in ER&amp;R Fund</b>                             |  |                                     |                 |
| <b>IT Department Computer Hardware and Equipment 501-24-594-0-141-56415</b> |  |                                     | Previous Budget |
|   | SAN Server                                   | \$ 40,000                           |                 |
|   | Physical Servers & Networking                | 50,000                              |                 |
|   | <b>Total Computer Hardware and Equipment</b> | <b>\$ 90,000</b>                    |                 |
| <b>Vehicles and Equipment 501-24-594-0-237-56460</b>                        |  |                                     |                 |
| <b>Parks</b>  | V701   | V610 111 John Deere Mower           | \$ 75,000       |
|   | V702   | V635 Ford 3/4 Ton Pickup            | 50,000          |
|   | V703   | V668 John Deere 997                 | 29,000          |
| <b>Streets</b>  | V275   | V275 10YD Dump Truck                | 25,936 (2023)   |
|   | V276   | V276 5yd Snow Plow                  | 135,425 (2023)  |
|   | V277   | V277 5yd Snow Plow                  | 236,377 (2024)  |
|   | V267   | V204 Road Grader                    | 360,000 (2026)  |
|   | V268   | V226 Double Drum Roller             | 105,000 (2026)  |
|   | V278   | V241 Asphalt Hot Box                | 220,000 (2026)  |
| <b>Wastewater/Collections</b>   | V489   | 5YD Dump Truck                      | 223,977 (2025)  |
| <b>Total Vehicles and Equipment</b>   |  | <b>\$ 1,460,715</b>                 |                 |
| <b>Equipment Contingency 501-24-594-0-237-56424</b>                         |  | 40,000                              |                 |
| <b>Total Vehicles and Equipment</b>   |  | <b>\$ 1,500,715</b>                 |                 |
| <b>Other New Equipment Not Funded with ER&amp;R</b>                         |  |                                     |                 |
| <b>Police</b>   | <i>F001 Fund</i>                             | Police Vehicle Setup for K9         | 20,000          |
|   | <i>F001 Fund</i>                             | V145 K9 F-150                       | 80,000          |
|   | <i>Unfunded*</i>                             | V146 Traffice Vehicle (EV?)         | 75,000          |
|   | <i>Unfunded</i>                              | V147 Investigations (Ford SUV)      | 75,000          |
|   | <i>Unfunded*</i>                             | V148 Crime Prevention Vehicle (EV?) | 75,000          |
|   | <i>Unfunded</i>                              | V149 Kulshan Creek NRO Vehicle      | 75,000          |
| <i>*Possible EV Vehicle Grants.</i>   |  | <b>\$ 400,000</b>                   |                 |

**City of Mount Vernon  
2026 Budget Process  
Equipment Rental Fund - Draft Preliminary Budget**

**Highlight of changes**

| <b><u>Overall budget change</u></b> | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-------------------------------------|---------------------|---------------------|--------------------------|-----------------|
| Salary and Benefits                 | \$ 538,407          | \$ 550,652          | \$ 12,245                | 2.3%            |
| Operating                           | 919,114             | 932,388             | 13,274                   | 1.4%            |
| Capital                             | 3,550,562           | 1,590,715           | (1,959,847)              | -55.2%          |
| Admin Overhead Charges              | 302,083             | 354,824             | 52,741                   | 17.5%           |
|                                     | <b>\$ 5,310,166</b> | <b>\$ 3,428,579</b> | <b>\$ (1,881,587)</b>    | <b>-35.4%</b>   |

**Current FTE**

|                        |      |
|------------------------|------|
| Maintenance Supervisor | 1.00 |
| Mechanics              | 3.00 |
| Total FTE              | 4.00 |

**New FTE Request**

|          |      |
|----------|------|
| Mechanic | 1.00 |
|----------|------|

| <b><u>Operating</u></b>         | <b><u>2025</u></b> | <b><u>2026</u></b> | <b><u>Difference</u></b> | <b><u>%</u></b> |
|---------------------------------|--------------------|--------------------|--------------------------|-----------------|
| Equipment Rental & Reserve      | \$ 78,487          | \$ 78,487          | \$ -                     | 0.0%            |
| Fuel                            | 552,500            | 552,500            | -                        | 0.0%            |
| Liability Insurance PSCIA       | 130,334            | 134,244            | 3,910                    | 3.0%            |
| Vehicle Insurance               | 37,395             | 36,456             | (939)                    | -2.5%           |
| Misc. Perils/Property Loss Ins. | 16,415             | 24,501             | 8,086                    | 49.3%           |
| Public Utility Services         | 16,000             | 16,000             | -                        | 0.0%            |
| Oil & Lube                      | 40,000             | 40,000             | -                        | 0.0%            |
| Miscellaneous                   | 47,983             | 50,200             | 2,217                    | 4.6%            |
|                                 | <b>\$ 919,114</b>  | <b>\$ 932,388</b>  | <b>\$ 13,274</b>         | <b>1.4%</b>     |

