



City of
**MOUNT
VERNON**



2018 Budget

Mount Vernon, Washington

CITY OF MOUNT VERNON
2018 BUDGET

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MAYOR'S BUDGET MESSAGE

January 2018

TO: Mount Vernon City Council and Mount Vernon Community
 RE: 2018 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 2018 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.

The 2018 budget for the City of Mount Vernon is \$59,233,640, representing a 7.3% increase as compared to the 2017 adopted budget.

We budget for several unique services through 21 departmental budgets and a total of 30 different funds. The governmental operating fund budgets total \$30,063,496, representing a 4.9% increase compared to the 2017 budget.

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:	<i>2018 Budget</i>		<i>2017 Budget</i>		<i>2016 Budget</i>		<i>2015 Budget</i>	
Govt Operations	30,063,496	51%	28,668,184	52%	27,134,352	51%	26,067,015	50%
Capital Funds	5,993,940	10%	5,994,300	11%	6,442,825	12%	5,697,660	11%
Utilities (Operations)	19,075,453	32%	16,638,979	30%	16,308,317	31%	16,128,473	31%
All other functions	4,100,751	7%	3,884,259	7%	3,563,359	7%	4,335,267	8%
Total City Budget	59,233,640	100%	55,185,722	100%	53,448,853	100%	52,228,415	100%
Govt Operations by Dept:	<i>2018 Budget</i>		<i>2017 Budget</i>		<i>2016 Budget</i>		<i>2015 Budget</i>	
Police	9,739,818	32.4%	9,361,569	32.7%	9,142,899	33.7%	8,879,016	34.1%
Fire	5,558,362	18.5%	5,153,169	18.0%	4,901,024	18.1%	4,729,045	18.1%
Streets	1,887,576	6.3%	1,658,422	5.8%	1,562,772	5.8%	1,332,358	5.1%
Parks & Enrichment	2,005,766	6.7%	1,905,029	6.6%	1,786,262	6.6%	1,722,378	6.6%
Library	1,358,995	4.5%	1,352,355	4.7%	1,232,205	4.5%	1,191,718	4.6%
Development Services	1,953,160	6.5%	1,741,233	6.1%	1,378,679	5.1%	1,321,222	5.1%
Other City Services	7,559,819	25.1%	7,496,407	26.1%	7,130,511	26.3%	6,891,278	26.4%
Total Govt Operations	30,063,496	100.0%	28,668,184	100.0%	27,134,352	100.0%	26,067,015	100.0%

Strategic Goals

The 2018 budget was also prepared to fulfill the goals City Council adopted in the 2015-2017 strategic plan on June 24, 2015: Adequate Infrastructure, Healthy Neighborhoods, Good Place for Investment, and Efficient and Professional Operations. The City will engage in a strategic planning process in 2018 for a 3-5 year planning horizon. The following represent the current strategic goals for the City of Mount Vernon.

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 \$10.4 million investment in capital projects in 2018. 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 2018:

- Widening of College Way (SR530) under Interstate 5—fully funded and scheduled to complete in 2018
- Design and engineer intersection improvements at College Way (SR530) and N. 30th Street
- Signal upgrades at College Way & Riverside Drive area
- Double the overlay pavement preservation program, add ADA program, fund sidewalk gap program

Fire Station 1 replacement

Funding of conceptual design of Fire Station 1 replacement. The current station, built in 1953, is inadequate to provide life safety to redevelopment planned in the entire downtown area.

A future Library space re-imagined

The City is planning to continue exploring options for a new Library space in collaboration with the Library Board of Trustees and the Mount Vernon Library Foundation

Parks Infrastructure

The 2018 budget allocates \$775,000 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, and Kiwanis Park spray park resurfacing.

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 \$1.9 million funded projects for 2018 include:

- Sewer restoration program (annual)
- Biosolids screw press
- Kulshan pump station debris removal system
- Kulshan creek BNSF culvert replacement

Strategic Goal #2 Health 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—continued efforts funded in the 2018 preliminary budget include:

- Increase CWP assistant supervisor hours to full time—allowing more community service work to be performed in areas affected by encampments and vandalism
- Continue directed patrol through the Downtown Zone officers
- Continue collaboration with Skagit County government and Catholic Housing Services through procurement of property for a permanent supportive housing project

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.

- Bring Code Enforcement position to full time in 2018
- Continue efforts to decrease homeless encampments through clean up, GIS mapping for coordinated inspections, work with property owners to minimize trespassing, work with business owners to unify approach
- Additional police officer funded for 2018
- Support Blockwatch 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.

- Funding for consultants to assist in 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 2018 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 2017 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:

- Obtain FEMA Letter Of Map Revision designation
- Historic downtown revitalization development - collaborate for parking garage, residential, hotel, mixed use
- Coordinate between historic downtown and south of Kincaid subarea opportunities

Development Services Department

Development of residential and commercial property must work together with the City Development Services Department to ensure compliance with municipal code (law) and Federal and State requirements. This department is a regulatory department which provides expertise to City Council in the reform or enactment of municipal code. The following is examples of work funded in the 2018 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)
- The 2018 budget includes funding for expanding GIS services and hiring of a GIS manager position
- Downtown Design standards

Fiber Optics

The **Fiber Optic Network**, managed by the city's Information Services Department, has developed a fiber optic system that encompasses over 107 public entities and more than 100 businesses in Mount Vernon, Burlington and the surrounding County. 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 a quilting exhibit, performing arts, ethnic festivals, archery tournaments, and of course the Tulip Festival.

- Support the expansion of tourism promotion funding through the Skagit County wide tourism promotion area

First Impressions Projects

Support the Mount Vernon Arts Commission project for placement at Skagit Riverwalk Park Plaza, Art in the Alleys initiative, and fully support full funding of transportation projects, parks maintenance, and 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.

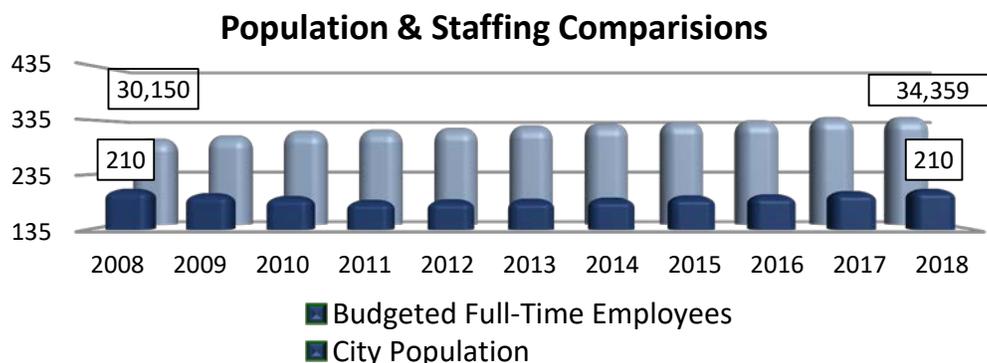
Any team accomplishes more when the goals and mission are clear and measured. Our community should expect the most qualified employees to serve them. With the increasing competition for good talent, the City has been working to improve employee wellness, competitive wages, streamline and standardize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

Staffing levels

The City of Mount Vernon's staffing level is less today than a decade ago. Without questions there is a need to reinstate positions that were eliminated during the recession. The preliminary 2018 budget includes the following staffing changes:

- Fire Inspector/Educator to increase fire / life safety inspections
- Geographic Information Systems (GIS) manager to support all City departments
- Police Officer
- Information Services technician from part time to full time to increase staff support
- City Work Program (CWP) Assistant Supervisor from part time to full time to increase capacity of Community Work Program
- Code Enforcement Officer from part time to full time to increase the capacity to deal with enforcement issues

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



Professional Development

Administration encourages continuing professional development at all levels. The 2018 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 210 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, 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 during his first year with the City.

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

MEET YOUR 2018 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



Joe Lindquist
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.

