City of Mount Vernon

2019 Budget

Mount Vernon, Washington

CITY OF MOUNT VERNON

2019 BUDGET

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MAYOR’S BUDGET MESSAGE

January 2019

TO: Mount Vernon City Council and Mount Vernon Community

RE: 2019 City Budget

When I reflect on the City of Mount Vernon, I believe we have so much to be proud of and thankful for. Our small city has effectively demonstrated how government can take care of services and create transparency while engaging with residents. Our services are highly valued by residents.

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.

The 2019 budget was prepared to provide straight forward recommendations for expenditures essential to ensuring that the mission of the City of Mount Vernon is met. The budget was also prepared with respect and followed financial management policies adopted by City Council and updated annually during the budget process.

We budget for several unique services through 21 departmental budgets and a total of 30 different funds. The governmental operating fund budgets total $34,510,612, representing a 13.0% increase compared to the 2018 final budget.

The 2019 budget for the City of Mount Vernon is $75,221,305, representing a 20.9% increase as compared to the 2018 final budget.

The largest increase is in the Fire Department, which will add emergency medical services (EMS) in 2019. That means a new division of 17 new employees and additional revenues of $2,946,000 from the EMS county wide levy and billable services.

The City staff has devoted themselves in recent years, and continues daily, to examine practices that would increase efficiency and use tax dollars wisely. Shrinking shared revenues from the State of Washington and unfunded mandates from the State and Federal government have greatly impacted our City budget.

City Functions:	*2019 Budget*		*2018 Budget*		*2017 Buget*		*2016 Budget*	
Government Operations	34,510,612	46%	30,543,667	49%	28,668,184	52%	27,134,352	51%
Capital Funds	4,428,681	6%	4,894,859	8%	4,559,100	8%	5,496,825	10%
Utilities (Operations)	18,733,149	25%	17,831,319	29%	16,638,979	30%	16,308,317	31%
All other functions	17,548,863	23%	8,927,128	14%	5,319,459	10%	4,509,359	8%
Total City Budget	**75,221,305**	**100%**	**62,196,973**	**100%**	**55,185,722**	**100%**	**53,448,853**	**100%**
Gov't Operations by Dept	*2019 Budget*		*2018 Budget*		*2017 Buget*		*2016 Budget*	
Police	10,114,443	29%	10,039,818	33%	9,361,569	33%	9,142,899	34%
Fire	8,787,079	25%	5,565,362	18%	5,153,169	18%	4,901,024	18%
Streets	2,174,606	6%	2,022,747	7%	1,658,422	6%	1,562,772	6%
Parks	2,156,482	6%	2,005,766	7%	1,905,029	7%	1,786,262	7%
Library	1,415,926	4%	1,358,995	4%	1,352,355	5%	1,232,205	5%
Development Services	2,095,644	6%	1,953,160	6%	1,741,233	6%	1,378,679	5%
Other City Services	7,766,432	23%	7,597,819	25%	7,496,407	26%	7,130,511	26%
Total Gov't Operations	**$ 34,510,612**	**100%**	**$ 30,543,667**	**100%**	**$ 28,668,184**	**100%**	**$ 27,134,352**	**100%**

Strategic Goals

The 2019 budget was also prepared to fulfill the goals City Council adopted in the 2019-2021 strategic plan on October 10, 2018: Adequate Infrastructure, Healthy Neighborhoods, Good Place for Investment, and Efficient and Professional Operations.

Strategic Goal #1
Infrastructure

Provide an adequate level of quality public facilities in a fiscally prudent manner.

A City's infrastructure is critical to the City's health and safety as well as economic development and prosperity. The City will make a $20.5 million investment in capital projects in 2019. In many respects, the City's ability to realize its competitive potential depends on making smart infrastructure choices.

Capital Transportation Projects and the Transportation Benefit District

The **Transportation** division is made up of the Street Department, Arterial Street Fund, and the Transportation Benefit District Fund. These divisions are responsible for the maintenance of the City's 138 miles of road ways. The passage of a Transportation Benefit District sales tax of .2% in 2016 is providing critical funding for the maintenance of City streets that was delayed for many years during the recession. Examples of funded projects for 2019:

- Widening of College Way (SR530) under Interstate 5—fully funded and scheduled to complete in 2019
- Design and engineer intersection improvements at College Way (SR530) and N. 30th Street
- Signal upgrades at College Way & Riverside Drive area
- Increased overlay pavement preservation program, add ADA program, fund sidewalk gap program

Fire Infrastructure needs

The current station, built in 1964, is inadequate to provide life safety to redevelopment planned in the entire downtown area. The City evaluated the fire station infrastructure citywide in 2018. City Council has authorized a ballot measure for the April 2019 ballot asking our voters to support a $29 million dollar effort for reconstruction of the downtown station, and safety improvements to fire stations 2 & 3. If successful, the City will have quality fire infrastructure to meet the needs of the City for the next 50 years.

A future Library space re-imagined

The City is continuing in the planning and funding options for a new Library, Community Center and Parking structure in collaborations with Skagit County, Library Board of Trustees and the Mount Vernon Library Foundation.

Parks Infrastructure

The 2019 budget allocates $1.85 million for projects in our parks system to include continued funding for the Little Mountain Park Bike Skills Center access road and parking area, Hillcrest Lodge renovations, Bakerview Park access road and sidewalk installation, Edgewater Park Improvements, 25th St Playground and cell tower maintenance.

Infrastructure operations

Wastewater, Surfacewater, and Collections services provide sewer services in our City and often are transparent to our general public. These crucial departments invest significant money into compliance with Federal and State Clean Water Act and other complex regulations. Included in $2.65 million funded projects for 2019 include:

- Sewer and storm water restoration program (annual)
- Wastewater treatment upgrade
- Kulshan pump station debris removal system
- South 19th Street Culvert removal

Strategic Goal #2
Healthy Neighborhoods

Create an action plan to address the health of our neighborhoods, including public safety, public health, and appearance.

Homelessness

The City continues to collaborate with partner agencies to address effects of homelessness and poverty on our City streets. The full time social worker position was added to the Mount Vernon Police Department in 2017. The City has dedicated over $250,000 in efforts to address the impacts of homelessness. Continued efforts funded in the 2019 preliminary budget include:

- Hired a full-time employee in the Solid Waste Division to dedicate more focus in areas affected by encampments and vandalism.
- Law Enforcement Park Ranger position in Police Department.
- Continue directed patrol through the Downtown Zone officers.
- Continue collaboration with Skagit County government and Catholic Housing Services for procurement of property for a permanent supportive housing project.
- Continue engaging the local faith community in an effort to provide an opportunity for service and a partnership in proposing solutions.

Crime Prevention & Code Enforcement

The City continues the goal of updating our municipal codes dealing with nuisances including noise, overgrown vegetation, parked junk vehicles, broken fencing and general disarray.

- City Parks Ordinance to include a code of conduct for parks and public space in the vicinity of parks.
- GIS mapping for coordinated encampment inspections, work with property owners to minimize trespassing, work with business owners to unify approach.
- Support the Blockwatch Program.
- City Council discussion of fireworks ban, plastic bag ban, and stormwater incentive program.

Housing

The City is funding continued work to update land use codes around multi-family housing as adopted in the 2016 Comprehensive Plan. Staff continues work to bring forward codes for City Council to consider in a very thoughtful manner as to not affect the health of our existing neighborhoods. The focus on 'missing middle' housing stock continues to be the logical and realistic way to increase affordable options in the City of Mount Vernon.

- Code development and revision including density bonuses for residential developments providing affordable housing for those earning less than 80% of the area median income (AMI), and promoting in-fill development.
- Present options to City Council for downtown 2nd floor residential codes including possible tax deferment programs.
- Encourage the development of accessory dwelling units.

Maintenance

The 2019 budget places emphasis in funding for parks to maintain our parks, trails and public spaces to the level to which our Community expects; which encourages more users and reduces crime and the perception of crime.

Strategic Goal #3
A Good Place for Investment

Maintain a strong proactive position toward prosperity to promote a vibrant business community, retain & recruit a talented workforce, a positive civic image, and establish the City as a good place for investment.

Redevelopment

With the completion of the waterfront flood protection project in 2018 the City stands at a critical stage in the evolution of commercial and residential development in the downtown core. It is the responsibility of City leadership to attract and work with potential development to realize the vision of our Community. To that end the City will continue its work in the following areas:

- Work with property owners to realize benefits of the FEMA Letter of Map Revision designation.
- Historic downtown revitalization development - parking garage, residential, hotel, mixed use.
- Coordinate between historic downtown and south of Kincaid subarea opportunities.
- Opportunity zones – The City was awarded three census tracts for the Federal Government Program to incentivize investment. The City is working with the Federal Government and Washington State Department of Commerce to attract investment in our commercial corridor.

Development Services Department

Commercial and residential developers must work together with the City Development Services Department to ensure compliance with municipal code (law) and Federal and State requirements. This regulatory department provides expert analysis and advice to the City Council in the reform or enactment of municipal code. The following is examples of work funded in the 2019 budget:

- Realize the fastest permit center in the State of Washington through implementation of integrated permit software
- Enact zoning and code recommendations developed from the South of Kincaid subarea plan (2017)

Fiber Optics

The **Fiber Optic Network**, managed by the city's Information Services Department, has developed a fiber optic system that encompasses over 114 public entities and more than 220 businesses in Mount Vernon, Burlington and the Port of Skagit. The city manages the fiber and contract with internet service providers to manage the service. This encourages competition in the marketplace. The fiber optic network has successfully been marketed to technology companies as the place where they can have the technology they need in a small city atmosphere where parking is free, office space is less expensive and yet it is in close proximity to both Seattle and Vancouver, B.C. The ability to communicate and quickly transfer large amounts of data has been crucial for attracting and keeping businesses and manufacturers in the area.

Tourism Promotion

The **Tourism Promotion** funding is derived from a tax imposed on hotel/motel guests. During the course of a year, applicants who have received funding are required to provide documentation that their activities brought tourists to the area. The Mount Vernon Chamber of Commerce and Mount Vernon Marketing Campaign receive the most funding in this group. The scope of activities that are funded include various items such as the Highland Games, 4th of July, Children's Art Festival, performing arts, festivals and of course the Tulip Festival.

First Impressions Projects

Funding is included to support the Mount Vernon Downtown Association Art in the Alleys initiative, hanging flower baskets and fully support funding of transportation projects, park maintenance and an online presence.

Strategic Goal #4
Operations

Achieve efficiencies and professional services to meet our community's expectations through innovative management & governance.

The City staff works towards achieving efficiencies and professional services designed to meet our community expectations through innovative management and governance. Focusing on operating strategically, not in a reactionary manner. Each Department is expected to participate as a team in meeting the goals of the City and community.

The City's leadership aims to provide efficient and high-quality service to all customers and citizens by deploying best practices in the management of personnel, finances and physical assets.

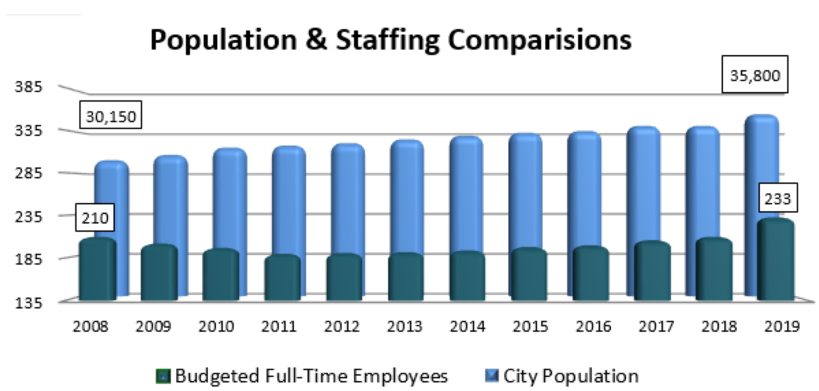
Any team accomplishes more when the goals and mission are clear and measured. Our community should expect the most qualified employees to serve them. With the increasing competition for good talent, the City has been working to improve employee wellness, competitive wages, streamline and standardize administrative processes, and engage with our public.

Staffing levels

In 2018, the City of Mount Vernon's staffing level reached the level of a decade ago. Without question there is a need to reinstate positions that were eliminated during the recession to accommodate the growing number of services provided and growth of our City. The 2019 budget includes the following staffing changes:

- Fifteen (15) Firefighter/Paramedic personnel to staff the advanced life support ambulance as the City transitioned to a fire based EMS delivery platform.
- Assistant Fire Chief position to ensure proper oversight of operations associated with the fire department and the new fire based EMS platform.
- Nurse Educator/Quality Assurance Program Manager for the support of the EMS platform.
  (The above 17 positions are funded with the County EMS Levy and EMS transport fees.)
- Associate Planner to help with the growing need in the Development Services Department.
- Parks Laborer position to replace the growing cost of contracted lawn mowing for the City.
- Street/Collections Operator to maintain drainage system in the ROW, detention ponds, and assist the Street Department.
- Part-time City Attorney – to support the legal team as legal issues arise requiring additional time and/or expertise given the breadth of municipal practice and limitations to current staffing.

The following graph depicts the staff to city population ratios over the past several years.



Professional Development

Administration encourages continuing professional development at all levels. The 2019 budget funds employee skill building such as:

- Fire fighter on-going skills and emergency management leadership
- Police training
- Professional organization membership for all Director level roles

Union Groups

There are five union groups within the City of Mount Vernon's 233 full time employees. Police commissioned officers, Police non-commissioned staff, Fire Department battalion chiefs, Firefighters, and Teamsters (employees of public works and parks). The City is committed to good working relationships with our Union groups, and engages in regular communication and relationship building.

City Shop

For the past decade the City has planned to update the city shop complex located on Cameron Way. This facility hosts the Solid Waste Division, Streets Department, Yard Waste Facility, and Equipment Department in addition to storage of the flood wall components, salt and sand storage for inclement weather and miscellaneous public work functions. The City will continue planning for a more consolidated shop to increase efficiencies in operations of this facility.

Conclusion

Our City is grateful for residents' support and excellent partnerships that help us achieve quality of life for our region. Specific thank you to Skagit County Public Health for their role in addressing homelessness, WSDOT for partnership in improvements in the College Way (SR538) corridor; and our Innovation Partnership Zone members Skagit Valley College, Port of Skagit, Washington State University, and the Economic Development Alliance of Skagit County for the realization of the value-added agriculture vision of our City.

As Mayor, I sincerely appreciate all of our City staff that have fulfilled our mission this past year. We believe that our example of good government will influence others to join us in an attitude of integrity and vitality. I would like to extend special gratitude to Mr. Doug Volesky, Finance Director, for his critical professional guidance in the preparation of this budget and accomplishments in the finance department.

We hope you will choose to partner with us, as we continue to create a lifetime positive difference for our community. Please participate in our weekly Mayor's Coffee Hours, sign up for electronic newsletters, and email or call with questions, concerns, or ideas.

Sincerely,

Jill Boudreau

Jill Boudreau, Mayor
mvmayor@mountvernonwa.gov
360-336-6211

MEET YOUR 2019 ELECTED OFFICIALS

Mayor Jill Boudreau

The City of Mount Vernon is a code city Mayor/Council form of government. The Councilmembers are elected to four year terms. City Council exercises the legislative power of the City and determines matters of policy.
The City Council is comprised of two members from each of the three wards within the city, and one that represents the city at-large.

City Councilmembers

Erin Moberg
Ward 1

Iris Carías
Ward 1

Mark Hulst
Ward 2

Gary Molenaar
Ward 2

Melissa Beaton
Ward 3

Mary Hudson
Ward 3

Richard Brocksmith
Council At Large

Mount Vernon City Council meetings are open to the public and are held on the second and fourth Wednesdays of each month. In addition, Council holds Study Sessions on the first and third Wednesdays to discuss items of importance to the City.

Mission Statement

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

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 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.

City of Mount Vernon

Organizational Structure

The Public

Citizens Advisory Boards & Commissions

Arts Commission
Lodging Tax Advisory Commission
Civil Service Commission
Library Board
Park Foundation
Planning Commission

Mayor

City Administration
Cross-Departmental Initiatives
Regional Initiatives/ Partnerships

Council

City Legislation
Policy Development
City Budget

Administrative Services

Finance Dept:
Accounting & Financial Reporting
Business Licensing
City Clerk
Financial Planning
Debt Management
Investments
Utility Billing
City Attorney:
Legal Services
Human Resources:
Benefits/ Compensation
Employment
Labor Relations
Safety
Workers' Compensation
Information Services
Network, Hardware & Software
Website Management
TV10 Productions & Programming
Telephone System
Fiber Optic Services

Public Safety

Police:
Patrol
Special Operations
Crime Prevention
Investigations
Records/ Evidence
Traffic
Animal Control
Education
Fire:
Fire Prevention
Fire Suppression
Emergency Medical Services
Public Education

Development Services

Building Permits
Code Enforcement
Development Review
Engineering
Building & Utility Inspections
Current/ Long Range Planning
Transportation Demand Management
Facilities Maintenance

Public Works

Construction
Engineering
Fleet Maintenance
Capital Project Management
Solid Waste & Recycling
Stormwater Management
Street & Sidewalk Maintenance
Transportation Planning
Wastewater Management

Parks and Enrichment Services

Administration/ Planning/ Development
Arts Activities
Facilities/ Grounds
Recreation Activities

Library

Public access to information and materials
Adult/Teen/Children's Programs

Municipal Court

Arraignments
Hearings & Trials

Financial Management Policies

Introduction and Purpose

Sound financial stewardship and prudent use of public funds are the primary responsibilities given to the officials and managers of the City of Mount Vernon. Having been entrusted with this responsibility by our citizens, the establishment and maintenance of wise fiscal policies enable City officials to protect public interests and ensure public trust. The City is committed to the highest standards of responsible financial management. The City, including the City Council, Mayor and staff will work together to ensure that all financial matters of the City are addressed with care, integrity, and in the best interest of the City.

The comprehensive financial management policy document incorporates past financial practices in defining the current policies to be used by the City to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the City's financial affairs.

The policies contained in this document are designed to:

- Protect the assets of the City;
- Ensure the maintenance of open and accurate records of the City's financial activities;
- Provide a framework of operating standards and behavioral expectations;
- Ensure compliance with federal, state, and local legal and reporting requirements;
- Provide a means for the City Council to update and monitor these policies with the assistance and cooperation of the Mayor and Finance Director.

These policies will be reviewed annually during the budget cycle.

Revenue Policies

Current revenues will be sufficient to support current expenditures.

Revenue estimates should be calculated using an objective, analytical process, and will be neither overly optimistic nor overly conservative.

Revenue forecasts will be performed utilizing accepted analytical techniques, and shall assess the full spectrum of resources available to finance City programs and services.

Should economic downturns develop which could result in revenue shortfalls or fewer available resources, the City will evaluate and, if deemed necessary, will make appropriate adjustments to its budget.

The City shall consider the diversification of revenue as a strategy when developing its financial plans, and to the extent possible, a diversified and stable revenue system will be maintained to shelter public services from short-run fluctuations in any one revenue source.

The City will establish all user fees and charges at a level sufficient to cover the entire cost of service delivery (such as in "Enterprise Funds"), or that percentage of total service cost deemed appropriate by the City. All fees for services shall be reviewed and adjusted (where necessary) periodically to take into account the effects of additional service costs and inflation.

Revenues of a one-time, limited or indefinite term will be used for capital projects or one-time operating expenditures to ensure that no ongoing service program is lost when such revenues are reduced or discontinued.

The City will not utilize deficit financing or short-term borrowing as a revenue source to finance current operating needs without full financial analysis and prior approval of the City Council. Interfund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-documented repayment schedule of limited duration.

Grant Revenues

All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified.

Grant applications to fund new service programs with state or federal funds will be reviewed by the City, as they become available, with due consideration being given to whether locally generated revenues will be required to support these programs when outside funding is no longer available.

Enterprise Revenues

To ensure that the enterprise funds remain self-supporting, user fees and rate structures will be incorporated to support the total direct and indirect costs of operations, capital facilities maintenance, debt service, and replacement of depreciable assets.

Revenues received for enterprise purposes will be restricted to the respective funds.

Expenditure Policies

Expenditures approved by the City Council in the annual budget define the City's spending limits for the upcoming year. Beyond legal requirements, the City will maintain an operating philosophy of cost control and responsible financial management.

Emphasis is placed on improving individual and work group productivity, such as increased utilization of technology, equipment, personnel, and prudent business methods. The City will hire additional personnel only after the need for a new employee is substantiated and documented.

The City will maintain expenditure categories according to state statute and administrative regulation.

Before the City undertakes any agreements that would create fixed ongoing expenditures, the cost implications of such agreements will be fully determined for current and future years through the use of strategic financial planning models.

Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless expressly authorized and directed by City Council. The annual review should ensure support is in conformance with City objectives and reauthorization of funding is required.

Department heads are responsible for ensuring departmental expenditures under their control are in accordance with City Council's authorized expenditure authorization.

Personnel

All compensation planning and negotiations will focus on total compensation including direct salary, health care premiums, pension contributions, and other benefits of a non-salary nature. Cost analysis of salary increases will include the effect of such increases on the employer-share of related fringe benefits.

Maintenance and Replacement

The budget process will include a multi-year projection of vehicle replacement requirements. The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital plant, equipment and vehicles. Future maintenance needs for all new capital facilities will be costed out and included as decision criteria.

Indirect Cost Allocation

All externally mandated services provided by one fund for another, for an outside source, or for which full or partial funding is available will be fully costed out to allow for budgeted and actual costs charged to the fund performing the service. Interfund service fees charged to recover these direct costs will be recognized as revenue to the providing fund.

Reserve Policies

General

Adequate fund balance and reserve levels are a necessary component of the City's overall financial management of the City's financial strength.

Maintenance of fund balance for each accounting fund assures adequate resources for cash flow and to mitigate short-term effects of revenue shortages.

Government Operating Funds

The City shall maintain a target reserve in the General Fund of 15% of the total operating budget, excluding identified one-time revenues.

The City shall maintain reserves in other Governmental Operating Funds (Streets, Parks & Recreation, and Library) of at least 10% of total operating budget, excluding identified one-time revenues, with a target of 15%.

Equipment Replacement & Reserve Fund

The Equipment Replacement & Reserve Fund is utilized to set aside the necessary resources to finance scheduled vehicle and equipment replacement for the operational needs of the City. For each listed piece of equipment, a schedule will be made outlining the projected future cost of replacement, and a listing of the current contributions made towards replacement. Funds or departments that participate will make regularly scheduled payments to ensure that adequate replacement funds are available. Funds will not be withdrawn from the Equipment Replacement & Reserve Fund for other operating purposes unless a corresponding reduction in the equipment listing is made by the department requesting the withdrawal.

Other Funds

Reserve balances of other funds shall be set through the budget process in an amount consistent with the purpose and nature of the fund.

Debt Management Policies

The City will establish a formal Debt Management Policy which will be adopted by City Council and reviewed annually through the budget process.

The City may use short-term debt to cover temporary cash flow shortages that may be caused by a delay in receipting tax revenues or issuing long-term debt.

The City will not use short-term borrowing to finance current operating needs without full financial analysis and prior approval of the City Council.

The City may issue interfund loans rather than outside debt instruments to meet short-term cash flow needs. Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operation. All interfund borrowing will be subject to Council approval by ordinance, and will bear interest based upon prevailing rates.

An analytical review shall be conducted prior to the issuance of debt.

City Council approval is required prior to the issuance of debt.

The City will continually strive to maintain and improve its bond rating by enhancing and monitoring financial policies, budget forecasts and the financial health of the City so its borrowing costs are minimized and its access to credit is preserved.

The City will not use long-term debt to support current operations.

Long-term borrowing will only be used for capital improvements that cannot be financed from current revenues.

The City's policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the operating budget.

General Obligation Bond Policy: Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.

The issuance of bonds shall be financed for a period not to exceed a conservative estimate of the asset's useful life.

Limited Tax General Obligation (LTGO) bonds will be issued only if:

- A project requires funding not available from alternative sources;
- Matching fund monies are available which may be lost if not applied for in a timely manner; or
- Catastrophic or emergency conditions exist.

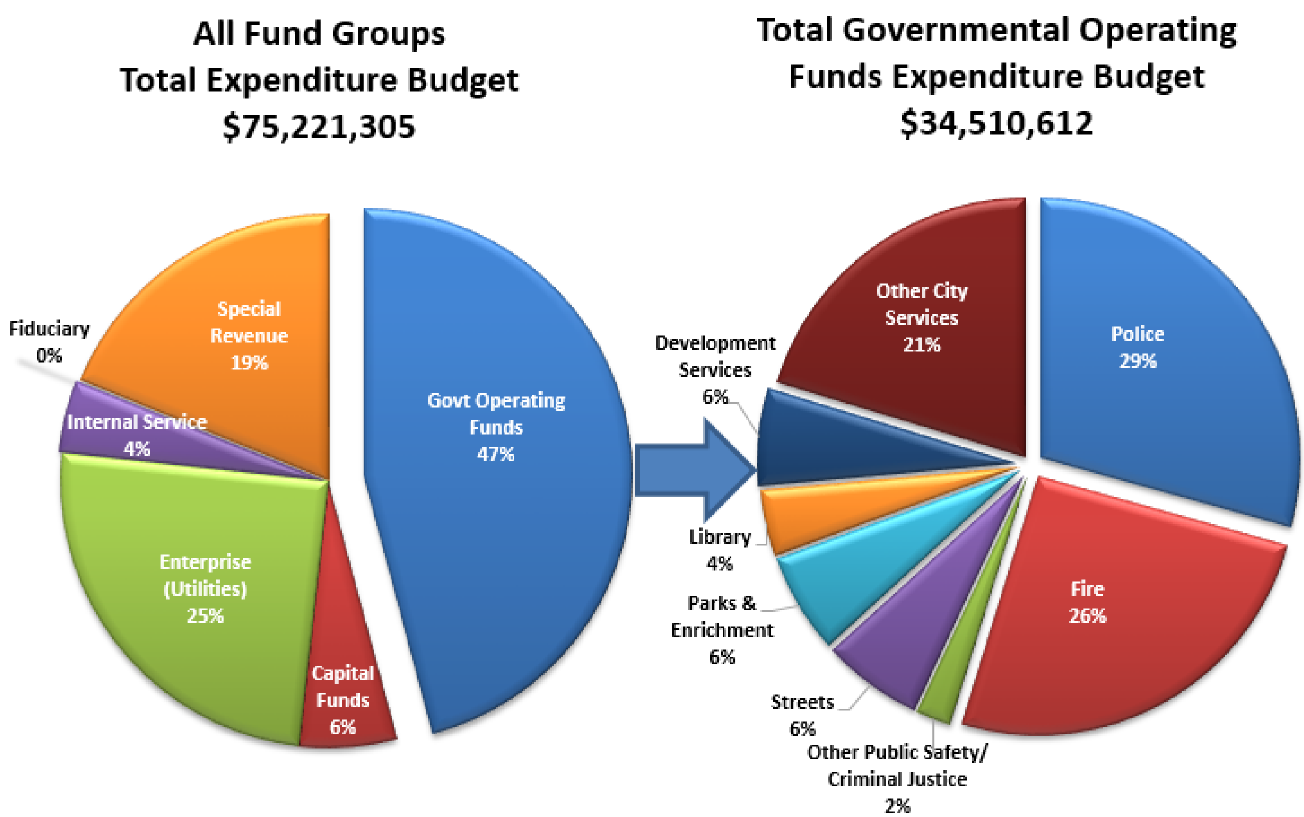
Budget Overview

Financial Overview

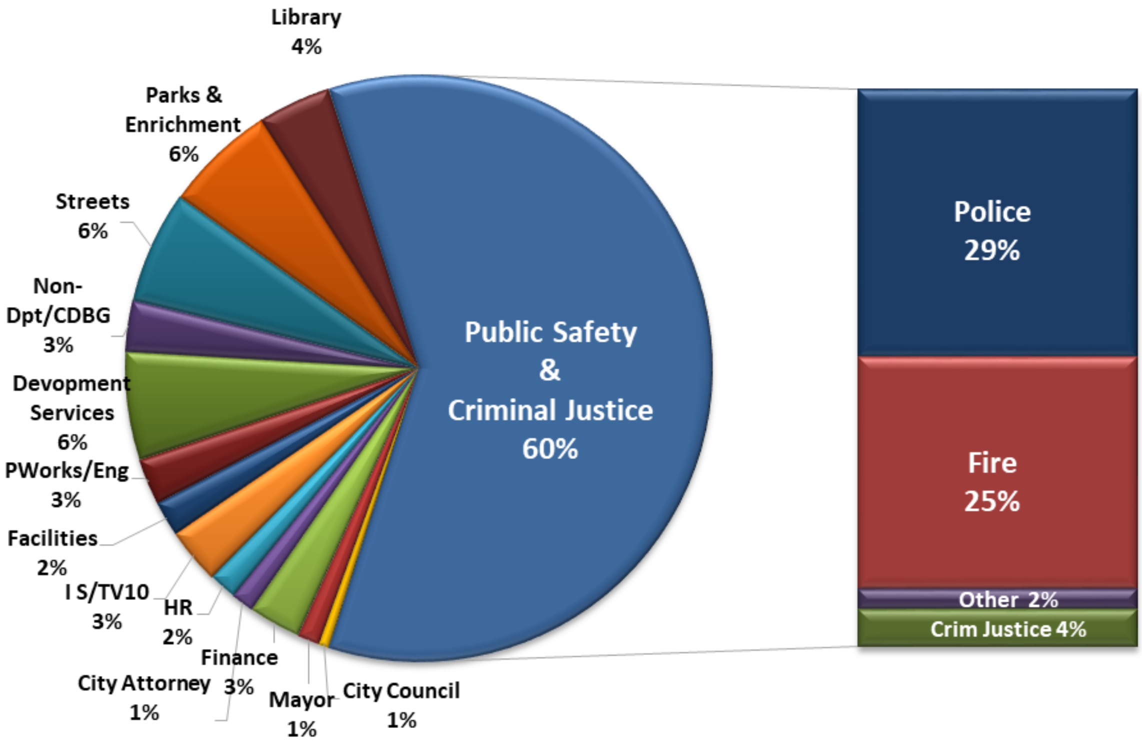
Total City

The City's Operating budget is comprised of 30 separate funds. The Governmental Operating funds are General Fund, Street Department Fund, Parks and Enrichment Services Fund, and Library Fund. Additionally, the City has Special Revenue Funds, Debt Service Funds, Capital Project Funds, Fiduciary Funds, and Proprietary Funds (including Enterprise-Utility and Internal Services Funds). Each of these funds have a unique purpose. The budgets fund day-to-day expenditures for a variety of services such as police and fire protections, street maintenance, parks, library, debt service, support services, street maintenance, sewer treatment, surface water runoff control as well as garbage and recycling services. These basic services are funded by user fees, taxes, permits, grants, state-shared revenues and other charges. The budget can vary greatly from year to year depending on construction projects and equipment replacement schedules. The total expenditure budget for these funds increased by $13,024,332 between the 2018 final budget and 2019.

The total City revenue budget, excluding beginning fund balances that were budgeted, increased $14,985,119 from $57.73 million in 2018 to $72.71 million in 2019. More detail on this can be found on the following pages.



Public Safety and Criminal Justice Components
Compared to all Governmental Operating Funds by Function
2019 Budget $34,510,612



Summary of Public Safety & Criminal Justice Budget		Amount
Police Department		10,114,443
Fire Department		8,787,079
Other Public Safety:		
Police/Fire LEOFF 1 retirees medical	92,000	
LEOFF 1 retirees LT care reserve	10,000	
Police and Fire general facilities	175,300	
Skagit County Dept of Emergency Mgmt	68,000	
Skagit 911 Dispatch	406,862	
		752,162
Criminal Justice:		
Municipal Court	535,810	
Public Defense	660,406	
Prosecution	233,957	
		1,430,173
Total Public Safety and Criminal Justice Budgets		21,083,857

Fund Summaries and Descriptions

Governmental Operating Funds

Governmental funds are used to account for most of the City's basic services, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The Governmental Operating Funds 2019 budget is $34,510,612 and includes:

- The General Fund, including
  - City Council
  - Municipal Court
  - Mayor
  - Finance
  - City Attorney
  - Human Resources
  - General Facilities
  - Police Department
  - Fire Department
  - Public Works/Engineering
  - Development Services
  - TV 10 – Public Access Cable
  - CDBG Entitlement Grant
  - Information Services
  - Non-Departmental
- Street Department Fund
- Parks and Enrichment Services Fund
- Library Fund

Special Revenue Funds

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

- The Hotel/ Motel tax fund will make $307,000 in grants available to support and promote tourism within the City – down from $376,100 from last year.
- The Transportation (TBD) Fund has a $1.85 million budget for 2019 to support transportation projects. This fund will support the City's annual overlay program.
- The Parks Special Revenue Funds have budgets of $1.47 million to fund various improvements to park areas. The Little Mountain Park trailhead & mountain bike skills center projects comprise $615,750 of that funding.
- The Arterial Street Fund has a budget of $9.89 million to fund the various projects like improvements at College Way, Riverside Drive and Freeway Drive

Debt Service Funds

The City will not have any expense in the Debt Service Funds in 2019 as the debt that was incurred by UTGO/LTGO bond levy in 1998 was paid off in 2017.

The City does pay debt service amounts for the Wastewater Treatment Plant upgrade but these amounts are included in the Utilities operating budgets and are not a separate debt service fund. The Riverside Bridge debt payments are allocated out of the revenue that the City receives from REET I.

Capital Project Funds

The total budgeted capital expenditures by major category for 2019 are shown below. Items of note include:

- REET I Fund – budget includes $759,540 in City facility projects and prior year project debt service (Riverside Bridge).
- REET II Fund – budget includes $1.13 million in street overlay and sidewalk improvement funding.

The overall budgeting for capital projects and vehicle purchases included in the 2019 budget are:

Capital Projects and Vehicles/Equipment

	2018 Final Budget	2019 Budget	2018 to 2019 Change	2018 to 2019 % Change
Equipment Replacements	2,012,579	1,791,484	(221,095)	-11.0%
General Facilities	1,040,849	944,689	(96,160)	-9.2%
Transportation	5,112,640	13,508,411	8,395,771	164.2%
Parks	962,000	1,850,400	888,400	92.3%
Wastewater	2,512,000	1,477,000	(1,035,000)	-41.2%
Solid Waste	209,140	94,000	(115,140)	-55.1%
Surfacewater	525,500	1,075,000	549,500	104.6%
Total	**12,374,708**	**20,740,984**	**8,366,276**	**67.6%**

Fiduciary Funds

Fiduciary funds account for assets held by the City in a trustee capacity for other governments, private organizations or individuals. The City has one fiduciary fund, the Firemen's Pension & Relief Fund.