| <b><u>Capital</u></b>       | <b><u>2025</u></b>  | <b><u>2026</u></b>  | <b><u>Difference</u></b> | <b><u>%</u></b> |
|-----------------------------|---------------------|---------------------|--------------------------|-----------------|
| Laptops & Computer Hardware | \$ 90,000           | \$ 90,000           | \$ -                     | 0.0%            |
| Vehicles & Equipment        | 3,420,562           | 1,460,715           | (1,959,847)              | -57.3%          |
| Equipment Contingency       | 40,000              | 40,000              | -                        | 0.0%            |
|                             | <b>\$ 3,550,562</b> | <b>\$ 1,590,715</b> | <b>\$ (1,959,847)</b>    | <b>-55.2%</b>   |



| Expenditure Requests<br>Line Item Justifications |                     |                       |     |   |     |       |                        |   |  |
|--|---------------------|-----------------------|-----|---|-----|-------|------------------------|---|--|
| Submitting Dept:                                 |                     | Equipment Rental Fund |     |   |     |       |                        |   |  |
| Description                                      | BARS Account Number |                       |     |   |     |       | Total Amount Requested | Justification   |  |
| Motor Pool Services                              |                     |                       |     |   |     |       |                        |   |  |
| Salaries and Wages                               | 501                 | 24                    | 548 | 0 | 175 | 51100 | 404,161                | Amount to be supplied by Finance  |  |
| Overtime   | 501                 | 24                    | 548 | 0 | 175 | 51300 | 1,000                  | used in emergency situations, ie ,flooding , power outages, snow removal, and emergency vehicle repairs and EMS fleet.  |  |
| Social Security                                  | 501                 | 24                    | 548 | 0 | 175 | 52100 | 30,918                 | Amount to be supplied by Finance  |  |
| Retirement                                       | 501                 | 24                    | 548 | 0 | 175 | 52200 | 22,552                 | Amount to be supplied by Finance  |  |
| Labor and Industries                             | 501                 | 24                    | 548 | 0 | 175 | 52300 | 8,203                  | Amount to be supplied by Finance  |  |
| Health Insurance                                 | 501                 | 24                    | 548 | 0 | 175 | 52400 | 81,463                 | Amount to be supplied by Finance  |  |
| Paid Family Medical Leave - PFML                 | 501                 | 24                    | 548 | 1 | 175 | 52600 | 855                    | Amount to be supplied by Finance  |  |
| Uniforms & Clothing                              | 501                 | 24                    | 548 | 0 | 175 | 52820 | 1,500                  | Gloves, coats, rain gear, face shields and eye protection.  |  |
| Office Supplies                                  | 501                 | 24                    | 548 | 0 | 175 | 53110 | 500                    | Basic supplies, paper, pens, key tags, and printer cartridges.  |  |
| Operating Supplies                               | 501                 | 24                    | 548 | 0 | 175 | 53111 | 7,000                  | Hardware for building maint. Small parts, propane, paint, tool repair, and cleaning supplies.   |  |
| Parts, Materials & Supplies                      | 501                 | 24                    | 548 | 0 | 175 | 53118 | 10,500                 | Increased by 16 percent due to higher prices on consumable parts. nuts, bolts, fittings, light bulbs, welding supplies and fuel pump repairs and maintenance supplies |  |
| Oil & Lube                                       | 501                 | 24                    | 548 | 0 | 175 | 53119 | 40,000                 | Engine, transmission, and hydraulic oils. Grease and antifreeze.  |  |
| Office Equipment                                 | 501                 | 24                    | 548 | 0 | 175 | 53134 | 8,500                  | New computer & monitor for Gasboy. Diagnostc updates, tooling, floor jacks, press tools & air tools   |  |