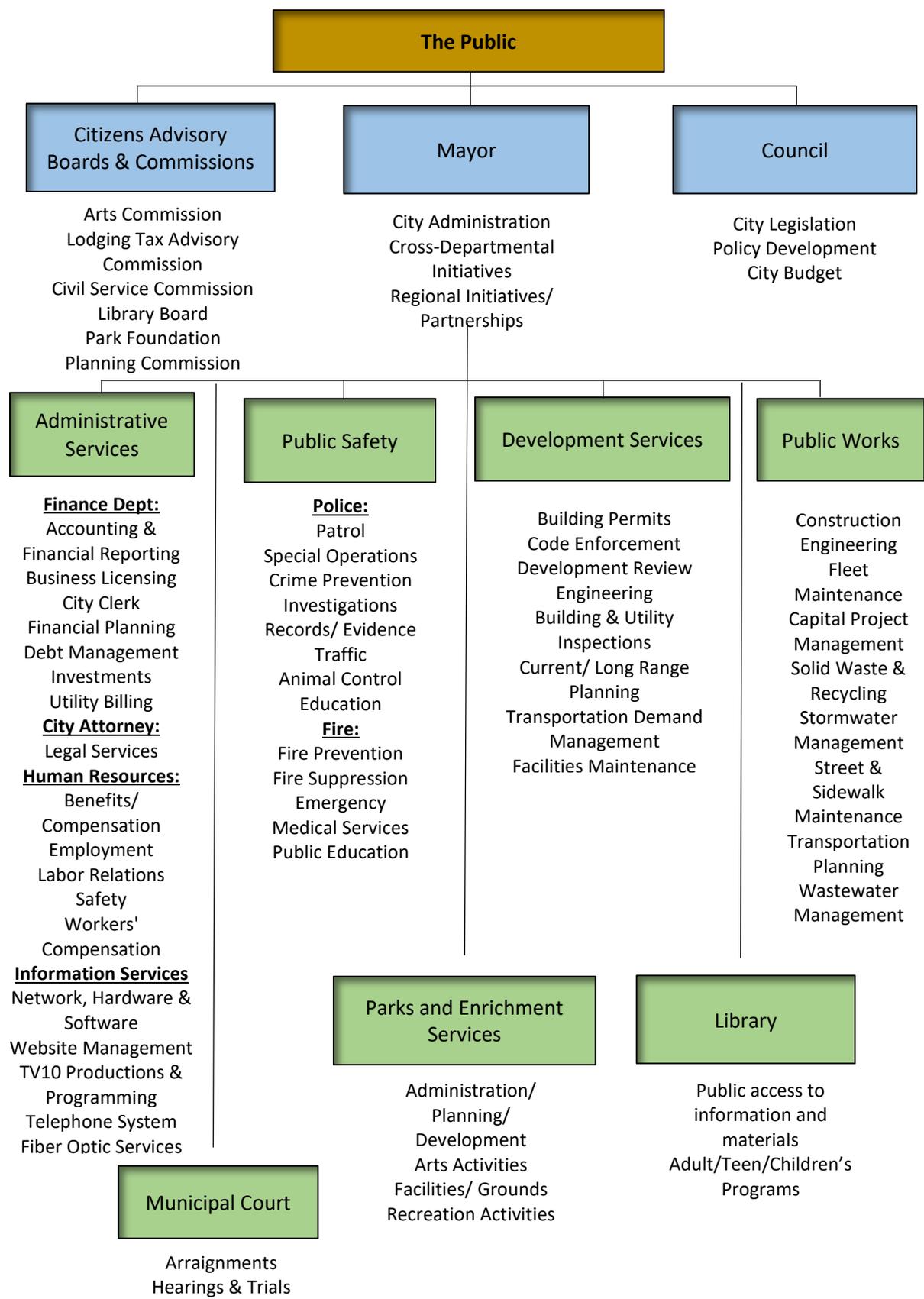
Vision Statement

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



Financial Management Policies for the City of Mount Vernon

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.

2018 Budget Overview



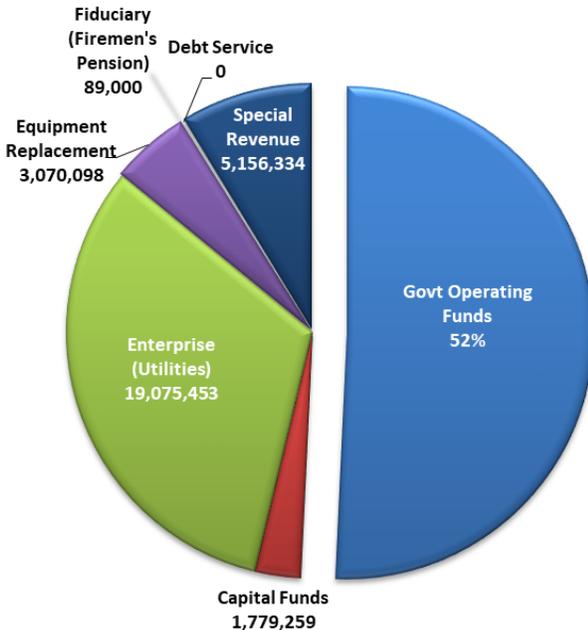
2018 Financial Overview

Total City

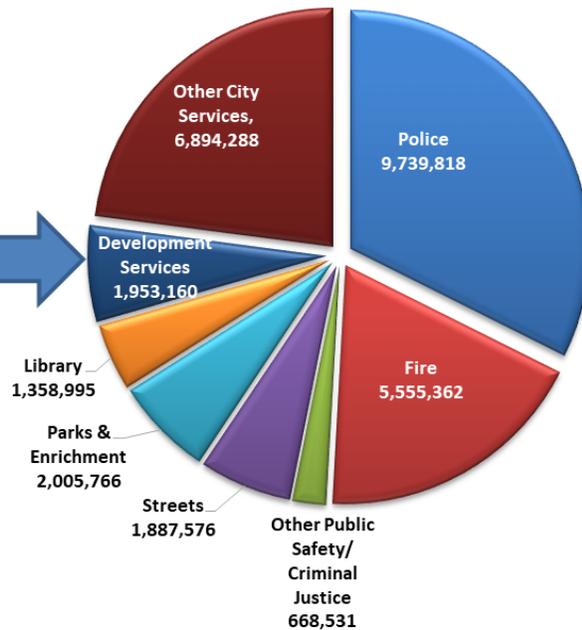
The City’s Operating budget is comprised of 30 separate funds. The Governmental Operating funds are General Fund, Street Department Fund, Parks and Enrichment Services Fund, and Library Fund. Additionally, the City has Special Revenue Funds, Debt Service Funds, Capital Project Funds, Fiduciary Funds, 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 \$4,047,918 between 2017 and 2018.

The total City revenue budget, excluding beginning fund balances that were budgeted, increased \$5,774,712 from \$51.95 million in 2017 to \$57.73 million in 2018. More detail on this can be found on the following pages.

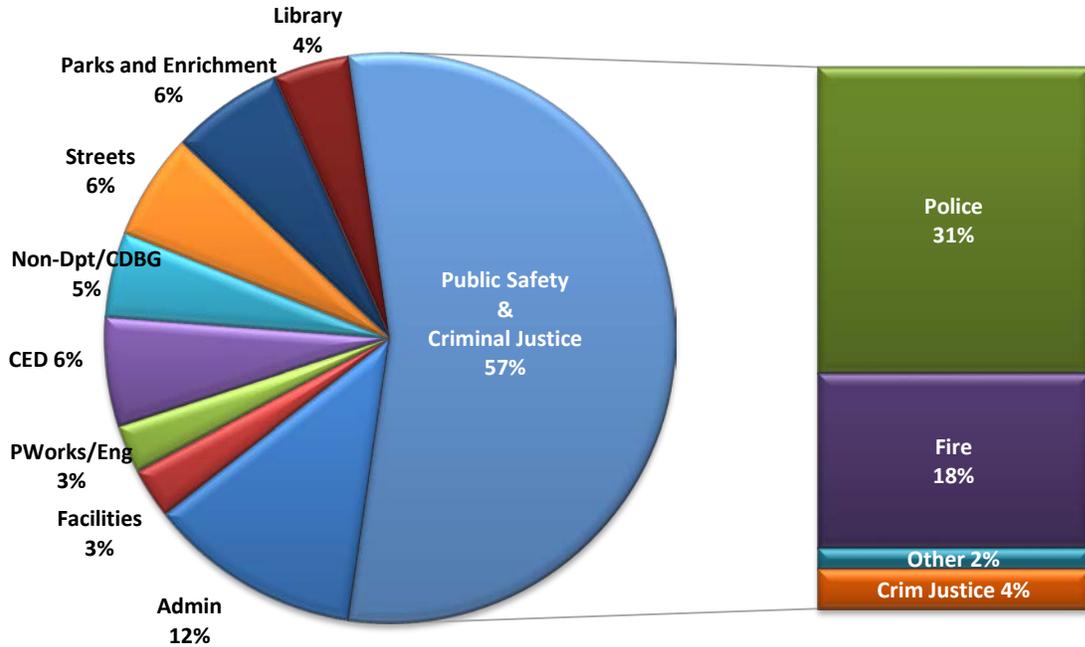
**All Fund Groups
Total Expenditure Budget
\$59,233,640**



**Total Governmental Operating
Funds Expenditure Budget
\$30,063,496**



**Public Safety and Criminal Justice Expenditure Budgets
Compared to all Governmental Operating Funds by Function
2018 Budget \$30,063,496**



<u>Summary of Public Safety & Criminal Justice Budget</u>	<u>Amount</u>
Police Department	9,739,818
Fire Department	5,555,362
Other Public Safety:	
Police/Fire Leoff 1 retirees medical	81,879
Leoff 1 retirees LT care reserve	10,000
Police and Fire general facilities	144,000
Skagit County Dept of Emergency Mgmt	49,349
Skagit 911 Dispatch	383,303
	<u>668,531</u>
Criminal Justice:	
Municipal Court	458,454
Public Defense	593,825
Prosecution	211,809
	<u>1,264,088</u>
Total Public Safety and Criminal Justice Budgets	17,227,799

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 2018 budget is \$30,063,496 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 \$351,100 in grants available to support and promote tourism within the City – up from \$274,800 from last year.
- The Transportation (TBD) Fund has a \$1.4 million budget for 2018 to support transportation projects. This is the first full year of collections. This fund will support the City's annual overlay program.
- The Parks Special Revenue Funds have budgets of \$775,000 to fund various improvements to park areas. The Little Mountain Park trailhead & mountain bike skills center projects comprise \$350,000 of that funding.
- The Arterial Street Fund has a budget of \$2.28 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 2018 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 2018 are shown below. Items of note include:

- General Operating Fund – City Hall and Public Works building roof repairs and HVAC system upgrades, Library lighting system improvements and Police campus gate improvements (\$150,000)

- REET I Fund – budget includes \$620,300 in City facility projects and prior year project debt service (Riverside Bridge).
- REET II Fund – budget includes \$772,959 in street overlay and sidewalk improvement funding.

The overall budgeting for capital projects and vehicle purchases included in the 2018 budget are:

Capital Projects and Vehicles/Equipment

	2017 Budget	2018 Budget	2017 to 2018 Change	2017 to 2018 % Change
Equipment Replacements	1,394,695	2,012,579	617,884	44.3%
General Facilities	1,172,400	946,300	(226,100)	-19.3%
Transportation	1,555,200	4,512,640	2,957,440	190.2%
Parks	574,000	725,000	151,000	26.3%
Wastewater	2,803,500	1,567,500	(1,236,000)	-44.1%
Solid Waste	93,000	209,140	116,140	124.9%
Surfacewater	555,000	421,500	(133,500)	-24.1%
Total	8,147,795	10,394,659	2,246,864	27.6%

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.