Proprietary Funds

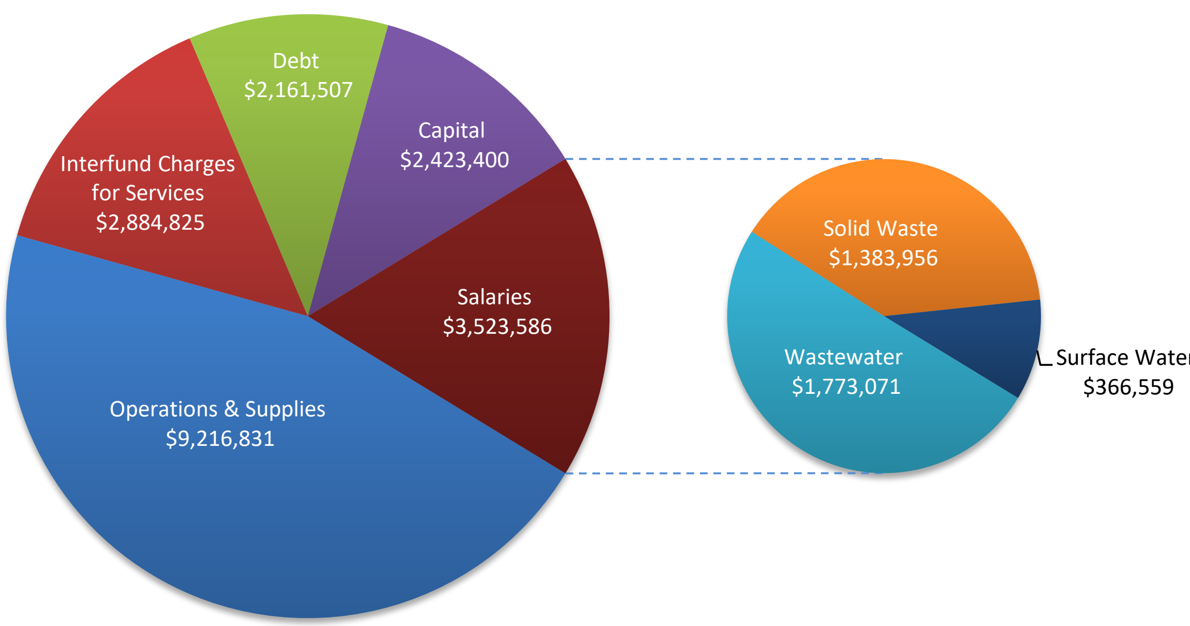
The City has three enterprise funds and two capital sub-funds that are self-supporting and expected to operate like private businesses. The City also has two internal service funds that provide vehicle maintenance and repairs and maintenance for the City's fleet and buildings. Items of note include:

- The Wastewater, Solid Waste and Surface Water Utilities total budgets increased by $900 thousand due to increases in Skagit County Solid Waste Disposal Fee increase, contributions to the Equipment Replacement and Reserve fund for future equipment replacement and various capital projects in the Surface Water Department.
- The Surface Water utility fund had a rate study analysis completed in 2017 which resulted in a recommended rate increase in 2018, this represented the first rate increase since 1999. The 2018 rate was $10.00 per equivalent service unit (ESU) per month and will be changing to $11.00 in 2019, $12.00 in 2020, and then annual CPI adjustments for subsequent years.
- The two Wastewater Utility capital sub-funds have $1.48 million budgeted for 2019 Wastewater projects.
- The Equipment Rental and Reserve Fund will purchase (replace) 16 vehicles per the equipment replacement schedule. This fund is also used to accumulate funds to purchase servers, computers and work stations.

- The Facility Renewal Fund was created in the 2019 budget for a total budget of $372,815 and provides for the maintenance of City owned buildings. It funds the long term Facility Renewal Program that includes the 6-Year Facility Capital Improvement Program, in-year Facility Renewal Project Development & Management, and addresses emergent Facility Renewal activities. Expenditures are financed by an annual transfer from other funds including the General Fund, Lincoln Commercial Block Fund and the Real Estate Excise Tax I (REET I) Fund.

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

2019 Proprietary Fund Expense
$20,210,149



Expenditure
Summary & Analysis

Citywide Budget Summary: 3 Year Comparison

Fund/ Dept No.	Fund / Department	2017 Budget	2018 Budget*	2019 Budget	2018-2019 Budget Difference	2018-2019 % Change
001	**GENERAL FUND**					
01	City Council	169,728	202,604	203,617	1,013	0.5%
02	Municipal Court	459,260	458,454	535,810	77,356	16.9%
03	Mayor	384,977	415,143	425,244	10,101	2.4%
04	Finance	851,669	974,537	1,001,824	27,287	2.8%
05	City Attorney	540,723	572,386	680,713	108,327	18.9%
06	Human Resources	622,281	618,700	643,971	25,271	4.1%
07	General Facilities	716,739	898,628	857,033	(41,595)	-4.6%
08	Police Department	9,361,569	10,039,818	10,114,443	74,625	0.7%
09	Fire Department	5,153,169	5,565,362	8,787,079	3,221,717	57.9%
11	Public Works/Engineering	807,952	863,033	889,633	26,600	3.1%
12	Development Services	1,741,233	1,953,160	2,095,644	142,484	7.3%
18	TV 10 - Public Access Cable	211,786	222,680	224,859	2,179	1.0%
97	CDBG Entitlement Grant	588,957	693,643	693,643	-	0.0%
98	Information Services	693,824	846,658	858,584	11,926	1.4%
99	Non-Departmental	1,448,511	831,353	751,501	(79,852)	-9.6%
	Subtotal - General Fund	**23,752,378**	**25,156,159**	**28,763,598**	**3,607,439**	**14.3%**
SPECIAL REVENUE FUNDS						
101	City Street Fund	1,658,422	2,022,747	2,174,606	151,859	7.5%
103	Parks and Recreation Fund	1,905,029	2,005,766	2,156,482	150,716	7.5%
104	Library Fund	1,352,355	1,358,995	1,415,926	56,931	4.2%
102	Arterial Street Fund	330,200	2,279,681	9,895,370	7,615,689	334.1%
105	Paths and Trails Fund	20,000	30,000	78,500	48,500	161.7%
106	Tourism Promotion Fund	280,000	385,100	307,000	(78,100)	-20.3%
107	Little Mountain Improvements Reserve	110,000	144,000	635,750	491,750	341.5%
109	Crime Prevention Fund	11,600	11,600	12,400	800	6.9%
110	Government Access Fund	50,000	68,000	54,224	(13,776)	-20.3%
112	Criminal Justice Assistance Fund	141,000	143,700	147,000	3,300	2.3%
115	Parks Capital Improvements Reserve	375,000	533,000	752,000	219,000	41.1%
117	TBD Fund	600,000	1,750,000	1,855,050	105,050	6.0%
118	Fiber Optic Fund	326,930	288,200	269,476	(18,724)	-6.5%
119	Critical Areas Enhancement Fund	35,000	35,000	30,000	(5,000)	-14.3%
120	Lincoln Commercial Properties Fund	102,130	99,749	135,149	35,400	35.5%
	Subtotal - Special Revenue Funds	**7,297,666**	**11,155,538**	**19,918,933**	**8,763,395**	**78.6%**

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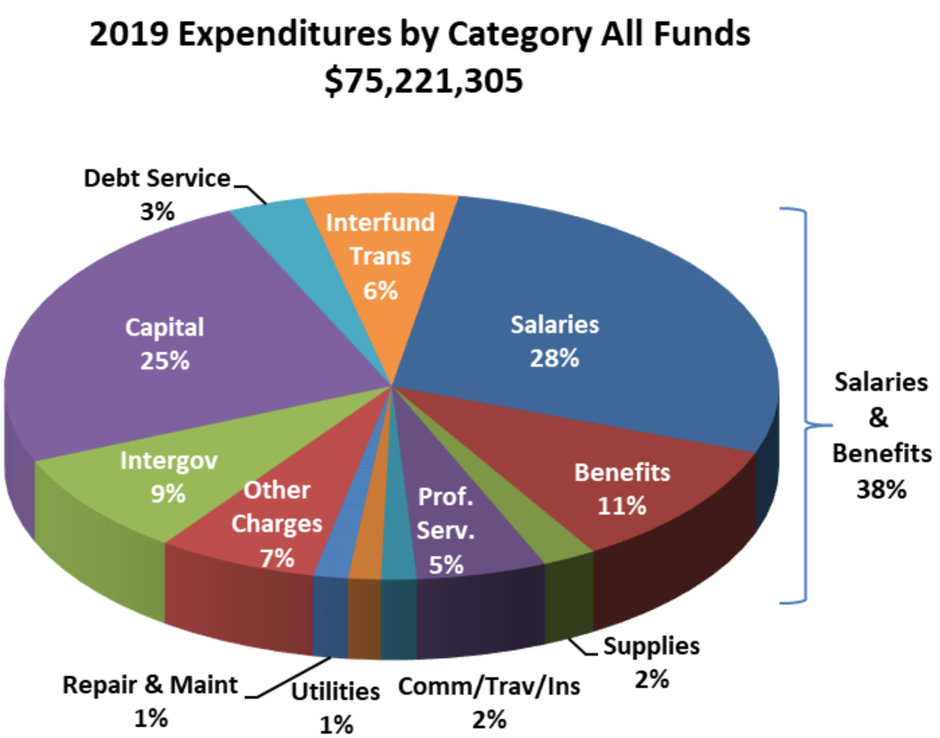
DEBT SERVICE FUNDS						
201	2009 UTGO Bond Fund	304,792	-	-	-	0.0%
205	2009 LTGO Bond Fund	119,525	-	-	-	0.0%
	Subtotal - Debt Service Funds	**424,317**	**-**	**-**	**-**	**0.0%**
CAPITAL PROJECTS FUNDS						
304	Capital Improvement Fund - REET I	908,400	855,100	759,540	(95,560)	-11.2%
311	Parks Impact Fees	70,000	255,000	384,150	129,150	50.6%
312	Fire Impact Fees	149,000	86,000	50,000	(36,000)	-41.9%
313	Transportation Impact Fees	103,200	103,800	624,240	520,440	501.4%
314	REET II - Streets Fund	525,000	1,082,959	1,133,751	50,792	4.7%
	Subtotal - Capital Projects Funds	**1,755,600**	**2,382,859**	**2,951,681**	**568,822**	**23.9%**
ENTERPRISE FUNDS (UTILITIES)						
401	Wastewater Utility Fund	8,873,458	9,381,219	9,034,949	(346,270)	-3.7%
402	Solid Waste Utility Fund	5,591,615	6,035,100	6,602,081	566,981	9.4%
403	Surfacewater Utility Fund	2,173,906	2,415,000	3,096,119	681,119	28.2%
411	Sewer Facility Expansion Fund	1,328,500	910,000	327,000	(583,000)	-64.1%
412	Sewer Capital Reserve	1,475,000	1,602,000	1,150,000	(452,000)	-28.2%
	Subtotal - Enterprise Funds	**19,442,479**	**20,343,319**	**20,210,149**	**(133,170)**	**-0.7%**
INTERNAL SERVICE FUNDS						
501	Equipment Rental Fund	2,362,682	3,030,098	2,853,129	(176,969)	-5.8%
502	Facility Renewal Fund	-	-	372,815	372,815	n/a
512	Leoff I Long-term Healthcare Reserve	40,000	40,000	40,000	-	0.0%
	Subtotal - Internal Service Funds	**2,402,682**	**3,070,098**	**3,265,944**	**195,846**	**6.4%**
FIDUCIARY FUNDS						
611	Firemen's Pension and Relief Fund	110,600	89,000	111,000	22,000	24.7%
	Subtotal - Fiduciary Funds	**110,600**	**89,000**	**111,000**	**22,000**	**24.7%**
TOTAL BUDGET - ALL FUNDS		**55,185,722**	**62,196,973**	**75,221,305**	**13,024,332**	**20.9%**

*** 2018 Budget includes Budget Amendments.**

Expenditures by Category: 3 Year Comparison

Expenditure Category	2017 Budget	2018 Budget	2019 Budget	2018 to 2019 Change	2018 to 2019 % Change
Salaries & Wages	16,560,001	17,349,389	19,854,501	2,505,112	14.4%
Overtime	678,627	718,375	1,065,744	347,369	48.4%
Personnel Benefits	6,240,481	7,135,374	8,048,298	912,924	12.8%
Supplies	914,286	1,479,708	1,684,747	205,039	13.9%
Professional & Other Services	2,957,994	3,894,209	4,087,006	192,797	5.0%
Communication	235,615	251,015	248,255	(2,760)	-1.1%
Training & Travel	167,760	214,461	378,625	164,164	76.5%
Insurance	449,034	456,488	488,969	32,481	7.1%
Utilities	1,008,900	1,010,850	1,022,450	11,600	1.1%
Repair & Maintenance	926,209	938,884	1,090,000	151,116	16.1%
Other Services & Charges	7,122,456	4,442,013	5,033,745	591,732	13.3%
Intergovernmental	4,691,887	5,622,715	6,532,550	909,835	16.2%
Capital	5,837,377	10,307,571	18,395,799	8,088,228	78.5%
Debt Service	3,114,386	2,670,495	2,459,004	(211,491)	-7.9%
Interfund Transfers	4,262,025	4,804,093	4,831,612	27,519	0.6%
Budgeted Totals	55,167,038	61,295,640	75,221,305	13,925,665	22.7%
Ending Fund Balance	18,684	901,333	-	(901,333)	-100.0%
Total	**55,185,722**	**62,196,973**	**75,221,305**	**13,024,332**	**20.9%**



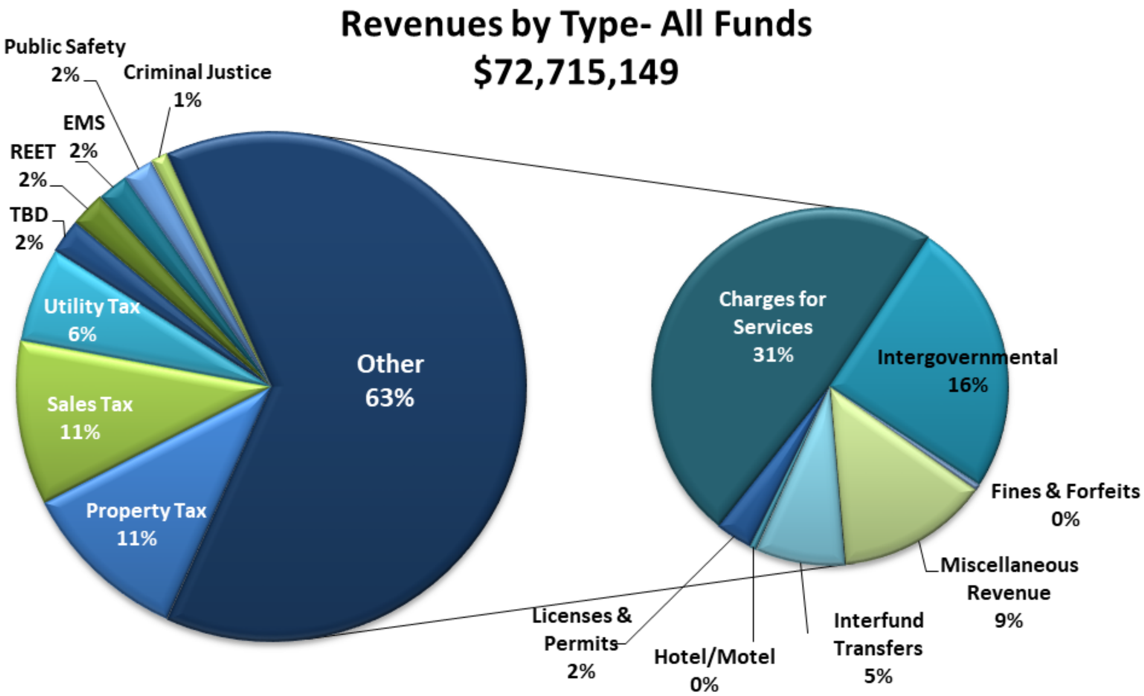
Expenditures by Fund: All City Funds

Fund/Department	Salaries	Benefits	Supplies	Charges for Service	Intergovt Services	Capital Outlay	Debt Service	Interfund Transfers	Total
City Council	79,200	6,397	5,500	50,020	62,500	-	-	-	203,617
Municipal Court	-	-	7,500	116,800	411,510	-	-	-	535,810
Mayor	276,383	99,624	5,000	16,250	27,987	-	-	-	425,244
Finance	648,637	245,362	10,000	97,825	-	-	-	-	1,001,824
City Attorney	440,051	167,022	23,800	49,840	-	-	-	-	680,713
Human Resources	198,648	395,853	2,050	37,420	-	-	-	10,000	643,971
General Facilities	107,119	56,294	60,100	633,520	-	-	-	-	857,033
Police	5,654,673	1,925,795	155,362	864,873	1,422,795	90,945	-	-	10,114,443
Fire	5,697,733	1,980,275	302,835	806,236	-	-	-	-	8,787,079
P. Works/Engineering	598,947	218,908	6,500	65,278	-	-	-	-	889,633
Development Services	1,095,710	442,560	18,550	538,824	-	-	-	-	2,095,644
TV 10	167,018	52,096	-	5,745	-	-	-	-	224,859
CDBG Entitlement Grant	-	-	-	206,162	375,481	-	112,000	-	693,643
Information Services	439,639	163,708	36,050	219,187	-	-	-	-	858,584
Non-Departmental	-	-	-	797,432	589,222	-	-	(635,153)	751,501
Total Current Expense	**15,403,758**	**5,753,894**	**633,247**	**4,505,412**	**2,889,495**	**90,945**	**112,000**	**(625,153)**	**28,763,598**
City Street	729,174	334,615	220,500	776,545	45,000	-	68,772		2,174,606
Parks and Enrichment	1,149,816	456,032	84,700	456,934	-	9,000	-	-	2,156,482
Library	846,738	274,420	24,300	97,683	-	172,785	-	-	1,415,926
Arterial Street	-	-	-	-	-	9,895,370	-	-	9,895,370
Paths and Trails	-	-	-	-	-	78,500	-	-	78,500
Tourism Promotion	-	-	-	282,000	25,000	-	-	-	307,000
Little Mtn Improvement	-	-	-	-	-	615,750	-	20,000	635,750
Crime Prevention	-	-	12,000	400	-	-	-	-	12,400
Government Access	-	-	3,000	1,224	-	45,000	-	5,000	54,224
Criminal Justice Assistance	-	-	-	-	-	-	-	147,000	147,000
Parks Capital Improvements	-	-	-	-	-	752,000	-	-	752,000
TBD Fund	-	-	-	100,000	-	1,250,000	-	505,050	1,855,050
Fiber Optics	88,471	34,952	-	36,053	-	90,000	-	20,000	269,476
Critical Areas Enhancement	-	-	5,000	25,000	-	-	-	-	30,000
Lincoln Commercial Bldg	-	-	-	25,149	-	-	-	110,000	135,149
REET I - Cap Improvements	-	-	-	-	502,815	140,000	116,725		759,540
Park Impact Fees	-	-	-	-	-	384,150	-	-	384,150
Fire Impact Fees	-	-	-	-	-	50,000	-		50,000
Transportation Impact Fees	-	-	-	-	624,240	-	-	-	624,240
REET II - Streets	-	-	-	-	95,000	525,000	-	513,751	1,133,751
Wastewater Utility	1,289,689	483,382	204,000	2,612,575	35,000	77,400	2,161,507	2,171,396	9,034,949
Solid Waste Utility	948,343	435,613	27,000	2,491,509	2,016,000	94,000	-	589,616	6,602,081
Surfacewater Utility	257,785	108,774	27,600	801,647	300,000	776,500	-	823,813	3,096,119
Sewer Facility Expansion	-	-	-	12,000	-	-	-	315,000	327,000
Sewer Capital Reserve	-	-	-	-	-	1,150,000	-	-	1,150,000
Equipment Rental	220,588	97,499	443,300	118,119	-	1,821,484	-	152,139	2,853,129
Facility Renewal	-	-	-	-	-	372,815	-	-	372,815
LEOFF 1 LT Healthcare Res	-	40,000	-	-	-	-	-	-	40,000
Firemen's Pension	-	15,000	-	12,000	-	-	-	84,000	111,000
Total All Funds	**20,934,362**	**8,034,181**	**1,684,647**	**12,354,250**	**6,532,550**	**18,390,699**	**2,459,004**	**4,831,612**	**75,221,305**

Revenue
Summary & Analysis

Revenue Summary by Type: All City Funds

The City of Mount Vernon strives to maintain a diverse and stable revenue base to shelter public services from short term fluctuations in any one revenue source. The following graph depicts the composition of the general government's revenue sources.



Major changes to the 2019 revenue budget compared to 2018 are listed below:

Revenue Summary: Revenue by Type					
Revenue Source	**2017 Actual**	**2018 Budget**	**2019 Budget**	**2018 to 2019 Change**	**2018 to 2019 % Change**
Property Tax	7,611,069	7,602,182	7,810,741	208,559	2.7%
Sales Tax	7,068,622	7,070,000	7,600,000	530,000	7.5%
Utility Tax	4,226,164	4,292,250	4,364,857	72,607	1.7%
Transportation Benefit District	1,000,128	1,400,000	1,600,000	200,000	14.3%
Real Estate Excise Tax	1,794,496	1,200,000	1,600,000	400,000	33.3%
EMS	-	-	1,446,000	1,446,000	N/A
Public Safety Sales Tax	1,417,725	1,360,000	1,394,000	34,000	2.5%
Criminal Justice	749,480	740,000	777,000	37,000	5.0%
Hotel/Motel	287,454	274,000	295,000	21,000	7.7%
Total Taxes	24,155,138	23,938,432	26,887,598	2,949,166	12.3%
Licenses & Permits	1,380,000	1,445,000	1,546,200	101,200	7.0%
Charges for Services	21,144,720	20,233,500	22,423,647	2,190,147	10.8%
Intergov't (State & Local Sources)	1,657,440	4,508,892	11,487,458	6,978,566	154.8%
Fines & Forfeits	300,300	310,800	281,800	(29,000)	-9.3%
Miscellaneous Revenue	1,817,232	4,404,706	6,356,581	1,951,875	44.3%
Interfund Transfers	2,580,025	2,888,700	3,731,865	843,165	29.2%
Budgeted Totals	**53,034,855**	**57,730,030**	**72,715,149**	**14,985,119**	**26.0%**
Budgeted Fund Balance	3,216,720	1,503,610	2,506,156	1,002,546	66.7%
Total	**56,251,575**	**59,233,640**	**75,221,305**	**15,987,665**	**27.0%**

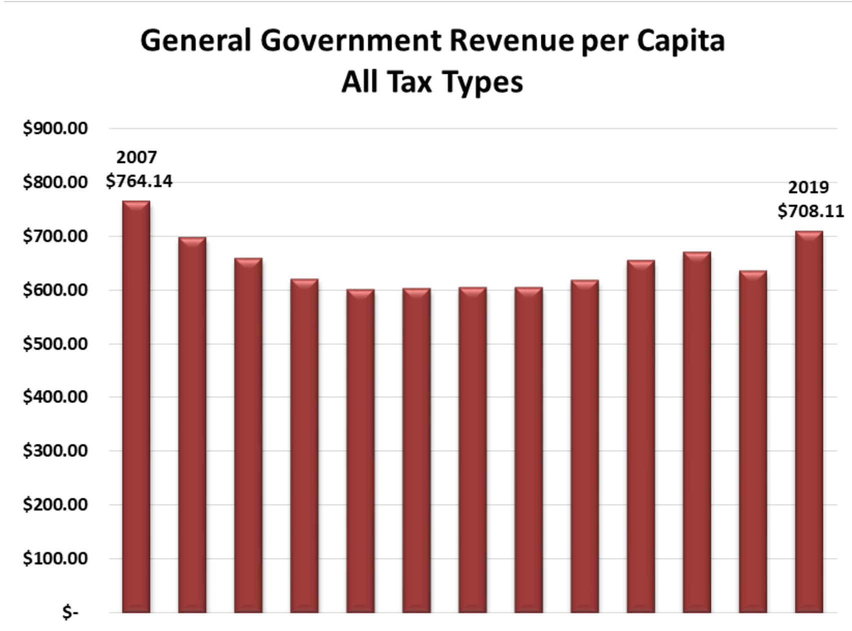
Revenue Estimates by Source: All City Funds

Fund Name	Property Tax	Sales Tax	Other Taxes	License & Permits	Intergovt. Revenue	Charges for Services	Fine & Forfeits	Misc. Revenue	Interfund Transfers	Total
General Fund	4,979,982	7,600,000	7,978,000	1,478,200	1,712,252	4,152,826	254,000	336,100	263,000	28,754,360
City Streets					816,189	465,580			998,050	2,279,819
Parks & Enrichment	1,540,285					243,246		266,850	38,000	2,088,381
Library	1,290,474					28,500	27,800	34,000		1,380,774
Arterial Streets					8,745,526			35,000	300,000	9,080,526
Paths and Trails			3,857							3,857
Hotel/Motel Tax			295,000					1,000		296,000
Little Mtn Park Impr.								596,000		596,000
Crime Prevention								12,400		12,400
Government Access				68,000						68,000
Criminal Justice Assist.					147,055					147,055
Parks Capital Impr.								510,000	200,000	710,000
TBD Fund			1,600,000					2,645		1,602,645
Fiber Optics						286,500		8,100		294,600
Critical Area Enhance.						5,000				5,000
Lincoln Block								68,000		68,000
Capital Impr. (Reet 1)			800,000					12,021	100,000	912,021
Park Impact Fees						85,000				85,000
Fire Impact Fees						30,000		804	45,000	75,804
Transport. Impact Fees						150,000		813		150,813
REET II-Streets			800,000					1,804		801,804
Wastewater Utility						8,346,994		137,680	315,000	8,799,674
Solid Waste Utility						6,102,701		39,000		6,141,701
Surfacewater Utility						2,527,300		14,500		2,541,800
Wastewater Connections								822,345		822,345
Sewer Cap. Reserve								23,934	1,000,000	1,023,934
Equipment Rental					30,000			3,348,813	168,772	3,547,585
Facility Renewal									372,815	372,815
LEOFF 1 LT Healthcare Res								13,000		13,000
Firemen's Pension					36,436			3,000		39,436
Total All Funds	**7,810,741**	**7,600,000**	**11,476,857**	**1,546,200**	**11,487,458**	**22,423,647**	**281,800**	**6,287,809**	**3,800,637**	**72,715,149**

Economic Environment

Like the rest of the nation the "Great Recession" hit the City of Mount Vernon economy hard. The effects of the downturn had a protracted effect on the City's revenues that inhibited the pace of recovery. It was not until 2016 that income, at least on a nominal basis, finally returned to pre-recession levels. The breakthrough was driven primarily by construction with real estate taxes showing the most growth. We expect to maintain this level of performance in 2019.

While the recent improvement in general government revenues is encouraging, there is more to consider when assessing funding public services. If we translate the revenues to constant dollars so that the impact of inflation is removed and present the results in a per capita format, the results show that we still have substantially fewer resources available to serve our growing community. General government revenue per capita in constant dollars is shown in the graph below. Adjusted for inflation and population growth, we expect that real general government revenues may not fully recover for several more years.



- ***Tax Revenue***

The City's two largest sources of tax revenue are property tax and sales tax. Property tax increases are limited to an allowable 1% annual growth in Washington State. Mount Vernon's City Council has not taken the allowable tax levy increase in 12 of the past 14 years. In the 2019 budget, City Council approved the 1% allowable for a total increase of $83.698. Sales tax revenue is showing a recovery from the recession, and expectations are that it will be equivalent to 2018 collections.

The chart below summarizes property and sales tax distribution by government function. UTGO bond levy taxes that were collected are not included as this bond paid in full as of 2017.

Distribution of Property & Sales Tax Revenue					
Government Function	**Actual 2015**	**Actual 2016**	**Actual 2017**	**Budget 2018**	**Projection 2019**
Sales Tax	$ 5,923,161	$ 6,769,280	$ 7,068,662	$ 7,070,000	$ 7,600,000
General Fund Property Tax	4,524,762	4,585,659	4,673,259	4,802,418	4,979,982
General Fund Total	10,447,923	11,354,939	11,741,921	11,872,418	12,579,982
City Streets	266,506	314,546	-	-	-
Parks and Recreation	1,129,036	1,099,080	1,275,886	1,534,593	1,540,285
Library Services	1,094,418	1,155,238	1,175,855	1,265,171	1,290,474
Totals	$ 12,937,883	$ 13,923,803	$ 14,193,662	$ 14,672,182	$ 15,410,741
Annual Revenue Increase	101,746	985,920	269,859	478,520	738,559
Annual Growth Rate	**0.8%**	**7.6%**	**1.9%**	**3.4%**	**5.0%**

The chart below breaks out sales tax into major categories and shows variances in activity between 2016 and 2017, the most recent years with complete data. The largest percentage of receipts is in the Retail category.

Sales Tax Revenue

	Category as a % of Total Receipts		% $ Change 2016-2017
	2016	2017	
Retail	51.9%	52.8%	8.6%
Construction	14.0%	13.2%	0.4%
Food Services/Accommodations	8.5%	8.7%	8.7%
Wholesale	6.7%	6.3%	0.8%
Information	3.6%	3.5%	4.6%
All Other Categories	15.2%	15.5%	9.5%
	100.0%	100.0%	7.0%

The Retail Sales category can be divided to assess the major sub-categories. Building Materials showed the largest percentage of gain from 2016 to 2017, while Motor Vehicles & Parts showed the largest tax revenues for the same period.

Retail Sales Only

	Category as a % of Total Receipts		% $ Change 2016-2017
	2016	2017	
Health & Personal Care	3.4%	3.1%	-0.3%
Electronic & Appliances	4.0%	4.3%	15.6%
Gas Stations	2.6%	2.4%	0.9%
Clothing	1.0%	1.1%	11.9%
Non-Store Retailers	3.5%	3.7%	14.6%
Motor Vehicle & Parts	34.2%	35.1%	11.4%
Food & Beverage Stores	7.9%	7.7%	5.5%
Building Materials	13.1%	14.0%	16.6%
Furniture & Home Furnishings	2.7%	2.5%	2.2%
General Merchandise	27.6%	26.1%	2.9%
	100.0%	100.0%	8.7%

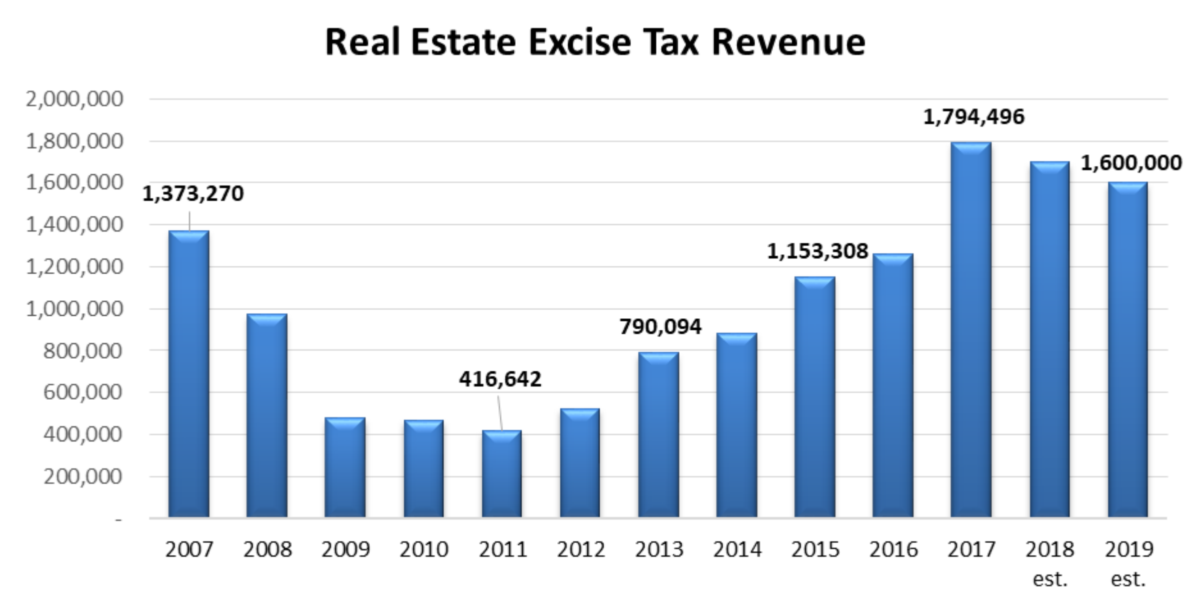
- ***Permit Revenue***

Building permit revenue continued to grow each year over the past 5 years. This increase in this sector of the economy indicates continued strength. The estimated number of building permits that will be issued in 2019 is based on a conservative estimate.

DEVELOPMENT SERVICES CTIVITY	ACTUAL 2016	ACTUAL 2017	PROJECTED 2018	PROJECTED 2019
Overall Permit Revenue	$753,685	$741,403	$734,814	$775,000
New Construction Property Tax Revenue Added	$101,907	$113,658	$127,752	$102,704
BUILDING DIVISION				
Building Permits Issued	782	681	700	710
ENGINEERING DIVISION				
Engineering Permits Issued	270	305	310	315

- ***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 impact of the recession on REET revenues, beginning with a precipitous drop in 2008 with 2011 representing the bottom of the decline. Collections began improving in 2012 and have continued through 2017. Estimates for 2019 are within a conservative range and do not account for any large sales that could potentially happen.