| Fuel   | 501                 | 24                    | 548 | 0 | 175 | 53200 | 552,500                | fuel estimated @ 130,000 gallons ~ \$4.25 per gallon. estimate includes adverting cost of diesel additives  |  |
| Minor Tools & Equipment                          | 501                 | 24                    | 548 | 0 | 175 | 53500 | 3,000                  | for mechanics ~ minor tools and equipment ( \$1,000 per person as per contract)   |  |
| Professional Services                            | 501                 | 24                    | 548 | 0 | 175 | 54110 | 8,500                  | Pump under ground oil separators, inspections on fuel tanks, and monitor systems.   |  |
| Cell Phones                                      | 501                 | 24                    | 548 | 0 | 175 | 54212 | 700                    | Two cell phones.  |  |
| Travel   | 501                 | 24                    | 548 | 0 | 175 | 54310 | 500                    | Travel costs associated with training   |  |
| Vehicle Repairs                                  | 501                 | 24                    | 548 | 0 | 175 | 54542 | 1,000                  | Amount to be supplied by Finance  |  |
| Equipment Rental & Reserve                       | 501                 | 24                    | 548 |   | 175 | 54543 | 78,487                 | Amount to be supplied by Finance  |  |
| Liability Insurance PSCIA                        | 501                 | 24                    | 548 | 0 | 175 | 54630 | 134,244                | Amount to be supplied by Finance  |  |
| Misc. Perils/Property Loss Ins.                  | 501                 | 24                    | 548 | 0 | 175 | 54640 | 24,501                 | Amount to be supplied by Finance  |  |
| Vehicle Insurance                                | 501                 | 24                    | 548 | 0 | 175 | 54650 | 36,456                 | Amount to be supplied by Finance  |  |
| Public Utility Services                          | 501                 | 24                    | 548 | 0 | 175 | 54700 | 16,000                 | Amount to be supplied by Finance  |  |
| Repairs & Maintenance                            | 501                 | 24                    | 548 | 0 | 175 | 54810 | 3,000                  | Waste oil containment and 2 garage door openers   |  |
| Laundry  | 501                 | 24                    | 548 | 0 | 175 | 54913 | 3,000                  | Uniforms and clothing   |  |
| Dues, Subscriptions & Memberships                | 501                 | 24                    | 548 | 0 | 175 | 54980 | 2,000                  | PFMA and state contract pricing memberships   |  |
| Tuition & Registration                           | 501                 | 24                    | 548 | 0 | 175 | 54982 | 2,000                  | for schooling on electronics and new vehicle updates  |  |
| Admin. Overhead Charges                          |                     |                       |     |   |     |       |                        |   |  |
| Admin. Overhead Charges                          | 501                 | 24                    | 548 | 0 | 170 | 9110  | 354,824                | Overhead Admin Charges.   |  |
| Capital Expenditures                             |                     |                       |     |   |     |       |                        |   |  |
| Laptops & Computer Hardware                      | 501                 | 24                    | 594 |   | 141 | 56415 | 90,000                 | Annual replacement of employee computer workstations and laptops.   |  |
| Vehicles & Equipment                             | 501                 | 24                    | 594 | 0 | 237 | 56460 | 1,460,715              | Amount to be supplied by Finance - purchase of new vehicles funded through the accumulated replacement reserves   |  |
| Equipment Contingency                            | 501                 | 24                    | 594 | 0 | 237 | 56424 | 40,000                 |   |  |
|  |                     |                       |     |   |     |       | 3,428,579              |   |  |