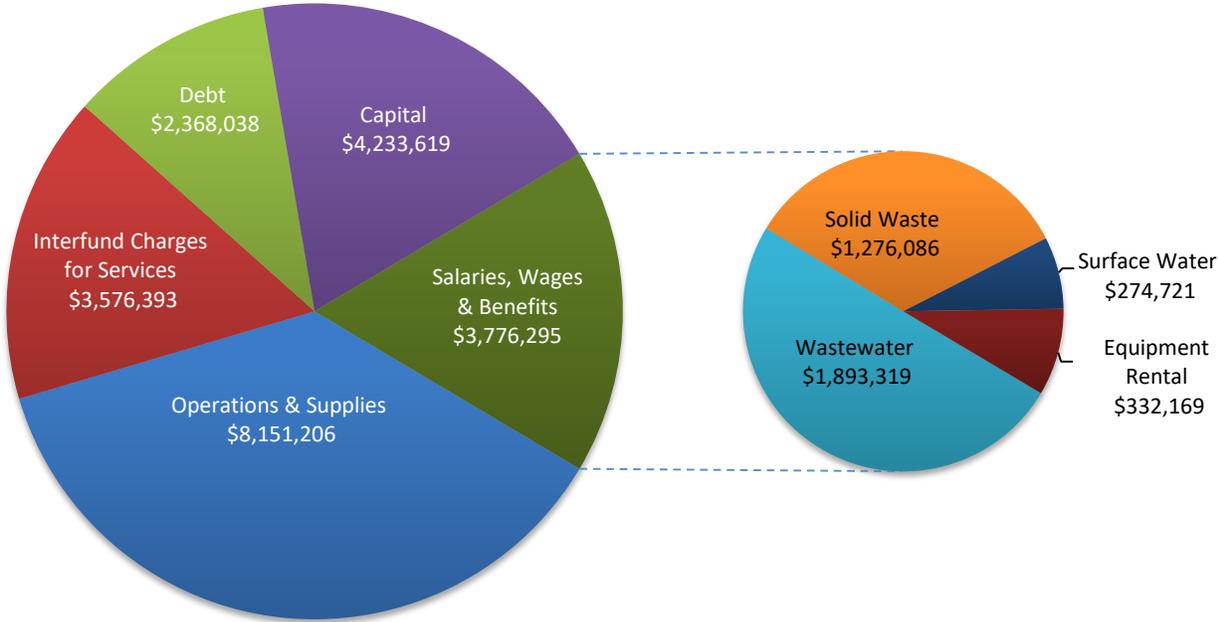
Proprietary Funds

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

- The Wastewater, Solid Waste and Surface Water Utilities budget increases of \$177,066 for their department’s salaries and benefits line items, driven by an increase for healthcare insurance premiums as well as union negotiated wage and benefit increases.
- The Surface Water utility fund had a rate study analysis completed in 2017 which resulted in a recommended rate increase in 2018, this represents the first rate increase since 1999. The existing rate is \$6.05 per equivalent service unit (ESU) per month and will be changing to \$10.00 in 2018, \$11.00 in 2019, \$12.00 in 2020 and then annual CPI adjustments for subsequent years.
- The two Wastewater Utility capital sub-funds have \$1.45 million budgeted for 2018 Wastewater projects.
- The Equipment Rental and Reserve fund will purchase (replace) 21 vehicles per the equipment replacement schedule. This fund is also used to accumulate funds to purchase servers, computers and work stations.

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

Proprietary Fund Expense - 2018
\$22,105,551



Expenditure Summary & Analysis



Three Year Budget History

Fund/ Dept		2016	2017	2018	2017-2018 Budget	2017-2018 %
No.	Fund / Department	Budget	Budget	Budget	Difference	Change
001	GENERAL FUND					
01	City Council	167,138	169,728	202,604	32,876	19.4%
02	Municipal Court	423,919	459,260	458,454	(806)	-0.2%
03	Mayor	367,146	384,977	415,143	30,166	7.8%
04	Finance	793,754	851,669	939,537	87,868	10.3%
05	City Attorney	504,944	540,723	572,386	31,663	5.9%
06	Human Resources	654,018	622,281	618,700	(3,581)	-0.6%
07	General Facilities	679,784	716,739	898,628	181,889	25.4%
08	Police Department	9,142,899	9,361,569	9,739,818	378,249	4.0%
09	Fire Department	4,901,024	5,153,169	5,555,362	402,193	7.8%
11	Public Works/Engineering	762,452	807,952	863,033	55,081	6.8%
12	Development Services	1,378,679	1,741,233	1,953,160	211,927	12.2%
18	TV 10 - Public Access Cable	203,498	211,786	222,680	10,894	5.1%
97	CDBG Entitlement Grant	525,910	588,957	693,643	104,686	17.8%
98	Information Services	673,617	693,824	846,658	152,834	22.0%
99	Non-Departmental	1,374,331	1,448,511	831,353	(617,158)	-42.6%
	Subtotal - General Fund	22,553,113	23,752,378	24,811,159	1,058,781	4.5%
	SPECIAL REVENUE FUNDS					
101	City Street Fund	1,562,772	1,658,422	1,887,576	229,154	13.8%
103	Parks and Recreation Fund	1,786,262	1,905,029	2,005,766	100,737	5.3%
104	Library Fund	1,232,205	1,352,355	1,358,995	6,640	0.5%
102	Arterial Street Fund	772,000	330,200	2,279,681	1,949,481	590.4%
105	Paths and Trails Fund	20,000	20,000	30,000	10,000	50.0%
106	Tourism Promotion Fund	250,000	280,000	351,100	71,100	25.4%
107	Little Mountain Improvements Reserve	87,000	110,000	70,000	(40,000)	-36.4%
109	Crime Prevention Fund	11,600	11,600	11,600	-	0.0%
110	Government Access Fund	50,000	50,000	50,516	516	1.0%
112	Criminal Justice Assistance Fund	165,000	141,000	143,700	2,700	1.9%
115	Parks Capital Improvements Reserve	67,000	375,000	435,000	60,000	16.0%
117	TBD Fund	-	600,000	1,400,000	800,000	
118	Fiber Optic Fund	162,800	326,930	249,988	(76,942)	-23.5%
119	Critical Areas Enhancement Fund	46,000	35,000	35,000	-	0.0%
120	Lincoln Commercial Properties Fund	83,200	102,130	99,749	(2,381)	-2.3%
	Subtotal - Special Revenue Funds	6,295,839	7,297,666	10,408,671	3,111,005	42.6%
	DEBT SERVICE FUNDS					
201	2009 UTGO Bond Fund	303,770	304,792	-	(304,792)	-100.0%
205	2009 LTGO Bond Fund	118,375	119,525	-	(119,525)	-100.0%
	Subtotal - Debt Service Funds	422,145	424,317	-	(424,317)	-100.0%

CAPITAL PROJECTS FUNDS

304	Capital Improvement Fund - REET I	466,325	908,400	620,300	(288,100)	-31.7%
311	Parks Impact Fees	40,000	70,000	240,000	170,000	242.9%
312	Fire Impact Fees	94,000	149,000	86,000	(63,000)	-42.3%
313	Transportation Impact Fees	40,000	103,200	-	(103,200)	-100.0%
314	REET II - Streets Fund	630,000	525,000	832,959	307,959	58.7%
Subtotal - Capital Projects Funds		1,270,325	1,755,600	1,779,259	23,659	1.3%

ENTERPRISE FUNDS (UTILITIES)

401	Wastewater Utility Fund	8,720,378	8,873,458	9,381,219	507,761	5.7%
402	Solid Waste Utility Fund	5,428,500	5,591,615	6,016,100	424,485	7.6%
403	Surfacewater Utility Fund	2,159,439	2,173,906	2,229,634	55,728	2.6%
411	Sewer Facility Expansion Fund	1,845,500	1,328,500	378,500	(950,000)	-71.5%
412	Sewer Capital Reserve	2,381,000	1,475,000	1,070,000	(405,000)	-27.5%
Subtotal - Enterprise Funds		20,534,817	19,442,479	19,075,453	(367,026)	-1.9%

INTERNAL SERVICE FUNDS

501	Equipment Rental Fund	2,230,114	2,362,682	3,030,098	667,416	28.2%
512	Leoff I Long-term Healthcare Reserve	40,000	40,000	40,000	0	0.0%
Subtotal - Internal Service Funds		2,270,114	2,402,682	3,070,098	667,416	27.8%