Fund Balance Reconciliation

Fund Dept No.	City Fund	Fund Balance Dec 31, 2017	Estimates 2018 Revenue	2018 Expenditures	Est Fund Bal Dec 31, 2018	Budget 2019 Revenue	2019 Expenditures	Est. Balance Dec 31, 2019	Fund Bal. Budgeted in 2019
001	General Fund	4,846,038	24,169,787	24,705,888	4,309,937	28,754,360	28,763,598	4,300,699	9,238
101	City Street	13,684	1,921,747	1,802,133	133,298	2,279,819	2,174,606	238,511	(105,213)
103	Parks/Recreation	210,172	2,049,764	1,969,380	290,556	2,088,381	2,156,482	222,455	68,101
104	Library	140,618	1,354,866	1,310,953	184,531	1,380,774	1,415,926	149,379	35,152
	Total Gov't Op. Funds	**5,210,512**	**29,496,164**	**29,788,354**	**4,918,322**	**34,503,334**	**34,510,612**	**4,911,044**	**7,278**
102	Arterial Street	779,845	2,314,581	2,279,581	814,845	9,080,526	9,895,370	1	814,844
105	Paths and Trails	90,786	3,750	-	94,536	3,857	78,500	19,893	74,643
106	Tourism Promotion	235,298	290,000	376,100	149,198	296,000	307,000	138,198	11,000
107	Little Mountain Cap Res	155,819	36,000	60,000	131,819	596,000	635,750	92,069	39,750
109	Crime Prevention	36,315	15,025	11,900	39,440	12,400	12,400	39,440	-
110	Government Access TV	260,287	68,950	44,016	285,221	68,000	54,224	298,997	(13,776)
112	Criminal Justice Assistance	-	144,663	143,700	963	147,055	147,000	1,018	(55)
115	Parks Capital Reserve	165,303	143,000	243,000	65,303	710,000	752,000	23,303	42,000
117	TBD Fund	264,498	1,650,000	1,661,362	253,136	1,602,645	1,855,050	731	252,405
118	Fiber Optics Fund	107,633	307,105	198,513	216,225	294,600	269,476	241,349	(25,124)
119	Critical Area Enhancement	124,132	5,000	35,000	94,132	5,000	30,000	69,132	25,000
120	Lincoln Commercial Block	153,187	67,600	99,749	121,038	68,000	135,149	53,889	67,149
304	Capital Improvement-Reet I	628,274	964,100	620,300	972,074	912,021	759,540	1,124,555	(152,481)
311	Park Impact Fees	186,338	235,512	40,000	381,850	85,000	384,150	82,700	299,150
312	Fire Impact Fees	87,760	101,600	86,000	103,360	75,804	50,000	129,164	(25,804)
313	Traffic Impact Fees	254,627	218,800	-	473,427	150,813	624,240	-	473,427
314	Reet II - Streets	410,976	851,000	920,586	341,390	801,804	1,133,751	9,443	331,947
401	Wastewater Utility (WC)	5,547,852	8,799,117	9,103,622	5,243,347	8,799,674	9,034,949	5,008,072	235,275
402	Solid Waste Utility (WC)	2,363,599	5,967,174	6,222,345	2,108,428	6,141,701	6,602,081	1,648,048	460,380
403	Surface Water Utility (WC)	625,251	2,311,000	2,246,544	689,707	2,541,800	3,096,119	135,388	554,319
411	Sewer Facility Expansion	1,697,988	810,000	368,500	2,139,488	822,345	327,000	2,634,833	(495,345)
412	Sewer Capital Reserve	2,445,870	1,010,000	1,268,839	2,187,031	1,023,934	1,150,000	2,060,965	126,066
501	Equipment Rental (WC)	6,443,464	2,681,832	2,716,711	6,408,585	3,547,585	2,853,129	7,103,041	(694,456)
502	Facility Renewal Fund	-	-	-	-	372,815	372,815	-	-
512	LEOFF I Health Care Res	412,672	22,800	40,000	395,472	13,000	40,000	368,472	27,000
611	FR&P	417,319	38,111	89,000	366,430	39,436	111,000	294,866	71,564
	Totals	**29,105,605**	**58,552,884**	**58,663,722**	**28,994,767**	**72,715,149**	**75,221,305**	**26,488,611**	**2,506,156**

Detailed Budgets by Fund

Freeway Drive Pump Station Rebuild

Revenue Estimates

CITY OF MOUNT VERNON

001 GENERAL FUND

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	9,238	
Total	**BEGINNING FUND BALANCE**		**9,238**
310	**TAXES**		
311.10.00	PROPERTY TAX	4,979,982	
313.11.11	SALES TAX	7,600,000	
313.15.00	PUBLIC SAFETY SALES TAX	1,394,000	
313.61.00	NATURAL GAS TAX	35,000	
313.71.00	SALES TAX-CRIMINAL JUSTICE	777,000	
316.41.00	ELECTRIC TAX	1,462,600	
316.43.00	GAS TAX	469,200	
316.44.01	WASTEWATER TAX - CITY	666,600	
316.45.00	GARBAGE/SOLID WASTE TAX-PRIVATE	7,000	
316.45.01	GARBAGE/SOLID WASTE TAX- CITY	335,000	
316.46.00	CABLE TV TAX	159,600	
316.47.00	TELEPHONE TAX	675,000	
316.48.00	PUD WATER TAX	485,000	
316.81.01	PUNCH BOARDS AND PULL TABS TAX	40,000	
317.20.00	LEASEHOLD EXCISE TAX	26,000	
318.44.00	AMBULANCE SERVICES	1,446,000	
Total	**TAXES**		**20,557,982**
320	**LICENSES AND PERMITS**		
321.31.00	MISC. FIRE PERMITS	44,700	
321.91.01	FRANCHISE FEES	420,000	
321.99.00	BUSINESS LICENSES	158,500	
322.10.00	BUILDING RELATED PERMITS	775,000	
322.10.01	SEWER PERMITS	75,000	
322.30.00	DOG LICENSES	5,000	
Total	**LICENSES AND PERMITS**		**1,478,200**
330	**INTERGOVERNMENTAL SERVICES**		
331.14.21	HUD/CDBG ENTITLEMENT FUNDS	702,643	
331.16.60	BULLETPROOF VEST PARTNERSHIP	5,500	
333.16.58	GTEA CRIME VICTIMS GRANT	17,200	
334.01.31	WA STATE PATROL - WILDLAND MOBILIZATION	50,000	
334.04.91	DOH - EMS (FIRE) MEDICAL SUPPLIES	2,500	
336.00.98	CITY ASSISTANCE	20,000	
336.01.29	MUNICIPAL COURT STATE ASSISTANCE	16,000	
336.06.42	MARIJUANA EXCISE TAX DISTRIBUTION	150,000	
336.06.91	FIRE INSURANCE PREMIUM TAX	58,115	
336.06.94	LIQUOR EXCISE TAX	180,825	

001 GENERAL FUND

Account Number		2019 Council Adopted	
336.06.95	LIQUOR BOARD PROFITS	287,069	
337.08.00	SKAGIT COUNTY EMS STARTUP	222,400	
Total	**INTERGOVERNMENTAL SERVICES**		**1,712,252**
340	**CHARGES FOR SERVICES**		
341.32.02	MUNICIPAL COURT RECORDS SVCS	500	
341.33.02	FINES - WARRANT FEE	20,000	
341.33.03	DEFERRED PROS. ADMIN COST	2,000	
341.43.00	CREDIT CARD PROCESSING FEES	3,000-	
341.43.01	IMPACT FEE ADMINISTRATION	25,000	
341.43.02	CREDIT CARD PROCESSING FEES - MUNI COUNCIL	1,500-	
341.82.00	ENGINEERING FEES & CHARGES	74,000	
341.82.02	PLAT APPLICATION FEES	2,000	
342.10.00	LAW ENFORCEMENT SERVICES	5,000	
342.10.90	PRINTS P.D.REPORTS GUN PERMITS	6,000	
342.33.00	ADULT PROBATION FEES	25,000	
342.33.01	VICTIM IMPACT FEES	25	
342.38.01	PRE-CONVICTION SUPERVISION COST	5,000	
342.40.00	FIRE DEPARTMENT INSPECTIONS	16,200	
342.60.00	AMBULANCE SERVICES	1,500,000	
345.10.01	INTERLOCAL RESOURCE OFFICER SUPPORT	84,000	
345.10.02	INTERLOCAL EMBEDDED SOCIAL WORKER	65,000	
345.22.00	PROPERTY CLEAN UP/NUISANCE CONTROL	2,000	
345.70.00	INTERLOCAL COMMUNITY SVC - TV 10	70,000	
345.70.02	INTERLOCAL-INFORMATION SERVICES	10,000	
345.70.06	FIBER OPTIC SERVICES	75,000	
345.81.00	ZONING AND SUBDIVISION FEES	49,900	
345.81.01	TECHNOLOGY PERMIT FEES	20,000	
345.83.01	PLAN CHECK FEES	4,900	
345.89.00	DEVELOPMENT REIMBURSED FEES	100,000	
345.89.02	PUBLICATION REIMBURSEMENT	8,000	
349.14.00	ADMIN. OVERHEAD CHARGES	1,501,798	
349.32.01	INTERFUND ENGINEERING SVCES	486,003	
Total	**CHARGES FOR SERVICES**		**4,152,826**
350	**FINES AND FORFEITS**		
351.50.00	INVESTIGATIVE FUND ASSESSMENT (DUI)	4,000	
352.30.00	MANDATORY INSURANCE COST	500	
353.10.00	TRAFFIC INFRACTION PENALTIES	75,000	
353.70.00	NON-PARKING INFRACTION PENALTY	7,000	
354.00.00	PARKING INFRACTION PENALTIES	65,000	
355.20.00	DUI PENALTIES	25,000	
355.80.00	CRIMINAL TRAFFIC MISDEMEANOR	25,000	

001 GENERAL FUND

Account Number		2019 Council Adopted	
356.90.00	CRIMINAL NON-TRAFFIC PENALTIES	35,000	
357.33.00	PUBLIC DEFENSE COST	1,000	
357.34.00	WARRANT FEE	500	
357.35.00	COURT INTERPRETER COST	2,000	
359.91.00	POLICE FALSE ALARMS FEES	4,000	
359.91.01	FIRE FALSE ALARMS FEES	10,000	
Total	**FINES AND FORFEITS**		**254,000**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	110,000	
361.40.00	INTEREST ON SALES TAX RECVBLE	12,000	
361.40.01	INTEREST-MUNICIPAL COURTS	25,000	
362.50.00	PARKING LOT LEASE	3,800	
362.52.00	OTHER LEASES	100,000	
362.55.00	FACILITY RENTALS	30,000	
369.40.01	COURT ORDERED RESTITUTION	4,500	
369.90.00	MISCELLANEOUS REVENUE	50,000	
369.93.00	NSF CHECK CHARGE	800	
Total	**MISCELLANEOUS REVENUES**		**336,100**
390	**OTHER FINANCING SOURCES**		
397.00.00	OPERATING TRANSFERS-IN	263,000	
Total	**OTHER FINANCING SOURCES**		**263,000**
Total	**GENERAL FUND**		**28,763,598**

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

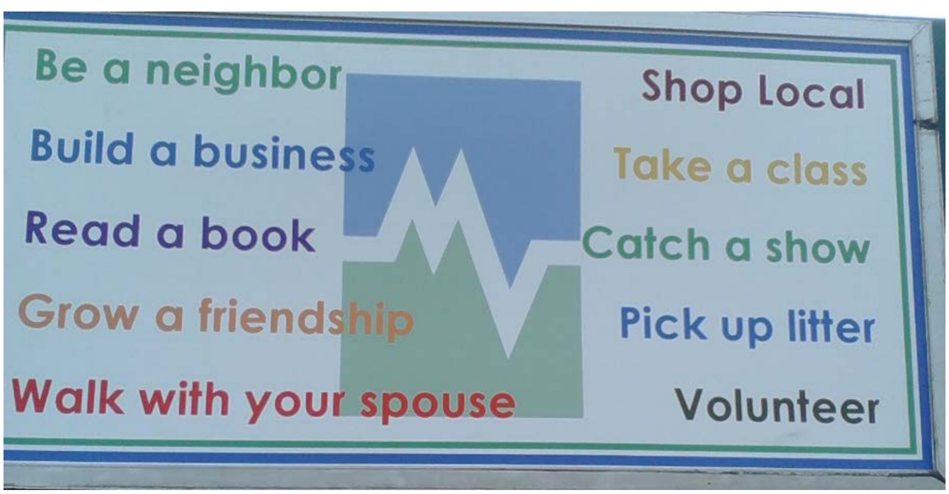
Mount Vernon is a City that is characterized by a “hometown” atmosphere where residents and government work together in a trusting environment.

- 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.

	Actual 2015	Actual 2016	Actual 2017	Estimate 2018	Projected 2019
Mount Vernon population	33,530	33,730	34,359	34,359	35,800
Total Assessed Value of Taxable Property	$2.48 billion	$2.66 billion	$2.83 billion	$3.12 billion	$3.50 billion
City of MV levy rate (includes voted debt)	$2.98	$2.82	$2.70	$2.43	$2.22
Property tax new construction revenue added	$102,000	$102,000	$108,658	$127,752	$102,704
New construction value added	$34.3 million	$34.0 million	$40.3 million	$49.5 million	$42.2 million



Approved Expenditures
CITY OF MOUNT VERNON

001 **GENERAL FUND**
01 **CITY COUNCIL**

Account Number		*2019 Council Adopted*
511	**CITY COUNCIL**	
511.30.4180	LEGAL PUBLISHING	12,000
511.60.1100	SALARIES AND WAGES	79,200
511.60.2100	SOCIAL SECURITY	6,059
511.60.2300	LABOR AND INDUSTRIES	338
511.60.3110	OFFICE SUPPLIES	5,500
511.60.4230	POSTAGE	100
511.60.4310	TRAVEL	1,400
511.60.4912	DUES CONFERENCE & TUITION	1,000
511.60.4979	DUES - ASSOC. OF WA CITIES	25,520
558	**COMMUNITY PLANNING & ECONOMIC DEVELOP.**	
558.70.4971	ECON. DEVELOP. ASSN. - SKAGIT	10,000
565	**SOCIAL SERVICES**	
565.40.5220	FRIENDSHIP HOUSE CONTRIBUTION	3,500
565.50.5215	SKAGIT DOMESTIC VIOLENCE	3,500
569	**AGING & DISABILITY SERVICES**	
569.11.5217	SKAGIT CO. SENIOR SERVICES	55,500
Total	**CITY COUNCIL**	**203,617**

Department: Municipal Court (001-02)

Department Overview:

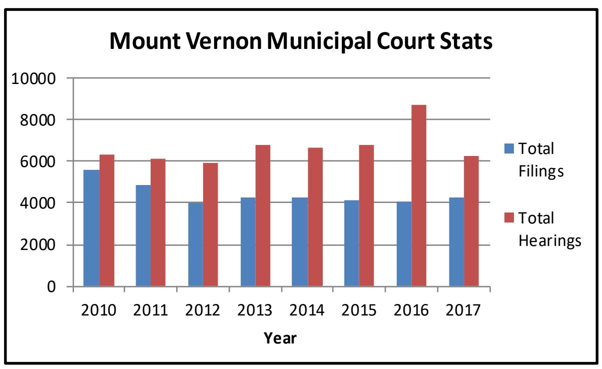
The Municipal Court's function is to effectively, efficiently and expeditiously perform case management and disposition. It records all statistical and financial data for state reporting. Mount Vernon Municipal Court contracts with Skagit County District Court for three court clerk positions and for court judicial administrative services.

Department Goals:

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

Expenditure Line Item Detail			Amount
Professional Services			
001.02.512.50.4110	Interpreter Services	24,244	
001.02.512.50.4110	Secure document shredding services	600	
001.02.512.50.4110	Court Security Officer	6,656	
001.02.523.30.4156	Probation Services - Skagit County	65,000	
Total Professional Services			**96,500**
Intergovernmental Services			
001.02.512.50.5115	Skagit County District Court:		
Judicial services		144,878	
Court judicial administrative services and clerk staffing		266,632	
Total Intergovernmental Services			**411,510**

Municipal Court Statistics	2013 Actuals	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals
Infractions Filed	981	900	870	534	581
Parking Citations Filed	2,224	2,276	2,232	2,447	2,649
DUI Filings	63	77	61	62	69
Criminal Traffic Filings	182	205	161	212	250
Criminal Non-traffic Filings	801	777	829	793	702
Total Filings	**4,251**	**4,235**	**4,153**	**4,048**	**4,251**
Infraction Hearings	437	386	399	347	258
Criminal Hearings	6,317	6,262	6,368	8,338	5,981
Jury Trials	15	22	16	15	20
Non-jury Trials	-	-	-	-	-
Total Hearings	**6,769**	**6,670**	**6,783**	**8,700**	**6,259**



Approved Expenditures

CITY OF MOUNT VERNON

001 GENERAL FUND
02 MUNICIPAL COURT

Account Number		*2019 Council Adopted*
512	**MUNICIPAL COURT**	
512.50.3110	OFFICE SUPPLIES	7,500
512.50.4110	PROFESSIONAL SERVICES	31,500
512.50.4230	POSTAGE	8,000
512.50.4544	MACHINE RENTAL	4,800
512.50.4840	MAINTENANCE CONTRACT-SOFTWARE	1,500
512.50.4988	PETIT JURY & WITNESS FEES	6,000
512.50.5115	SKAGIT CO. DISTRICT COURT	411,510
523	**DETENTION AND/OR CORRECTIONS**	
523.30.4156	PROBATION SERVICES	65,000
Total	**MUNICIPAL COURT**	**535,810**

Department: Mayor (001-03)

Department Overview:

The Mayor's Office and her duties are defined by Washington State law. In Mount Vernon, the Mayor is the chief executive administrative officer of the City, and she is responsible for all of our City departments (Parks and Enrichment Services, Finance, Development Services, Information Services, Public Works, Police, Fire, Human Resources, and Legal). She ensures that all laws and ordinances are faithfully enforced, and that law and order is maintained in the City. She also sees that all contracts and agreements made with the City are faithfully kept and manages and oversees the accomplishment of goals and objectives throughout the City organization.

Mayor Boudreau at Fire Training

The Mayor presides over City Council meetings, and informs the Council on the affairs of the City and its financial and other needs, making recommendations for Council consideration and action. The Mayor also represents the City as Mount Vernon's official and ceremonial head of the City.

The City of Mount Vernon staff serves its nearly 35,000 residents at the direction of the Mayor. The City's operations are run much in the same way any other business entity with a $75 million budget might function; but with an added emphasis on transparency and public accountability.

Department Goals:

1. Secure collaboration with City Council to invest for future goals and economic growth within the City, specifically investing in infrastructure projects such as; structured parking in the downtown area, street improvements in the south of Kincaid Street subarea, Fire Station #1 replacement.
2. Completion of the College Way widening project, under Interstate 5.
3. Successfully educate community on fire infrastructure needs.
4. Continue to work with Skagit County government relative to building a new library, community center, & parking structure.
5. Continue to enhance the "First Impressions" of the City, with an emphasis on gateways, for the purpose of reducing crime, promoting citizen pride and enhancing economic opportunities.
6. Continue to engage with the public via such methods as Mayor's Coffee Hour, Mayor's Message and TV-10 for the purpose maximizing public awareness of City activities.
7. Continue to emphasize and work on City-wide Economic Development activities by engaging directly with investors and developers to fulfill Downtown redevelopment goals and increase construction of the 'missing middle' housing inventory.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Mayor	1	1	1	1
Project Development Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Department Total	3	3	3	3

Approved Expenditures

CITY OF MOUNT VERNON

001 **GENERAL FUND**
03 **MAYOR**

Account Number		2019 Council Adopted
513	**MAYOR**	
513.10.1100	SALARIES AND WAGES	271,286
513.10.1200	SALARY PART-TIME EMPLOYEES	5,000
513.10.1300	OVERTIME	97
513.10.2100	SOCIAL SECURITY	21,143
513.10.2200	RETIREMENT	33,960
513.10.2300	LABOR AND INDUSTRIES	880
513.10.2400	HEALTH INSURANCE	43,641
513.10.3110	OFFICE SUPPLIES	4,500
513.10.3134	OFFICE EQUIPMENT	500
513.10.4182	ADVERTISING	250
513.10.4212	CELLULAR PHONES	1,500
513.10.4230	POSTAGE	200
513.10.4310	TRAVEL	2,500
513.10.4830	EQUIPMENT MAINTENANCE	400
513.10.4911	PRINTING	800
513.10.4967	NEWSLETTER/COMMUNITY DEVELOPMENT	2,000
513.10.4977	MAYOR'S DISCRETIONARY EXPENSES	4,500
513.10.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	100
513.10.4982	TUITION & REGISTRATION	4,000
513.10.5120	SCOG - SKAGIT COUNCIL OF GOVTS	27,987
Total	**MAYOR**	**425,244**

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 9000 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.
8. Implement Tyler Technology’s Cashiering software system.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Finance Director	1	1	1	1
Assistant Finance Director	0	1	1	1
Records Manager	1	1	1	1
Payroll Specialist	1	1	1	1
Accountant	1	1	1	1
Accounting Tech I, II and III	3	3	3	3
Full Time Total	**7**	**8**	**8**	**8**
Part Time Total	**3**	**3**	**1**	**1**

Department Service Measures:

	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Utility Customers – residential & multi-family	8,667	9,098	9,398	9,292	9,600
Utility Customers – commercial	1,112	1,112	1,112	1,136	1,136
Electronic Utility Payments	47,728	52,530	56,750	60,950	63,000
Business Licenses	2,250	2,247	2,322	2,400	2,500
Invoices Processed	11,099	11,600	11,600	9,700	10,000

Approved Expenditures

CITY OF MOUNT VERNON

001 GENERAL FUND
04 FINANCE AND ADMINISTRATION

Account Number		*2019 Council Adopted*
514	**FINANCIAL AND RECORDS SERVICE**	
514.23.1100	SALARIES AND WAGES	618,637
514.23.1200	SALARY PART-TIME EMPLOYEES	25,000
514.23.1300	OVERTIME	5,000
514.23.2100	SOCIAL SECURITY	49,621
514.23.2200	RETIREMENT	83,220
514.23.2300	LABOR AND INDUSTRIES	2,386
514.23.2400	HEALTH INSURANCE	110,135
514.23.3110	OFFICE SUPPLIES	10,000
514.23.4110	PROFESSIONAL SERVICES	10,000
514.23.4121	STATE EXAMINER AUDITING	30,000
514.23.4212	CELLULAR PHONES	730
514.23.4230	POSTAGE	6,000
514.23.4310	TRAVEL	5,000
514.23.4544	MACHINE RENTAL	5,600
514.23.4610	PERFORMANCE BOND	2,200
514.23.4840	MAINTENANCE CONTRACT-SOFTWARE	23,245
514.23.4911	PRINTING	1,200
514.23.4915	COMPUTER SOFTWARE	10,000
514.23.4943	GFOA CERTIFICATE	450
514.23.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	400
514.23.4982	TUITION & REGISTRATION	3,000
Total	**FINANCE AND ADMINISTRATION**	**1,001,824**

Department: Attorney (001-05)

Department Overview:

The City Attorney's Office consists of the City Attorney, Assistant City Attorney/City Prosecutor, two paralegals, and one part-time legal assistant. Among 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 Prosecutor 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.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	**Actual 2017**	**Actual 2018**	**Department Request 2019**	**Approved 2019**
City Attorney	1	1	1	1
Prosecutor	1	1	1	1
Paralegal	2	2	2	2
Department Total	**4**	**4**	**4**	**4**
Part-time Total	**1**	**1**	**2**	**2**

Department Service Measures:	**Actual 2016**	**Actual 2017**	**Estimated 2018**	**Projected 2019**
Contracts drafted	101	87	94	94
Ordinances written/ reviewed	25	27	26	26
Active Court Cases	4	3	7	5
Claims against the City	14	12	13	13

Approved Expenditures
CITY OF MOUNT VERNON

001 **GENERAL FUND**
05 **CITY ATTORNEY**

Account Number		*2019 Council Adopted*
515	**LEGAL**	
515.30.1100	SALARIES AND WAGES	369,301
515.30.1200	SALARY PART-TIME EMPLOYEES	69,750
515.30.1300	OVERTIME	1,000
515.30.2100	SOCIAL SECURITY	33,664
515.30.2200	RETIREMENT	56,458
515.30.2300	LABOR AND INDUSTRIES	1,398
515.30.2400	HEALTH INSURANCE	75,502
515.30.3108	LEGAL PUBLICATIONS	18,000
515.30.3110	OFFICE SUPPLIES	5,600
515.30.3134	OFFICE EQUIPMENT	200
515.30.4110	PROFESSIONAL SERVICES	35,000
515.30.4212	CELLULAR PHONES	820
515.30.4230	POSTAGE	990
515.30.4310	TRAVEL	3,000
515.30.4544	MACHINE RENTAL	5,900
515.30.4810	REPAIRS AND MAINTENANCE	500
515.30.4912	DUES CONFERENCE & TUITION	1,100
515.30.4924	COURT COSTS	1,500
515.30.4981	PROFESSIONAL DUES	1,030
Total	**CITY ATTORNEY**	**680,713**

Department: Human Resources (001-06)

Department Overview:

The Human Resources Department provides leadership, direction and support to city departments, serving 233 full time employees and 50 part-time employees (including 2019 employee additions). The department is responsible for recruitment and selection 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 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 drug-free workplace program, and ensures fair and equal treatment of employees and applicants. In addition, the Human Resources Department actively administers the Civil Service and LEOFF Board processes.

Department Goals:

1. Provide administrative support services, policy direction, and leadership to Directors and management staff to achieve City personnel objectives.
2. Provide effective transition of EMS employees in the city workforce.
3. Coordinate county-wide recruitment process for EMS.
4. Increase employee training using Target Solutions software.
5. Establish city-wide employee credential process in Target Solutions.
6. Continue to review and update employee job descriptions.
7. Analyze current health care plans offered to employees and recommend changes for following year to reduce costs while providing an attractive benefit package to employees and future employees.
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 quality candidates and long-term employees.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Human Resources Director	1	1	1	1
Human Resources Generalist	1	1	1	1
Full Time Total	2	2	2	2
Part Time Total	0	0	1	0

Department Service Measures:	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
New Positions Filled	3	4	6	25
Replacement Positions Filled	12	17	13	15
Part-Time Positions Filled	27	15	28	17
LEOFF I Retiree Benefit Administration (# of retirees)	22	21	21	20
Professional Training Classes Offered	3	4	4	4
Healthcare Insurance Management (# of Employees)	188	194	191	228
Union Contract Negotiated	2	3	2	3
Arbitrations/ ULP's/ Hearings/ Mediations/Grievances	1	4	1	1
Worker's Compensation Management (#of Injuries)	25	21	12	20
Family Medical Leave Act Oversight (# of Employees)	22	6	5	7

001 GENERAL FUND
06 HUMAN RESOURCES

Account Number			2019 Council Adopted
517	**EMPLOYEE BENEFIT PROGRAMS**		
517.21.2911	HEALTH INSURANCE-RETIRED	73,000	
517.21.2912	MEDICAL CLAIMS - LEOFF I	15,000	
517.22.2911	HEALTH INSURANCE-RETIRED	84,000	
517.22.2912	MEDICAL CLAIMS - LEOFF I	18,000	
517.90.2400	HEALTH INSURANCE	81,090	
517.90.2401	OTHER PERSONNEL BENEFITS	15,300	
517.90.2510	L&I RETRO PROGRAM	29,315	
517.90.2520	EMPLOYEE WELLNESS	6,000	
517.90.2530	EMPLOYEE RECOGNITION	2,000	
517.90.2700	UNEMPLOYMENT COMPENSATION	15,000	
Total	**EMPLOYEE BENEFIT PROGRAMS**		**338,705**
518	**CENTRAL SERVICES**		
518.10.1100	SALARIES AND WAGES	184,531	
518.10.2100	SOCIAL SECURITY	14,117	
518.10.2200	RETIREMENT	23,675	
518.10.2300	LABOR AND INDUSTRIES	558	
518.10.2400	HEALTH INSURANCE	32,915	
518.10.3110	OFFICE SUPPLIES	2,000	
518.10.4110	PROFESSIONAL SERVICES	5,000	
518.10.4119	ARBITRATION/NEGOTIATION COSTS	10,000	
518.10.4173	EMPLOYEE DRUG TESTING	5,500	
518.10.4174	PHYSICAL EXAMINATIONS	4,000	
518.10.4182	ADVERTISING	2,000	
518.10.4212	CELLULAR PHONES	720	
518.10.4230	POSTAGE	100	
518.10.4310	TRAVEL	1,500	
518.10.4923	HIRING COSTS	2,000	
518.10.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	400	
518.10.4982	TUITION & REGISTRATION	1,500	
518.11.3110	OFFICE SUPPLIES	50	
518.11.4110	PROFESSIONAL SERVICES	1,500	
518.11.4182	ADVERTISING	2,000	
518.11.4230	POSTAGE	100	
518.14.3120	TRAINING MATERIALS	100	
518.14.4110	PROFESSIONAL SERVICES	1,000	
Total	**CENTRAL SERVICES**		**295,266**
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	OPERATING TRANSFERS-OUT	10,000	
Total	**OPERATING TRANSFERS-OUT**		**10,000**
Total	**HUMAN RESOURCES**		**643,971**

Department: General Facilities (001-07)

Department Overview:

The General Facilities Division is comprised of two full time and one part-time custodians. 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.). Additionally, custodians conduct and perform facility opening, vandalism checks, safety/health/welfare inspections, logistic/supply functions, assistance to other departments during special events/activities, and are a conduit for Facility Dude work orders that require routine, preventative or emergent response.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Facility Coordinator			1	0
Custodian	2	2	2	2
Part Time Custodian	1	1	1	1
Department Total	**3**	**3**	**4**	**3**

001 GENERAL FUND
07 GENERAL FACILITIES

Account Number		*2019 Council Adopted*	
518	**CENTRAL SERVICES**		
518.30.1100	SALARIES AND WAGES	99,959	
518.30.1300	OVERTIME	5,000	
518.30.2100	SOCIAL SECURITY	8,030	
518.30.2200	RETIREMENT	13,467	
518.30.2300	LABOR AND INDUSTRIES	3,758	
518.30.2400	HEALTH INSURANCE	30,716	
518.30.3110	OFFICE SUPPLIES	3,500	
518.30.3134	OFFICE EQUIPMENT	25,000	
518.30.3500	MINOR TOOLS/EQUIPMENT	2,400	
518.30.4110	PROFESSIONAL SERVICES	5,800	
518.30.4210	TELEPHONE	10,000	
518.30.4212	CELLULAR PHONES	850	
518.30.4400	LEASEHOLD EXCISE TAX PAYMENTS	3,200	
518.30.4483	DRAINAGE/DIKE TAX	30,000	
518.30.4542	VEHICLE REPAIRS	1,911	
518.30.4543	EQUIPMENT RENTAL & RESERVE	27,774	
518.30.4640	MISC PERILS/PROPERTY LOSS INS.	20,635	
518.30.4810	REPAIRS AND MAINTENANCE	25,000	
518.30.4840	MAINTENANCE CONTRACT-SOFTWARE	40,000	
518.30.4912	DUES CONFERENCE & TUITION	2,400	
518.30.4913	LAUNDRY	1,500	
518.30.4982	TUITION & REGISTRATION	400	
518.30.6310	OTHER IMPROVEMENTS	5,100	
Total	**MAINT./SECURITY/INSUR./JANITOR SVCS**		**366,400**
518.32	**CITY HALL MAINT/SECURITY/INSURANCE**		
518.32.3111	OPERATING SUPPLIES	5,400	
518.32.4700	PUBLIC UTILITY SERVICES	70,000	
518.32.4810	REPAIRS AND MAINTENANCE	25,000	
518.32.4821	MAINTENANCE CONTRACTS	50,000	
Total	**CITY HALL MAINT/SECURITY/INSURANCE**		**150,400**
518.37	**PUBLIC WORKS-MAINT/SECURITY/INSURANCE**		
518.37.3111	OPERATING SUPPLIES	1,800	
518.37.4700	PUBLIC UTILITY SERVICES	7,200	
518.37.4810	REPAIRS AND MAINTENANCE	5,800	
518.37.4821	MAINTENANCE CONTRACTS	3,300	
Total	**PUBLIC WORKS-MAINT/SECURITY/INSURANCE**		**18,100**
Total	**CENTRAL SERVICES**		**534,900**
521	**LAW ENFORCEMENT**		
521.50.3111	OPERATING SUPPLIES	12,000	
521.50.4700	PUBLIC UTILITY SERVICES	66,000	
521.50.4810	REPAIRS AND MAINTENANCE	19,800	
521.50.4821	MAINTENANCE CONTRACTS	25,000	
Total	**LAW ENFORCEMENT**		**122,800**

001 GENERAL FUND
07 GENERAL FACILITIES

Account Number		*2019 Council Adopted*	
522	**FIRE CONTROL**		
522.50.3111	OPERATING SUPPLIES	4,000	
522.50.4700	PUBLIC UTILITY SERVICES	36,000	
522.50.4810	REPAIRS AND MAINTENANCE	12,500	
Total	**FIRE CONTROL**		**52,500**
572	**LIBRARIES**		
572.50.1200	SALARY PART-TIME EMPLOYEES	2,160	
572.50.2100	SOCIAL SECURITY	165	
572.50.2300	LABOR AND INDUSTRIES	158	
572.50.3111	OPERATING SUPPLIES	6,000	
572.50.4700	PUBLIC UTILITY SERVICES	2,200	
572.50.4810	REPAIRS AND MAINTENANCE	8,000	
572.50.4821	MAINTENANCE CONTRACTS	5,650	
Total	**LIBRARIES**		**24,333**
576	**PARKS FACILITIES**		
576.80.4700	PUBLIC UTILITY SERVICES	122,500	
Total	**PARKS FACILITIES**		**122,500**
Total	**GENERAL FACILITIES**		**857,033**

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. Several years ago, the Police Department designed a work plan built 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.

Organizational 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, 9.5 support staff, 1 outreach coordinator and approximately 50 volunteers.