| Submitting Dept:                             |                | Facility Renewal Fund |     |        |     |       |                | 2024           | 2025           | 2025           | 2026 |
|--|----------------|-----------------------|-----|--------|-----|-------|----------------|----------------|----------------|----------------|------|
| Description                                  | Account Number |                       |     |        |     |       | Budget         | Estimate       | Budget         | Request        |      |
| <b>Facility Renewal Fund</b>                 |                | <b>502</b>            |     |        |     |       |                |                |                |                |      |
| <b>Beginning Fund Balance</b>                |                |                       |     |        |     |       |                | <b>32,681</b>  |                | <b>217,681</b> |      |
| <b>Revenue</b>                               |                |                       |     |        |     |       |                |                |                |                |      |
| Skagit County Economic Development Grant     | 502            | 00                    | 337 | 0      | 326 | 33700 | -              | 112,444        | -              | -              |      |
| Interest Earnings                            | 502            | 00                    | 361 | 0      | 372 | 36110 | 1,000          | -              | 1,000          | -              |      |
| Operating Transfer - In - General Fund       | 502            | 00                    | 397 | 0      | 393 | 39700 | 100,000        | 100,000        | 100,000        | -              |      |
| Operating Transfer - In - REET I             | 502            | 00                    | 397 | 0      | 394 | 39700 | -              | 150,000        | 150,000        | 150,000        |      |
| Contributions & Donations                    | 502            | 00                    | 367 | 0      | 376 | 36700 | -              | -              | -              | -              |      |
| <b>Total Revenue</b>                         |                |                       |     |        |     |       | <b>101,000</b> | <b>362,444</b> | <b>251,000</b> | <b>150,000</b> |      |
| <b>Operating Expenditures</b>                |                |                       |     |        |     |       |                |                |                |                |      |
| Repairs & Maintenance                        | 502            | 07                    | 518 | 0      | 106 | 54810 | 75,000         | 30,000         | -              | 30,000         |      |
| Repairs & Maintenance - Cell Towers          | 502            | 07                    | 518 | 0      | 107 | 54810 | 125,000        | 35,000         | 90,000         | 50,000         |      |
| Facility Improvements                        | 502            | 07                    | 594 | 0      | 245 | 56100 | 354,000        | -              | 150,000        | -              |      |
| Maintenance Contract - Software - Cartegraph | 502            | 07                    | 594 | G17001 | 247 | 54840 | 15,000         | -              | 15,000         | -              |      |
| Lincoln Block Improvements                   | 502            | 07                    | 594 | G17001 | 247 | 56102 | 75,000         | 112,444        | -              | -              |      |
| <b>Total Expenditures</b>                    |                |                       |     |        |     |       | <b>644,000</b> | <b>177,444</b> | <b>255,000</b> | <b>80,000</b>  |      |
| <b>Ending Fund Balance</b>                   |                |                       |     |        |     |       | <b>32,681</b>  | <b>217,681</b> |                | <b>287,681</b> |      |

| Submitting Dept:                   |                | LEOFF I Health Care Reserve |     |   |     | 2024   | 2025           | 2025           | 2026           |
|------------------------------------|----------------|-----------------------------|-----|---|-----|--------|----------------|----------------|----------------|
| Description                        | Account Number |                             |     |   |     | Budget | Estimate       | Budget         | Request        |
| <b>LEOFF I Health Care Reserve</b> |                | <b>512</b>                  |     |   |     |        |                |                |                |
| <b>Beginning Fund Balance</b>      |                |                             |     |   |     |        | <b>496,188</b> |                | <b>506,488</b> |
| <b>Revenue</b>                     |                |                             |     |   |     |        |                |                |                |
| Interest Earnings                  | 512            | 00                          | 361 | 0 | 372 | 36110  | 300            | 300            | 300            |
| Operating Transfers - In           | 512            | 00                          | 397 | 0 | 393 | 39700  | 10,000         | 10,000         | 10,000         |
| <b>Total Revenue</b>               |                |                             |     |   |     |        | <b>10,300</b>  | <b>10,300</b>  | <b>10,300</b>  |
| <b>Operating Expenditures</b>      |                |                             |     |   |     |        |                |                |                |
| Medical Claims (LEOFF I Police)    | 512            | 06                          | 517 | 0 | 103 | 52912  | 40,000         | -              | 20,000         |
| Medical Claims LEOFF I Fire)       | 512            | 06                          | 517 | 0 | 103 | 52913  | -              | -              | 20,000         |
| <b>Total Expenditures</b>          |                |                             |     |   |     |        | <b>40,000</b>  | <b>-</b>       | <b>40,000</b>  |
| <b>Ending Fund Balance</b>         |                |                             |     |   |     |        | <b>496,188</b> | <b>506,488</b> | <b>476,788</b> |