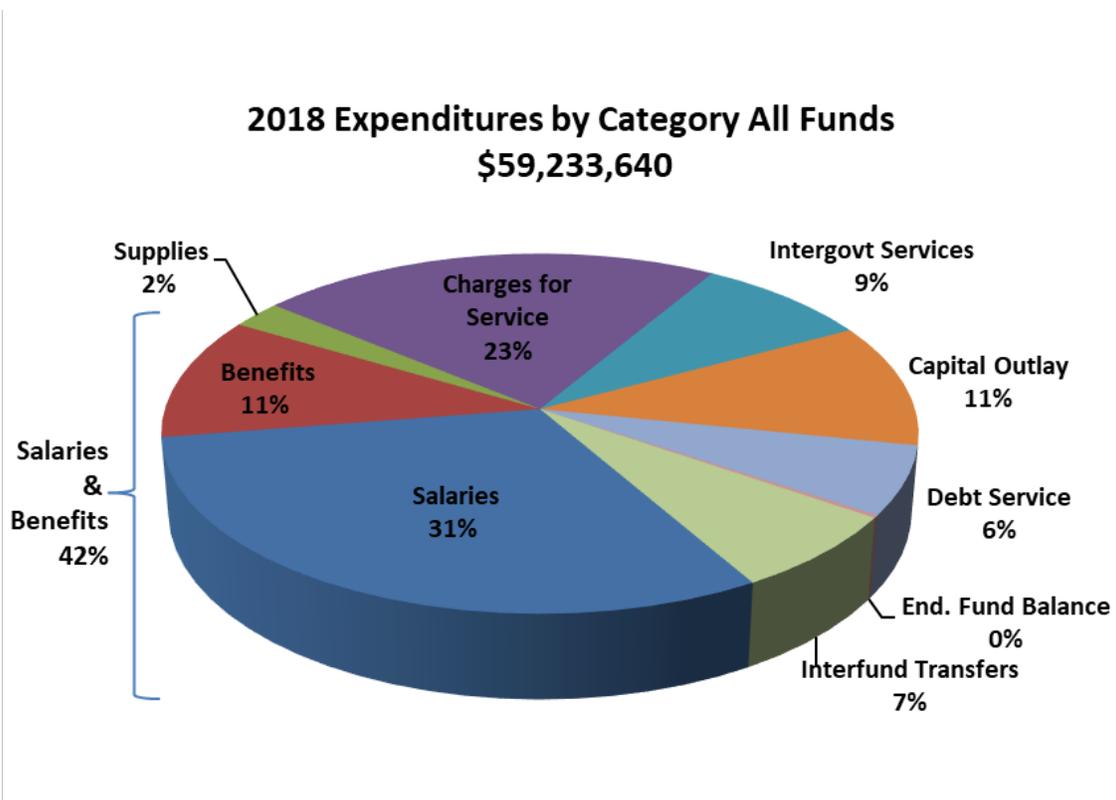
FIDUCIARY FUNDS

611	Firemen's Pension and Relief Fund	102,500	110,600	89,000	(21,600)	-19.5%
Subtotal - Fiduciary Funds		102,500	110,600	89,000	-21,600	-19.5%

TOTAL BUDGET - ALL FUNDS		53,448,853	55,185,722	59,233,640	4,047,918	7.3%
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2018 Expenditures By Category- All City Funds

Expenditure Category	2016 Budget	2017 Budget	2018 Budget	2017 to 2018 Change	2017 to 2018 % Change
Salaries & Wages	15,261,200	16,560,001	17,285,389	725,388	4.4%
Overtime	616,437	678,627	714,052	35,425	5.2%
Personnel Benefits	5,924,385	6,240,481	7,139,696	899,215	14.4%
Supplies	1,359,082	914,286	1,452,858	538,572	58.9%
Professional & Other Services	5,852,108	2,957,994	2,384,619	(573,375)	-19.4%
Communication	234,063	235,615	244,279	8,664	3.7%
Training & Travel	59,175	167,760	214,461	46,701	27.8%
Insurance	540,345	449,034	456,488	7,454	1.7%
Utilities	1,043,500	1,008,900	1,010,850	1,950	0.2%
Repair & Maintenance	757,961	926,209	1,325,910	399,701	43.2%
Other Services & Charges	3,199,841	7,122,456	5,589,594	(1,532,862)	-21.5%
Intergovernmental	4,194,313	4,691,887	4,713,715	21,828	0.5%
Capital	6,813,159	5,837,377	9,395,141	3,557,764	60.9%
Debt Service	3,335,717	3,114,386	2,670,495	(443,891)	-14.3%
Interfund Transfers	2,751,550	4,262,025	4,636,093	374,068	8.8%
Ending Fund Balance	285,579	18,684	0	(18,684)	-100.0%
Total	52,228,415	55,185,722	59,233,640	4,047,918	7.3%



2018 Expenditures By Fund- All City Funds

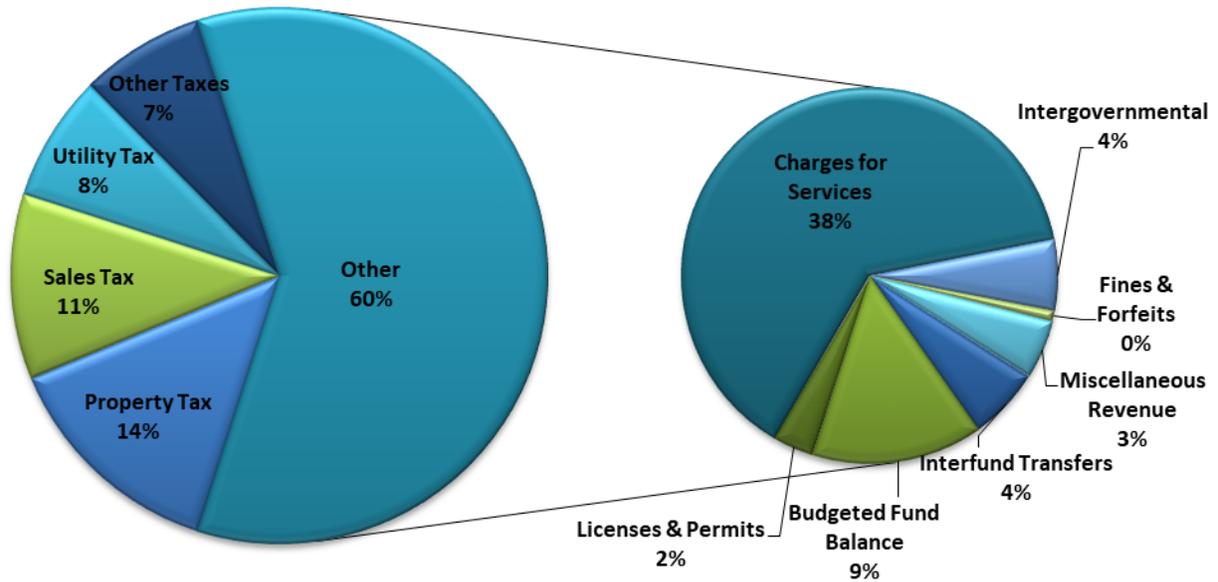
Fund/Department	Salaries	Benefits	Supplies	Charges for Service	Intergovt Services	Capital Outlay	Debt Service	Interfund Transfers	Total
City Council	79,200	6,383	5,500	49,021	62,500	-	-	-	202,604
Municipal Court	-	-	8,000	80,400	370,054	-	-	-	458,454
Mayor	274,443	90,619	3,600	19,400	27,081	-	-	-	415,143
Finance	584,043	225,214	10,000	120,280	-	-	-	-	939,537
City Attorney	352,448	146,298	23,800	49,840	-	-	-	-	572,386
Human Resources	172,621	386,609	2,150	47,320	-	-	-	10,000	618,700
General Facilities	102,066	55,706	61,500	529,356	-	150,000	-	-	898,628
Police	5,413,690	1,904,556	118,263	839,347	1,378,000	85,962	-	-	9,739,818
Fire	3,651,644	1,262,229	186,095	419,874	-	35,520	-	-	5,555,362
P. Works/Engineering	583,572	218,866	6,500	54,095	-	-	-	-	863,033
Development Services	984,350	401,436	18,650	548,724	-	-	-	-	1,953,160
TV 10	163,271	53,664	500	5,245	-	-	-	-	222,680
CDBG Entitlement Grant	-	-	-	53,567	531,350	-	108,726	-	693,643
Information Services	414,696	185,858	1,500	213,009	-	31,595	-	-	846,658
Non-Departmental	-	-	500	812,123	513,730	-	-	(495,000)	831,353
Total Current Expense	12,776,044	4,937,438	446,558	3,841,601	2,882,715	303,077	108,726	(485,000)	24,811,159
City Street	629,394	301,041	200,500	645,210	35,000	-	76,431	-	1,887,576
Parks and Enrichment	1,068,695	412,441	85,000	429,630	-	10,000	-	-	2,005,766
Library	790,669	276,312	31,300	94,929	-	165,785	-	-	1,358,995
Arterial Street	-	-	-	-	-	2,279,681	-	-	2,279,681
Paths and Trails	-	-	-	-	-	30,000	-	-	30,000
Tourism Promotion	-	-	-	276,100	-	75,000	-	-	351,100
Little Mtn Improvement	-	-	-	-	-	70,000	-	-	70,000
Crime Prevention	-	-	11,200	400	-	-	-	-	11,600
Government Access	-	-	3,000	2,516	-	40,000	-	5,000	50,516
Criminal Justice Assistance	-	-	-	-	-	-	-	143,700	143,700
Parks Capital Improvements	-	-	-	-	-	435,000	-	-	435,000
TBD Fund	-	-	-	100,000	-	662,000	-	638,000	1,400,000
Fiber Optics	83,281	32,527	-	32,660	-	81,520	-	20,000	249,988
Critical Areas Enhancement	-	-	5,000	25,000	-	5,000	-	-	35,000
Lincoln Commercial Bldg	-	-	-	24,749	-	65,000	-	10,000	99,749
REET I - Cap Improvements	-	-	-	-	-	175,000	117,300	328,000	620,300
Park Impact Fees	-	-	-	-	-	240,000	-	-	240,000
Fire Impact Fees	-	-	-	-	-	80,000	-	6,000	86,000
Transportation Impact Fees	-	-	-	-	-	-	-	-	-
REET II - Streets	-	-	-	50,000	-	772,959	-	10,000	832,959
Wastewater Utility	1,345,539	547,780	220,100	2,594,877	36,000	111,900	2,368,038	2,156,985	9,381,219
Solid Waste Utility	883,800	392,286	25,550	2,194,094	1,760,000	209,140	-	551,230	6,016,100
Surfacewater Utility	195,465	79,256	27,600	796,127	-	421,500	-	709,686	2,229,634
Sewer Facility Expansion	-	-	-	13,500	-	50,000	-	315,000	378,500
Sewer Capital Reserve	-	-	-	-	-	1,070,000	-	-	1,070,000
Equipment Rental	226,554	105,615	397,050	99,808	-	2,042,579	-	158,492	3,030,098
LEOFF 1 LT Healthcare Res	-	40,000	-	-	-	-	-	-	40,000
Firemen's Pension	-	15,000	-	5,000	-	-	-	69,000	89,000
Total All Funds	17,999,441	7,139,696	1,452,858	11,226,201	4,713,715	9,395,141	2,670,495	4,636,093	59,233,640

Revenue Summary & Analysis



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.