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.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Chief of Police	1	1	1	1
Lieutenant	3	3	3	3
Sergeant	6	6	6	6
Police Officer	35	36	37	36
CSO	2	2	2	2
Park Ranger	0	1	1	1
Outreach Coordinator	1	1	1	1
Records Manager	1	1	1	1
Records Specialist	5	5	5	5
Administrative Assistant	1	1	1	1
Receptionist	1	1	1	1
Animal Control Officer	1	1	1	1
Investigations Secretary	1	1	1	1
Department Total	**58**	**60**	**61**	**60**
Part-time (Records Specialist)	**1**	**1**	**1**	**1**

Department Service Measures:	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Block Watch Groups	103	101	101	101
Volunteer Hours	5,415	5,675	4,863	5,100
NIBRS Group A Incidents	3,454	3,440	3,421	3,404
Calls for Service	23,001	23,120	23,010	23,877
Violent Crimes per 1,000	2.57	2.43	2.38	2.34

Summary of Public Safety & Criminal Justice Budget		Amount
Police Department		10,114,443
Fire Department		8,787,079
Other Public Safety:		
Police/Fire LEOFF 1 retirees medical	92,000	
LEOFF 1 retirees LT care reserve	10,000	
Police and Fire general facilities	175,300	
Skagit County Dept of Emergency Mgmt	68,000	
Skagit 911 Dispatch	406,862	
		752,162
Criminal Justice:		
Municipal Court	535,810	
Public Defense	660,406	
Prosecution	233,957	
		1,430,173
Total Public Safety and Criminal Justice Budgets		21,083,857

Approved Expenditures
CITY OF MOUNT VERNON

001 **GENERAL FUND**
08 **POLICE DEPARTMENT**

Account Number		2019 Council Adopted	
521.10	**POLICE ADMINISTRATION**		
521.10.1100	SALARIES AND WAGES	324,055	
521.10.1300	OVERTIME	750	
521.10.2100	SOCIAL SECURITY	24,847	
521.10.2200	RETIREMENT	22,150	
521.10.2300	LABOR AND INDUSTRIES	4,948	
521.10.2400	HEALTH INSURANCE	41,679	
521.10.2821	UNIFORMS	500	
521.10.2822	CLOTHING	450	
521.10.3110	OFFICE SUPPLIES	3,640	
521.10.4110	PROFESSIONAL SERVICES	4,450	
521.10.4122	ACCREDITATION FEES	250	
521.10.4123	PSYCHOLOGICAL MEDICAL & POLYGRAP	7,600	
521.10.4137	PRE-EMPLOYMENT CHECKS	150	
521.10.4183	RECRUITMENT COSTS	3,000	
521.10.4220	RADIO	34,116	
521.10.4221	ALARMS	2,590	
521.10.4310	TRAVEL	1,750	
521.10.4542	VEHICLE REPAIRS	1,082	
521.10.4543	EQUIPMENT RENTAL & RESERVE	17,177	
521.10.4820	GROUNDS MAINTENANCE	3,759	
521.10.4912	DUES CONFERENCE & TUITION	1,250	
521.10.4913	LAUNDRY	500	
521.10.4915	COMPUTER SOFTWARE	28,572	
521.10.4982	TUITION & REGISTRATION	9,561	
521.10.4990	COLLEGE REIMBURSEMENTS	1,500	
Total	**POLICE ADMINISTRATION**		**540,326**
521.11	**POLICE RECORDS**		
521.11.1100	SALARIES AND WAGES	350,575	
521.11.1200	SALARY PART-TIME EMPLOYEES	29,173	
521.11.1300	OVERTIME	7,125	
521.11.2100	SOCIAL SECURITY	29,596	
521.11.2200	RETIREMENT	47,190	
521.11.2300	LABOR AND INDUSTRIES	1,836	
521.11.2400	HEALTH INSURANCE	45,987	
521.11.2821	UNIFORMS	1,250	
521.11.3100	OFFICE & OPERATING SUPPLIES	29,000	
521.11.4110	PROFESSIONAL SERVICES	96,767	
521.11.4210	TELEPHONE	17,929	
521.11.4212	CELLULAR PHONES	19,350	
521.11.4230	POSTAGE	4,500	
521.11.4310	TRAVEL	2,136	
521.11.4544	MACHINE RENTAL	15,500	
521.11.4546	ACCESS SYSTEM	2,400	
521.11.4810	REPAIRS AND MAINTENANCE	1,000	
521.11.4913	LAUNDRY	1,250	
521.11.4982	TUITION & REGISTRATION	2,000	

001 GENERAL FUND
08 POLICE DEPARTMENT

Account Number		2019 Council Adopted	
Total	**POLICE RECORDS**		**704,564**
521.20	**PATROL OPERATIONS**		
521.20.1100	SALARIES AND WAGES	2,802,206	
521.20.1300	OVERTIME	284,799	
521.20.2100	SOCIAL SECURITY	235,205	
521.20.2200	RETIREMENT	166,653	
521.20.2300	LABOR AND INDUSTRIES	75,112	
521.20.2400	HEALTH INSURANCE	504,688	
521.20.2410	HEALTH CLUB MEMBERSHIPS	8,875	
521.20.2821	UNIFORMS	35,335	
521.20.3122	K-9 SUPPLIES	1,200	
521.20.3130	PATROL SUPPLIES	42,939	
521.20.3131	PTO SUPPLIES	4,300	
521.20.3134	OFFICE EQUIPMENT	1,150	
521.20.4110	PROFESSIONAL SERVICES	1,000	
521.20.4310	TRAVEL	9,700	
521.20.4542	VEHICLE REPAIRS	12,443	
521.20.4543	EQUIPMENT RENTAL & RESERVE	166,274	
521.20.4810	REPAIRS AND MAINTENANCE	1,500	
521.20.4913	LAUNDRY	4,500	
521.20.4925	VEHICLE IMPOUNDMENT	11,500	
521.20.4948	EXTRADITION EXPENSES	2,000	
521.20.4982	TUITION & REGISTRATION	11,700	
521.20.4989	SPECIAL INVESTIGATIONS	4,000	
Total	**PATROL OPERATIONS**		**4,387,079**
521.21	**POLICE INVESTIGATIONS**		
521.21.1100	SALARIES AND WAGES	688,125	
521.21.1300	OVERTIME	51,810	
521.21.2100	SOCIAL SECURITY	56,261	
521.21.2200	RETIREMENT	43,355	
521.21.2300	LABOR AND INDUSTRIES	15,122	
521.21.2400	HEALTH INSURANCE	98,663	
521.21.2821	UNIFORMS	3,250	
521.21.2822	CLOTHING	3,600	
521.21.3111	OPERATING SUPPLIES	2,590	
521.21.4150	TRANSLATOR	1,000	
521.21.4310	TRAVEL	3,500	
521.21.4542	VEHICLE REPAIRS	5,410	
521.21.4543	EQUIPMENT RENTAL & RESERVE	85,885	
521.21.4810	REPAIRS AND MAINTENANCE	400	
521.21.4913	LAUNDRY	3,950	
521.21.4982	TUITION & REGISTRATION	2,945	
Total	**POLICE INVESTIGATIONS**		**1,065,866**
521.23	**DRUG UNIT**		
521.23.1100	SALARIES AND WAGES	96,407	

001 GENERAL FUND
08 POLICE DEPARTMENT

Account Number		*2019 Council Adopted*	
521.23.1300	OVERTIME	8,000	
521.23.2100	SOCIAL SECURITY	7,851	
521.23.2200	RETIREMENT	5,573	
521.23.2300	LABOR AND INDUSTRIES	2,460	
521.23.2400	HEALTH INSURANCE	20,603	
Total	**DRUG UNIT**		**140,894**
521.26	**NEIGHBORHOOD POLICING**		
521.26.1100	SALARIES AND WAGES	243,676	
521.26.1300	OVERTIME	21,694	
521.26.2100	SOCIAL SECURITY	20,235	
521.26.2200	RETIREMENT	14,334	
521.26.2300	LABOR AND INDUSTRIES	7,343	
521.26.2400	HEALTH INSURANCE	53,774	
521.26.2821	UNIFORMS	1,250	
521.26.3111	OPERATING SUPPLIES	1,750	
521.26.4150	TRANSLATOR	250	
521.26.4700	PUBLIC UTILITY SERVICES	3,150	
521.26.4810	REPAIRS AND MAINTENANCE	500	
521.26.4913	LAUNDRY	675	
Total	**NEIGHBORHOOD POLICING**		**368,631**
521.30	**POLICE CRIME PREVENTION**		
521.30.1100	SALARIES AND WAGES	307,946	
521.30.1300	OVERTIME	8,312	
521.30.2100	SOCIAL SECURITY	24,115	
521.30.2200	RETIREMENT	26,043	
521.30.2300	LABOR AND INDUSTRIES	8,422	
521.30.2400	HEALTH INSURANCE	77,513	
521.30.2821	UNIFORMS	1,200	
521.30.2822	CLOTHING	450	
521.30.3111	OPERATING SUPPLIES	6,560	
521.30.4310	TRAVEL	2,750	
521.30.4542	VEHICLE REPAIRS	4,328	
521.30.4543	EQUIPMENT RENTAL & RESERVE	68,708	
521.30.4913	LAUNDRY	700	
521.30.4982	TUITION & REGISTRATION	1,385	
Total	**POLICE CRIME PREVENTION**		**538,432**
521.31	**PARK RANGER**		
521.31.1100	SALARIES AND WAGES	56,325	
521.31.1300	OVERTIME	1,000	
521.31.2100	SOCIAL SECURITY	4,386	
521.31.2200	RETIREMENT	7,281	
521.31.2300	LABOR AND INDUSTRIES	2,357	
521.31.2400	HEALTH INSURANCE	20,603	
521.31.2821	UNIFORMS	1,250	

001 GENERAL FUND
08 POLICE DEPARTMENT

Account Number		*2019 Council Adopted*	
521.31.3111	OPERATING SUPPLIES	1,000	
521.31.4310	TRAVEL	700	
521.31.4542	VEHICLE REPAIRS	553	
521.31.4543	EQUIPMENT RENTAL & RESERVE	8,588	
521.31.4913	LAUNDRY	600	
521.31.4982	TUITION AND REGISTRATION	750	
Total	**PARK RANGER**		**105,393**
521.40	**POLICE TRAINING**		
521.40.3111	OPERATING SUPPLIES	48,473	
521.40.4110	PROFESSIONAL SERVICES	400	
521.40.4991	RANGE FEES	5,957	
Total	**POLICE TRAINING**		**54,830**
521.70	**TRAFFIC POLICING**		
521.70.1100	SALARIES AND WAGES	171,325	
521.70.1300	OVERTIME	8,303	
521.70.2100	SOCIAL SECURITY	13,675	
521.70.2200	RETIREMENT	9,707	
521.70.2300	LABOR AND INDUSTRIES	4,799	
521.70.2400	HEALTH INSURANCE	41,205	
521.70.2821	UNIFORMS	2,000	
521.70.3111	OPERATING SUPPLIES	1,500	
521.70.4310	TRAVEL	1,225	
521.70.4542	VEHICLE REPAIRS	2,164	
521.70.4543	EQUIPMENT RENTAL & RESERVE	17,177	
521.70.4810	REPAIRS AND MAINTENANCE	300	
521.70.4913	LAUNDRY	300	
521.70.4920	RADAR & SPEED CALIBRATION	1,818	
521.70.4982	TUITION & REGISTRATION	600	
Total	**TRAFFIC POLICING**		**276,098**
521.81	**PROPERTY & EVIDENCE ROOM**		
521.81.1100	SALARIES AND WAGES	60,398	
521.81.1300	OVERTIME	500	
521.81.2100	SOCIAL SECURITY	4,658	
521.81.2200	RETIREMENT	7,813	
521.81.2300	LABOR AND INDUSTRIES	1,832	
521.81.2400	HEALTH INSURANCE	18,592	
521.81.2821	UNIFORMS	200	
521.81.3111	OPERATING SUPPLIES	6,450	
521.81.4542	VEHICLE REPAIRS	1,106	
521.81.4543	EQUIPMENT RENTAL & RESERVE	17,177	
521.81.4810	REPAIRS AND MAINTENANCE	300	
521.81.4913	LAUNDRY	600	
Total	**PROPERTY & EVIDENCE ROOM**		**119,626**

Approved Expenditures

CITY OF MOUNT VERNON

001 GENERAL FUND
08 POLICE DEPARTMENT

Account Number		*2019 Council Adopted*	
523.60	**POLICE CARE & CUSTODY-PRISONER**		
523.60.4124	EMERGENCY MEDICAL & HOSPITAL	74,000	
523.60.5123	SKAGIT CO. CARE OF PRISONERS	2,000	
523.60.5128	JAIL SALES TAX PASS THRU	1,394,000	
523.60.5132	PRISONER TRANSPORTATION	26,795	
Total	**POLICE CARE & CUSTODY-PRISONER**		**1,496,795**
554.30	**ANIMAL CONTROL**		
554.30.1100	SALARIES AND WAGES	59,717	
554.30.1300	OVERTIME	450	
554.30.2100	SOCIAL SECURITY	4,602	
554.30.2200	RETIREMENT	7,720	
554.30.2300	LABOR AND INDUSTRIES	1,832	
554.30.2400	HEALTH INSURANCE	8,019	
554.30.2820	UNIFORMS & CLOTHING	650	
554.30.3111	OPERATING SUPPLIES	700	
554.30.4126	ANIMAL CARE & DISPOSAL	17,000	
554.30.4310	TRAVEL	400	
554.30.4542	VEHICLE REPAIRS	553	
554.30.4543	EQUIPMENT RENTAL & RESERVE	8,588	
554.30.4810	REPAIRS AND MAINTENANCE	150	
554.30.4913	LAUNDRY	750	
554.30.4982	TUITION & REGISTRATION	884	
Total	**ANIMAL CONTROL**		**112,015**
565.40	**HOMELESS SERVICES**		
565.40.1100	SALARIES AND WAGES	71,502	
565.40.1300	OVERTIME	500	
565.40.2100	SOCIAL SECURITY	5,508	
565.40.2200	RETIREMENT	9,238	
565.40.2300	LABOR AND INDUSTRIES	1,831	
565.40.2400	HEALTH INSURANCE	8,019	
565.40.2821	UNIFORMS	300	
565.40.3110	OFFICE SUPPLIES	200	
565.40.3111	OPERATING SUPPLIES	3,910	
565.40.4110	PROFESSIONAL SERVICES	1,800	
565.40.4310	TRAVEL	500	
565.40.4542	VEHICLE REPAIRS	553	
565.40.4543	EQUIPMENT RENTAL & RESERVE	8,588	
565.40.4982	TUITION AND REGISTRATION	500	
Total	**HOMELESS SERVICES**		**112,949**
594.21	**CAPITAL EXPENDITURES-POLICE**		
594.21.6410	POLICE EQUIPMENT	50,000	
594.21.6421	POLICE VEHICLE EQUIPMENT	32,458	
594.21.6432	POLICE EQUIPMENT - GRANT FUNDED	8,487	
Total	**CAPITAL EXPENDITURES-POLICE**		**90,945**
Total	**POLICE DEPARTMENT**		**10,114,443**

Department: Fire (001-09)

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 our firefighters will respond to over 5,900 emergency and non-emergency calls. The fire department is an integral part of the community development planning process.

Department personnel respond from three stations strategically located around the geographical center of the city. Each station houses a fire engine staffed with a minimum of 2 personnel. In addition to the engine companies, Station 1 also houses a brush unit, support vehicle, as well as a reserve engine and reserve ambulance. Station 2 is home to the ladder truck, the Mount Vernon Medic Unit (M129), a BLS Unit (A129), a reserve engine and the Battalion Chief. Station 3 has a front line engine and a cross staffed ALS Unit (M139). The primary engines, ladder and city ambulance are staffed with career firefighters, and the additional equipment is dependent upon career callback staffing. The department provides both Advanced and Basic life support.

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 secretary.

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.

In previous years the 2-person staffing model often required 2 engine companies respond to the same incident, which leaves the greatest portion of the city unprotected during a single event. Two simultaneous calls, which occur regularly, often leave all companies busy and the city dependent upon neighboring departments for assistance through a mutual aid, auto-aid agreement. The fire based ambulance transportation staffed with firefighter paramedics will provide a depth to the system that will reduce the need for multiple companies to respond to the same call; resulting in greater emergency response coverage for the city. The new positions will decrease the number of times the city remains unprotected during a single incident.

Department Goals:

1. Implement a fire based advanced life support and basic life support ambulance staffed with firefighters and firefighter paramedics.
2. Develop a comprehensive quality assurance and continuing quality improvement program for emergency medical responses.
3. Implement technologies that improve efficiencies and effectiveness of fire personnel.
4. Ensure that all personnel are achieving minimum training standards and advanced training opportunities are provided for career development.
5. Increase outside agency engagement and coordination.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Fire Chief	1	1	1	1
Assistant Fire Chief	0	1	1	1
Quality Assurance Manager	0	0	1	1
Fire Marshal	1	1	1	1
Battalion Chief	3	3	3	3
Captain	3	9	9	9
Lieutenant	6	0	0	0

Firefighter & Firefighter Paramedic	21	21	44	36
Fire Inspector	1	1	1	1
Administrative Assistant	1	1	1	1
Secretary	1	1	1	1
Department Total	**38**	**39**	**63**	**55**
Part-time office assistant	1	0	0	0

Department Service Measures:	**Actual 2016**	**Actual 2017**	**Estimated 2018**	**Projected 2019**
Number of alarms	4901	5733	5900	7183
Fire Calls	147	172	177	195
Medical Calls	3419	4013	4130	5235
Rescue Calls	12	58	60	66
Public Assist Calls	490	573	590	649
Other Calls[1]	833	917	943	1038
Medical Response Time in Minutes (90th percentile)[2]	7:33	7:21	7:19	7:17
Training man hours	1962	1420	3000	4770
Number of Fire Inspections	1750	2074	2100	2200
Public education contacts	8103	8000	10000	12000
Number of Plan Reviews	180	184	188	200
Average Turn Around time for Plan Reviews[3]	15	23.8	25	10

[1]Other includes: Hazmat, Good Intent, False Alarm, Weather and Special Calls.
[2]Response time is based on priority response calls and is calculated from alarm time to arrival time of the first arriving unit.
[3]Plan Review Turn Around time includes plan reviews sent out to 3rd Party (Les Townzen) and delays in the review for modifications or construction builds.

Fire Department Public Outreach at Children's Art Festival

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
09 FIRE DEPARTMENT

Account Number		2019 Council Adopted	
522.10	**FIRE ADMINISTRATION**		
522.10.1100	SALARIES AND WAGES	273,833	
522.10.1300	OVERTIME	5,000	
522.10.2100	SOCIAL SECURITY	11,595	
522.10.2200	RETIREMENT	23,416	
522.10.2300	LABOR AND INDUSTRIES	3,963	
522.10.2400	HEALTH INSURANCE	38,744	
522.10.2820	UNIFORMS & CLOTHING	2,750	
522.10.3110	OFFICE SUPPLIES	7,700	
522.10.3111	OPERATING SUPPLIES	48,350	
522.10.4110	PROFESSIONAL SERVICES	5,000	
522.10.4123	PSYCHOLOGICAL	5,000	
522.10.4230	POSTAGE	2,000	
522.10.4310	TRAVEL	5,500	
522.10.4544	MACHINE RENTAL	16,700	
522.10.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	3,365	
522.10.4982	TUITION & REGISTRATION	3,100	
Total	**FIRE ADMINISTRATION**		**456,016**
522.12	**FIRE COMMUNICATIONS**		
522.12.3111	OPERATING SUPPLIES	3,200	
522.12.3500	MINOR TOOLS/EQUIPMENT	500	
522.12.4212	CELLULAR PHONES	11,450	
522.12.4220	RADIO	24,000	
522.12.4810	REPAIRS AND MAINTENANCE	3,100	
522.12.4915	COMPUTER SOFTWARE	12,200	
Total	**FIRE COMMUNICATIONS**		**54,450**
522.20	**FIRE SUPPRESSION**		
522.20.1100	SALARIES AND WAGES	902,192	
522.20.1300	OVERTIME	100,000	
522.20.2100	SOCIAL SECURITY	13,502	
522.20.2200	RETIREMENT	50,429	
522.20.2300	LABOR AND INDUSTRIES	38,869	
522.20.2400	HEALTH INSURANCE	200,456	
522.20.2820	UNIFORMS & CLOTHING	8,100	
522.20.2824	PROTECTIVE CLOTHING	103,000	
522.20.2910	PENSION SERVICES	36,000	
522.20.3110	OFFICE SUPPLIES	1,000	
522.20.3111	OPERATING SUPPLIES	15,865	
522.20.3112	HYDRANT SUPPLIES	7,000	
522.20.3113	HOSE SUPPLIES	10,000	
522.20.3500	MINOR TOOLS/EQUIPMENT	10,000	
522.20.4230	POSTAGE	275	
522.20.4542	VEHICLE REPAIRS	34,341	
522.20.4543	EQUIPMENT RENTAL & RESERVE	215,232	
522.20.4810	REPAIRS AND MAINTENANCE	12,000	
522.20.4913	LAUNDRY	18,300	

001 GENERAL FUND
09 FIRE DEPARTMENT

Account Number		*2019 Council Adopted*	
Total	**FIRE SUPPRESSION**		**1,776,561**
522.22	**MOBILIZATION/ CONTRACT REIMBURSEMENTS**		
522.22.3111	OPERATING SUPPLIES	3,000	
522.22.3500	MINOR TOOLS AND EQUIPMENT	500	
522.22.4310	TRAVEL	3,000	
522.22.4982	TUITION & REGISTRATION	500	
Total	**MOBILIZATION/ CONTRACT REIMBURSEMENTS**		**7,000**
522.30	**FIRE PREVENTION & INVEST.**		
522.30.1100	SALARIES AND WAGES	180,676	
522.30.1300	OVERTIME	10,000	
522.30.2100	SOCIAL SECURITY	6,589	
522.30.2200	RETIREMENT	14,733	
522.30.2300	LABOR AND INDUSTRIES	5,409	
522.30.2400	HEALTH INSURANCE	46,038	
522.30.2820	UNIFORMS & CLOTHING	1,000	
522.30.3111	OPERATING SUPPLIES	14,280	
522.30.3500	MINOR TOOLS/EQUIPMENT	1,500	
522.30.4310	TRAVEL	3,479	
522.30.4810	REPAIRS AND MAINTENANCE	375	
522.30.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	1,225	
522.30.4982	TUITION & REGISTRATION	3,000	
Total	**FIRE PREVENTION & INVEST.**		**288,304**
522.45	**FIRE TRAINING**		
522.45.3111	OPERATING SUPPLIES	3,000	
522.45.3500	MINOR TOOLS/EQUIPMENT	2,000	
522.45.4110	PROFESSIONAL SERVICES	8,400	
522.45.4310	TRAVEL	9,060	
522.45.4810	REPAIRS AND MAINTENANCE	1,000	
522.45.4982	TUITION & REGISTRATION	98,000	
Total	**FIRE TRAINING**		**121,460**
522.50	**FIRE FACILITIES**		
522.50.3111	OPERATING SUPPLIES	6,800	
522.50.4810	REPAIRS AND MAINTENANCE	15,000	
522.50.4811	BUILDING & GROUNDS MAINTENANCE	9,500	
Total	**FIRE FACILITIES**		**31,300**
522.70	**AMBULANCE SERVICES**		
522.70.1100	SALARIES AND WAGES	3,771,032	
522.70.1300	OVERTIME	455,000	
522.70.2100	SOCIAL SECURITY	60,446	
522.70.2200	RETIREMENT	231,043	
522.70.2300	LABOR AND INDUSTRIES	177,461	

001 GENERAL FUND
09 FIRE DEPARTMENT

Account Number		*2019 Council Adopted*	
522.70.2400	HEALTH INSURANCE	871,732	
522.70.2820	UNIFORMS & CLOTHING	35,000	
522.70.3110	OFFICE SUPPLIES	1,000	
522.70.3111	OPERATING SUPPLIES	128,040	
522.70.3126	EMS OPERATING SUPPLIES	25,000	
522.70.3500	MINOR TOOLS AND EQUIPMENT	5,000	
522.70.4110	PROFESSIONAL SERVICES	50,000	
522.70.4310	TRAVEL	5,000	
522.70.4542	VEHICLE REPAIRS	8,585	
522.70.4543	EQUIPMENT RENTAL & RESERVE	143,859	
522.70.4982	TUITION & REGISTRATION	73,000	
Total	**AMBULANCE SERVICES**		**6,041,198**
525.10	**EMERGENCY OPERATIONS CENTER**		
525.10.3110	OFFICE SUPPLIES	500	
525.10.3116	OPERATING SUPPLIES-EOC	8,600	
525.10.4110	PROFESSIONAL SERVICES	1,690	
Total	**EMERGENCY OPERATIONS CENTER**		**10,790**
Total	**FIRE DEPARTMENT**		**8,787,079**

Department: Public Works/ Engineering (001-11)

Department Overview:

Public Works/Engineering is comprised of the staff and resources of the Capital Programs Division, Program Coordination Division and Administrative Services within the Public Works Department. The purpose of these divisions is to (1) provide general oversight and administrative services to the public works department, (2) identify and implement public works capital projects and infrastructure programs for the City, (3) provide engineering and public works management services to the City, and (4) Support fiber optic infrastructure and expansion plans, in collaboration with IS.

Department Goals:

1. Complete LOMR for the Downtown Flood Protection Project. Construct the widening of College Way under I-5 Project, 30th & College Way signal, Riverside and College Way corridor signal improvements, Riverside Drive BNSF Railway Improvements, and continue the City's street maintenance program at maximum level feasible with available REET and TBD funds.
2. Continue implementation of infrastructure maintenance projects and programs. For example, sewer and storm system restoration and inspection programs.
3. Complete design of first phase of new City Shop and begin its construction.
4. Continue to improve the quality of City's GIS data and broaden pool of trained staff users.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Public Works Director	1	1	1	1
Assistant Public Works Director	1	1	1	1
Engineering Manager	.25	.25	.25	.25
Project Engineer	1	1	1	1
Engineering Tech III- Capital Projects Inspector	1	1	1	1
Office Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Department Total	**6.25**	**6.25**	**6.25**	**6.25**

Department Service Measures:	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Citizen Contacts	1394	1370	1400	1400
Street Projects	21	23	25	25
Storm Projects	5	7	7	7
Sewer Projects	7	6	7	7

001 GENERAL FUND

11 PUBLIC WORKS/ENGINEERING

Account Number		*2019 Council Adopted*	
544.20	**ENGINEERING**		
544.20.1100	SALARIES AND WAGES	301,080	
544.20.2100	SOCIAL SECURITY	23,033	
544.20.2200	RETIREMENT	38,629	
544.20.2300	LABOR AND INDUSTRIES	5,467	
544.20.2400	HEALTH INSURANCE	49,224	
Total	**ENGINEERING**		**417,433**
544.90	**OPERATIONS & ADMINISTRATION**		
544.90.1100	SALARIES AND WAGES	292,867	
544.90.1300	OVERTIME	5,000	
544.90.2100	SOCIAL SECURITY	22,787	
544.90.2200	RETIREMENT	37,838	
544.90.2300	LABOR AND INDUSTRIES	2,933	
544.90.2400	HEALTH INSURANCE	38,997	
544.90.3110	OFFICE SUPPLIES	4,500	
544.90.3125	BOOKS	1,000	
544.90.3134	OFFICE EQUIPMENT	1,000	
544.90.4110	PROFESSIONAL SERVICES	15,000	
544.90.4162	BRIDGE INSPECTION	5,000	
544.90.4212	CELLULAR PHONES	600	
544.90.4230	POSTAGE	500	
544.90.4310	TRAVEL	1,500	
544.90.4542	VEHICLE REPAIRS	3,985	
544.90.4543	EQUIPMENT RENTAL & RESERVE	21,993	
544.90.4544	MACHINE RENTAL	4,500	
544.90.4810	REPAIRS AND MAINTENANCE	1,000	
544.90.4915	COMPUTER SOFTWARE	7,500	
544.90.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	2,200	
544.90.4982	TUITION & REGISTRATION	1,500	
Total	**OPERATIONS & ADMINISTRATION**		**472,200**
Total	**PUBLIC WORKS/ENGINEERING**		**889,633**

Department: Development Services (001-12)

Department Overview:

The Development Services Department Director provides overall leadership, management and coordination of the department by assisting with the creation of and implementing the goals and work plans established by the Mayor and City Council. There are four distinct divisions within the Development Services Department that the Director oversees: Building, Engineering, GIS and Planning.

The Downtown Flood Protection and Revitalization project remains the City's number one priority. Encouraging downtown redevelopment will continue to be a focus for the department which includes Private Public Partnership Catalyst Project(s) that promote the downtown through our community marketing campaign, encouraging businesses to relocate downtown and take advantage to Economic Development Enterprise Zone grants, the City's fiber optic infrastructure and many other commercial business opportunities that become available once the flood wall is FEMA certified. Additionally, the department continues to further encourage redevelopment within the South Kincaid Sub-area as City Staff explores commercial and residential development opportunities with a variety of partners. Finally, the City continues to work on code amendments and explore development opportunities as they relate to Affordable Housing which include: permanent supported housing, density bonuses for residential developments providing affordable housing for those earning less than 80% of the area median income (AMI), and promoting in-fill development.

The Department maintains the Comprehensive Plan and its implementing development regulations including, but not limited to: zoning code, subdivision code, critical area code, building code, floodplain management, and engineering standards. The department regulates and provides stewardship of environmentally sensitive critical areas within the city, and provides facilities management services for city buildings.

Building Division:

The Building Division is comprised of the Building Official, Plans Examiner/Building Inspector, and Code Compliance Officer. This division is responsible for activity associated with the issuance of the Department's permits and the enforcement of codes.

The Building Official supervises the division, performs permit review and code interpretation, is responsible for the City's Flood Management & Hazard Mitigation Program, and manages the city's building facilities.

The Code Compliance Officer responds to complaints regarding the enforcement of codes, abandoned vehicles and property, and general nuisances. The officer conducts field investigations, gathers evidence, and files reports and issues notices of violation and citations.

Planning Division:

The Planning Division is comprised of a Principal Planner, Planning Coordinator and two Permit Technicians. This division coordinates and provides project management responsibility for long range

Growth Management Act (GMA) planning, legislative issues, current planning, and permit issuance/tracking for building, engineering, and planning permits. The Permit Technicians perform general permit customer service for commercial and residential activities, inter/intra-departmental tracking of all permits.

This Division administers the State Environmental Policy Act, the Shoreline Master Program, and the Critical Areas Ordinance. To complete these duties the Principal Planner manages a number of consultants that complete work for the City related to critical areas, the Comprehensive Plan, and other planning related work.

This Division manages the Planning Commission, communicates and interacts with elected officials, the public, executives of public and private organizations/agencies on behalf of the Department Director to analyze, evaluate, resolve, and educate others on public policy issues and land use regulations.

Engineering Services Division:

The Engineering Division is comprised of the Development Services Engineering Manager, Associate Engineer/GIS, and Development Inspector. This Division is responsible for the management of development projects and oversees the design and installation of the City's infrastructure. Additionally, this division leads the review, approval and inspection of projects for compliance with certain Mount Vernon Municipal codes, the City's Engineering Standards and WSDOT Specification as well as Department of Ecology Storm Water Manual including NPDES requirements. This Division also performs traffic concurrency analysis, manages plan review and traffic consultant contracts.

The Development Services Engineering Manager supervises and provides support, guidance, coaching and training for staff; as well as performs plan review, code interpretation, leads on the update and revisions of process improvements, and code updates.