| Submitting Dept:                    |                | Fireman's Relief and Pension |     |   |           |                | 2024           | 2025          | 2025           | 2026 |
|-------------------------------------|----------------|------------------------------|-----|---|-----------|----------------|----------------|---------------|----------------|------|
| Description                         | Account Number |                              |     |   |           | Budget         | Estimate       | Budget        | Request        |      |
| <b>Fireman's Relief and Pension</b> |                | <b>611</b>                   |     |   |           |                |                |               |                |      |
| <b>Beginning Fund Balance</b>       |                |                              |     |   |           |                | <b>389,176</b> |               | <b>399,365</b> |      |
| <b>Revenue</b>                      |                |                              |     |   |           |                |                |               |                |      |
| Interest Earnings                   | 611            | 00                           | 361 | 0 | 372 36110 | 250            | -              | 250           | -              |      |
| Fire Insurance Premium Tax          | 611            | 00                           | 336 | 0 | 323 33618 | 65,000         | 80,189         | 70,000        | 80,000         |      |
| <b>Total Revenue</b>                |                |                              |     |   |           | <b>65,250</b>  | <b>80,189</b>  | <b>70,250</b> | <b>80,000</b>  |      |
| <b>Operating Expenditures</b>       |                |                              |     |   |           |                |                |               |                |      |
| Operating Transfers - Out to GF     | 611            | 25                           | 597 | 0 | 256 50100 | 50,000         | 70,000         | 70,000        | 70,000         |      |
| <b>Total Expenditures</b>           |                |                              |     |   |           | <b>50,000</b>  | <b>70,000</b>  | <b>70,000</b> | <b>70,000</b>  |      |
| <b>Ending Fund Balance</b>          |                |                              |     |   |           | <b>389,176</b> | <b>399,365</b> |               | <b>409,365</b> |      |

| Submitting Dept:               |                | Managerial Funds |     |   |        | 2024     | 2025           | 2025           | 2026           |                |
|--------------------------------|----------------|------------------|-----|---|--------|----------|----------------|----------------|----------------|----------------|
| Description                    | Account Number |                  |     |   | Budget | Estimate | Budget         | Request        |                |                |
| <b>Managerial Funds</b>        |                | <b>6xx</b>       |     |   |        |          |                |                |                |                |
| <b>Beginning Fund Balance</b>  |                |                  |     |   |        | -        |                | -              |                |                |
| <b>Revenue</b>                 |                |                  |     |   |        |          |                |                |                |                |
| Developer Deposits             | 641            | 00               | 389 | 0 | 389    | 38900    | 15,000         | 15,000         | 15,000         | 15,000         |
| Court Assessment & Bail Fund   |                |                  |     |   |        |          |                |                |                |                |
| Court Remittance Rcpts - State | 651            | 00               | 386 | 0 | 387    | 38601    | 85,000         | 120,000        | 70,000         | 120,000        |
| Crime Victims - State          | 651            | 00               | 386 | 0 | 387    | 38612    | -              | 1,200          | 1,000          | 1,200          |
| Miscellaneous Suspense Fund    |                |                  |     |   |        |          |                |                |                |                |
| State Building Code Fee        | 652            | 00               | 386 | 0 | 387    | 38610    | 4,000          | 4,000          | 4,000          | 5,000          |
| Concealed Weapons Permit       | 652            | 00               | 386 | 0 | 387    | 38650    | 10,000         | 8,000          | 10,000         | 10,000         |
| FBI Fingerprints               | 652            | 00               | 386 | 0 | 387    | 38680    | 3,500          | 2,200          | 2,200          | 2,200          |
| MV School Impact Fees          | 653            | 00               | 386 | 0 | 387    | 38660    | 210,424        | 120,000        | 100,000        | 120,000        |
| <b>Total Revenue</b>           |                |                  |     |   |        |          | <b>327,924</b> | <b>270,400</b> | <b>202,200</b> | <b>273,400</b> |
| <b>Operating Expenditures</b>  |                |                  |     |   |        |          |                |                |                |                |
| Developer Deposits             | 641            | 11               | 589 | 0 | 224    | 50300    | 15,000         | 15,000         | 15,000         | 15,000         |
| Court Assessment & Bail Fund   | 651            | 30               | 589 | 0 | 225    | 50399    | 85,000         | 121,200        | 71,000         | 121,200        |
| Miscellaneous Suspense Fund    |                |                  |     |   |        |          |                |                |                |                |
| State Building Code Fee        | 652            | 34               | 586 | 0 | 217    | 50301    | 4,000          | 4,000          | 4,000          | 5,000          |
| Concealed Weapons Permit       | 652            | 34               | 586 | 0 | 219    | 50303    | 10,000         | 8,000          | 10,000         | 10,000         |
| FBI Fingerprints               | 652            | 34               | 586 | 0 | 223    | 50305    | 3,500          | 2,200          | 2,200          | 2,200          |
| MV School Impact Fees          | 653            | 40               | 586 | 0 | 221    | 50306    | 200,000        | 120,000        | 100,000        | 120,000        |
| <b>Total Expenditures</b>      |                |                  |     |   |        |          | <b>317,500</b> | <b>270,400</b> | <b>202,200</b> | <b>273,400</b> |
| <b>Ending Fund Balance</b>     |                |                  |     |   |        |          | -              | -              | -              | -              |