2018 Revenues by Type- All Funds \$59,233,640



Major changes to the 2018 revenue budget compared to 2017 are listed below:

2018 Revenue Summary: Revenue by Type					
Revenue Source	2016 Budget	2017 Budget	2018 Budget	2017 to 2018 Change	2017 to 2018 % Change
Property Tax	7,383,270	7,518,000	7,602,182	84,182	1.1%
Sales Tax	5,980,000	6,560,000	7,070,000	510,000	8.5%
Utility Tax	4,079,000	4,147,000	4,288,500	141,500	3.5%
Other Taxes	3,990,600	4,850,600	4,974,000	123,400	3.1%
Total Taxes	21,432,870	23,075,600	23,934,682	859,082	4.0%
Licenses & Permits	1,109,000	1,380,000	1,445,000	65,000	5.9%
Charges for Services	20,322,214	21,144,720	22,810,432	1,665,712	8.2%
Intergovernmental	1,945,834	1,657,440	4,512,642	2,855,202	146.7%
Fines & Forfeits	296,000	300,300	310,800	10,500	3.5%
Miscellaneous Revenue	1,627,800	1,817,232	1,817,774	542	0.0%
Interfund Transfers	1,996,875	2,580,025	2,898,700	318,675	16.0%
Budgeted Totals	48,730,593	51,955,317	57,730,030	5,774,713	11.9%
Budgeted Fund Balance	4,718,260	3,230,405	1,503,610	(1,726,795)	-36.6%
Total	53,448,853	55,185,722	59,233,640	4,047,918	7.6%

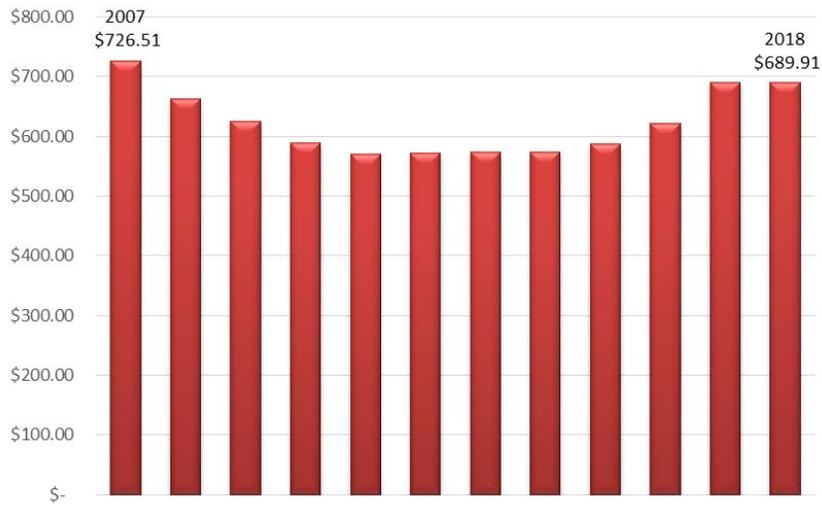
2018 Revenue Estimates All City Funds (by source)												
Fund Name	Property Tax	Sales Tax	Other Taxes	License & Permits	TBD	Intergovt. Revenue	Charges for Services	Fine & Forfeits	Misc. Revenue	Interfund Transfers	Beg. Fund Balance	Total
General Fund	4,802,418	7,070,000	6,388,500	1,377,000		1,276,864	2,515,050	283,000	267,774	244,700	585,853	24,811,159
City Streets						794,747	451,000			677,000	(35,171)	1,887,576
Parks & Enrichmen	1,534,593						222,850		220,800	18,000	9,523	2,005,766
Library	1,265,171						40,200	27,800	21,200		4,624	1,358,995
Arterial Streets						2,244,581			35,000		100	2,279,681
Paths and Trails						3,750					26,250	30,000
Hotel/Motel Tax			274,000						1,000		76,100	351,100
Little Mtn Park Impr.									36,000		34,000	70,000
Crime Prevention									11,600		-	11,600
Government Access				68,000							(17,484)	50,516
Criminal Justice Assist.						143,700					-	143,700
Parks Capital Impr.									68,000	325,000	42,000	435,000
TBD Fund					1,400,000						-	1,400,000
Fiber Optics							288,200				(38,212)	249,988
Critical Area Enhance.							5,000				30,000	35,000
Lincoln Block									67,600		32,149	99,749
Capital Impr. (Reet 1)			600,000						8,100	106,000	(93,800)	620,300
Park Impact Fees							85,000			50,000	105,000	240,000
Fire Impact Fees							25,000		600	53,000	7,400	86,000
Transport. Impact Fees							100,000		3,800		(103,800)	-
REET II-Streets			600,000						1,000		231,959	832,959
Wastewater Utility							8,593,800		99,000	315,000	373,419	9,381,219
Solid Waste Utility							5,618,000		37,000		361,100	6,016,100
Surfacewater Utility							2,297,500		13,500		(81,366)	2,229,634
Wastewater Connections									910,000		(531,500)	378,500
Sewer Cap. Reserve									10,000	1,000,000	60,000	1,070,000
Equipment Rental						13,000	2,568,832			100,000	348,266	3,030,098
LEOFF 1 LT Healthcare Res									2,800	10,000	27,200	40,000
Firemen's Pension						36,000			3,000		50,000	89,000
Total All Funds	7,602,182	7,070,000	7,862,500	1,445,000	1,400,000	4,512,642	22,810,432	310,800	1,817,774	2,898,700	1,503,610	59,233,640

Economic Environment

Like the rest of the nation the “Great Recession” hit the City of Mount Vernon's 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, but still not equal to collections in 2007. We expect to maintain this level of performance in 2018.

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.

**General Government Revenue per Capita
All Tax Types**



- 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 13 years. In the 2018 budget, City Council approved a 2.19% increase in property taxes, including the 1% allowable and utilizing bank capacity for a total increase of \$160,000. Sales tax revenue is showing a recovery from the recession, and expectations are that it will finally be equivalent to 2007 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 2014	Actual 2015	Actual 2016	Budget 2017	Projection 2018
Sales Tax	\$ 5,568,024	\$ 5,923,161	\$ 6,769,280	\$ 6,560,000	\$ 7,070,000
General Fund Property Tax	4,568,535	4,524,762	4,585,659	4,673,259	4,802,418
General Fund Total	10,136,559	10,447,923	11,354,939	11,233,259	11,872,418
City Streets	229,732	266,506	314,546	-	-
Parks and Recreation	1,105,629	1,129,036	1,099,080	1,333,886	1,534,593
Library Services	1,046,509	1,094,418	1,155,238	1,210,855	1,265,171
Totals	\$ 12,518,429	\$ 12,937,883	\$ 13,923,803	\$ 13,778,000	\$ 14,672,182
Annual Revenue Increase	101,746	419,454	985,920	(145,803)	894,182
Annual Growth Rate	0.8%	3.4%	7.6%	-1.0%	6.5%

The chart below breaks out sales tax into major categories and shows variances in activity between 2015 and 2016, the most recent years with complete data. The largest percent dollar gain was in the construction category while retail sales continue to represent the largest portion of sales tax revenue collected.

Sales Tax Revenue			
	Category as a % of Total Receipts		% \$ Change 2015-2016
	<u>2015</u>	<u>2016</u>	
Retail	53.2%	52.0%	14.9%
Construction	9.2%	14.1%	79.8%
Food Services/Accommodation:	8.3%	8.3%	17.7%
Wholesale	7.0%	6.7%	11.9%
Information	4.0%	3.6%	4.3%
All Other Categories	18.3%	15.4%	-1.2%
	100.0%	100.0%	14.3%

The Retail Sales category can be divided to assess the major sub-categories. Health & Personal Care showed the largest percentage of gain from 2015 to 2016, while General Merchandise showed a decrease in tax revenues for the same period.

Retail Sales Only			
	Category as a % of Total Receipts		% \$ Change 2015-2016
	<u>2015</u>	<u>2016</u>	
Health & Personal Care	2.0%	3.4%	98.1%
Electronic & Appliances	3.5%	4.0%	32.7%
Gas Stations	2.3%	2.6%	29.9%
Clothing	0.9%	1.0%	28.2%
Non-Store Retailers	3.4%	3.7%	25.8%
Motor Vehicle & Parts	32.0%	34.2%	22.7%
Food & Beverage Stores	8.5%	8.0%	8.8%
Building Materials	14.1%	13.0%	6.3%
Furniture & Home Furnishings	3.0%	2.7%	4.1%
General Merchandise	30.4%	27.4%	3.4%
	100.0%	100.0%	14.9%

- **Permit Revenue**

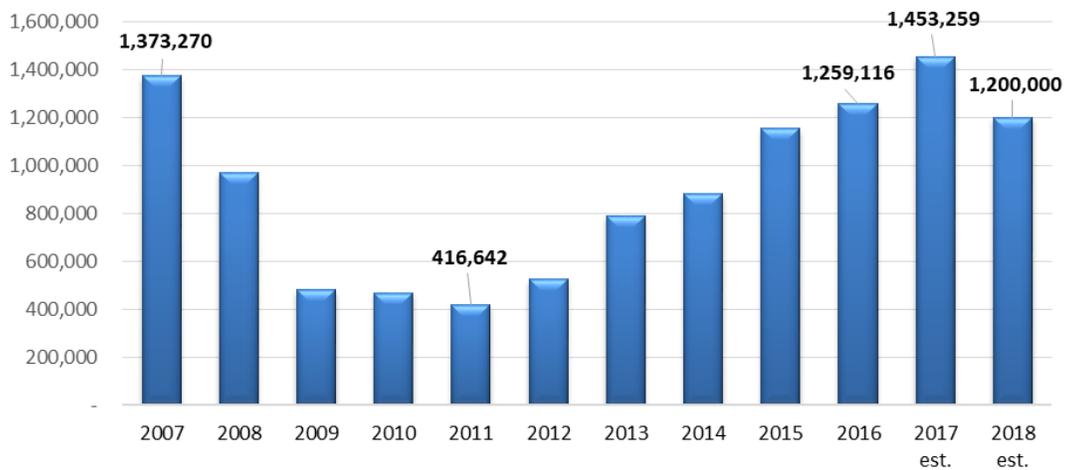
Building permit revenue between 2015 and 2016 was down 9.5% mainly due to the one time permit for the jail that was issued in 2015. The number of permits issued has continued to grow each year over the past 5 years. This increase in this sector of the economy indicates continued strength. The estimated number of building permits that will be issued in 2018 is based on a conservative estimate.