GIS Division:

The GIS Division is comprised of the Development Services GIS Manager and Associate Engineer/GIS Technician. This division is responsible for the management of all GIS products related to City infrastructure to include: street, stormwater, and wastewater utilities. Additionally, the Division creates high quality maps for print and digital presentation; Develop, maintain and update databases and assist in ensuring compliance with policies and procedures related to development, use and upkeep of spatial data; Assists in development and coordination of long range plans for the evolution of the City's Geo database that include Parks, Police and Fire requirements; and prioritizes and coordinates GIS implementation, utilization and application requests for the City.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Community & Economic Dev. Director	1	1	1	1
Senior Planner	1	1	1	1
Planning Coordinator	1	1	1	1
Associate Planner/Engineer	0	0	1	1
Secretary	1	1	1	1
Building Official	1	1	1	1
Code Compliance Inspector	1	1	1	1
Plans Examiner/Building Inspector	1	1	1	1
Permit Technician	1	1	1	1
Permit Technician	1	1	1	1
Development Services Engineering Manager	1	1	1	1
Plat Inspector	1	1	1	1
Associate GIS	1	1	1	1
GIS Manager	0	1	1	1
Parking Enforcement	.5	.5	1	.8
Full Time Total	**12**	**13**	**15.0**	**14.8**
Part Time Total	**2**	**2**	**2**	**2**

Expenditure Line Item Detail		Amount
Professional Services		
001.12.524.20.4110 Building Division (reimbursable cost)		**10,000**
001.12.558.50.4110 Permit & Plan Review Division		
Engineering plan review & inspections		**20,000**
001.12.558.60.4110 Planning Division		
Land Clearing/ Landscape/ Arborist Review	7,000	
Hearing Examiner	20,000	
SCOG GMA Admin Support	8,000	
Planning Services:		
On-Call Planning	35,000	
On-Call Critical Area Review	5,000	
Cell Tower Code Updates	10,000	
Permit Process Update & Fee Schedule	25,000	
On-Call Arborist Services	10,000	
Code Amendments	15,000	
Homeless, Resolution 491, Parks & Rec Trail Code Updates	15,000	
Critical Area, BiOp, SMP Code Updates	20,000	
Professional Services		**170,000**
001.12.558.60.4111 Professional Svcs Reimbursable		
Critical Area Monitoring/Maintenance	15,000	
Critical Area Peer Review	15,000	
Traffic Concurrency Review	30,000	
Landscape Consultant	3,000	
Small Lot/PUD Design Consultant	20,000	
Reimbursable Professional Services		**83,000**
Total Professional Services		**283,000**

001 GENERAL FUND
12 DEVELOPMENT SERVICES

Account Number		*2019 Council Adopted*	
524.20	**BUILDING DIVISION**		
524.20.1100	SALARIES AND WAGES	235,865	
524.20.1200	SALARY PART-TIME EMPLOYEES	36,000	
524.20.1300	OVERTIME	2,000	
524.20.2100	SOCIAL SECURITY	20,951	
524.20.2200	RETIREMENT	26,342	
524.20.2300	LABOR AND INDUSTRIES	6,958	
524.20.2400	HEALTH INSURANCE	48,974	
524.20.2821	UNIFORMS & CLOTHING	2,000	
524.20.3120	SUPPLIES - ADDRESS SIGNAGE	3,000	
524.20.3125	BOOKS	4,300	
524.20.4110	PROFESSIONAL SERVICES	10,000	
524.20.4129	NUISANCE ABATEMENT	4,300	
524.20.4310	TRAVEL	5,900	
524.20.4542	VEHICLE REPAIRS	2,221	
524.20.4543	EQUIPMENT RENTAL & RESERVE	962	
524.20.4913	LAUNDRY	175	
524.20.4925	VEHICLE IMPOUNDMENT	3,000	
524.20.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	815	
524.20.4982	TUITION & REGISTRATION	5,800	
Total	**BUILDING DIVISION**		**419,563**
558.10	**ADMINISTRATION**		
558.10.3110	OFFICE SUPPLIES	10,000	
558.10.4212	CELLULAR PHONES	9,000	
558.10.4230	POSTAGE	2,900	
558.10.4542	VEHICLE REPAIRS	740	
558.10.4543	EQUIPMENT RENTAL & RESERVE	4,673	
558.10.4544	MACHINE RENTAL	25,000	
558.10.4810	REPAIRS AND MAINTENANCE	1,600	
558.10.4911	PRINTING	450	
558.10.4915	COMPUTER SOFTWARE	156,000	
Total	**ADMINISTRATION**		**210,363**
558.50	**PERMIT & PLAN REVIEW DIVISION**		
558.50.1100	SALARIES AND WAGES	284,730	
558.50.2100	SOCIAL SECURITY	21,782	
558.50.2200	RETIREMENT	36,531	
558.50.2300	LABOR AND INDUSTRIES	4,203	
558.50.2400	HEALTH INSURANCE	74,377	
558.50.2820	UNIFORMS & CLOTHING	900	
558.50.3125	BOOKS	500	
558.50.4110	PROFESSIONAL SERVICES	20,000	
558.50.4310	TRAVEL	1,400	
558.50.4980	DUES SUBSCRIPTION MEMBERSHIP	500	
558.50.4982	TUITION & REGISTRATION	1,450	
Total	**PERMIT & PLAN REVIEW DIVISION**		**446,373**

001 GENERAL FUND
12 DEVELOPMENT SERVICES

Account Number		*2019 Council Adopted*	
558.60	**PLANNING**		
558.60.1100	SALARIES AND WAGES	425,951	
558.60.1300	OVERTIME	3,500	
558.60.2100	SOCIAL SECURITY	32,853	
558.60.2200	RETIREMENT	54,240	
558.60.2300	LABOR AND INDUSTRIES	1,408	
558.60.2400	HEALTH INSURANCE	67,365	
558.60.3125	BOOKS	250	
558.60.4110	PROFESSIONAL SERVICES	170,000	
558.60.4111	PROFESSIONAL SVCS-REIMBURSABLE	83,000	
558.60.4185	PUBLIC PARTICIPATION PROGRAM	2,300	
558.60.4310	TRAVEL	1,100	
558.60.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	3,538	
558.60.4982	TUITION & REGISTRATION	9,000	
Total	**PLANNING**		**854,505**
558.61	**GIS**		
558.61.1100	SALARIES AND WAGES	107,664	
558.61.2100	SOCIAL SECURITY	8,236	
558.61.2200	RETIREMENT	13,813	
558.61.2300	LABOR AND INDUSTRIES	2,551	
558.61.2400	HEALTH INSURANCE	18,276	
558.61.2820	UNIFORMS & CLOTHING	800	
558.61.3125	BOOKS	500	
558.61.4110	PROFESSIONAL SERVICES	5,000	
558.61.4310	TRAVEL	5,000	
558.61.4980	DUES & MEMBERSHIPS	1,000	
558.61.4982	TUITION AND REGISTRATION	2,000	
Total	**GIS**		**164,840**
Total	**DEVELOPMENT SERVICES**		**2,095,644**

Department: TV 10 – Public Education Cable (001-18)

Department Overview:

The role of TV10 is to provide the Local Community with quality TV programming covering local topics and agendas. This includes coverage of City Council Meetings, City Events and productions along with productions for our TV10 partners including the Mount Vernon School District, Skagit Valley Hospital, Skagit County, Skagit Valley College and the Skagit County Community Action Agency (SCCAA) who is the major partner in our Spanish TV26 productions.

Department Goals:

1. Continue to improve the city's television production.
2. Provide and maintain a TV studio, TV10 and TV26 programming in Partnership with SCCAA.
3. Provide and collaborate with all the public partners' TV production.
4. Supply the city with a community information resource.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Production Supervisor	1	1	1	1
Program Technician	1	1	1	1
Full Time Total	**2**	**2**	**2**	**2**
Part Time Total	3	2	2	2

Department Service Measures

	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Production – Creation				
Council	**36**	**30**	**30**	**32**
City Content	15	16	20	24
Special Events	11	8	8	8
Live Productions	0	0	22	32
PSA's	21	20	24	18
SCALA Scripts - City Staff	119	120	120	120
SCALA Scripts - City Partners	38	40	40	40
Outside Content Provided				
Partner Content	108	110	115	120
Pre-Produced Content - Other Org.	14	15	16	18
Total Productions	**362**	**359**	**373**	**380**

Approved Expenditures

CITY OF MOUNT VERNON

001 **GENERAL FUND**
18 **TV 10 - PUBLIC EDUCATION CABLE CHANNEL**

Account Number		*2019 Council Adopted*
557	**ECONOMIC INFORMATION**	
557.20.1100	SALARIES AND WAGES	140,038
557.20.1200	PART TIME SALARIES	26,980
557.20.2100	SOCIAL SECURITY	12,777
557.20.2200	RETIREMENT	17,967
557.20.2300	LABOR AND INDUSTRIES	764
557.20.2400	HEALTH INSURANCE	20,588
557.20.4110	PROFESSIONAL SERVICES	1,000
557.20.4212	CELLULAR PHONES	870
557.20.4230	POSTAGE	75
557.20.4310	TRAVEL	800
557.20.4542	VEHICLE REPAIRS	1,000
557.20.4982	TUITION & REGISTRATION	2,000
Total	**TV 10 - PUBLIC EDUCATION CABLE CHANNEL**	**224,859**

Department: Information Services (001-98)

Department Overview:

Information Systems provide information services for the City of Mount Vernon staff and create orderly growth and development of the City's technological infrastructure. It assists departmental growth with technology, standards and a shared knowledgebase while giving the City a common working environment by setting standards for software and hardware.

Department Goals:

1. Continue to improve the City's infrastructure through sound planning.
2. Increase the development of software skills to employees citywide.
3. Provide tools and training necessary for each employee to do their job more efficiently.
4. Develop a standard for fiber infrastructure and wireless for site development within the City.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
IS Director	1	1	1	1
Computer Specialist	1	1	1	1
IS Supervisor	1	1	1	1
PC Technician	1	2	2	2
Department Total	**4**	**5**	**5**	**5**
Part-time Total	**1**	**0**		**0**

Department Service Measures

	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Servers Maintained – Virtual/Physical	25/42	30/45	40/38	37/42
Workstations Maintained	225	225	227	227
Network Routers, Switches and Firewalls	100	102	104	104
System Users/Accounts	251/281	253/283	266	261
Cameras for Surveillance IP/Analog	49/32	103	146	176
UPS	48	48	54	54
Databases Maintained	46	50	48	46
Applications Supported	60	66	72	73
Laptops/Tablets	89	98	95	100
Plotters/Large Scanner	3	3	3	3
Printers, Scanners and Network Copiers	82	82	80	77
Phones and Faxes	284	294	295	295
Mobile Wireless Systems	250	250	255	260
Mobile Wireless and Internal Access Points	24	26	30	32

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
98 INFORMATION SERVICES

Account Number		*2019 Council Adopted*	
518	**CENTRAL SERVICES**		
518.80.1100	SALARIES AND WAGES	437,639	
518.80.1300	OVERTIME	2,000	
518.80.2100	SOCIAL SECURITY	33,632	
518.80.2200	RETIREMENT	56,405	
518.80.2300	LABOR AND INDUSTRIES	1,400	
518.80.2400	HEALTH INSURANCE	72,271	
518.80.3110	OFFICE SUPPLIES	1,500	
518.80.3111	OPERATING SUPPLIES	34,550	
518.80.4140	TECHNICAL CONSULTANTS	2,500	
518.80.4212	CELLULAR PHONES	3,445	
518.80.4214	COMMUNICATION SERVICES	3,000	
518.80.4310	TRAVEL	1,000	
518.80.4542	VEHICLE REPAIRS	279	
518.80.4543	EQUIPMENT RENTAL & RESERVE	72,403	
518.80.4810	REPAIRS AND MAINTENANCE	28,250	
518.80.4915	COMPUTER SOFTWARE	102,310	
518.80.4982	TUITION & REGISTRATION	6,000	
Total	**CENTRAL SERVICES**		**858,584**
Total	**INFORMATION SERVICES**		**858,584**

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% vacancy savings amount for all general governmental funds salaries, wages and benefits.

The 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.

Expenditure Line Item Detail		**Amount**
Operating Transfers Out		
001.99.597.00.0000 Transfer to Urban Forestry Program	15,000	
001.99.597.00.0000 Transfer to Fund 312 - Radios	15,000	
		30,000

Restoration work

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
99 NON-DEPARTMENTAL

Account Number		2019 Council Adopted
514	**FINANCIAL AND RECORDS SERVICE**	
514.40.5110	ELECTION SERVICES - AUDITOR	40,000
514.90.5111	VOTER REGISTRATION - AUDITOR	65,000
515	**LEGAL**	
515.91.4110	PROFESSIONAL SERVICES	72,406
515.91.4138	PUBLIC DEFENSE - CONTRACT	588,000
518	**CENTRAL SERVICES**	
518.60.4620	SELF INSURANCE RESERVE	50,000
518.60.4630	LIABILITY INSURANCE PSCIA	65,000
525	**EMERGENCY OPERATIONS**	
525.10.5122	SKAGIT CO. EMERGENCY SERVICES	68,000
528	**COMMUNICATIONS**	
528.81.5140	911 CENTER	406,862
554	**ENVIRONMENTAL SERVICES**	
554.90.4904	NW AIR POLLUTION AUTHORITY	12,026
558	**COMMUNITY PLANNING & ECONOMIC DEVELOP.**	
558.70.4952	MV DOWNTOWN ASSOCIATION	40,000
558.70.4953	MV DT ASSN B&O CREDIT	30,000-
566	**CHEMICAL DEPENDENCY SERVICES**	
566.10.5218	ALCOHOL REHABILITATION PROGRAM	9,360
597	**OPERATING TRANSFERS-OUT**	
597.00.0000	OPERATING TRANSFERS OUT	635,153-
Total	**NON-DEPARTMENTAL**	**751,501**

Approved Expenditures
CITY OF MOUNT VERNON

001 **GENERAL FUND**
97 **CDBG ENTITLEMENT GRANT**

Account Number		*2019 Council Adopted*
558	**COMMUNITY PLANNING & ECONOMIC DEVELOP.**	
558.60.4110	PROFESSIONAL SERVICES	206,162
559	**HOUSING AND COMMUNITY DEVELOPMENT**	
559.20.5212	HOMEBUYER ASSITANCE PROGRAM	100,000
559.20.5222	LOW & MODERATE INCOME- HOUSING REHAB	215,408
565	**SOCIAL SERVICES**	
565.40.5216	SCCAA -COMMUNITY ACTION AGENCY	60,073
591	**REDEMPTION OF GEN. L/T DEBT**	
591.95.7700	DEBT SERVICE: PRINCIPAL	100,000
592	**INTEREST AND OTHER DEBT COSTS**	
592.95.8310	DEBT SERVICE - INTEREST	12,000
Total	**CDBG ENTITLEMENT GRANT**	**693,643**

Fund: City Street (101)

Department Overview:

The funds allocated in the City Street Fund 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, sidewalks/ADA ramps, signs and pavement markings.

Department Goals:

Continue to increase productivity with equipment and the recent increase in employees. Record accomplishment levels when performing maintenance tasks. Incorporate all road related features into REET/TBD projects: streets, sidewalks, signs, etc. and bring up to City standards. Increase efficiency in work methods to allow reduction in budget requirements. Emphasize the improvement of pavement markings such as crosswalks, arrows, parking, bike lanes, and turn lanes.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
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
Full Time Total	**10**	**10**	**10**	**10**
Part Time Total	**1**	**1**	**1**	**1**

Department Service Measures

	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Street Sweeping (miles)	5500	6000	6000	6000
Sidewalk Replacement (LF)	230	500	500	600
Sign Replacement	240	260	270	260
Storm Sewer Repair (LF)	350	400	400	400
Side Sewer Repairs (each)	20	25	20	25
Asphalt Patching (tons)	83	100	200	400
Citizen Inquiries	160	150	150	150
Striping – (man hours)	1800	2000	2000	2000
Snow/ Ice Removal (man hours)	110	150	150	150

Sewer Lining Project

Revenue Estimates

CITY OF MOUNT VERNON

101 CITY STREET FUND

Account Number		*2019 Council Adopted*	
330	**INTERGOVERNMENTAL SERVICES**		
336.00.71	MULTIMODAL TRANSPORTATION - CI	48,548	
336.00.87	MOTOR VEHICLE FUEL TAX-CITY ST	767,641	
Total	**INTERGOVERNMENTAL SERVICES**		**816,189**
340	**CHARGES FOR SERVICES**		
344.10.01	SIDEWALK REPLACEMENT PROGRA	2,000	
349.42.01	INTERFUND STREET SERVICES	463,580	
Total	**CHARGES FOR SERVICES**		**465,580**
390	**OTHER FINANCING SOURCES**		
397.00.00	OPERATING TRANSFERS-IN	469,050	
397.62.00	TRANSFER FROM REET I	40,000	
397.68.00	TRANSFER FROM REET II	489,000	
Total	**OTHER FINANCING SOURCES**		**998,050**
Total	**CITY STREET FUND**		**2,279,819**

Approved Expenditures
CITY OF MOUNT VERNON

101 CITY STREET FUND
14 CITY STREET

Account Number		2019 Council Adopted	
508	**ENDING FUND BALANCE**		
508.90.0000	ENDING FUND BALANCE	105,213	
Total	**ENDING FUND BALANCE**		**105,213**
542	**ROAD AND STREET MAINTENANCE**		
542.30.1100	SALARIES AND WAGES	704,240	
542.30.1200	SALARY PART-TIME EMPLOYEES	12,934	
542.30.1300	OVERTIME	12,000	
542.30.2100	SOCIAL SECURITY	55,782	
542.30.2200	RETIREMENT	91,184	
542.30.2300	LABOR AND INDUSTRIES	19,048	
542.30.2400	HEALTH INSURANCE	164,101	
542.30.2820	UNIFORMS & CLOTHING	4,500	
542.30.3110	OFFICE SUPPLIES	500	
542.30.3111	OPERATING SUPPLIES	6,000	
542.30.3115	MAINTENANCE SUPPLIES	2,500	
542.30.3134	OFFICE EQUIPMENT	1,000	
542.30.3141	SPOT REPAIRS - SUPPLIES	50,000	
542.30.3142	POTHOLE PATCHING SUPPLIES	5,000	
542.30.3143	CRUSHED GRAVEL	10,000	
542.30.3144	CRACK SEAL SUPPLIES	18,000	
542.30.3145	HERBICIDE APPLICATIONS	6,000	
542.30.3500	MINOR TOOLS/EQUIPMENT	5,000	
542.30.4135	ROW VEGETATION MAINTENANCE	10,000	
542.30.4212	CELLULAR PHONES	5,000	
542.30.4542	VEHICLE REPAIRS	50,487	
542.30.4543	EQUIPMENT RENTAL & RESERVE	312,318	
542.30.4544	MACHINE RENTAL	8,000	
542.30.4700	PUBLIC UTILITY SERVICES	24,990	
542.30.4810	REPAIRS AND MAINTENANCE	6,000	
542.30.4817	REPAIRS AND MAINT - BNSF RAILROAD	2,500	
542.30.4840	MAINTENANCE CONTRACT-SOFTWARE	4,750	
542.30.4913	LAUNDRY	10,000	
542.61.4823	SIDEWALK REPLACEMENT PROGRAM	5,000	
542.61.4828	ADA - WHEELCHAIR RAMPS	4,000	
542.61.4829	SIDEWALK/GUTTER REPAIRS	7,500	
542.63.4700	PUBLIC UTILITY SERVICES	319,000	
542.63.7910	INTERFUND LOAN REPAYMENT-PRINCIPAL	68,091	
542.63.8200	INTEREST ON INTERFUND LOANS	681	
542.64.3146	SIGN MATERIAL	30,000	
542.64.3147	PAINTING/STRIPING SUPPLIES	75,000	
542.64.3148	GUARDRAIL REPAIR/INSTALL SUPPLIES	1,500	
542.64.5130	SIGNAL MAINTENANCE	45,000	
542.66.3111	OPERATING SUPPLIES	10,000	
Total	**ROAD AND STREET MAINTENANCE**		**2,167,606**

101 **CITY STREET FUND**
14 **CITY STREET**

Account Number			*2019 Council Adopted*
543	**ROAD GENERAL ADMIN & OVERHEAD**		
543.50.4810	REPAIRS AND MAINTENANCE	3,000	
Total	**ROAD GENERAL ADMIN & OVERHEAD**		**3,000**
544	**ROAD/STREET OPERATIONS**		
544.70.4982	TUITION & REGISTRATION	4,000	
Total	**ROAD/STREET OPERATIONS**		**4,000**
Total	**CITY STREET FUND**		**2,279,819**

Fund: Parks and Enrichment Services Fund (103)

Department Overview:

Administration Division:

Having fun at the Children's Art Festival 2018

The Administrative Division provides exceptional customer service and support to patrons and volunteers with diverse backgrounds and interests, all divisions and departments throughout the city, and dozens of civic organizations, groups and individuals. This division consists of two staff; an Office Assistant and Accounting Technician supporting 14 full time staff, 15 part time staff, coordination of over 1,300 youth and adult program participants, management of an excess of 1,500 annual facility rentals, and compliance with all documentation and reporting requirements for 4,500+ volunteer hours annually. The Office Assistant and Accounting Technician coordinate day-to-day operations of the department. They provide comprehensive financial and administrative services, office management, marketing and graphic design, web site design and maintenance, online program registration, and contract/lease management oversight. They ensure departmental budgetary tracking and reporting, financial management, information systems oversight, public record requests, and human resource functions are conducted at the highest level. The Public Records Request workload increased significantly in 2018 and this trend will most likely continue and require additional training and resources to comply with federal and state law. Supply chain management, travel, and all training planning, registrations and certifications are processed by this division. A primary goal for 2019 will be development of the Mount Vernon Parks and Recreation Comprehensive Plan. This six-year plan will be the final element needed for the 2016 City of Mount Vernon Comprehensive Plan. Significant public involvement will ensure the Parks Department can establish a current and clear vision for the city's parks, trails and pathways.

Enrichment Services Division:

This two person division is responsible for organizing leagues, programs, sports and special events that enrich and enhance quality of life for our community. The Recreation Supervisor and the Recreation and Volunteer Coordinator work closely together in balancing the multitude of programs, events and activities under the Enrichment Services umbrella. They plan and implement community events such as the annual Father/Daughter Valentines dance and the popular 4th of July Music and Fireworks. Staff engages with community partners to fund and provide volunteer service for the Children's Art Festival, Outdoor Summer Movies, the Mobile Playground Program, Children's Music Series, Veterans Day Celebration and more.

This division assists with the coordination of the annual Mayor's Wellness Challenge that brings free monthly activities to the community that support the mental and physical health of the community. The

Father Daughter Valentine Ball

Recreation and Volunteer Coordinator manages social media marketing and the gathering or organizations for the publication of the Skagit Valley Recreation Guide. The guide is published three times each year.

They supervise approximately 15-20 part-time and contracted staff and instructors. Of critical importance, is the technical and administrative support provided in their liaison role to the Mount Vernon Arts Commission and Mount Vernon Parks Foundation. The Arts Commission funded and dedicated the amazing Valley of Our Spirits Art sculpture at the Mount Vernon Riverwalk Park and two beautiful metal sculptures designed by the Skagit Valley Welding Program in 2018. The Commission also played a significant role in assisting the Mount Vernon School District in launching a hugely popular "Meet the Masters" Art Program. Enrichment Services staff worked diligently with the Mount Vernon Parks Foundation on transitioning a Multi-Fund program from the Foundation to the city resulting in a more streamlined and efficient process for utilizing available funding. Staff routinely fosters strong working relationships with a variety of local agencies and organizations to include the Mount Vernon Downtown Association, Mount Vernon School District, Bakerview BMX Association, Northwest Teambuilding, Mount Vernon Pickleball Club, Bike/Walk Club and the Economic Development Alliance of Skagit Valley (EDASC). Additionally, they oversee the Parks and Enrichment's Volunteer Program. This program includes service group park clean ups, litter patrols, the Adopt-A-Trail program, etc. The volunteer program engages hundreds of volunteers providing thousands of hours in support of the city's Parks and open spaces. Volunteers are also involved in office support, special events and youth sports coaching, and more. Enrichment Services staff provided coordination and assistance in partnership with the Mount Vernon Library to institute the new Children's Music Series at Skagit Riverwalk Park. The division was key in securing grant funds; $6,500 from the Kiwanis Club of Mount Vernon for the Summer Outdoor Movies in August and for the Summer Mobile Playground recreation program that visits sites with large densities of children; and $45,000 over a three year period from Kiwanis Club of Mount Vernon towards the development of a playground at the 25th Street Park. Staff are now working on formalizing our partnership with the Skagit Valley YMCA in providing free community swims, a walking program and more at the new facility in 2019.

Parks Operations Division:

Since replacing the Assistant Operations Supervisor with two Foremen in 2017, the division continues to take advantage of the Grey/Green organization model; Grey being dedicated to infrastructure and facilities and Green to landscaping and urban forestry. This administrative change has allowed our department to highlight and better utilize each employee's diverse and multifaceted skill sets. By concentrating the focus of each individual employee toward their area of expertise, the Parks Operations Division has been able to more effectively and efficiently perform the wide-ranging and demanding duties of Parks Operations. The division is comprised of seven full-time employees which include; an Operations Supervisor, two Foreman, two Maintenance Utility Operators, and two Laborers. Three permanent part-time employees and a number of seasonal employees complete our staffing for Operations.

This division is responsible for all daily operations, ongoing maintenance, and capital projects for nearly 25 miles of heavily used multi-use paths and trails, over 842 acres of parkland that includes playgrounds, sports fields, maintenance buildings, restroom facilities, day use rental facilities, designated right of ways, and open space within the City of Mount Vernon. Also under the care and supervision of the Operations Division are the street trees throughout the city, as well as, one commercial and two residential rental properties. Operations also assists with the management of City Ecosystem Restoration projects and the Urban Forestry Program.

Pouring concrete for the new Hillcrest Lodge Pavilion and BBQ Pit

This division also acts as liaison to various special interest groups and assists in the coordination and oversight of volunteer projects within the park system. Roughly 2,400 to 2,800 volunteer hours are donated to the park system annually, equating to the approximate savings to the City of one full time, and one part time employee. This volunteer program also gives our citizens an opportunity to give back to their community. Volunteer projects range from litter pick up and park clean ups, to building and maintaining trails, and improving sports complexes; all of which provide volunteers with an opportunity to leave a legacy for future generations.

A major improvement project in 2018 was the much needed replacement of the Hillcrest Lodge Pavilion and BBQ Pit. This included a remodel of the adjacent grounds area and the planned replacement of the Garden perimeter fence. A second major project of 2018 was the application of new anti-slip surfacing at the Kiwanis Spray Park. In addition to these major projects, a much anticipated land survey was completed to correct overlapping boundaries and easement requirements needed to extend leases for the Silver Arrow Bowman Archery Range and the Pacific Quarry. Staff also completed infrastructure upgrades at the Bakerview Dog Park to supply water to the facility year-round, and completed major updating to the residential property located at Bonnie Rae Park to prepare for new renters. Parks Operations also assisted with numerous Art installations throughout the City, including Valley of Our Spirits at the Riverwalk Plaza and the metal Fern sculpture at the Library.

Dedication and Hard work payed off–Just in time for the Kiwanis Salmon BBQ Event

This division played a key role in preparing for and submitting a $500,000 RCO grant application for the ongoing Little Mountain Parking Lot and Skills Park project. If awarded this grant, anticipated ground breaking could be as early as late 2019, with a projected completion date in 2020.

City Work Program (CWP)

This program has expanded dramatically and faces a number of challenges. Two factors drive these challenges; reduced staffing levels and a 45% increase in work load due to city growth, development and high use of the Riverwalk Plaza and increased support to Operations in support of park monitoring, cleanup and debris disposal. Court ordered participants of the program continue to increase yearly at a rate of approximately 10-13% placing a further work load on the CWP Supervisors. In 2018, a .7 FTE was converted to full time, still leaving CWP understaffed by 22% compared to 2008 staffing levels. Currently there are two full time employees handling CWP duties 7 days per week. A single three (3) Month seasonal is responsible for downtown maintenance and aesthetics. A third FTE funded by Solid Waste was hired in August to address constant monitoring and cleaning of trails, parks, and other city interests that are impacted by transient issues.

The CWP Supervisor and Assistant maintain the down town beautification program encompassing Edgewater Park and all park facilities on the west side of the Skagit and the entire park areas from North Lions Park to the city library which includes the recently completed Riverwalk Plaza with 19 large planters and 47 hanging flower baskets. This also includes points of entry at Kincaid and Interstate 5 as well as College Way and Interstate 5. This area is a showcase for the city and sponsors numerous special events such as the Farmers Market, Summer Concert Series, Iluminight Walk and other important civic activities.

This work is accomplished via an ever-changing level of CWP workers with varying skill sets and supervisory needs. The CWP team ensures court appointed individuals are properly processed in and out of the program and carefully evaluated for what work they can do. They then schedule the work often in collaboration with Park Operations or Pubic Works. Actual execution of planned work requires on-site supervision at all times. The CWP program began in 1990. It has a multi-level benefit for the city and community. It reduces the amount of time people are actually incarcerated, saving in excess of $100,000 annually, and generates in excess of 6,500 hours of labor (3.1 FTE's) that is directly assists City projects in our parks and common areas. Employees focus on litter and illegal dumping sites, trails and other special projects. The CWP Team continues to update two significant areas of technology. First, CWP staff took the lead on implementation of a Facility Maintenance software program that significantly improved the tracking and reporting of work orders. Of special note was the capability to track expenditures in labor and equipment in combatting the encampment and transients challenges faced by the city.   Staff works closely with Public Works and Facilities to further refine and update this software platform. Second, the CWP Team partnered with the Community Development Department GIS Division on a platform to identify, define, track and document encampments. This year 109 encampment areas were documented. This allows for a visual mapping representation of areas frequented by transients.

Down Town Beautification: Hanging Baskets in full bloom at Jasper Park

CWP also acts as the primary liaison between the Downtown Association, Celtics Art Foundation, Lincoln Theatre Foundation, and Chamber of Commerce when it comes to events in the downtown area.

CWP & Park Operations helping install Children's Art on the Kulshan Trail

The CWP also processes numerous requests from, and works collaboratively with, almost all city departments, such as Solid Waste, Streets, Wastewater, Code Enforcement, Community Development and Law Enforcement. These requests encompass illegal dumping reports, assistance with vegetation removal, landscaping/weed control, abandoned property issues, and more. The CWP also oversees the Youth Graffiti Abatement Program (YGAP) which receives requests for Graffiti abatement from the Police Department and other sources. These are processed and assigned to one of the three YGAP supervisors for removal.

Department Goals:

1. **Partnerships:** Develop new partnerships and enhance current ones (internally and externally) to ensure the highest levels of quality public parks and enrichment services in a fiscally prudent manner.
2. **Volunteers:** Expand the volunteer program to include regular park, trail and path maintenance to enhance public safety and health while creating opportunities for individual and group ownership of our resources.
3. **Technology:** Implement and leverage technology for improved efficiency in encampment tracking and mapping, facility management, employee training and Recreation Program registration.
4. **Grants:** Identify and submit grant applications in support of parks and Enrichment Services programs and facilities.
5. **Capital Projects:** Execute funded infrastructure capital improvements on-time and within budget.
6. **Organizational Structure:** Continue evaluation of organizational roles and responsibilities to identify areas for improvement against projected growth and needs.
7. **Marketing:** Identify and implement innovative practices to promote and market all of Parks and Enrichment Services resources; parks, trails, programs, and events.
8. **Special Events:** Plan, develop and execute special events to include the 4th of July Celebration, Children's Art Festival, and the Veterans Day Celebration in collaboration with the Community and Economic Development Department to support a strong and vibrate tourism image that reflects current trends.
9. **Arts:** Support the Arts Commission's in identifying new and innovative art projects for the City.
10. **Professional Growth & Quality of Life:** Pursue and embrace all opportunities that enhance or improve our employee professional growth and quality of life.

Personnel Staffing Summary:	Actual 2017	Actual 2018	Recommend 2019
Parks & Enrichment Services Director	1	1	1
Parks Operations Supervisor	1	1	1
Recreation Supervisor	1	1	1
City Work Program Supervisor	1	1	1
City Work Program Assistant Supervisor	0	1	1
Recreation Activities & Volunteer Coordinator	1	1	1
Parks Foreman	2	2	2
Parks Maintenance Utilities Operator	2	2	2
Parks Laborer	2	2	2
Accounting Tech I	1	1	1
Office Assistant II	1	1	1
Full Time Total	**13**	**14**	**14**
Part-Time	**16**	**15**	**15**

Department Service Measures	Actual 2016	Actual 2017	Actual 2018	Projected 2019
Recreation Participation: (number of registered participants)	1350	1400	1300	1375
Facility Rentals: (number of days booked)	1500	1550	1500	1500
Total Parks Acres Maintained	866	866	866	842[1]
Community Service Hours	6644	7100	8378	8500
Volunteer Hours	4398	4500	4500	4600

[1] Sale of Higgins Property (24 acres)

Revenue Estimates

CITY OF MOUNT VERNON

103 PARKS & ENRICHMENT SERVICES FUND

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	68,101	
Total	**BEGINNING FUND BALANCE**		**68,101**
310	**TAXES**		
311.10.00	PROPERTY TAX	1,540,285	
Total	**TAXES**		**1,540,285**
340	**CHARGES FOR SERVICES**		
347.30.01	RECREATIONAL ACTIVITIES	90,000	
347.30.02	ROPES COURSE ACTIVITY FEES	500	
347.30.05	SPORT COURT LIGHTING FEES	150	
347.40.07	SPECIAL EVENTS FEES/CHARGES	10,000	
349.31.01	NATURAL RESOURCE SVCS-INTERFUND	142,596	
Total	**CHARGES FOR SERVICES**		**243,246**
360	**MISCELLANEOUS REVENUES**		
362.40.30	FIELD RENTALS	19,500	
362.40.40	HILLCREST LODGE RENTALS	50,000	
362.40.41	VAUX RETREAT CENTER RENTALS	18,500	
362.40.42	BONNIE RAE PARK RENTALS	21,600	
362.40.50	OTHER FACILITIES RENTALS	12,250	
362.90.00	PACIFIC QUARRY ROYALTIES	125,000	
367.00.00	CONTRIBUTIONS & DONATIONS	5,000	
367.40.00	MV PARKS FOUNDATION CONTRIBUTIONS	15,000	
Total	**MISCELLANEOUS REVENUES**		**266,850**
390	**OTHER FINANCING SOURCES**		
397.00.00	OPERATING TRANSFERS-IN	23,000	
397.01.00	TRANSFER IN FROM GENERAL FUND	15,000	
Total	**OTHER FINANCING SOURCES**		**38,000**
Total	**PARKS & ENRICHMENT SERVICES FUND**		**2,156,482**

103 PARKS & ENRICHMENT SERVICES FUND
16 PARKS

Account Number	*2019 Council Adopted*
523 DETENTION AND/OR CORRECTIONS	
523.30.1100 SALARIES AND WAGES	121,508
523.30.1201 PART TIME GRAFFITI SALARIES	8,050
523.30.1300 OVERTIME	2,000
523.30.2100 SOCIAL SECURITY	10,064
523.30.2200 RETIREMENT	6,232
523.30.2300 LABOR AND INDUSTRIES	6,622
523.30.2400 HEALTH INSURANCE	17,447
523.30.2820 UNIFORMS & CLOTHING	1,500
523.30.3111 OPERATING SUPPLIES	6,250
523.30.3117 SAFETY EQUIPMENT & SUPPLIES	500
523.30.3123 GRAFFITI REMOVAL SUPPLIES	3,500
523.30.3127 ENCAMPMENT SUPPLIES	1,000
523.30.4212 CELLULAR PHONES	2,600
523.30.4810 REPAIRS AND MAINTENANCE	1,500
523.30.4812 LANDSCAPE MAINTENANCE	3,000
523.30.4912 DUES CONFERENCE & TUITION	1,000
542 ROAD AND STREET MAINTENANCE	
542.70.3111 OPERATING SUPPLIES	1,500
542.70.4812 LANDSCAPE MAINTENANCE	3,000
542.70.4826 STREET TREE MAINTENANCE	3,000
571 EDUCATIONAL & RECREATIONAL ACTIVITIES	
571.10.1100 SALARIES AND WAGES	240,303
571.10.1200 SALARY PART-TIME EMPLOYEES	2,040
571.10.1300 OVERTIME	1,224
571.10.2100 SOCIAL SECURITY	18,633
571.10.2200 RETIREMENT	30,130
571.10.2300 LABOR AND INDUSTRIES	864
571.10.2400 HEALTH INSURANCE	33,846
571.10.3110 OFFICE SUPPLIES	6,000
571.10.4110 PROFESSIONAL SERVICES	17,500
571.10.4212 CELLULAR PHONES	1,200
571.10.4230 POSTAGE	1,800
571.10.4310 TRAVEL	2,000
571.10.4544 MACHINE RENTAL	6,500
571.10.4840 MAINTENANCE CONTRACT-SOFTWARE	250
571.10.4912 DUES CONFERENCE & TUITION	1,500
571.10.4917 ARTS COMMISSION	1,800
571.11.3100 OFFICE & OPERATING SUPPLIES	7,950
571.11.4110 PROFESSIONAL SERVICES	6,000
571.11.4547 OTHER RENTALS	5,000
571.11.4912 DUES AND LICENSING	1,200
571.20.1100 SALARIES AND WAGES	147,614
571.20.1200 SALARY PART-TIME EMPLOYEES	19,751
571.20.1300 OVERTIME	2,000
571.20.2100 SOCIAL SECURITY	12,957
571.20.2200 RETIREMENT	19,196

103 PARKS & ENRICHMENT SERVICES FUND
16 PARKS

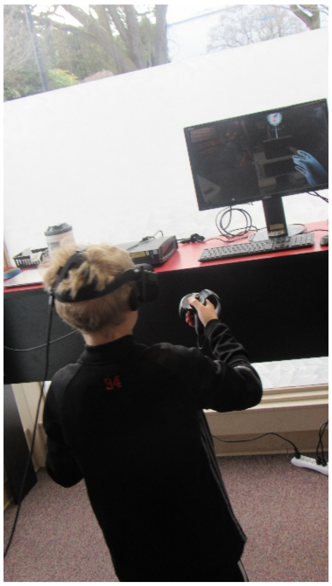
Account Number		*2019 Council Adopted*
571.20.2300	LABOR AND INDUSTRIES	754
571.20.2400	HEALTH INSURANCE	39,194
571.20.3100	OFFICE & OPERATING SUPPLIES	15,000
571.20.3135	VOLUNTEER OPERATION COSTS	3,000
571.20.4110	PROFESSIONAL SERVICES	25,000
571.20.4182	ADVERTISING	13,000
571.20.4212	CELLULAR PHONES	1,600
571.20.4310	TRAVEL	1,000
571.20.4547	OTHER RENTALS	600
571.20.4912	DUES CONFERENCE & TUITION	1,500
571.20.4927	ACTIVITY FEES	800
571.23.4110	PROFESSIONAL SERVICES	1,000
576	**PARKS FACILITIES**	
576.80.1100	SALARIES AND WAGES	462,770
576.80.1200	SALARY PART-TIME EMPLOYEES	138,476
576.80.1300	OVERTIME	4,080
576.80.2100	SOCIAL SECURITY	46,308
576.80.2200	RETIREMENT	69,924
576.80.2300	LABOR AND INDUSTRIES	21,643
576.80.2400	HEALTH INSURANCE	116,718
576.80.2820	UNIFORMS & CLOTHING	4,000
576.80.3111	OPERATING SUPPLIES	33,000
576.80.3117	SAFETY EQUIPMENT & SUPPLIES	5,000
576.80.3134	OFFICE EQUIPMENT	2,000
576.80.4110	PROFESSIONAL SERVICES	12,826
576.80.4130	WASTE DISPOSAL-SELF CONTAINED	10,500
576.80.4212	CELLULAR PHONES	6,300
576.80.4310	TRAVEL	3,000
576.80.4484	SALES EXCISE TAX - STATE	6,316
576.80.4542	VEHICLE REPAIRS	22,595
576.80.4543	EQUIPMENT RENTAL & RESERVE	188,547
576.80.4544	MACHINE RENTAL	1,500
576.80.4810	REPAIRS AND MAINTENANCE	5,000
576.80.4811	BUILDING & GROUNDS MAINTENANCE	16,000
576.80.4812	LANDSCAPE MAINTENANCE	7,000
576.80.4813	BALLFIELD MAINTENANCE	16,500
576.80.4814	PLAYGROUND MAINTENANCE	5,000
576.80.4824	TURF MAINTENANCE	13,000
576.80.4825	TRAIL MAINTENANCE	20,500
576.80.4827	VANDALISM REPAIRS	8,000
576.80.4830	EQUIPMENT MAINTENANCE	2,500
576.80.4832	IRRIGATION MAINTENANCE	2,000
576.80.4912	DUES CONFERENCE & TUITION	4,500
576.80.4913	LAUNDRY	2,000
594	**CAPITALIZED EXPENDITURES**	
594.76.6419	VEHICLES AND EQUIPMENT	9,000
Total	**PARKS AND ENRICHMENT SERVICES FUND**	**2,156,482**

Fund: Library (104)

Department Overview:

Mount Vernon City Library serves to enrich and educate citizens' lives through information, programming and material. We believe sharing resources is the most cost-effective way to prepare for school, employment, and life changes. We offer services to support the informational, educational, and recreational needs of the community.