DEVELOPMENT SERVICES ACTIVITY	ACTUAL 2015	ACTUAL 2016	PROJECTED 2017	PROJECTED 2018
Overall Permit Revenue	\$832,500	\$753,685	\$787,000	\$775,000
New Construction Property Tax Revenue Added	\$102,000	\$101,907	\$113,658	\$127,752
BUILDING DIVISION				
Building Permits Issued	739	782	856	800
ENGINEERING DIVISION				
Engineering Permits Issued	237	270	264	270

- **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 2016. Estimates for 2018 are within a conservative range and do not account for any large sales that could potentially happen.

1/2 Percent Real Estate Excise Tax Revenue



Fund Balance Reconciliation - Summary of All Funds

Fund Dept No.	City Fund	Fund Balance Dec 31, 2016	Estimates		Est Fund Bal Dec 31, 2017	Budget		Est. Balance Dec 31, 2018	Fund Bal. Budgeted in 2018
			2017	2017		2018	2018		
			Revenue	Expenditures		Revenue	Expenditures		
001	General Fund	4,444,830	23,301,949	22,968,147	4,778,632	24,225,306	24,811,159	4,192,779	585,853
101	City Street	217,061	1,611,500	1,665,490	163,071	1,922,747	1,887,576	198,242	(35,171)
103	Parks/Recreation	254,491	1,905,883	1,927,357	233,017	1,996,243	2,005,766	223,494	9,523
104	Library	135,237	1,350,550	1,348,685	137,102	1,354,371	1,358,995	132,478	4,624
	Total Gov't Op. Funds	5,051,619	28,169,882	27,909,679	5,311,822	29,498,667	30,063,496	4,746,992	564,829
102	Arterial Street	556,318	1,189,818	1,086,827	659,309	2,279,581	2,279,681	659,209	100
105	Paths and Trails	87,133	3,700	10,000	80,833	3,750	30,000	54,583	26,250
106	Tourism Promotion	159,913	270,000	264,800	165,113	275,000	351,100	89,013	76,100
107	Little Mountain Cap Res	116,685	78,300	100,000	94,985	36,000	70,000	60,985	34,000
109	Crime Prevention	37,406	13,600	4,000	47,006	11,600	11,600	47,006	-
110	Government Access TV	230,500	68,000	37,716	260,784	68,000	50,516	278,268	(17,484)
112	Criminal Justice Assistance	955	140,133	140,000	1,088	143,700	143,700	1,088	-
115	Parks Capital Reserve	136,972	282,000	375,000	43,972	393,000	435,000	1,972	42,000
117	TBD Fund	-	870,000	870,000	-	1,400,000	1,400,000	-	-
118	Fiber Optics Fund	87,140	347,070	242,125	192,085	288,200	249,988	230,297	(38,212)
119	Critical Area Enhancement	133,127	-	7,500	125,627	5,000	35,000	95,627	30,000
120	Lincoln Commercial Block	120,537	67,620	96,435	91,722	67,600	99,749	59,573	32,149
201	2009 UTGO Bonds	12,900	291,892	304,792	-	-	-	-	-
205	2009 LTGO Bonds	1,705	117,320	119,025	-	-	-	-	-
304	Capital Improvement-Reet I	558,225	872,100	906,695	523,630	714,100	620,300	617,430	(93,800)
311	Park Impact Fees	140,161	100,000	69,000	171,161	135,000	240,000	66,161	105,000
312	Fire Impact Fees	124,580	108,800	149,000	84,380	78,600	86,000	76,980	7,400
313	Traffic Impact Fees	591,397	554,200	797,485	348,112	103,800	-	451,912	(103,800)
314	Reet II - Streets	291,459	802,500	862,000	231,959	601,000	832,959	-	231,959
401	Wastewater Utility (WC)	5,300,052	8,872,800	8,683,523	5,489,329	9,007,800	9,381,219	5,115,910	373,419
402	Solid Waste Utility (WC)	2,018,161	5,537,300	5,309,851	2,245,610	5,655,000	6,016,100	1,884,510	361,100
403	Surface Water Utility (WC)	1,264,231	1,555,800	2,349,470	470,561	2,311,000	2,229,634	551,927	(81,366)
411	Sewer Facility Expansion	1,979,014	1,109,000	1,331,500	1,756,514	910,000	378,500	2,288,014	(531,500)
412	Sewer Capital Reserve	3,173,030	1,013,000	2,102,073	2,083,957	1,010,000	1,070,000	2,023,957	60,000
501	Equipment Rental (WC)	6,275,748	2,368,395	2,206,023	6,438,120	2,681,832	3,030,098	6,089,854	348,266
512	LEOFF I Health Care Res	389,399	22,800	-	412,199	12,800	40,000	384,999	27,200
611	FR&P	470,613	39,436	93,090	416,959	39,000	89,000	366,959	50,000
	Totals	29,308,980	54,865,466	56,427,609	27,746,837	57,730,030	59,233,640	26,243,226	1,503,610

Detailed Budgets by Fund



Freeway Drive Pump Station Rebuild

**Revenue Estimates
CITY OF MOUNT VERNON**

001 GENERAL FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	585,853
Total BEGINNING FUND BALANCE	585,853
310 TAXES	
311.10.00 PROPERTY TAX	4,802,418
313.11.11 SALES TAX	7,070,000
313.15.00 PUBLIC SAFETY SALES TAX	1,360,000
313.61.00 NATURAL GAS TAX	35,000
313.71.00 SALES TAX-CRIMINAL JUSTICE	740,000
316.41.00 ELECTRIC TAX	1,420,000
316.43.00 GAS TAX	460,000
316.44.01 WASTEWATER TAX - CITY	660,000
316.45.00 GARBAGE/SOLID WASTE TAX-PRIVATE	6,500
316.45.01 GARBAGE/SOLID WASTE TAX- CITY	330,000
316.46.00 CABLE TV TAX	152,000
316.47.00 TELEPHONE TAX	700,000
316.48.00 PUD WATER TAX	460,000
316.81.01 PUNCH BOARDS AND PULL TABS TAX	40,000
317.20.00 LEASEHOLD EXCISE TAX	25,000
Total TAXES	18,260,918
320 LICENSES AND PERMITS	
321.31.00 MISC. FIRE PERMITS	36,000
321.91.01 FRANCHISE FEES	400,000
321.99.00 BUSINESS LICENSES	135,000
322.10.00 BUILDING RELATED PERMITS	775,000
322.10.01 SEWER PERMITS	25,000
322.30.00 DOG LICENSES	6,000
Total LICENSES AND PERMITS	1,377,000
330 INTERGOVERNMENTAL SERVICES	
331.14.21 HUD/CDBG ENTITLEMENT FUNDS	702,643
331.16.60 BULLETPROOF VEST PARTNERSHIP	5,000
334.01.31 WA STATE PATROL - WILDLAND MOBILIZATION	50,000
334.04.91 DOH - EMS (FIRE) MEDICAL SUPPLIES	1,300
336.01.29 MUNICIPAL COURT STATE ASSISTANCE	16,000
336.06.41 MARIJUANA ENFORCEMENT	12,026
336.06.91 FIRE INSURANCE PREMIUM TAX	36,000
336.06.94 LIQUOR EXCISE TAX	169,051
336.06.95 LIQUOR BOARD PROFITS	284,844
Total INTERGOVERNMENTAL SERVICES	1,276,864
340 CHARGES FOR SERVICES	

**Revenue Estimates
CITY OF MOUNT VERNON**

001	GENERAL FUND	2018
<u>Account Number</u>		<u>Council Adopted</u>
341.32.02	MUNICIPAL COURT RECORDS SVCS	500
341.33.02	FINES - WARRANT FEE	20,000
341.33.03	DEFERRED PROS. ADMIN COST	2,500
341.43.00	CREDIT CARD PROCESSING FEES	10,000-
341.43.01	IMPACT FEE ADMINISTRATION	22,000
341.43.02	CREDIT CARD PROCESSING FEES - MUNI COURT	1,700-
341.82.00	ENGINEERING FEES & CHARGES	65,000
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	5,000
342.22.10	EMS - FIRE PROTECTION SERVICES	75,000
342.33.00	ADULT PROBATION FEES	18,000
342.38.01	PRE-CONVICTION SUPERVISION COST	2,000
342.40.00	FIRE DEPARTMENT INSPECTIONS	16,200
342.60.00	AMBULANCE SERVICES	12,000
345.10.01	INTERLOCAL RESOURCE OFFICER SUPPORT	84,000
345.10.02	INTERLOCAL EMBEDDED SOCIAL WORKER	65,000
345.70.00	INTERLOCAL COMMUNITY SVC - TV 10	75,100
345.70.02	INTERLOCAL-INFORMATION SERVICES	12,200
345.70.06	FIBER OPTIC SERVICES	34,857
345.81.00	ZONING AND SUBDIVISION FEES	25,000
345.81.01	TECHNOLOGY PERMIT FEES	25,000
345.89.00	DEVELOPMENT REIMBURSED FEES	83,000
349.14.00	ADMIN. OVERHEAD CHARGES	1,452,393
349.32.01	INTERFUND ENGINEERING SVCS	425,000
	Total CHARGES FOR SERVICES	2,515,050
350	FINES AND FORFEITS	
351.50.00	INVESTIGATIVE FUND ASSESSMENT (DUI)	4,500
352.30.00	MANDATORY INSURANCE COST	500
353.10.00	TRAFFIC INFRACTION PENALTIES	90,000
353.70.00	NON-PARKING INFRACTION PENALTY	7,000
354.00.00	PARKING INFRACTION PENALTIES	68,000
355.20.00	DUI PENALTIES	25,000
355.80.00	CRIMINAL TRAFFIC MISDEMEANOR	25,000
356.90.00	CRIMINAL NON-TRAFFIC PENALTIES	48,000
357.34.00	WARRANT FEE	1,000
359.91.00	POLICE FALSE ALARMS FEES	4,000
359.91.01	FIRE FALSE ALARMS FEES	10,000
	Total FINES AND FORFEITS	283,000
360	MISCELLANEOUS REVENUES	
361.10.00	INTEREST EARNINGS	70,000
361.40.00	INTEREST ON SALES TAX RECVBLE	7,000
361.40.01	INTEREST-MUNICIPAL COURTS	26,000

**Revenue Estimates
CITY OF MOUNT VERNON**

001 GENERAL FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
362.50.00 PARKING LOT LEASE	1,800
362.52.00 OTHER LEASES	63,074
362.55.00 FACILITY RENTALS	26,100
369.40.01 COURT ORDERED RESTITUTION	3,000
369.90.00 MISCELLANEOUS REVENUE	70,000
369.93.00 NSF CHECK CHARGE	800
Total MISCELLANEOUS REVENUES	267,774
 390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	244,700
Total OTHER FINANCING SOURCES	244,700
Total GENERAL FUND	24,811,159

Department: City Council (001-01)

City Mission Statement:

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

Department Overview:

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.

Service Measures:	Actual 2014	Actual 2015	Actual 2016	Estimate 2017	Projected 2018
Mount Vernon population	33,170	33,530	33,730	34,360	Tbd
Total Assessed Value of Taxable Property	\$2.46 billion	\$2.48 billion	\$2.66 billion	\$2.83 billion	3.12 billion
City of MV levy rate (includes voted debt)	\$3.05	\$2.98	\$2.82	\$2.70	Tbd
Property tax new construction revenue added	\$110,000	\$102,000	\$102,000	\$114,000	\$127,752
New construction value added	\$37.3 million	\$34.3 million	\$34.3 million	\$40.3 million	\$49.5 million

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
001 GENERAL FUND	
01 CITY COUNCIL	
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	324
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	24,521
558 COMMUNITY PLANNING & ECONOMIC DEVELOPMENT	
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	<u>202,604</u>

Department: Municipal Court (001-02)

Department Overview:

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

Department Goals:

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

Expenditure Line Item Detail	Amount
Professional Services	
001.02.512.50.4110 Interpreter Services \$17,400, doc shredding \$600	18,000
001.02.523.30.4156 Probation Services - Skagit County	<u>40,000</u>
Total Professional Services	58,000
Intergovernmental Services	
001.02.512.50.5115 Skagit County District Court:	
Judicial services	122,734
Court judicial administrative services and clerk staffing	<u>247,320</u>
Total Intergovernmental Services	370,054

	2014	2015	2016
Municipal Court Statistics	Actuals	Actuals	Actuals
Infractions Filed	900	870	534
Parking Citations Filed	2,276	2,232	2,447
DUI Filings	77	61	62
Criminal Non-traffic Filings	777	829	793
Criminal Traffic Filings	205	161	212
Total Filings	4,235	4,153	4,048
Infraction Hearings	386	399	347
Criminal Hearings	6,262	6,368	8,338
Jury Trials	22	16	15
Non-jury Trials	-	-	-
Total Hearings	6,670	6,783	8,700

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
02 MUNICIPAL COURT

<i>Account Number</i>	<i>2018 Council Adopted</i>
512 MUNICIPAL COURT	
512.50.3110 OFFICE SUPPLIES	8,000
512.50.4110 PROFESSIONAL SERVICES	18,000
512.50.4230 POSTAGE	8,500
512.50.4544 MACHINE RENTAL	6,000
512.50.4840 MAINTENANCE CONTRACT-SOFTWARE	1,400
512.50.4988 PETIT JURY & WITNESS FEES	6,500
512.50.5115 SKAGIT CO. DISTRICT COURT	370,054
 523 DETENTION AND/OR CORRECTIONS	
523.30.4156 PROBATION SERVICES	40,000
 Total MUNICIPAL COURT	458,454

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, Finance, Development Services, Information Services, Public Works, Police, Fire, Human Resources, 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.

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 \$59 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: structured parking in downtown area, street improvements in south of Kincaid Street subarea, Fire Station #1 replacement
2. Work collaboratively with City Council to prepare and adopt 3 year strategic goals plan (completed for 2015-2017 need to proceed in future goals planning)
3. Begin construction of College Way/I5 widening project
4. Complete design and engineering for Fire Station 1 replacement
5. Continue to work with all parties relative to building a new Library.
6. Institute Community Court program as a more effective
7. Begin construction in multi-phase City Shop complex project
8. Continue to enhance the "First Impressions" of the City, with an emphasis on gateways, for the purpose of reduction of crime, promoting citizen pride and enhanced economic opportunities.
9. 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.
10. Continue to emphasize and work on City-wide Economic Development activities by engaging directly with investors and developers to fulfill Downtown redevelopment goals and increasing construction of the 'missing middle' housing inventory.
11. Continue to emphasize and enhance efficiency and customer service to our residents and business community – specifically proactive increased traffic enforcement, restructure of library services deployment, enact fastest permit center in the State of Washington, complete plan for city facilities management and modernization, and updated mobile friendly website.

Personnel Staffing Summary	Actual 2016	Actual 2017	Approved 2018
Mayor	1	1	1
Project Development Manager	1	1	1
Administrative Assistant	1	1	1
Department Total	3	3	3

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
03 MAYOR

<i>Account Number</i>	<i>2018 Council Adopted</i>
513 MAYOR	
513.10.1100 SALARIES AND WAGES	265,259
513.10.1200 SALARY PART-TIME EMPLOYEES	6,000
513.10.1300 OVERTIME	200
513.10.2100 SOCIAL SECURITY	20,766
513.10.2200 RETIREMENT	32,508
513.10.2300 LABOR AND INDUSTRIES	851
513.10.2400 HEALTH INSURANCE	39,478
513.10.3110 OFFICE SUPPLIES	3,100
513.10.4212 CELLULAR PHONES	1,500
513.10.4230 POSTAGE	300
513.10.4310 TRAVEL	2,500
513.10.4830 EQUIPMENT MAINTENANCE	2,500
513.10.4911 PRINTING	1,000
513.10.4967 NEWSLETTER/COMMUNITY DEVELOPMENT	2,500
513.10.4977 MAYOR'S DISCRETIONARY EXPENSES	4,000
513.10.4980 DUES SUBSCRIPTIONS&MEMBERSHIPS	100
513.10.4982 TUITION & REGISTRATION	5,000
513.10.5120 SCOG - SKAGIT COUNCIL OF GOVTS	27,081
513.10.6418 FURNITURE AND EQUIPMENT	500
Total MAYOR	415,143

Department: Finance (001-04)

Department Overview:

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 include administration of business licenses and all functions of the City Clerk including setting City Council meeting agendas, maintaining original files and database all Ordinances, Resolutions, City Council minutes, Contracts and Deeds.

The vision of the Finance Department is to provide the City with financial planning, maintain financial operations, provides continued improvement to existing financial systems and to maintain fiscal transparency and viability of the City as a whole. The Department also 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.

Department Goals:

1. Go through an RFP process for banking services.
2. Implement new Capital Improvement Plan (CIP) Software.
3. Assure fiscal responsibility for the City; providing accurate and timely information to the Mayor, Council and Departments.
4. Continually find ways to operate at high levels of productivity and maintain high levels of service.
5. Continue to seek ways to expand e-government applications to gain efficiencies and provide improved service internally and externally.
6. Continually enhance and strive for sound financial management: maximization of investments, yield on long-term portfolio and short term/liquid investing.
7. Continue to streamline and improve upon the budget process in all aspects, including process, communication and reporting.
8. 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.
9. Update Solid Waste annual flyer and create a magnet calendar to include solid waste, recycle and holiday schedules.
10. Investigate new technologies to streamline processes.