We have over 85,000 physical materials and 96,000 digital materials housed in a 12,212 square foot location with 10 FTEs and 15 part-time employees. We offer hundreds of programs and learning opportunities. In addition, we provide technology and learning opportunities from science backpacks to internet work stations in order to grow technology skills across a lifetime.



Our Strategic Plan:

Youth and Family Learning: Providing Library services that support youth and families in academic success, career readiness and life.

Technology and Access: Serving as Mount Vernon's primary point of access to information, lifelong learning, economic development, and creative expression through innovative use of technology and digital resources.

Community Engagement: Offering Library programs, services and collections that reflect Skagit Valley's community needs and interests, and feature community voices and create meaningful experiences.

Re-imagined Spaces: We are adapting and energizing our Library space for new uses to keep up with changing services, programs, interests and needs of our community.

Department Goals:

1. Provide new programming to connect with youth and families.
2. Update technology and children's computers to stay a relevant technology hub for the City of Mount Vernon.
3. Form partnerships with regional and national organizations in order to provide access to the widest possible range of resources, programming and learning networks for our citizens.
4. Enhance programming to reach more people in the City of Mount Vernon and share more about Skagit Life.
5. Update the current library space and prepare for new, innovative library space.
6. Keep an operationally efficient structure to direct funding towards the community.

Personnel Staffing Summary:

Position/ Title **Full Time Employees:**	**Actual 2017**	**Actual 2018**	**Department Request 2019**	**Approved 2019**
Library Director	1	1	1	1
Librarian I	4	4	4	4
Library Assistants	4	5	5	5
Full-time employees	**10**	**10**	**10**	**10**
Part-time employees	**16**	**15**	**15**	**15**
FTE Equivalents	**18**	**17**	**17**	**17**

Department Service Measures

	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Library Services (Skagit County)	$14,000	$13,500	$13,000	$13,000
Library User Fees	$17,782	$17,000	$16,500	$6,500
Fines/ Lost Books	$25,338	$25,000	$25,000	$23,000
Annual Circulation	334,745	330,000	340,000	340,000
Library Visits	162,907	160,000	165,000	165,000
Reference Transactions	24,682	22,000	23,000	23,000
Program Attendance	15,597	15,000	16,000	17,000

Expenditure Line Item Detail		Amount
Professional Services		
104.17.572.20.4110 Collection agency fees, public program presenters		**2,400**
Capital Outlay - Collection		
104.17.594.72.6425 Books	52,000	
104.17.594.72.6426 Periodicals	9,500	
104.17.594.72.6427 Non-printed materials	27,250	
104.17.594.72.6431 Books - Endowments	19,000	
104.17.594.72.6433 Digital Content	58,035	
Total Capital Outlay - Collection		**165,785**

104 LIBRARY FUND

Account Number		2019 Council Adopted	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	35,152	
Total	**BEGINNING FUND BALANCE**		**35,152**
310	**TAXES**		
311.10.00	PROPERTY TAX	1,290,474	
Total	**TAXES**		**1,290,474**
340	**CHARGES FOR SERVICES**		
341.43.00	COLLECTION FEES	600	
341.81.00	COPY SERVICES	1,500	
341.81.10	PUBLIC PRINTING	3,200	
347.20.00	LIBRARY USER FEES	8,200	
347.21.00	LOST BOOK PROCESSING FEE	1,000	
347.21.01	INTERLOCAL LIBRARY SERVICES	1,000	
347.22.00	LIBRARY SERVICES	13,000	
Total	**CHARGES FOR SERVICES**		**28,500**
350	**FINES AND FORFEITS**		
359.70.00	LIBRARY FINES	22,000	
359.70.05	LOST BOOKS	4,000	
359.70.10	LIBRARY BOOK DAMAGES	1,800	
Total	**FINES AND FORFEITS**		**27,800**
360	**MISCELLANEOUS REVENUES**		
367.00.00	CONTRIBUTIONS & DONATIONS	19,000	
367.01.00	PRIVATE GRANTS	15,000	
Total	**MISCELLANEOUS REVENUES**		**34,000**
Total	**LIBRARY FUND**		**1,415,926**

104 **LIBRARY FUND**
17 **LIBRARY**

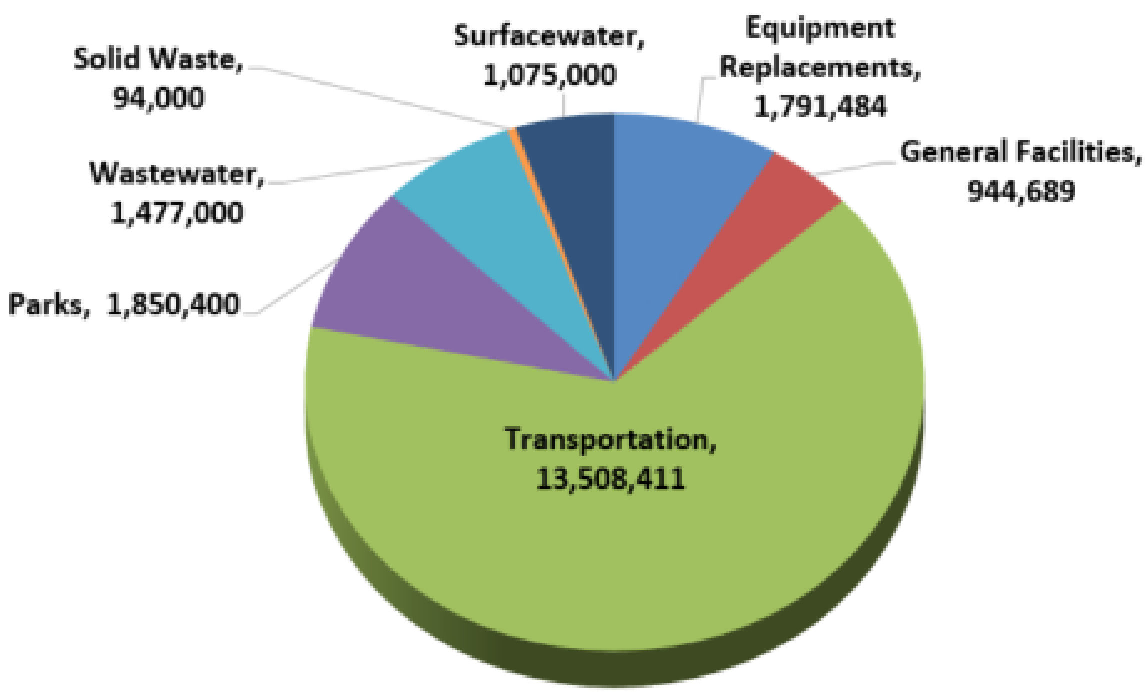
Account Number		2019 Council Adopted	
572	**LIBRARIES**		
572.10.1100	SALARIES AND WAGES	105,066	
572.10.2100	SOCIAL SECURITY	8,038	
572.10.2200	RETIREMENT	13,480	
572.10.2300	LABOR AND INDUSTRIES	279	
572.10.2400	HEALTH INSURANCE	20,603	
572.10.4310	TRAVEL	1,500	
572.10.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	1,000	
572.20.1100	SALARIES AND WAGES	518,203	
572.20.1200	SALARY PART-TIME EMPLOYEES	223,469	
572.20.2100	SOCIAL SECURITY	56,738	
572.20.2200	RETIREMENT	87,963	
572.20.2300	LABOR AND INDUSTRIES	4,491	
572.20.2400	HEALTH INSURANCE	82,828	
572.20.3110	OFFICE SUPPLIES	6,800	
572.20.3111	OPERATING SUPPLIES	14,000	
572.20.3134	OFFICE EQUIPMENT	2,000	
572.20.4110	PROFESSIONAL SERVICES	2,400	
572.20.4155	PROGRAMS	9,500	
572.20.4212	CELLULAR PHONES	600	
572.20.4230	POSTAGE	3,450	
572.20.4310	TRAVEL	3,000	
572.20.4484	SALES EXCISE TAX - STATE	500	
572.20.4542	VEHICLE REPAIRS	259	
572.20.4543	EQUIPMENT RENTAL & RESERVE	2,143	
572.20.4547	OTHER RENTALS	8,100	
572.20.4861	SOFTWARE MAINT-HORIZON	40,581	
572.20.4911	PRESERVATION	150	
572.20.4915	COMPUTER SOFTWARE	21,000	
572.20.4982	TUITION & REGISTRATION	1,500	
572.20.6415	COMPUTER HARDWARE & EQUIPMENT	7,000	
572.50.3111	OPERATING SUPPLIES	1,500	
572.50.4810	REPAIRS AND MAINTENANCE	2,000	
Total	**LIBRARIES**		**1,250,141**
594	**CAPITALIZED EXPENDITURES**		
594.72.6425	BOOKS	52,000	
594.72.6426	PERIODICALS	9,500	
594.72.6427	NON PRINTED MATERIALS	27,250	
594.72.6431	BOOKS - ENDOWMENTS	19,000	
594.72.6433	DIGITAL CONTENT	58,035	
Total	**CAPITALIZED EXPENDITURES**		**165,785**
Total	**LIBRARY FUND**		**1,415,926**

Fund: Arterial Streets (102)

Fund Overview:

The Arterial Street Fund historically collected a portion of the motor vehicle fuel taxes which was used to maintain and improve arterial streets within the city limits. Motor vehicle fuels tax (MVFT) is distributed to the City on a per capita basis. Historically and by statute 31.86% of the MVFT was allocated to arterial streets, with the remainder of fuel tax being allocated to the City Street Fund for maintenance and operations. This statutory requirement was eliminated in 2006. The City continued to allocate MVFT to the arterial streets fund (40%); however, beginning in 2009 all fuel tax was directed to fund Street Operations in Fund 101.

2019 Capital Budgets by Function



Revenue Estimates

CITY OF MOUNT VERNON

102 ARTERIAL STREET FUND

Account Number		2019 Council Adopted	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	814,844	
Total	**BEGINNING FUND BALANCE**		**814,844**
330	**INTERGOVERNMENTAL SERVICES**		
333.20.20	HIGHWAY PLANNING/CONSTRUCTION	2,269,561	
333.20.29	SAFETEA-LU FEDERAL GRANT	695,000	
334.03.60	DEPT OF TRANSPORTATION	1,229,681	
334.03.80	TIB GRANT	2,887,500	
334.03.90	STP REGIONAL	1,447,950	
337.07.00	SKAGIT COUNTY ECON DEV GRANT	215,834	
Total	**INTERGOVERNMENTAL SERVICES**		**8,745,526**
360	**MISCELLANEOUS REVENUES**		
362.90.00	GRAVEL PIT ROYALTIES	35,000	
Total	**MISCELLANEOUS REVENUES**		**35,000**
390	**OTHER FINANCING SOURCES**		
397.00.00	OPERATING TRANSFERS-IN	300,000	
Total	**OTHER FINANCING SOURCES**		**300,000**
Total	**ARTERIAL STREET FUND**		**9,895,370**

Approved Expenditures

CITY OF MOUNT VERNON

102 ARTERIAL STREET FUND

15 ARTERIAL STREET

Account Number		2019 Council Adopted	
595	**ROADS & STREET CONSTRUCTION**		
595.30.6340	RIVERSIDE/BNSF RR CROSSING IMP	1,447,950	
595.30.6381	30TH & COLLEGE SIGNAL	695,000	
595.30.6382	COLLEGE/RIVERSIDE SIGNAL UPGRADE	1,419,466	
595.30.6386	COLLEGE WAY AND I5	6,332,954	
Total	**ROADS & STREET CONSTRUCTION**		**9,895,370**
Total	**ARTERIAL STREET FUND**		**9,895,370**

Fund: Paths and Trails (105)

Fund Overview:

The paths and trails fund is established by RCW 47.30.050 wherein the City is required to direct a minimum of 0.42 percent of the City collected motor vehicle fuel tax into a separately designated trail and paths fund. The City currently contributes 0.5 percent of motor vehicle fuel tax into this fund.

Opening the "Born Learning" Trail

Revenue Estimates

CITY OF MOUNT VERNON

105 PATHS AND TRAILS RESERVE

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	74,643	
Total	**BEGINNING FUND BALANCE**		**74,643**
330	**INTERGOVERNMENTAL SERVICES**		
336.00.87	MV FUEL TAX - CITY STREET	3,857	
Total	**INTERGOVERNMENTAL SERVICES**		**3,857**
Total	**PATHS AND TRAILS RESERVE**		**78,500**

Approved Expenditures

CITY OF MOUNT VERNON

105 PATHS AND TRAILS RESERVE
16 PARKS

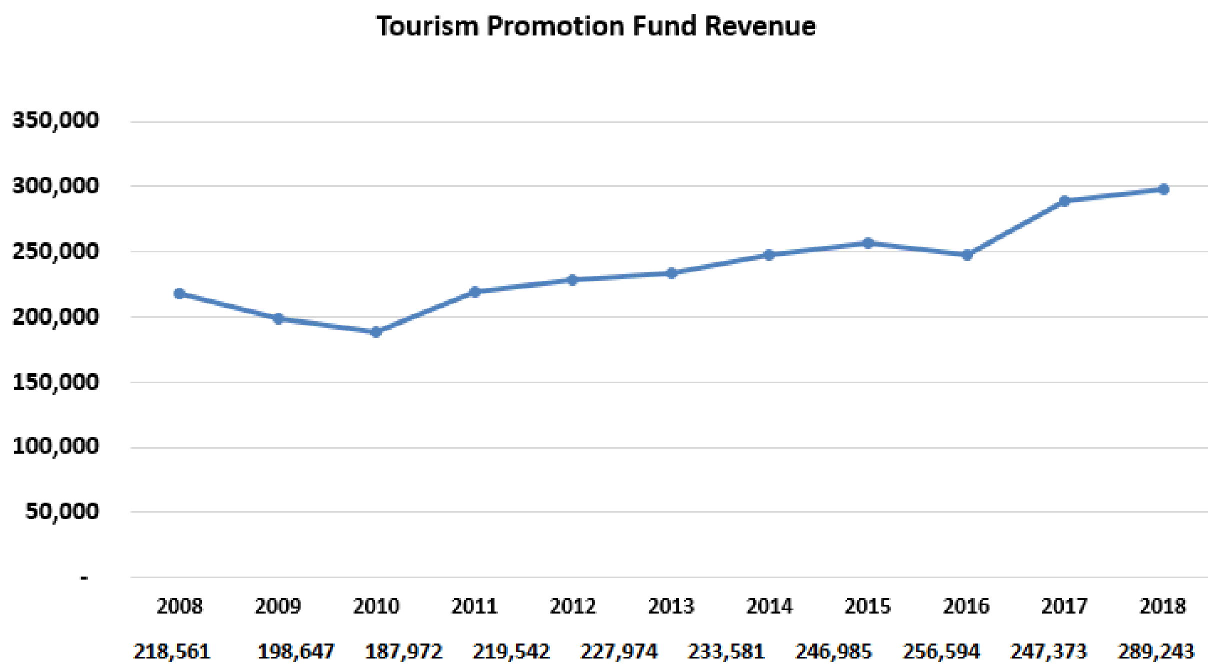
Account Number		*2019 Council Adopted*	
594	**CAPITALIZED EXPENDITURES**		
594.76.6335	TRAIL AND PATH IMPROVEMENTS	28,500	
594.76.6370	TRAIL IMPROVEMENTS	50,000	
Total	**CAPITALIZED EXPENDITURES**		**78,500**
Total	**PATHS AND TRAILS RESERVE**		**78,500**

Fund: Tourism Promotion (Hotel/Motel Tax) Fund (106)

Fund Overview:

The Mount Vernon Tourism Promotion Fund receives hotel/motel taxes from lodging 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.



Revenue Estimates

CITY OF MOUNT VERNON

106 TOURISM PROMOTION FUND

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	11,000	
Total	**BEGINNING FUND BALANCE**		**11,000**
310	**TAXES**		
313.31.00	HOTEL/MOTEL TAX	295,000	
Total	**TAXES**		**295,000**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	1,000	
Total	**MISCELLANEOUS REVENUES**		**1,000**
Total	**TOURISM PROMOTION FUND**		**307,000**

Approved Expenditures

CITY OF MOUNT VERNON

106 TOURISM PROMOTION FUND
19 STADIUM/CONVENTION

Account Number		*2019 Council Adopted*	
557	**ECONOMIC INFORMATION**		
557.30.4187	PARKS/REC SPECIAL EVENTS	17,000	
557.30.4906	CHRISTIANSON'S NURSERY	4,000	
557.30.4907	SKAGIT ARTISTS	1,000	
557.30.4908	CAMP KOREY	4,000	
557.30.4909	SKAGIT WATERSHED COUNCIL	1,500	
557.30.4931	SKAGIT RIVER SALMON FESTIVAL	5,000	
557.30.4950	SKAGIT VALLEY TULIP FESTIVAL	13,000	
557.30.4951	LINCOLN THEATRE FOUNDATION	18,000	
557.30.4952	MV DOWNTOWN ASSOCIATION	10,000	
557.30.4956	SKAGIT VALLEY CHORALE	1,500	
557.30.4957	HIGHLAND GAMES	7,500	
557.30.4958	FARMERS MARKET	3,500	
557.30.4960	SHAKESPEARE NORTHWEST FESTIVAL	1,500	
557.30.4962	MCINTYRE HALL	12,000	
557.30.4964	SKAGIT COUNTY FAIRGROUNDS	3,000	
557.30.4965	MOUNT VERNON ARTS COMMISSION	19,000	
557.30.4966	MISCELLANEOUS	10,000	
557.30.4974	MOUNT VERNON MARKETING CAMPAIGN	30,000	
557.30.4978	CHAMBER OF COMMERCE	117,000	
557.30.4994	META	2,000	
557.30.4997	WSU BREAD LAB	1,500	
Total	**ECONOMIC INFORMATION**		**282,000**
597	**OPERATING TRANSFERS-OUT**		
597.00.5002	TRANSFER TO PARKS CAP PROJECT	25,000	
Total	**OPERATING TRANSFERS-OUT**		**25,000**
Total	**TOURISM PROMOTION FUND**		**307,000**

Fund: Little Mountain Improvements (107)

Fund Overview:

The Little Mountain Improvements Fund was established to collect earmarked revenues to spend on improvements to the Park. Revenues accumulated in this fund come from cell tower leases, interest earnings, and other funds granted or contributed.

Expenditure Line Detail		Amount
Capital Outlay		
107.16.594.76.6324 Little Mtn Park Improvements		
Little Mountain Improvements:		
Trail Head & Mtn Bike Skill Center	615,750	
Transfers out to Fund 103 - Operations	20,000	
Total Capital Outlay		**635,750**

Looking down from Eagle Rock Challenge Course Platform

Revenue Estimates
CITY OF MOUNT VERNON

107 LITTLE MTN IMPROVEMENT

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	39,750	
Total	**BEGINNING FUND BALANCE**		**39,750**
360	**MISCELLANEOUS REVENUES**		
362.52.00	OTHER LEASES	596,000	
Total	**MISCELLANEOUS REVENUES**		**596,000**
Total	**LITTLE MTN IMPROVEMENT**		**635,750**

Approved Expenditures
CITY OF MOUNT VERNON

107 LITTLE MTN IMPROVEMENT
16 PARKS

Account Number		*2019 Council Adopted*	
594	**CAPITALIZED EXPENDITURES**		
594.76.6324	LITTLE MTN PARK IMPROVEMENTS	615,750	
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	OPERATING TRANSFERS-OUT	20,000	
Total	**LITTLE MTN IMPROVEMENT**		**635,750**

Fund: Crime Prevention (109)

Fund Overview:

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 in our community. This fund supports proactive prevention of crime through innovative out-reach programs. Revenues come from restitution, contributions, grants and drug seizure funds.

Expenditure Line Detail	Amount
Other Services	
Neighborhood Clean-up Program	**400**

Revenue Estimates

CITY OF MOUNT VERNON

109 CRIME PREVENTION FUND

Account Number		*2019 Council Adopted*
360 MISCELLANEOUS REVENUES		
367.00.00 CONTRIBUTIONS & DONATIONS	2,000	
369.31.00 ASSET FORFEITURE & CONFISCATION	10,400	
Total MISCELLANEOUS REVENUES		**12,400**
Total CRIME PREVENTION FUND		**12,400**

Approved Expenditures

CITY OF MOUNT VERNON

109 CRIME PREVENTION FUND
08 POLICE DEPARTMENT

Account Number		*2019 Council Adopted*
521 LAW ENFORCEMENT		
521.20.3110 OFFICE SUPPLIES	2,000	
521.30.3111 OPERATING SUPPLIES	10,000	
521.30.4968 NEIGHBORHOOD CLEAN-UP PROGRAM	400	
Total CRIME PREVENTION FUND		**12,400**

Fund: Government Access (110)

Fund Overview:

The cable government access fee was implemented in 2002. The revenue generated each year exclusively funds capital expenditures such as production equipment to broadcast on the Public Education Government (PEG) cable channel. Since the inception of this programming the City of Mount Vernon has extended broadcasting to other agencies including Skagit County Community Action Agency, Skagit Valley Hospital and the Mount Vernon School District.

Expenditure Line Detail	Amount
Capital Expenditures	
110.99.594.57.6410 - Machinery & Equipment	**45,000**

Revenue Estimates

CITY OF MOUNT VERNON

110 GOVERNMENT ACCESS

Account Number		*2019 Council Adopted*
320 LICENSES AND PERMITS		
321.91.05 CABLE ASSESSMENT - FRANCHISE	68,000	
Total LICENSES AND PERMITS		**68,000**
Total GOVERNMENT ACCESS		**68,000**

Approved Expenditures

CITY OF MOUNT VERNON

110 GOVERNMENT ACCESS
99 NON-DEPARTMENTAL

Account Number		*2019 Council Adopted*
508 ENDING FUND BALANCE		
508.90.0000 ENDING FUND BALANCE	13,776	
557 ECONOMIC INFORMATION		
557.20.3111 OPERATING SUPPLIES	3,000	
557.20.4543 EQUIPMENT RENTAL & RESERVE	1,224	
594 CAPITALIZED EXPENDITURES		
594.57.6410 MACHINERY & EQUIPMENT	45,000	
597 OPERATING TRANSFERS-OUT		
597.00.0000 OPERATING TRANSFERS-OUT	5,000	
Total GOVERNMENT ACCESS		**68,000**

Fund: Criminal Justice Assistance (112)

Fund Overview:

This fund receives funds from the State of Washington to support various police and crime prevention programs.

Expenditure Line Detail		Amount
Operating Transfers Out		
112.08.597.21.0000 - To General Fund in support of Police operations	144,000	
112.08.597.23.0000 - To Parks Fund for "At Risk Programs"	3,000	
Total Operating Transfers Out		**147,000**

Revenue Estimates

CITY OF MOUNT VERNON

112 CRIMINAL JUSTICE ASSISTANCE

Account Number			*2019 Council Adopted*
330	**INTERGOVERNMENTAL SERVICES**		
336.06.20	CRIMINAL JUSTICE - HIGH CRIME	92,000	
336.06.21	MVET - POPULATION	11,609	
336.06.26	CRIMINAL JUSTICE-SPECIAL PROGRAMS	38,346	
336.06.51	CRIMINAL JUSTICE - DUI	5,100	
Total	**INTERGOVERNMENTAL SERVICES**		**147,055**
Total	**CRIMINAL JUSTICE ASSISTANCE**		**147,055**

Approved Expenditures

CITY OF MOUNT VERNON

112 CRIMINAL JUSTICE ASSISTANCE
08 POLICE DEPARTMENT

Account Number			*2019 Council Adopted*
508	**ENDING FUND BALANCE**		
508.90.0000	ENDING FUND BALANCE	55	
597	**OPERATING TRANSFERS-OUT**		
597.21.0000	INTRFD TRSF TO CURRENT EXPENSE	144,000	
597.23.0000	INTERFUND TRANSFER TO PARKS	3,000	
Total	**CRIMINAL JUSTICE ASSISTANCE**		**147,055**

Fund: Parks Capital Improvements Reserve (115)

Fund Overview:

The Parks Capital Improvement Fund was established to collect revenues earmarked for parks capital improvements. Revenues include rock quarry royalties, cell tower leases, interest earnings, grants and donations.

Expenditure Line Detail		Amount
Capital Outlay		
115.16.594.76.6322 Little Mtn Access Road & Parking	200,000	
115.16.594.76.6323 Bakerview Park Improvements	25,000	
115.16.594.76.6349 Kiwanis Park Development	70,000	
115.16.594.76.6353 Recurring Park Projects	60,000	
115.16.594.76.6377 Cell Tower Maintenance	397,000	
Total Capital Outlay		**752,000**

Disc Golf pads – Bakerview Park

Revenue Estimates

CITY OF MOUNT VERNON

115 PARKS CAPITAL RESERVE FUND

Account Number			2019 Council Adopted
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	42,000	
Total	**BEGINNING FUND BALANCE**		**42,000**
360	**MISCELLANEOUS REVENUES**		
362.51.00	STOKELY TOWER LEASE	68,000	
362.90.00	PACIFIC QUARRY ROYALTIES	442,000	
Total	**MISCELLANEOUS REVENUES**		**510,000**
390	**OTHER FINANCING SOURCES**		
397.00.00	OPERATING TRANSFERS-IN	200,000	
Total	**OTHER FINANCING SOURCES**		**200,000**
Total	**PARKS CAPITAL RESERVE FUND**		**752,000**

Approved Expenditures

CITY OF MOUNT VERNON

115 PARKS CAPITAL RESERVE FUND
16 PARKS

Account Number			2019 Council Adopted
594	**CAPITALIZED EXPENDITURES**		
594.76.6322	LITTLE MTN TRAIL & SKILL CTR	200,000	
594.76.6323	BAKERVIEW PARK IMPROVEMENTS	25,000	
594.76.6349	KIWANIS PARK DEVELOPMENT	70,000	
594.76.6353	RECURRING PARKS PROJECTS	60,000	
594.76.6377	CELL TOWER MAINTENANCE	397,000	
Total	**PARKS CAPITAL RESERVE FUND**		**752,000**

Fund: Transportation Benefit District (TBD) (117)

Fund Overview:

The Transportation Benefit District Fund was created in 2016 to collect a two-tenths of one percent (0.2%) on retail sales within the City of Mount Vernon. Voters approved the proposition to impose this tax in November 2016. The tax is imposed for a period of ten years per RCW 32.14.0455.

The revenues collected are to be used exclusively for the purpose of funding the following transportation improvements:

Street preservation and maintenance – repaving, striping, marking and repairing

Street improvement projects as identified in the City's six-year capital improvement plan and transportation element of the comprehensive plan.

Railroad crossing improvements

Revenue Estimates

CITY OF MOUNT VERNON

117 TBD FUND

Account Number		2019 Council Adopted	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	252,405	
Total	**BEGINNING FUND BALANCE**		**252,405**
310	**TAXES**		
313.21.00	TBD SALES TAX	1,600,000	
Total	**TAXES**		**1,600,000**
360	**MISCELLANEOUS REVENUES**		
361.00.00	INTEREST EARNINGS	2,645	
Total	**MISCELLANEOUS REVENUES**		**2,645**
Total	**TBD FUND**		**1,855,050**

Approved Expenditures

CITY OF MOUNT VERNON

117 TBD FUND
14 CITY STREET

Account Number		2019 Council Adopted	
542	**ROAD AND STREET MAINTENANCE**		
542.30.4543	EQUIPMENT RENTAL & RESERVE	100,000	
595	**ROADS & STREET CONSTRUCT**		
595.30.6317	ASPHALT OVERLAY / PATCHING	1,000,000	
595.30.6318	SIDEWALK IMPROVEMENTS	150,000	
595.30.6331	STREET SIGNAL IMPROVEMENTS	50,000	
595.30.6375	STREET LIGHT IMPROVEMENTS	50,000	
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	OPERATING TRANSFERS-OUT	36,000	
597.64.0000	TRANSFER TO STREET FUND	469,050	
Total	**CITY STREET**		**1,855,050**

Department: Fiber Optic Fund (118)

Department Overview:

Mount Vernon Fiber System was designed and intended, in part, to provide institutional connectivity also provide its users with access to external high-speed bandwidth for Telecommunications purposes. Excess capacity exists on the Mount Vernon Fiber System, such that Mount Vernon makes such capacity available to additional governmental entities and private parties to satisfy the growing demand in Skagit County for access to high-speed broadband and internal networking.

The Mount Vernon Fiber System is currently being utilized by the City of Mount Vernon, government agencies in Skagit County for the provision of data services as an internal institutional network, private parties who have dark fiber leases with the City for internal use, and parties who have needs for broadband internet access who use one of service providers that are licensed by the City to get High-Speed Internet through the City's Fiber Infrastructure.

Department Goals:

1. Continue to provide Fiber Optic services to local Government Agencies
2. Continue to provide Fiber Optic services to local businesses
3. Continue to provide 24/7 support to the Fiber Infrastructure
4. Continue to provide and maintain a Fiber Headend
5. Continue to expand the fiber in Mount Vernon
6. Provide fast fiber installation services with good customer support

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Fiber Optic Technician	1	1	1	1
Department Total	**1**	**1**	**1**	**1**

Department Service Measures

	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Government Fiber Connections	62	75	80	84
Dark Fiber Leases	16	19	21	23
ISP Customers	111	135	158	182

Revenue Estimates

CITY OF MOUNT VERNON

118 FIBER OPTICS

Account Number		2019 Council Adopted	
340	**CHARGES FOR SERVICES**		
345.70.05	FIBER OPTIC SERVICES (PORT)	15,600	
345.70.07	FIBER OPTIC SERVICES	90,000	
345.70.08	MISC SERVICE - FIBER CONNECTIONS	15,000	
345.70.09	INTERLOCAL MAINTENANCE FUNDS	70,300	
345.70.10	DARK FIBER AGREEMENTS	60,600	
345.70.11	IMPROVEMENT/ EXPANSION	35,000	
Total	**CHARGES FOR SERVICES**		**286,500**
360	**MISCELLANEOUS REVENUES**		
362.52.00	OTHER LEASES	8,100	
Total	**MISCELLANEOUS REVENUES**		**8,100**
Total	**FIBER OPTICS**		**294,600**

Approved Expenditures

CITY OF MOUNT VERNON

118 FIBER OPTICS
98 INFORMATION SERVICES

Account Number		2019 Council Adopted	
508	**ENDING FUND BALANCE**		
508.90.0000	ENDING FUND BALANCE	25,124	
518	**CENTRAL SERVICES**		
518.80.1100	SALARIES AND WAGES	88,471	
518.80.2100	SOCIAL SECURITY	6,768	
518.80.2200	RETIREMENT	11,351	
518.80.2300	LABOR AND INDUSTRIES	1,822	
518.80.2400	HEALTH INSURANCE	15,011	
518.80.4110	PROFESSIONAL SERVICES	5,000	
518.80.4212	CELLULAR PHONES	720	
518.80.4400	LEASEHOLD EXCISE TAX PAYMENTS	930	
518.80.4484	SALES EXCISE TAX - STATE	6,000	
518.80.4542	VEHICLE REPAIRS	1,000	
518.80.4543	EQUIPMENT RENTAL & RESERVE	4,403	
518.80.4810	REPAIRS AND MAINTENANCE	15,000	
594	**CAPITALIZED EXPENDITURES**		
594.58.4915	COMPUTER SOFTWARE	3,000	
594.58.6326	FIBER IMPROVEMENTS	60,000	
594.58.6419	VEHICLES AND EQUIPMENT	30,000	
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	OPERATING TRANSFER OUT	20,000	
Total	**FIBER OPTICS**		**294,600**

Fund: Critical Areas Enhancement (119)

Fund Overview:

A separate fund to account for revenues and expenditures related to the Critical Areas Enhancement Program was established in conjunction with the enactment of the Critical Areas Ordinance (Ordinance No. 3353) adopted in March of 2007. Initial funding came from the Surface Water Fund in 2007 in the amount of $200,000. Related expenditures may include acquiring land for critical area enhancement and other improvements that will enhance the designated critical areas. Revenues received from developers that choose to participate in this program will go into this fund.

Bank of Skagit River

Expenditure Line Detail	Amount
Professional Services	
119.12.554.90.4110 Environmental Services - Kulshan, Logan, Bakerview sites	**25,000**

Revenue Estimates
CITY OF MOUNT VERNON

119 CRITICAL AREA ENHANCEMENT

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	25,000	
Total	**BEGINNING FUND BALANCE**		**25,000**
340	**CHARGES FOR SERVICES**		
345.86.00	MITIGATION FEES	5,000	
Total	**CHARGES FOR SERVICES**		**5,000**
Total	**CRITICAL AREA ENHANCEMENT**		**30,000**

Approved Expenditures
CITY OF MOUNT VERNON

119 CRITICAL AREA ENHANCEMENT
12 DEVELOPMENT SERVICES

Account Number		*2019 Council Adopted*	
554	**ENVIRONMENTAL SERVICES**		
554.90.3111	OPERATING SUPPLIES	5,000	
554.90.4110	PROFESSIONAL SERVICES	25,000	
Total	**CRITICAL AREA ENHANCEMENT**		**30,000**

Fund: Lincoln Commercial Block (120)

Fund Overview:

This fund was established to accumulate funds collected from tenant lease payments. Funds are used to operate, maintain and make necessary capital improvements to the building.

Beginning in 2019, an operating transfer to the Facility Renewal Fund will be made for administrative costs associated with the property management of the Lincoln Block properties.

Revenue Estimates

CITY OF MOUNT VERNON

120 LINCOLN COMMERCIAL BLOCK FUND

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	67,149	
Total	**BEGINNING FUND BALANCE**		**67,149**
360	**MISCELLANEOUS REVENUES**		
362.55.00	FACILITY RENTALS	68,000	
Total	**MISCELLANEOUS REVENUES**		**68,000**
Total	**LINCOLN COMMERCIAL BLOCK FUN**		**135,149**

Approved Expenditures

CITY OF MOUNT VERNON

120 LINCOLN COMMERCIAL BLOCK FUND
07 GENERAL FACILITIES

Account Number		*2019 Council Adopted*	
559	**HOUSING AND COMMUNITY DEVELOPMENT**		
559.30.4400	LEASEHOLD EXCISE TAX PAYMENTS	9,000	
559.30.4640	MISC PERILS/PROPERTY LOSS INS	3,149	
559.30.4700	PUBLIC UTILITY SERVICES	4,000	
559.30.4810	REPAIRS AND MAINTENANCE	9,000	
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	OPERATING TRANSFERS-OUT	110,000	
Total	**LINCOLN COMMERCIAL BLOCK FUND**		**135,149**

Fund: Capital Improvements – REET I (304)

Fund Overview:

To accumulate funds from the first 0.25 percent Real Estate Excise Tax (REET I) to be expended for various City capital improvements identified in the City's Capital Improvement Plan.

Expenditure Line Detail		**Amount**
Capital Outlay		
304.07.594.18.6210 - City Shop Project	100,000	
Operating Transfers Out		
304.07.597.67.5001 - Transfer for Fire Hydrant Replacement	30,000	
304.07.597.67.5002 - Transfer to 115 Parks Capital Project Fund	200,000	
304.07.597.67.5510 - Transfer to General Facilities - Project G-13-01	272,815	
Total Operating Transfers Out		**502,815**
Debt Service of Riverside Bridge PWTF Loan		**116,725**
Fund Total		**619,540**

Revenue Estimates

CITY OF MOUNT VERNON

304 CAPITAL IMPROVEMENTS-REET I

Account Number		*2019 Council Adopted*	
310	**TAXES**		
318.34.00	LOCAL .25% REAL-ESTATE TAX	800,000	
Total	**TAXES**		**800,000**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	7,221	
362.55.00	FACILITY RENTALS	4,800	
Total	**MISCELLANEOUS REVENUES**		**12,021**
390	**OTHER FINANCING SOURCES**		
397.54.00	TRANSFER FROM SOLID WASTE	100,000	
Total	**OTHER FINANCING SOURCES**		**100,000**
Total	**CAPITAL IMPROVEMENTS-REET I**		**912,021**

Approved Expenditures

CITY OF MOUNT VERNON

304 CAPITAL IMPROVEMENTS-REET I
07 GENERAL FACILITIES

Account Number		*2019 Council Adopted*	
508	**ENDING FUND BALANCE**		
508.90.0000	ENDING FUND BALANCE	152,481	
591	**REDEMPTION OF GEN. L/T DEBT**		
591.95.7800	INTERGOVERNMENTAL LOANS	115,000	
592	**INTEREST AND OTHER DEBT COSTS**		
592.95.8313	INTERGOVERNMENTL LOAN INTEREST	1,725	
594	**CAPITALIZED EXPENDITURES**		
594.18.6210	BUILDINGS AND STRUCTURES	100,000	
594.39.6330	STREET IMPROVEMENTS	40,000	
597	**OPERATING TRANSFERS-OUT**		
597.00.5001	TRANSFER TO FIRE IMPACT	30,000	
597.00.5002	TRANSFER TO PARKS CAP PROJECTS	200,000	
597.67.5510	INTRFD TSFR-GENERAL FACILITIES	272,815	
Total	**CAPITAL IMPROVEMENTS-REET I**		**912,021**

Fund: Parks Impact Fees (311)

Fund Overview:

This fund was established to accumulate funds collected from developers to be used to partially fund park capital projects as identified in the City's Capital Improvement Plan (CIP). MVMC 3.40.110

Expenditure Line Detail		Amount
Capital Outlay		
311.16.594.76.6321 - Edgewater Park Improvements	50,000	
311.16.594.76.6322 - Little Mountain Park : Skill Ctr & Trailhead	119,150	
311.16.594.76.6310 - Bakerview paving, curbs & sidewalks	150,000	
311.16.594.76.6329 - Hillcrest Park Improvements	50,000	
311.16.594.76.6373 - 1st Impressions - Bonnie Rae Park - City Entrance	15,000	
Total Capital Expenditures		**384,150**

Revenue Estimates

CITY OF MOUNT VERNON

311 PARKS IMPACT FEES

Account Number		*2019 Council Adopted*
300 BEGINNING FUND BALANCE		
308.90.00 BEGINNING FUND BALANCE	299,150	
Total BEGINNING FUND BALANCE		**299,150**
340 CHARGES FOR SERVICES		
345.85.00 PARK IMPACT FEES	85,000	
Total CHARGES FOR SERVICES		**85,000**
Total PARKS IMPACT FEES		**384,150**

Approved Expenditures

CITY OF MOUNT VERNON

311 PARKS IMPACT FEES
16 PARKS

Account Number		*2019 Council Adopted*
594 CAPITALIZED EXPENDITURES		
594.76.6321 EDGEWATER PARK DEVELOPMENT	50,000	
594.76.6322 LITTLE MTN TRAIL & SKILL CTR	119,150	
594.76.6323 BAKERVIEW PARK IMPROVEMENTS	150,000	
594.76.6329 HILLCREST PARK IMPROVEMENTS	50,000	
594.76.6373 FIRST IMPRESSIONS PROJECTS	15,000	
Total PARKS IMPACT FEES		**384,150**

Fund: Fire Impact Fees (312)

Fund Overview:

This fund was established to accumulate funds collected from developers to be used to partially fund fire capital projects as identified in the City's Capital Improvement Plan (CIP). MVMC 3.40.110(B) states, "Impact fees may be spent for planned facilities, including but not limited to planning, land acquisition, construction, engineering, architectural, permitting, financing, and administrative expenses, applicable impact fees or mitigation costs, capital equipment pertaining to planned facilities, and any other similar expenses which can be capitalized."

Expenditure Line Detail		Amount
Capital Outlay		
312.09.594.22.6378 Hydrant Replacement Program		
Fire Hydrant Replacement Program	50,000	
312.09.594.22.6413 Communication Equipment - radio replacements		
Radio replacements	20,000	
Total Capital Outlay		**70,000**

Refurbished Fire Hydrant

Revenue Estimates

CITY OF MOUNT VERNON

312 FIRE IMPACT FEES

Account Number		*2019 Council Adopted*	
340	**CHARGES FOR SERVICES**		
345.85.00	FIRE IMPACT FEES	30,000	
Total	**CHARGES FOR SERVICES**		**30,000**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	804	
Total	**MISCELLANEOUS REVENUES**		**804**
390	**OTHER FINANCING SOURCES**		
397.00.00	OPERATING TRANSFERS-IN	45,000	
Total	**OTHER FINANCING SOURCES**		**45,000**
Total	**FIRE IMPACT FEES**		**75,804**

Approved Expenditures

CITY OF MOUNT VERNON

312 FIRE IMPACT FEES
09 FIRE DEPARTMENT

Account Number		*2019 Council Adopted*	
508	**ENDING FUND BALANCE**		
508.90.0000	ENDING FUND BALANCE	25,804	
Total	**ENDING FUND BALANCE**		**25,804**
594	**CAPITALIZED EXPENDITURES**		
594.22.6378	FIRE HYDRANT REPLACEMENT	30,000	
594.22.6413	COMMUNICATIONS EQUIPMENT	20,000	
Total	**CAPITALIZED EXPENDITURES**		**50,000**
Total	**FIRE IMPACT FEES**		**75,804**

Fund: Transportation Impact Fees (313)

Fund Overview:

This fund was established to accumulate funds collected from developers to be used to partially fund street capital projects as identified in the City's Capital Improvement Plan (CIP).

Expenditure Line Detail		**Amount**
Interfund Transfers		
313.14.597.00.5506 - College Way @ I-5 Improvements T-06-10	460,104	
313.14.597.00.5506 - College Way / 30th Street Intersection T-07-04	164,136	
Total Interfund Transfers		**624,240**

Revenue Estimates

CITY OF MOUNT VERNON

313 TRANSPORTATION IMPACT FEES

Account Number		***2019 Council Adopted***
300 BEGINNING FUND BALANCE		
308.90.00 BEGINNING FUND BALANCE	473,427	
Total BEGINNING FUND BALANCE		**473,427**
340 CHARGES FOR VICES		
345.85.00 TRAFFIC IMPACT FEES	150,000	
Total CHARGES FOR SERVICES		**150,000**
360 MISCELLANEOUS REVENUES		
361.10.00 INTEREST EARNINGS	813	
Total MISCELLANEOUS REVENUES		**813**
Total TRANSPORTATION IMPACT FEES		**624,240**

Approved Expenditures

CITY OF MOUNT VERNON

313 TRANSPORTATION IMPACT FEES
14 CITY STREET

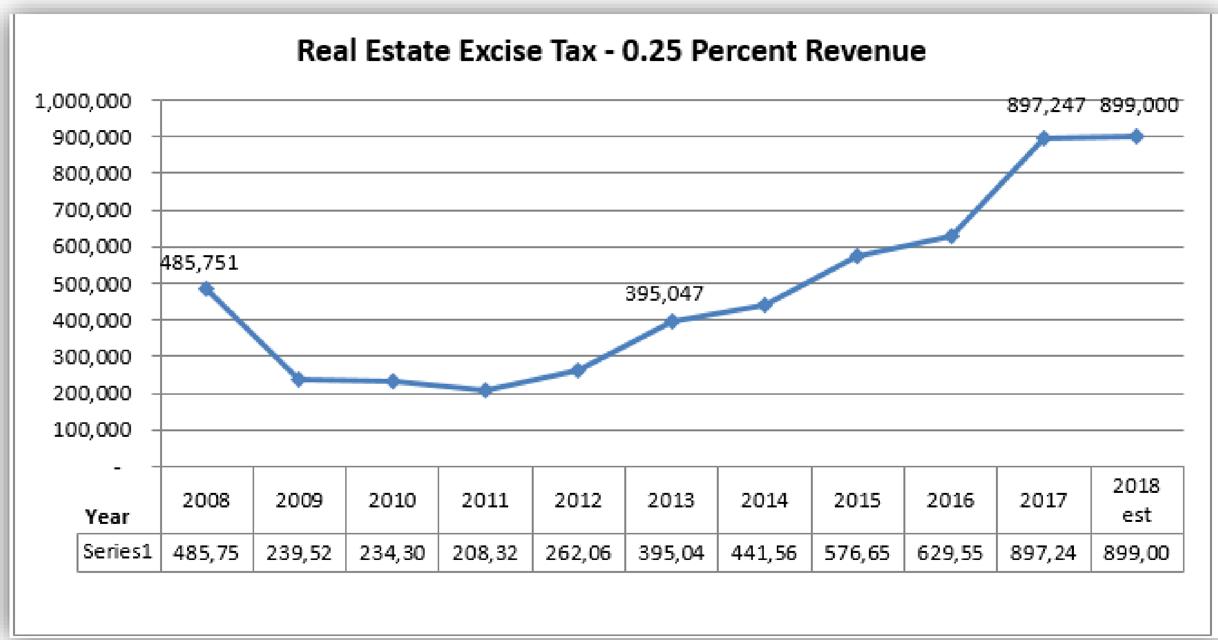
Account Number		***2019 Council Adopted***
597 OPERATING TRANSFERS-OUT		
597.00.5506 INTRFD TRSF-TRANSPORTATION PRJ	624,240	
Total OPERATING TRANSFERS-OUT		**624,240**
Total CITY STREET		**624,240**

Fund: REET II – Streets (314)

Fund Overview:

This fund was established to accumulate funds from the second 0.25 percent Real Estate Excise Tax (REETII) to be expended for various street, traffic and pedestrian capital improvements identified in the City's Capital Improvement Plan (CIP).

Conceptual rendering of College Way at I-5 widening completed project



Revenue Estimates
CITY OF MOUNT VERNON

314 REET II - STREETS

Account Number		2019 Council Adopted	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	331,947	
Total	**BEGINNING FUND BALANCE**		**331,947**
310	**TAXES**		
318.35.00	LOCAL .25 % REAL-ESTATE TAX	800,000	
Total	**TAXES**		**800,000**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	1,804	
Total	**MISCELLANEOUS REVENUES**		**1,804**
Total	**REET II - STREETS**		**1,133,751**

Approved Expenditures
CITY OF MOUNT VERNON

314 REET II - STREETS
14 CITY STREET

Account Number		2019 Council Adopted	
542	**ROAD AND STREET MAINTENANCE**		
542.64.5130	SIGNAL MAINTENANCE	45,000	
595	**ROADS & STREET CONSTRUCT**		
595.30.6317	ASPHALT OVERLAY/PATCHING	525,000	
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	INTRFD TRSF-TRANSPORTATION PRJ	513,751	
597.00.5501	OPERATING TRANSFERS-OUT	50,000	
Total	**REET II - STREETS**		**1,133,751**

Fund: Wastewater Utility (401)

Department Overview:

The Wastewater Utility Staff is comprised of thirteen full time employees who are responsible for the operation and maintenance of the Wastewater Treatment Plant and twenty Pump Stations; and three full time employees who maintain the Collection System under the supervision of the Street Department. The budgetary process allows us to maximize the useful life of our infrastructure and meet regulatory requirements.

The Wastewater Utility staff looks forward to working with the Mayor and Council in meeting all of our established goals while protecting the environment and serving the citizens of Mount Vernon in 2019.

Department Goals:

1. Continue to maintain compliance with our NPDES (National Pollutant Discharge Elimination System) permit.
2. Continue operating and maintaining the Wastewater Treatment Plant to increase efficiency and capacity of our treatment plant process.
3. Complete the design phase of our administration building expansion.
4. Replace pump control panels at Westside Dike storm water pump station.
5. Increase collection pipe lining and rehab program.

Personnel Staffing Summary:	**Actual 2017**	**Actual 2018**	**Request 2019**	**Approved 2019**
Manager	1	1	1	1
Assistant Supervisor	1	1	1	1
Process Analyst	1	1	1	1
Maintenance Foreman	1	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
Full Time Total	**16**	**16**	**16**	**16**
Part Time Total	**4**	**4**	**4**	**4**

Department Service Measures	**Actual 2017**	**Actual 2018**	**Estimated 2019**	**Projected 2019**
Billions Gallons Process (Variations due to annual precipitation totals)	1.399	1.415	1.485	1.490
Dry Tons Biosolids (Affected by Activated Sludge mode of Operation).	590	550	575	580

Expenditure Line Item Detail		Amount
Professional Services		
401.22.535.34.4110 Professional Services		
Utility bills processing, printing, mailing	34,000	
Consulting Services for emergency repairs	3,000	
HUB computer programming for process control, other	80,000	
SCADA maintenance/management for upgrade control systems	10,000	
Total		**127,000**
401.22.535.38.4110 Professional Services		
Generator switch gear	2,500	
Backflow preventer testing and repairs	900	
Telemetry & Pump Control modifications	16,600	
Total		**20,000**
Total Professional Services		**147,000**
Operating Transfers Out		
401.22.597.00.0000 Transfer out to Fund 412, Sewer Capital Reserve Fund		**1,000,000**

New Screw Press

401 WASTEWATER UTILITY

Account Number		2019 Council Adopted
300 BEGINNING FUND BALANCE		
308.90.00 BEGINNING FUND BALANCE	235,275	
Total BEGINNING FUND BALANCE		**235,275**
340 CHARGES FOR SERVICES		
341.43.00 CREDIT CARD PROCESSING FEES	3,200-	
343.51.00 SEWER SERVICE FEES	8,300,000	
343.52.00 INTERFUND SERVICE FEES	50,194	
Total CHARGES FOR SERVICES		**8,346,994**
360 MISCELLANEOUS REVENUES		
361.10.00 INTEREST EARNINGS	50,000	
361.41.00 OTHER INTEREST EARNINGS	20,000	
362.55.00 FACILITY RENTALS	10,680	
369.90.11 MISCELLANEOUS REVENUE	45,000	
369.95.00 LIEN RELEASE	12,000	
Total MISCELLANEOUS REVENUES		**137,680**
370 OTHER INCOME		
379.00.00 CAPITAL CONTRIBUTIONS - PRIVATE	315,000	
Total OTHER INCOME		**315,000**
Total WASTEWATER UTILITY		**9,034,949**

Approved Expenditures

CITY OF MOUNT VERNON

401 WASTEWATER UTILITY
22 WASTEWATER UTILITY

Account Number		*2019 Council Adopted*	
535.33	**SEWER - COLLECTION**		
535.33.1100	SALARIES AND WAGES	229,455	
535.33.1200	SALARY PART-TIME EMPLOYEES	12,934	
535.33.1300	OVERTIME	4,500	
535.33.2100	SOCIAL SECURITY	18,887	
535.33.2200	RETIREMENT	29,592	
535.33.2300	LABOR AND INDUSTRIES	6,219	
535.33.2400	HEALTH INSURANCE	38,019	
535.33.2820	UNIFORMS & CLOTHING	1,500	
535.33.3110	OFFICE SUPPLIES	500	
535.33.3111	OPERATING SUPPLIES	3,000	
535.33.3115	MAINTENANCE SUPPLIES	1,500	
535.33.3500	MINOR TOOLS/EQUIPMENT	4,000	
535.33.4110	PROFESSIONAL SERVICES	3,700	
535.33.4214	COMMUNICATION SERVICES	2,800	
535.33.4310	TRAVEL	800	
535.33.4400	LEASEHOLD EXCISE TAX PAYMENTS	1,500	
535.33.4542	VEHICLE REPAIRS	18,893	
535.33.4543	EQUIPMENT RENTAL & RESERVE	153,197	
535.33.4544	MACHINE RENTAL	1,800	
535.33.4700	PUBLIC UTILITY SERVICES	3,010	
535.33.4810	SEWER REPAIR	20,000	
535.33.4820	GROUNDS MAINTENANCE	100	
535.33.4840	MAINTENANCE CONTRACT-SOFTWARE	7,500	
535.33.4913	LAUNDRY	3,120	
535.33.4915	COMPUTER SOFTWARE	12,800	
535.33.4921	SANITARY GRIT/SCREENINGS DISPO	13,000	
535.33.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	175	
535.33.4982	TUITION & REGISTRATION	2,500	
535.33.9100	INTERFUND PROFESSIONAL SVCS	233,631	
535.33.9800	INTERFUND REPAIRS & MAINT.	172,807	
535.33.9900	OTHER INTERFUND SERVICES/CHGS	37,981	
Total	**SEWER - COLLECTION**		**1,039,420**
535.34	**SEWER - TREATMENT**		
535.34.1100	SALARIES AND WAGES	987,260	
535.34.1200	SALARY PART-TIME EMPLOYEES	33,540	
535.34.1300	OVERTIME	22,000	
535.34.2100	SOCIAL SECURITY	79,774	
535.34.2200	RETIREMENT	127,170	
535.34.2300	LABOR AND INDUSTRIES	25,766	
535.34.2400	HEALTH INSURANCE	149,255	
535.34.2520	EMPLOYEE WELLNESS	1,700	
535.34.2700	UNEMPLOYMENT COMPENSATION	2,000	
535.34.2820	UNIFORMS & CLOTHING	3,500	
535.34.3110	OFFICE SUPPLIES	3,500	
535.34.3111	OPERATING SUPPLIES	140,000	
535.34.3114	LAB SUPPLIES	12,000	
535.34.3115	MAINTENANCE SUPPLIES	22,000	

401 WASTEWATER UTILITY
22 WASTEWATER UTILITY

Account Number		*2019 Council Adopted*	
535.34.3500	MINOR TOOLS/EQUIPMENT	2,500	
535.34.4110	PROFESSIONAL SERVICES	127,000	
535.34.4121	STATE EXAMINER AUDITING	30,000	
535.34.4131	CONTROL SYSTEMS MAINT. CONTRAC	24,000	
535.34.4132	SLUDGE HAUL & APPLICATION CON.	230,000	
535.34.4133	LABORATORY SERVICES	18,000	
535.34.4180	LEGAL PUBLISHING	100	
535.34.4212	CELLULAR PHONES	750	
535.34.4214	COMMUNICATION SERVICES	12,000	
535.34.4215	FIBER OPTIC SERVICES	5,625	
535.34.4230	POSTAGE	2,500	
535.34.4310	TRAVEL	3,000	
535.34.4483	DRAINAGE/DIKE TAX	23,088	
535.34.4484	SALES EXCISE TAX - STATE	160,000	
535.34.4485	B & O TAX (CITY)	660,000	
535.34.4542	VEHICLE REPAIRS	6,827	
535.34.4543	EQUIPMENT RENTAL & RESERVE	52,099	
535.34.4544	MACHINE RENTAL	7,345	
535.34.4630	LIABILITY INSURANCE PSCIA	172,532	
535.34.4640	MISC PERILS/PROPERTY LOSS INS.	100,672	
535.34.4700	PUBLIC UTILITY SERVICES	310,000	
535.34.4810	REPAIRS AND MAINTENANCE	500	
535.34.4820	GROUNDS MAINTENANCE	3,000	
535.34.4840	MAINTENANCE CONTRACT-SOFTWARE	34,140	
535.34.4862	MECHANICAL MAINTENANCE	70,000	
535.34.4863	ELECTRICAL MAINTENANCE	60,000	
535.34.4864	STRUCTURAL MAINTENANCE	100,000	
535.34.4913	LAUNDRY	3,000	
535.34.4915	COMPUTER SOFTWARE	11,700	
535.34.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	2,000	
535.34.4982	TUITION & REGISTRATION	6,000	
535.34.4987	COLLECTION FEES & MISCELLANEOUS	20,000	
535.34.5131	W/W DISCHARGE PERMIT	35,000	
535.34.6410	MACHINERY & EQUIPMENT	6,000	
535.34.6415	COMPUTER HARDWARE & EQUIPMENT	9,400	
535.34.6422	OFFICE & PLANT EQUIPMENT	17,000	
535.34.6423	WASTEWATER PLANT PROCESS MOD.	15,000	
535.34.9110	ADMIN. OVERHEAD CHARGES	726,977	
Total	**SEWER - TREATMENT**		**4,677,220**
535.38	**SEWER - PUMP STATIONS**		
535.38.3111	OPERATING SUPPLIES	12,000	
535.38.3115	MAINTENANCE SUPPLIES	2,000	
535.38.3500	MINOR TOOLS AND EQUIPMENT	1,000	
535.38.4110	PROFESSIONAL SERVICES	20,000	
535.38.4215	FIBER OPTIC SERVICES	9,000	
535.38.4542	VEHICLE REPAIRS	247	
535.38.4543	EQUIPMENT RENTAL & RESERVE	4,255	
535.38.4820	GROUNDS MAINTENANCE	800	

401 WASTEWATER UTILITY
22 WASTEWATER UTILITY

Account Number		2019 Council Adopted	
535.38.4862	MECHANICAL MAINTENANCE	40,000	
535.38.4863	ELECTRICAL MAINTENANCE	33,000	
535.38.4864	STRUCTURAL MAINTENANCE	4,000	
535.38.4915	COMPUTER SOFTWARE	500	
535.38.6415	COMPUTER HARDWARE & EQUIPMENT	4,000	
535.38.6418	FURNITURE & EQUIPMENT	8,500	
Total	**SEWER - PUMP STATIONS**		**139,302**
591.35	**SEWER FACILITIES**		
591.35.7800	INTERGOVERNMENTAL LOANS	1,857,703	
Total	**SEWER FACILITIES**		**1,857,703**
592.35	**SEWER FACILITIES**		
592.35.8313	INTERGOVERNMENTL LOAN INTEREST	303,804	
Total	**SEWER FACILITIES**		**303,804**
594.35	**CAPITAL EXPENDITURES-SEWER FACILITIES**		
594.35.6413	COMMUNICATIONS EQUIPMENT	15,000	
594.35.6415	COMPUTER HARDWARE & EQUIPMENT	2,500	
Total	**CAPITAL EXPENDITURES-SEWER FACILITIES**		**17,500**
597.00	**OPERATING TRANSFERS-OUT**		
597.00.0000	INTRFD TSRF-SEWER CAPITAL RESV	1,000,000	
Total	**OPERATING TRANSFERS-OUT**		**1,000,000**
Total	**WASTEWATER UTILITY**		**9,034,949**

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 utility is staffed by 11 full time Driver/Operators, 1 Assistant Supervisor, 1 Division Manager & 1 full time laborer. On an average day we will collect 77 tons of garbage. In 2017 we collected 19,666.39 tons of solid waste.

The Solid Waste Division operates and administers the City Yard Waste Facility where last year we accepted, transported and disposed of 12,000 yards of yard waste. All yard waste is disposed of at Town of La Conner for a flat rate of $35,000 annually. Home composting units are available to Mount Vernon citizens at the yard waste facility for $40.00. City of Mount Vernon & Town of La Conner have just entered into a four year agreement.

The Solid Waste Division offers metal dumpsters in nine various sizes for commercial customers or private citizens for temporary or permanent use on cleanup projects, roof replacement, construction, etc.
We offer plastic wheeled carts with lids in four various sizes for residential garbage collection: 20, 35, 65 & 95 gallon, and a variable rate, or “pay as you throw” rate structure that allows our citizens to only be charged for the amount of garbage they produce depending on what size cart meets their weekly garbage disposal needs. Currently we have over 10,000 carts in use City wide.

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.

We work closely with the Boy Scouts of America to provide post-holiday Christmas tree collection and disposal as a fund raiser for the scouts and a great public service to our citizens.

We provide free of charge "walk-in" service for elderly and disabled citizens as well as "go back" service for citizens that forget to put their cart out in time. We offer, free of charge, a public service sign program on the sides of our trucks where nonprofit organizations may advertise an event or service they provide to the community.

All Solid Waste Division employees must possess and maintain a commercial driver’s license as well as participate in the City's random drug testing program.

The Solid Waste Division contracts with Waste Management Skagit for every other week residential recycle collection. In 2017 Mount Vernon citizens recycled 2,676 tons for the year.

Department Goals:

1. To provide for the solid Waste, recycle, and yard waste disposal needs of Mount Vernon citizens.
2. To work closely with other departments, organizations, and jurisdictions providing quality Solid Waste disposal services.
3. To work closely with Skagit County regarding any issue affecting their solid waste disposal rate.
4. To enhance the public’s understanding of solid waste disposal requirements and issues.
5. To consistently provide a Solid Waste Utility that is efficiently administered and maintained.
6. To implement efficient collection systems to address both residential and commercial growth.
7. With the development of our mission statement and goals, we continue to maintain a clear understanding of our responsibilities to the community.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Solid Waste Superintendent	1	1	1	1
Assistant Superintendent	1	1	1	1
Driver/ Collectors	11	11	11	11
Solid Waste/Parks CWP Laborer	0	1	1	1
Full Time Total	**13**	**14**	**14**	**14**
Part Time Total	**4**	**3**	**3**	**3**

Department Service Measures

	Actual 2017	Actual 2018	Estimated 2019	Projected 2019
Solid Waste Tonnage	19,130	19,700	20,300	20,500
Yard Waste Processed (tonnage)	13,590 yards	13,600 yards	13,650 yards	13,650 yards
Residential Garbage Accounts	9,600	8,838	9,300	9,300
Commercial Garbage Accounts	1,050	1,431	1,500	1,500
Curbside Recycling (tonnage)	2,620	2,570	2,600	2,600

Automated Side Arm Solid Waste Collection Truck

402 SOLID WASTE UTILITY

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	460,380	
Total	**BEGINNING FUND BALANCE**		**460,380**
340	**CHARGES FOR SERVICES**		
341.43.00	CREDIT CARD PROCESSING FEES	3,200-	
343.75.00	SOLID WASTE COLLECTION FEES	5,380,401	
343.77.00	RECYCLING COLLECTION FEES	695,000	
343.78.00	YARD WASTE PUNCH CARDS	30,000	
343.78.01	COMPOST BINS	500	
Total	**CHARGES FOR SERVICES**		**6,102,701**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	15,000	
361.41.00	OTHER INTEREST EARNINGS	10,000	
369.90.11	MISCELLANEOUS REVENUE	2,000	
369.95.00	LIEN RELEASE	12,000	
Total	**MISCELLANEOUS REVENUES**		**39,000**
Total	**SOLID WASTE UTILITY**		**6,602,081**

402 SOLID WASTE UTILITY
23 SOLID WASTE UTILITY

Account Number		2019 Council Adopted
537	**SOLID WASTE UTILITY**	
537.35.1100	SALARIES AND WAGES	846,146
537.35.1200	SALARY PART-TIME EMPLOYEES	42,500
537.35.1300	OVERTIME	25,000
537.35.2100	SOCIAL SECURITY	69,894
537.35.2200	RETIREMENT	114,141
537.35.2300	LABOR AND INDUSTRIES	26,584
537.35.2400	HEALTH INSURANCE	186,726
537.35.2520	EMPLOYEE WELLNESS	2,500
537.35.2700	UNEMPLOYMENT COMPENSATION	500
537.35.2820	UNIFORMS & CLOTHING	5,500
537.35.3100	OFFICE & OPERATING SUPPLIES	20,000
537.35.3120	TRAINING MATERIALS	1,000
537.35.3134	OFFICE EQUIPMENT	4,000
537.35.3143	CRUSHED GRAVEL	2,000
537.35.4110	PROFESSIONAL SERVICES	93,261
537.35.4121	STATE EXAMINER AUDITING	20,000
537.35.4184	LICENSES & FEES	3,250
537.35.4186	PUBLIC EDUCATION	4,000
537.35.4210	TELEPHONE	1,000
537.35.4212	CELLULAR PHONES	9,000
537.35.4215	FIBER OPTIC SERVICES	5,000
537.35.4230	POSTAGE	2,000
537.35.4310	TRAVEL	2,000
537.35.4483	DRAINAGE/DIKE TAX	9,000
537.35.4484	SALES EXCISE TAX - STATE	240,000
537.35.4485	B & O TAX (CITY)	330,000
537.35.4542	VEHICLE REPAIRS	60,251
537.35.4543	EQUIPMENT RENTAL & RESERVE	1,041,683
537.35.4544	MACHINE RENTAL	6,000
537.35.4630	LIABILITY INSURANCE PSCIA	48,309
537.35.4640	MISC PERILS/PROPERTY LOSS INS.	4,910
537.35.4700	PUBLIC UTILITY SERVICES	9,000
537.35.4810	REPAIRS AND MAINTENANCE	10,000
537.35.4830	EQUIPMENT MAINTENANCE	1,200
537.35.4840	MAINTENANCE CONTRACT-SOFTWARE	15,000
537.35.4913	LAUNDRY	4,500
537.35.4915	COMPUTER SOFTWARE	5,145
537.35.4925	VEHICLE IMPOUNDMENT	500
537.35.4935	YARD WASTE DISPOSAL	35,000
537.35.4941	RECYCLING CONTRACT	500,000
537.35.4942	CONSTRUCTION & DEMO RECYLCING COSTS	4,000
537.35.4968	ALLEY MAINTENANCE	4,000
537.35.4969	HAZARDOUS WASTE DISPOSAL	2,000
537.35.4982	TUITION & REGISTRATION	1,500
537.35.4987	COLLECTION FEES & MISCELLANEOUS	20,000
537.35.5125	SKAGIT COUNTY SOLID WASTE DISPOSAL FEES	2,016,000
537.35.6310	IMPROVMENTS OTHER THAN BLDGS.	4,000
537.35.6412	MACHINERY & GARBAGE BINS	90,000

Approved Expenditures

CITY OF MOUNT VERNON

402 SOLID WASTE UTILITY
23 SOLID WASTE UTILITY

Account Number		*2019 Council Adopted*	
537.35.9100	INTERFUND PROFESSIONAL SVCS	101,236	
537.35.9110	ADMIN. OVERHEAD CHARGES	388,380	
537.36.1100	SALARIES AND WAGES	33,697	
537.36.1300	OVERTIME	1,000	
537.36.2100	SOCIAL SECURITY	2,655	
537.36.2200	RETIREMENT	4,451	
537.36.2300	LABOR AND INDUSTRIES	1,859	
537.36.2400	HEALTH INSURANCE	20,603	
537.36.2520	EMPLOYEE WELLNESS	200	
Total	**SOLID WASTE UTILITY**		**6,502,081**
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	OPERATING TRANSFERS-OUT	100,000	
Total	**OPERATING TRANSFERS-OUT**		**100,000**
Total	**SOLID WASTE UTILITY**		**6,602,081**

Fund: Surface Water Utility (403)

Department Overview:

The Surface Water Utility helps protect the life, health and property of the general public by managing the City's surface water. Specific 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 hydraulics, aesthetics, and fisheries benefits.

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. Continue to work on the restoration of the storm sewer systems as part of the "Storm System Restoration Program".

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Engineering Manager (split w/Public Works)	.75	.75	.75	.75
Civil Engineering Tech II	1	1	1	1
GIS Manager	0	.30	.30	.30
Full Time Total	**1.75**	**2.05**	**2.05**	**2.05**
Part Time Total	**1**	**1**	**1**	**1**

Department Service Measures

	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Catch basin cleaning (# units)	1,318	1,372	3,000	2,000
Pipe cleaning (LF)	48,551	58,537	60,000	55,000
Ditch digging (LF)	282	455	600	800
Citizen contacts	75	91	70	85
Detention ponds cleaned / mowed (hrs)	943	725	700	800
Grit recovered (tons)	1,511	530	600	700

403 SURFACE WATER MGMT UTILITY

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	554,319	
Total	**BEGINNING FUND BALANCE**		**554,319**
340	**CHARGES FOR SERVICES**		
341.43.00	CREDIT CARD PROCESSING FEES	700-	
343.10.00	DRAINAGE UTILITY FEES	2,528,000	
Total	**CHARGES FOR SERVICES**		**2,527,300**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	11,000	
361.41.00	OTHER INTEREST EARNINGS	3,500	
Total	**MISCELLANEOUS REVENUES**		**14,500**
Total	**SURFACE WATER MGMT UTILITY**		**3,096,119**

403 SURFACE WATER MGMT UTILITY
38 SURFACE WATER MGMNT UTILITY

Account Number		2019 Council Adopted	
531.36	**SURFACE WATER ADMINISTRATION**		
531.36.1100	SALARIES AND WAGES	225,287	
531.36.1200	SALARY PART-TIME EMPLOYEES	32,498	
531.36.2100	SOCIAL SECURITY	19,720	
531.36.2200	RETIREMENT	28,904	
531.36.2300	LABOR AND INDUSTRIES	7,190	
531.36.2400	HEALTH INSURANCE	52,960	
531.36.3110	OFFICE SUPPLIES	1,500	
531.36.3125	BOOKS	100	
531.36.3134	OFFICE EQUIPMENT	2,000	
531.36.4110	PROFESSIONAL SERVICES	142,600	
531.36.4186	PUBLIC EDUCATION	4,000	
531.36.4215	FIBER OPTIC SERVICES	4,500	
531.36.4230	POSTAGE	1,000	
531.36.4310	TRAVEL	1,500	
531.36.4543	EQUIPMENT RENTAL & RESERVE	9,779	
531.36.4630	LIABILITY INSURANCE PSCIA	17,253	
531.36.4700	PUBLIC UTILITY SERVICES	24,000	
531.36.4830	EQUIPMENT MAINTENANCE	1,250	
531.36.4840	MAINTENANCE CONTRACT-SOFTWARE	16,000	
531.36.4903	DISCHARGE PERMIT	35,500	
531.36.4915	COMPUTER SOFTWARE	4,700	
531.36.4932	PARKER BUS. CENTER DUES	6,500	
531.36.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	750	
531.36.4982	TUITION & REGISTRATION	2,500	
Total	**SURFACE WATER ADMINISTRATION**		**641,991**
531.37	**SURFACE WATER MAINTENANCE**		
531.37.3115	MAINTENANCE SUPPLIES	10,000	
531.37.3156	FLOOD FIGHTING COSTS	10,000	
531.37.3500	MINOR TOOLS/EQUIPMENT	4,000	
531.37.4212	CELLULAR PHONES	1,500	
531.37.4215	FIBER OPTIC SERVICES	900	
531.37.4310	TRAVEL	500	
531.37.4483	DRAINAGE/DIKE TAX	500	
531.37.4484	SALES EXCISE TAX - STATE	34,860	
531.37.4542	VEHICLE REPAIRS	32,875	
531.37.4543	EQUIPMENT RENTAL & RESERVE	294,290	
531.37.4544	MACHINE RENTAL	5,000	
531.37.4700	PUBLIC UTILITY SERVICES	2,400	
531.37.4701	PUBLIC UTILITY SVC - DRAINAGE DIST 17	12,000	
531.37.4810	REPAIRS AND MAINTENANCE	1,000	
531.37.4820	GROUNDS MAINTENANCE	4,000	
531.37.4831	OPERATIONAL MAINT & REPAIR	45,000	
531.37.4833	MOSQUITO CONTROL MAINTENANCE	15,000	
531.37.4862	MECHANICAL MAINTENANCE	2,500	
531.37.4863	ELECTRICAL MAINTENANCE	19,000	
531.37.4864	STRUCTURAL MAINTENANCE	3,000	
531.37.4867	DETENTION POND MAINTENANCE	50,000	

403 SURFACE WATER MGMT UTILITY
38 SURFACE WATER MGMNT UTILITY

Account Number		*2019 Council Adopted*	
531.37.4913	LAUNDRY	4,140	
531.37.4915	COMPUTER SOFTWARE	150	
531.37.4980	DUES SUBSCRIPTIONS & MEMBERSHIPS	200	
531.37.4982	TUITION & REGISTRATION	1,000	
531.37.6310	OTHER IMPROVEMENTS	750,000	
531.37.6355	STORMLINE REPLACEMENT & REPAIR	25,000	
531.37.6415	COMPUTER HARDWARE & EQUIPMENT	1,500	
531.37.9100	INTERFUND PROFESSIONAL SVCS	230,425	
531.37.9110	ADMIN. OVERHEAD CHARGES	234,302	
531.37.9800	INTERFUND REPAIRS & MAINT.	269,773	
531.37.9900	OTHER INTERFUND SERVICES/CHGS	89,313	
Total	**SURFACE WATER MAINTENANCE**		**2,154,128**
597.00	**OPERATING TRANSFERS-OUT**		
597.00.5501	OPERATING TRANSFERS OUT	300,000	
Total	**OPERATING TRANSFERS-OUT**		**300,000**
Total	**SURFACE WATER MGMNT UTILITY**		**3,096,119**

Fund: Sewer Facility Extension Fund Expansion (411)

Fund Overview:

This fund was established to receive funds from development activities which are dedicated to expansion and repair and maintenance of the City's wastewater collection and treatment facilities as identified in the City's Capital Improvement Plan (CIP). The Wastewater Connection Fee is adjusted each January based on Engineering estimates.

College Way Check Valve

FUND: SEWER EXPANSION FUND (411)

Expenditure Line Item Detail		Amount
Operating Transfers Out		
411.22.597.00.0000 Transfer to Fund 401, Wastewater Utility	315,000	
Total Transfers Out		**315,000**

Revenue Estimates

CITY OF MOUNT VERNON

411 SEWER FACILITY EXPANSION FUND

Account Number		2019 Council Adopted	
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	22,345	
Total	**MISCELLANEOUS REVENUES**		**22,345**
370	**OTHER INCOME**		
379.20.00	CONTRIBUTION - SEWER EXPAND	800,000	
Total	**OTHER INCOME**		**800,000**
Total	**SEWER FACILITY EXPANSION FUND**		**822,345**

Approved Expenditures

CITY OF MOUNT VERNON

411 SEWER FACILITY EXPANSION FUND
22 WASTEWATER UTILITY

Account Number		2019 Council Adopted	
508	**ENDING FUND BALANCE**		
508.90.0000	ENDING FUND BALANCE	495,345	
535	**WASTEWATER UTILITY**		
535.34.4484	SALES EXCISE TAX - STATE	12,000	
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	OPERATING TRANSFERS-OUT	315,000	
Total	**SEWER FACILITY EXPANSION FUND**		**822,345**

Fund: Sewer Reserve Fund (412)

Fund Overview:

This fund was established to receive funds from the sewer operating fund for the purpose of constructing sewer related facilities as identified in the City's Capital Improvement Plan (CIP).

Biosolids Screw/Rotary Press Installation

FUND: SEWER RESERVE FUND (412)

Expenditure Line Item Detail		Amount
Capital Expenditures		
412.22.535.34.6310 - Wastewater Plant Upgrade (S-02-04)	100,000	
412.22.535.34.6311 - Addition to Admin Building (S-19-01)	50,000	
412.22.535.34.6360 - Sewer Restoration Program (S-07-04)	1,000,000	
Total for Fund		**1,150,000**

Revenue Estimates

CITY OF MOUNT VERNON

412 SEWER CAPITAL RESERVE FUND

Account Number		*2019 Council Adopted*
300 BEGINNING FUND BALANCE		
308.90.00 BEGINNING FUND BALANCE	126,066	
Total BEGINNING FUND BALANCE		**126,066**
360 MISCELLANEOUS REVENUES		
361.10.00 INTEREST EARNINGS	23,934	
Total MISCELLANEOUS REVENUES		**23,934**
390 OTHER FINANCING SOURCES		
397.00.00 OPERATING TRANSFERS-IN	1,000,000	
Total OTHER FINANCING SOURCES		**1,000,000**
Total SEWER CAPITAL RESERVE FUND		**1,150,000**

Approved Expenditures

CITY OF MOUNT VERNON

412 SEWER CAPITAL RESERVE FUND
22 WASTEWATER UTILITY

Account Number		*2019 Council Adopted*
535 SEWER UTILITY		
535.34.6310 IMPROVEMENTS OTHER THAN BLDGS.	100,000	
535.34.6311 FACILITY IMPROVEMENTS	50,000	
535.34.6360 SEWER RESTORATION	1,000,000	
Total SEWER CAPITAL RESERVE FUND		**1,150,000**

Fund: Equipment Rental & Reserve (501)

Department Overview:

This department is directly responsible for the maintenance and repair of the City's fleet of 247 vehicles and equipment. This fleet includes 55 law enforcement vehicles; 28 pieces of heavy equipment; 14 garbage trucks; 18 fire and rescue vehicles; 58 passenger vehicles; as well as 71 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:

The main goal of the City Shop is to maintain the current levels of service (speedy turnaround time on repairs, etc.) with workloads that are incrementally increasing (especially special projects). Staff maintains and repairs all city vehicles and related equipment in the most cost effective, efficient and safe way possible. Purchasing equipment at the beginning of each year ensures that equipment arrives on site in an orderly progression. Early acquisition means that the set up can be done during the normal course of work and doesn't overload the work flow.

Personnel Staffing Summary:

Position/ Title Full Time Employees:	Actual 2017	Actual 2018	Department Request 2019	Approved 2019
Equipment Rental Supervisor	1	1	1	1
Mechanic	2	2	2	2
Department Total	**3**	**3**	**3**	**3**

Department Service Measures

	Actual 2016	Actual 2017	Estimated 2018	Projected 2019
Number of fleet vehicles	230	235	235	250
Oil Changes	264	270	270	2
Tune ups & Engine repairs	360	360	325	332
Brake Jobs	125	127	117	120
Engine Rebuilds	1	1	1	1
Transmission Rebuilds	1	1	3	2
Clutch Replacements	1	1	1	1
Service Calls	391	411	395	412
Welding Projects	372	381	385	385
Hydraulic Repair	285	291	280	280
Electrical Repairs	495	525	525	531
Mower Repairs	311	326	310	310
Gallons of fuel purchased	114,000	125,000	126,000	125,000

Expenditure Line Item Detail			**Amount**
Capital Outlay			
I.S. Department Computer Hardware and Equipment 501.24.594.18.6415			
	Workstations, replace 30 per year on average	22,275	
	Laptops, replace 14 per year on average	15,872	
	Servers, network & backups	24,100	
Total Computer Hardware and Equipment			**62,247**
Vehicles and Equipment 501.24.594.48.6419			
Engineering	4-wheel drive truck	47,989	
	Pickup Truck	32,000	
General Facilities	Maintenance Van	37,000	
Police	Patrol vehicle	44,187	
	Patrol vehicle	44,187	
	Patrol vehicle	44,187	
	Patrol vehicle	44,187	
Parks	14000# Equipment Trailer	9,000	
Street	Excavator	310,000	
	Tilt Trailer	75,000	
	10 Yard Dump Truck	195,000	
	1 Ton Truck w/ Service Body	58,000	
	Bituminous Applicator	8,000	
Solid Waste	Light Commercial Front Loader	440,000	
Surface Water	Street Sweeper	280,000	
	Remote Slope Mower	55,000	
Total Vehicles and Equipment			**1,723,737**
Equipment Contingency 501.24.594.48.6430			**30,000**

501 EQUIPMENT RENTAL & RESERVE FUND

Account Number		*2019 Council Adopted*	
330	**INTERGOVERNMENTAL SERVICES**		
334.01.31	WA STATE PATROL - WILDLAND MOBLIZATION	30,000	
Total	**INTERGOVERNMENTAL SERVICES**		**30,000**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	45,000	
362.20.00	INTERFUND CHGS. FOR SERVICES	3,054,487	
369.33.00	CONTRIBUTIONS - GOV'T FUNDS	145,312	
369.90.00	MISCELLANEOUS REVENUE	33,000	
Total	**MISCELLANEOUS REVENUES**		**3,277,799**
380	**NON-REVENUES**		
381.20.00	INTERFUND LOAN REPAYMENT RECEIVED	68,772	
Total	**NON-REVENUES**		**68,772**
390	**OTHER FINANCING SOURCES**		
397.00.00	OPERATING TRANSFERS-IN	100,000	
Total	**OTHER FINANCING SOURCES**		**100,000**
Total	**EQUIPMENT RENTAL & RESERVE FUND**		**3,476,571**

Approved Expenditures

CITY OF MOUNT VERNON

501 EQUIPMENT RENTAL & RESERVE FUND
24 INTERNAL SERVICES

Account Number		*2019 Council Adopted*	
508	**ENDING FUND BALANCE**		
508.90.0000	ENDING FUND BALANCE	623,442	
548	**EQUIPMENT REPAIR & MAINT.**		
548.70.1100	SALARIES AND WAGES	215,488	
548.70.1300	OVERTIME	5,100	
548.70.2100	SOCIAL SECURITY	16,875	
548.70.2200	RETIREMENT	28,301	
548.70.2300	LABOR AND INDUSTRIES	5,553	
548.70.2400	HEALTH INSURANCE	45,770	
548.70.2820	UNIFORMS & CLOTHING	1,000	
548.70.3110	OFFICE SUPPLIES	300	
548.70.3111	OPERATING SUPPLIES	6,000	
548.70.3118	PARTS MATERIALS & SUPPLIES	4,000	
548.70.3119	OIL AND LUBE	17,000	
548.70.3134	OFFICE EQUIPMENT	7,500	
548.70.3200	FUEL	406,250	
548.70.3500	MINOR TOOLS AND EQUIPMENT	2,250	
548.70.4110	PROFESSIONAL SERVICES	2,500	
548.70.4212	CELLULAR PHONES	700	
548.70.4310	TRAVEL	500	
548.70.4542	VEHICLE REPAIRS	500	
548.70.4543	EQUIPMENT RENTAL & RESERVE	42,410	
548.70.4630	LIABILITY INSURANCE PSCIA	37,957	
548.70.4640	MISC PERILS/PROPERTY LOSS INS.	6,086	
548.70.4650	VEHICLE INSURANCE	10,266	
548.70.4700	PUBLIC UTILITY SERVICES	7,000	
548.70.4810	REPAIRS AND MAINTENANCE	3,000	
548.70.4913	LAUNDRY	3,000	
548.70.4980	DUES SUBSCRIPTION MEMBERSHIP	2,200	
548.70.4982	TUITION & REGISTRATION	2,000	
548.70.9110	ADMIN. OVERHEAD CHARGES	152,139	
Total	**EQUIPMENT REPAIR & MAINT.**		**1,031,645**
594	**CAPITALIZED EXPENDITURES**		
594.18.6415	COMPUTER HARDWARE & EQUIPMENT	67,747	
594.48.6419	VEHICLES & EQUIPMENT	1,723,737	
594.48.6430	EQUIPMENT CONTINGENCY	30,000	
Total	**CAPITALIZED EXPENDITURES**		**1,821,484**
Total	**EQUIPMENT RENTAL & RESERVE FUND**		**3,476,571**

Fund: Facility Renewal Fund (502)

Fund Overview:

The Facility Renewal Fund was created in the 2019 Budget and provides for the maintenance of City owned buildings. It funds the long term Facility Renewal Program that includes the 6-Year Facility Capital Improvement Program, in-year Facility Renewal Project Development & Management, and addresses emergent Facility Renewal activities. Expenditures are financed by an annual transfer from other funds including the General Fund, Lincoln Commercial Block Fund and the Real Estate Excise Tax I (REET I) Fund.

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.

The Facility Renewal Program was developed to review facility maintenance requirements and developed a methodology that included the following elements: an analysis of the useful life of assets, using the 2018 Facility Inventory as a foundation; an annual material condition rating which is conducted by Facility staff, and a risk assessment priority code which is determined through an analysis by a cross functional team that assess the facilities.

Expenditure Line Item Detail		**Amount**
Capital Expenditures		
502.07.594.54.6311 - Facility Improvements	272,815	
502.07.594.59.6385 - Lincoln Block Improvements	100,000	
Total for Fund		**372,815**

Lincoln Block

Revenue Estimates

CITY OF MOUNT VERNON

502 **FACILITY RENEWAL**

Account Number		*2019 Council Adopted*	
390	**OTHER FINANCING SOURCES**		
397.00.00	OPERATING TRANSFERS-IN	372,815	
Total	**OTHER FINANCING SOURCES**		**372,815**
Total	**FACILITY RENEWAL**		**372,815**

Approved Expenditures

CITY OF MOUNT VERNON

502 **FACILITY RENEWAL**
07 **GENERAL FACILITIES**

Account Number		*2019 Council Adopted*	
594	**CAPITALIZED EXPENDITURES**		
594.54.6311	FACILITY IMPROVEMENTS	272,815	
594.59.6385	LINCOLN BLOCK IMPROVEMENTS	100,000	
Total	**CAPITALIZED EXPENDITURES**		**372,815**
Total	**FACILITY RENEWAL**		**372,815**

Fund: LEOFF I Long Term Care Reserve Fund (512)

Fund Overview:

The City of Mount Vernon established a LEOFF I Retirees Long-term Care Reserve Fund in December 2008 whereby the City would set aside funds each year to begin building a reserve fund for future long-term care costs associated with the City's LEOFF I retirees.

The City has twenty-one LEOFF I retirees in which the City is obligated under State statutes to provide 100% medical coverage, including long-term care costs, for the lifetime of those retirees.

The City incurred LEOFF I retiree long-term care costs from March 2010 to September 2011 along with minor cost in 2015, and is budgeting for potential expenditures in 2019.

LEOFF 1	**Actual**	**Actual**	**Projected**
Department Service Measures:	**2016**	**2017**	**2018**
Active LEOFF I employees	1	1	1
FR&P transfer to General Fund for LEOFF I insurance	$84,000	$69,436	$69,000
Total number of LEOFF I retirees – Fire	12	11	11
Total number of LEOFF I retirees – Police	10	10	10
Total number of LEOFF I retirees – Police and Fire	22	21	21

Revenue Estimates

CITY OF MOUNT VERNON

512 LEOFF I LT HEALTHCARE INSURANCE RESERVE

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	27,000	
Total	**BEGINNING FUND BALANCE**		**27,000**
360	**MISCELLANEOUS REVEN**		
361.10.00	INTEREST EARNINGS	3,000	
Total	**MISCELLANEOUS REVENUES**		**3,000**
390	**OTHER FINANCING SOUR**		
397.00.00	OPERATING TRANSFERS-IN	10,000	
Total	**OTHER FINANCING SOURCES**		**10,000**
Total	**LEOFF I LT HEALTHCARE INSURANCE RESER**		**40,000**

Approved Expenditures

CITY OF MOUNT VERNON

512 LEOFF I LT HEALTHCARE INSURANCE RESERVE
06 HUMAN RESOURCES

Account Number		*2019 Council Adopted*	
517	**EMPLOYEE BENEFIT PROGRAMS**		
517.20.2912	MEDICAL CLAIMS - LEOFF I (POLICE)	20,000	
517.20.2913	MEDICAL CLAIMS - LEOFF I (FIRE)	20,000	
Total	**LEOFF I LT HEALTHCARE INSURANCE RESERVE**		**40,000**

Fund: Firemen's Pension and Relief Fund (611)

Fund Overview:

The State collects a 2% tax on the premiums of all insurance policies written. A portion of this assessment is distributed to cities and fire districts that had firemen's pension funds that existed prior to March 1, 1970 (LEOFF System I). The amount remitted is determined by the number of full-time paid firemen in the City proportionate to the statewide total. These funds are intended to provide retirement and/or healthcare benefits for those City Firefighters who were employed prior to the establishment of the LEOFF System. Excess FP&R funds may be used to pay for LEOFF 1 health insurance.

Firemen's Pension and Relief Fund:	**Actual**	**Actual**	**Projected**
	2016	**2017**	**2018**
Retirees currently receiving full retirement benefits through the Law Enforcement Officers and Fire Fighters Retirement Plan (LEOFF)	3	2	2
Retirees and beneficiaries receiving benefits through both the LEOFF plan and the Firemen's Pension Plan	1	1	1
Active plan members	0	0	0
Total	4	3	3

Revenue Estimates

CITY OF MOUNT VERNON

611 FIREMEN'S PENSION FUND

Account Number		*2019 Council Adopted*	
300	**BEGINNING FUND BALANCE**		
308.90.00	BEGINNING FUND BALANCE	71,564	
Total	**BEGINNING FUND BALANCE**		**71,564**
330	**INTERGOVERNMENTAL SERVICES**		
336.06.91	FIRE INSURANCE PREMIUM TAX	36,436	
Total	**INTERGOVERNMENTAL SERVICES**		**36,436**
360	**MISCELLANEOUS REVENUES**		
361.10.00	INTEREST EARNINGS	3,000	
Total	**MISCELLANEOUS REVENUES**		**3,000**
Total	**FIREMEN'S PENSION FUND**		**111,000**

Approved Expenditures

CITY OF MOUNT VERNON

611 FIREMEN'S PENSION FUND

25 FIREMEN'S RELIEF AND PENSION

Account Number		*2019 Council Adopted*	
517	**EMPLOYEE BENEFIT PROGRAMS**		
517.20.2910	PENSION SERVICES	15,000	
517.20.4110	PROFESSIONAL SERVICES	12,000	
597	**OPERATING TRANSFERS-OUT**		
597.00.0000	OPERATING TRANSFERS OUT	84,000	
Total	**FIREMEN'S PENSION FUND**		**111,000**

Supplemental Information

Staffing Components

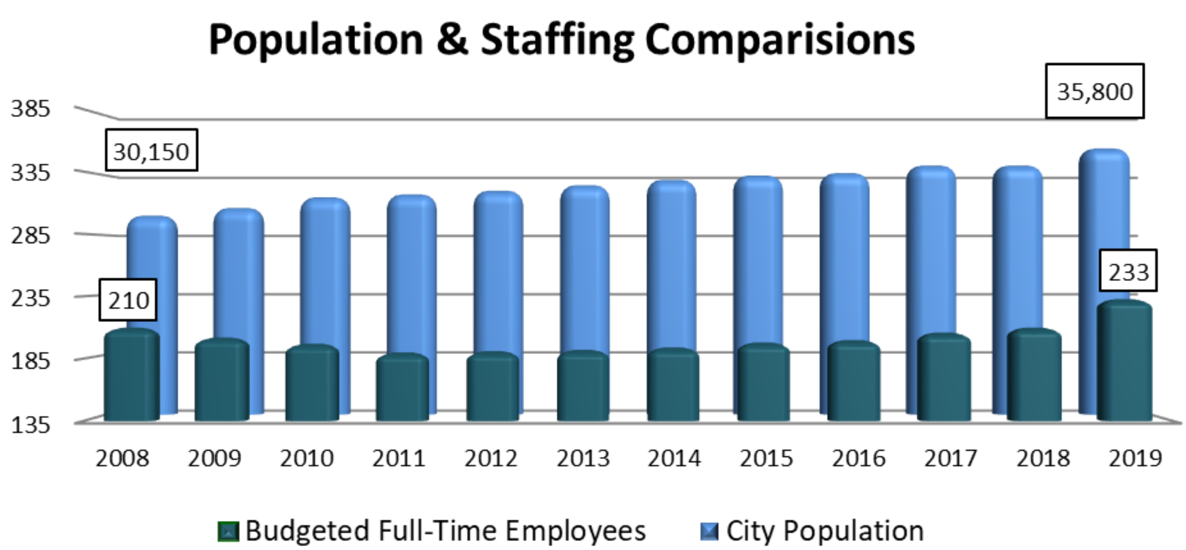
City Staff

As stated in the Mayor's Budget Message, in 2018, the City of Mount Vernon's staffing level reached the level of a decade ago. Without question there is a need to reinstate positions that were eliminated during the recession to accommodate the growing number of services provided and growth of our City.

In 2008 the City's population was 30,150 and the full time staff employed by the City was 210. The City had a population of 34,359 in 2018 and the staffing level was back up to 210. The expectations by the public and elected officials is to provide services at established levels. The trend of trying to get more work out of fewer employees is a lingering symptom of recession.

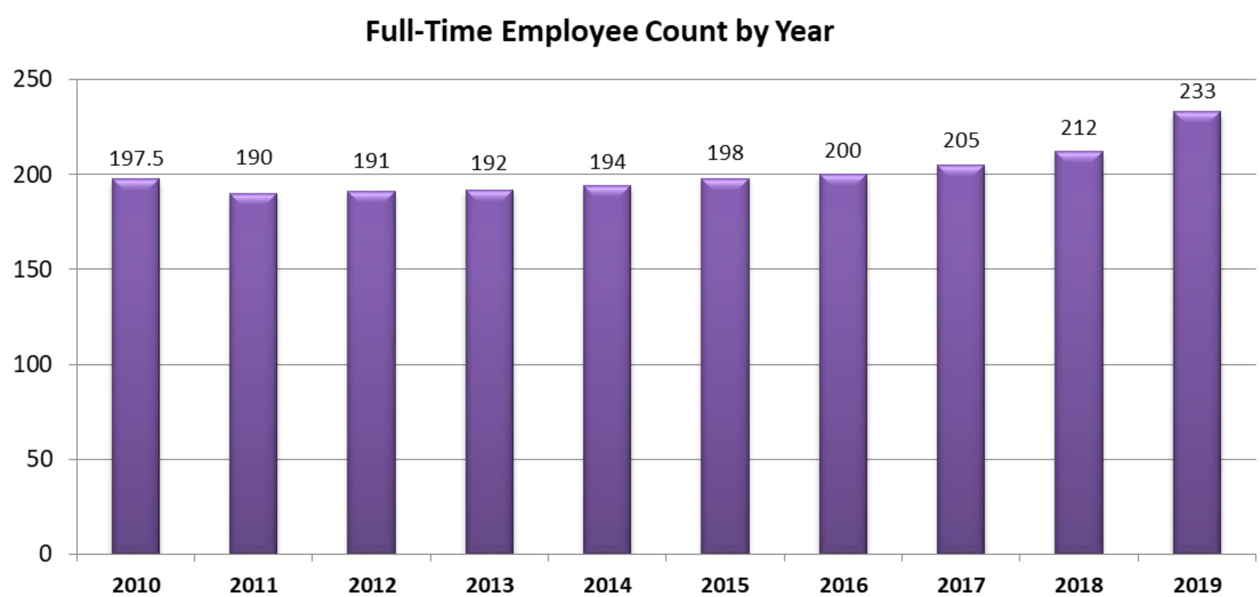
One example of the manpower squeeze are the requests made on the Community Work Program (CWP) in the Parks Department. In 2009 there were 3.5 FTE's in that division whose task it was to supervise community service workers. The task list at that time included litter control and right of way maintenance. Currently, the CWP staff has 2.0 FTE's and have been tasked with an expanded work list including the clean-up of transient camps, downtown beautification and an ever larger physical footprint of the parks to perform litter control in. The workload has increased by 45% while the staff is 38% lower.

Included in the 2019 budget are 17 new positions in the Fire Department, which will add emergency medical services (EMS) in 2019. These positions will be funded with the County EMS Levy and EMS transport fees.



Employee History

Department	2019		2018		2017		2016	
	Full-time Prelim	Part-time Prelim	Full-time Prelim	Part-time Prelim	Full-time Actual	Part-time Actual	Full-time Actual	Part-time Actual
Current Expense								
Mayor	3	0	3	0	3	0	3	0
Municipal Court	0	0	0	0	0	0	0	0
Finance	8	3	8	3	7	3	7	3
City Attorney	4	2	4	1	4	1	4	1
Human Resources	2	0	2	0	2	0	2	0
General Facilities Maintenance	2	0	2	0	2	0	2	0
Police	60	1	60	1	58	1	57	1
Fire	55	1	38	1	37	1	37	1
Public Works/Engineering	6.25	0	6.25	0	6.25	0	6.25	0
Development Services	13.4	1	12.4	1	12	2	10	3
TV-10	2	2	2	2	2	2	2	3
Information Services	5	0	5	0	4	1	4	1
Total Current Expense	**160.65**	**10**	**142.65**	**9**	**137.25**	**11**	**134.25**	**13**
City Street	12	1	10	1	10	1	9	1
Parks/ Rec Activities	15	15	14	15	13	16	13	15
Library	10	14	10	14	10	16	10	16
Fiber Optics	1	0	1	0	1	0		
Wastewater Utility	16.3	4	16.3	4	16	4	16	4
Solid Waste Utility	13	3	13	3	13	4	13	3
Surfacewater Utility	2.05	1	2.05	1	1.75	1	1.75	1
Equipment Rental	3	0	3	0	3	0	3	0
Total-All Funds	**233**	**48**	**212**	**47**	**205**	**53**	**200**	**53**



ORDINANCE NO. 3766

AN ORDINANCE OF THE CITY OF MOUNT VERNON, WASHINGTON, ADOPTING THE BUDGET FOR THE YEAR 2019.

THE CITY COUNCIL OF THE CITY OF MOUNT VERNON, WASHINGTON DOES ORDAIN AS FOLLOWS:

Section 1: The budget for the City of Mount Vernon for the year ending December 31, 2019 is hereby adopted at the fund level in its final form.

Section 2: Estimated resources for each fund of the City, and expenditures for all such funds for the year ending December 31, 2019 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2019.

Fund No.	Fund/Department Description		Expenditures	Revenue
001	General Fund			
	City Council	203,617		
	Municipal Court	535,810		
	Mayor	425,244		
	Finance	1,001,824		
	City Attorney	680,713		
	Human Resources	643,971		
	General Facilities	857,033		
	Police Department	10,114,443		
	Fire Department	8,787,079		
	Public Works/Engineering	889,633		
	Development Services	2,095,644		
	TV 10 - Public Access Cable	224,859		
	CDBG Entitlement Grant	693,643		
	Information Services	858,584		
	Non-Department	751,501		
	Total General Fund		28,763,598	28,763,598
101	City Street Fund		2,174,606	2,174,606
103	Parks and Enrichment Services Fund		2,156,482	2,156,482
104	Library Fund		1,415,926	1,415,926
102	Arterial Street Fund		9,895,370	9,895,370
105	Paths and Trails Fund		78,500	78,500
106	Tourism Promotion Fund		307,000	307,000
107	Little Mtn Improvements Reserve		635,750	635,750
109	Crime Prevention Fund		12,400	12,400
110	Government Access Fund		54,224	54,224
112	Criminal Justice Assistance		147,000	147,000
115	Parks Capital Improvements Reserve		752,000	752,000
117	TBD Fund		1,855,050	1,855,050
118	Fiber Optic Fund		269,476	269,476
119	Critical Areas Enhancement Fund		30,000	30,000
120	Lincoln Commercial Properties		135,149	135,149

Fund No.	Fund/Department Description	Expenditures	Revenue
304	Capital Improvements Fund - REET I	759,540	759,540
311	Parks Impact Fees	384,150	384,150
312	Fire Impact Fees	50,000	50,000
313	Transportation Impact Fees	624,240	624,240
314	REET II - Streets	1,133,751	1,133,751
401	Wastewater Utility Fund	9,034,949	9,034,949
402	Solid Waste Utility Fund	6,602,081	6,602,081
403	Surfacewater Utility Fund	3,096,119	3,096,119
411	Wastewater Connection Fees	327,000	327,000
412	Sewer Capital Reserve	1,150,000	1,150,000
501	Equipment Rental Fund	2,853,129	2,853,129
502	Facility Renewal Fund	372,815	372,815
512	Leoff I LT Healthcare Reserve	40,000	40,000
611	Firemen's Pension & Relief Fund	111,000	111,000
	Total 2019 Expenditures and Revenues	75,221,305	75,221,305

Section 3. That the detailed budget for 2019, as set forth in the City of Mount Vernon 2019 Budget, as approved by the City Council on the 7th day of November 2018, subsequent to a public hearing held on November 7, 2018 are adopted by reference and made a part of this ordinance.

Section 4. The Finance Director is directed to transmit a certified copy of this budget hereby adopted to the Office of the Auditor of the State of Washington and the Association of Washington Cities.

Section 5. This ordinance shall take effect and be in full force five (5) days after its passage, approval and publication.

PASSED AND ADOPTED THIS 7th DAY OF November 2018.

SIGNED AND APPROVED THIS ____ DAY OF November 2018.

Doug Volesky

Doug Volesky, Finance Director

Jill Boudreau, Mayor

Approved as to form:

Kevin Rogerson, City Attorney

Published: December 7, 2018