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
Finance Director	1	1	1
Office Manager	1	1	1
Payroll Specialist	1	1	1
Accountant	1	1	1
Accounting Tech I, II and III	3	3	3
Full Time Total	7	7	7
Part Time Total	3	3	3

Department Service Measures:	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Utility Customers – residential & multi-family	8,554	8,667	8,797	8,992	9,192
Utility Customers – commercial	1,071	1,112	1,136	1,140	1,140
Electronic Utility Payments (Paymode, Paymentus, Autopay)	43,375	47,728	52,530	56,750	59,000
Business Licenses	2,195	2,250	2,247	2,322	2,800
Invoices Processed	9968	11,099	11,400	11,600	11,700



Approved Expenditures

CITY OF MOUNT VERNON

001 GENERAL FUND		
04 FINANCE AND ADMINISTRATION		
Account Number		2018 Council Adopted
514 FINANCIAL AND RECORDS SERVICE		
514.23.1100 SALARIES AND WAGES		491,669
514.23.1200 SALARY PART-TIME EMPLOYEES		89,668
514.23.1300 OVERTIME		3,000
514.23.2100 SOCIAL SECURITY		44,702
514.23.2200 RETIREMENT		73,559
514.23.2300 LABOR AND INDUSTRIES		2,198
514.23.2400 HEALTH INSURANCE		104,461
514.23.3110 OFFICE SUPPLIES		8,000
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		20,700
514.23.4911 PRINTING		1,200
514.23.4914 BANK FEES		25,000
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
514.23.6418 FURNITURE AND EQUIPMENT		2,000
Total FINANCE AND ADMINISTRATION		939,537

Department: Attorney (001-05)

Department Goals:

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:	Actual 2016	Actual 2017	Approved 2018
City Attorney	1	1	1
Prosecutor	1	1	1
Paralegal	2	2	2
Department Total	4	4	4
Part-time Total	1	1	1

Department Service Measures:	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Contracts drafted	74	101	87	87
Ordinances written/ reviewed	20	25	27	24
Active Court Cases	1	4	6	7
Claims against the City	11	14	12	12

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
05 CITY ATTORNEY

<i>Account Number</i>	<i>2018 Council Adopted</i>
515 LEGAL	
515.30.1100 SALARIES AND WAGES	335,743
515.30.1200 SALARY PART-TIME EMPLOYEES	16,705
515.30.2100 SOCIAL SECURITY	26,962
515.30.2200 RETIREMENT	44,761
515.30.2300 LABOR AND INDUSTRIES	1,202
515.30.2400 HEALTH INSURANCE	73,373
515.30.3108 LEGAL PUBLICATIONS	18,000
515.30.3110 OFFICE SUPPLIES	5,600
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
515.30.6418 FURNITURE AND EQUIPMENT	200
Total CITY ATTORNEY	572,386

Department: Human Resources (001-06)

Department Overview:

The Human Resources Department provides leadership, direction and support to city departments, serving 200 full time employees and 50 part-time employees. 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. Create a workforce process for succession planning and career development.
3. Continue to transition hard copy personnel records to a comprehensive electronic file database.
4. Increase employee awareness of safety requirements, policies, procedures and resources using Target Solutions software.
5. Continue to provide professional and supervisory training to Directors and Management staff.
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	Actual 2016	Actual 2017	Approved 2018
Human Resources Director	1	1	1
Human Resources Generalist	1	1	1
Full Time Total	2	2	2

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
New Positions Filled	10	3	4	2
Replacement Positions Filled	13	12	17	17
Part-Time Positions Filled		27	15	15
Professional Training Classes Offered	3	3	4	4
Healthcare Insurance Mgmt (# of Employees)	185	188	194	196
Union Contract Negotiated	2	2	3	2
Arbitrations/ ULP's/ Hearings/ Mediations/Grievances	1	1	4	2
Worker's Compensation Management (#of Injuries)	33	25	21	23
Family Medical Leave Act Oversight (# of Employees)	13	22	6	8

Approved Expenditures

CITY OF MOUNT VERNON

001	GENERAL FUND	
06	HUMAN RESOURCES	
Account Number		2018 Council Adopted
517	EMPLOYEE BENEFIT PROGRAMS	
517.21.2911	HEALTH INSURANCE-RETIRED	67,565
517.21.2912	MEDICAL CLAIMS - LEOFF I	13,000
517.22.2911	HEALTH INSURANCE-RETIRED	76,523
517.22.2912	MEDICAL CLAIMS - LEOFF I	21,000
517.90.2400	HEALTH INSURANCE	69,000
517.90.2401	OTHER PERSONNEL BENEFITS	15,000
517.90.2510	L&I RETRO PROGRAM	28,291
517.90.2520	EMPLOYEE WELLNESS	6,000
517.90.2530	EMPLOYEE RECOGNITION	2,000
517.90.2700	UNEMPLOYMENT COMPENSATION	19,000
Total	EMPLOYEE BENEFIT PROGRAMS	317,379
518	CENTRAL SERVICES	
518.10.1100	SALARIES AND WAGES	172,621
518.10.2100	SOCIAL SECURITY	13,205
518.10.2200	RETIREMENT	21,923
518.10.2300	LABOR AND INDUSTRIES	534
518.10.2400	HEALTH INSURANCE	33,568
518.10.3110	OFFICE SUPPLIES	2,000
518.10.4110	PROFESSIONAL SERVICES	5,000
518.10.4119	ARBITRATION/NEGOTIATION COSTS	20,000
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	291,321

Approved Expenditures
CITY OF MOUNT VERNON

001	GENERAL FUND		
06	HUMAN RESOURCES		
<i>Account Number</i>		<i>2018</i> <i>Council Adopted</i>	
597	OPERATING TRANSFERS-OUT		
597.00.0000	OPERATING TRANSFERS-OUT	10,000	
Total	OPERATING TRANSFERS-OUT		10,000
Total	HUMAN RESOURCES		618,700

Department: General Facilities (001-07)

Budget Narrative & Department Goals:

Over the course of a buildings life cycle, operational maintenance costs (i.e. routine, preventative and emergent maintenance actions) are required each year to maintain the material condition of each facility. Annual Facility Renewal costs of infrastructure maintenance and or facility contents can vary widely depending on the age and material condition rating of each building and its component systems. 2018 Budget reflects Facility Dude software system that assists city staff with work order submission, status & tracking, parts & logistic costs/projections and required monthly/quarterly/annual preventative maintenance actions/activities. In 2018, city staff will incorporate the Facility Renewal module that will address required long term maintenance actions/activities. Staff has directed it efforts to meet the following Mayor/City Council Strategic Goals that include:

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

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.

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.

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
Custodian	2	2	2
Part Time Custodian		1	1
Department Total	2	3	3

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
07 GENERAL FACILITIES

<i>Account Number</i>	<i>2018 Council Adopted</i>
518 CENTRAL SERVICES	
518.30.1100 SALARIES AND WAGES	94,166
518.30.1200 SALARY PART-TIME EMPLOYEES	1,500
518.30.1300 OVERTIME	4,000
518.30.2100 SOCIAL SECURITY	7,625
518.30.2200 RETIREMENT	12,467
518.30.2300 LABOR AND INDUSTRIES	3,930
518.30.2400 HEALTH INSURANCE	31,311
518.30.3110 OFFICE SUPPLIES	3,500
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	22,000
518.30.4542 VEHICLE REPAIRS	513
518.30.4543 EQUIPMENT RENTAL & RESERVE	24,992
518.30.4640 MISC PERILS/PROPERTY LOSS INS.	19,251
518.30.4810 REPAIRS AND MAINTENANCE	25,000
518.30.4816 REPAIR AND MAINT - 8TH & EVERGREEN FAC.	18,000
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
518.30.6418 FURNITURE AND EQUIPMENT	25,000
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	14,500
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 CENTRAL SERVICES	457,905
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

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
001 GENERAL FUND	
07 GENERAL FACILITIES	
521.50.4821 MAINTENANCE CONTRACTS	9,800
Total LAW ENFORCEMENT	107,600
 522 FIRE CONTROL	
522.50.4700 PUBLIC UTILITY SERVICES	36,000
Total FIRE CONTROL	36,000
 572 LIBRARIES	
572.50.1200 SALARY PART-TIME EMPLOYEES	2,400
572.50.2100 SOCIAL SECURITY	184
572.50.2300 LABOR AND INDUSTRIES	189
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	24,623
 576 PARKS FACILITIES	
576.80.4700 PUBLIC UTILITY SERVICES	122,500
Total PARKS FACILITIES	122,500
 594 CAPITALIZED EXPENDITURES	
594.18.6311 FACILITY IMPROVEMENTS	150,000
Total CAPITALIZED EXPENDITURES	150,000
Total GENERAL FACILITIES	898,628

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 45 commissioned officers, 2 non-commissioned officers, 1 limited commission officer, 9.5 support staff, 1 outreach coordinator and approximately 50 volunteers.

Department Goals:

BROAD 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:	Actual 2016	Actual 2017	Approved 2018
Chief of Police	1	1	1
Lieutenant	3	3	3
Sergeant	6	6	6
Police Officer	35	35	36
CSO	2	2	2
Outreach Coordinator	0	1	1
Records Manager	1	1	1
Records Specialist	5	5	5
Administrative Assistant	1	1	1
Receptionist	1	1	1
Animal Control Officer	1	1	1
Investigations Secretary	1	1	1
Department Total	57	58	59
Part-time (Records Specialist)	1	1	1

Department Service Measures:	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Block Watch Groups	116	103	101	101
Volunteer Hours	4,555	5,415	5,675	6,800
NIBRS Group A Incidents	3,454	3,454	3,440	3,421
Calls for Service	21,801	23,001	23,120	23,010
Violent Crimes per 1,000	2.40	2.57	2.43	2.38

<u>Summary of Public Safety & Criminal Justice Budget</u>	<u>Amount</u>
Police Department	9,739,818
Fire Department	5,555,362
Other Public Safety:	
Police/Fire Leoff 1 retirees medical	81,879
Leoff 1 retirees LT care reserve	10,000
Police and Fire general facilities	144,000
Skagit County Dept of Emergency Mgmt	49,349
Skagit 911 Dispatch	383,303
	<u>668,531</u>
Criminal Justice:	
Municipal Court	458,454
Public Defense	593,825
Prosecution	211,809
	<u>1,264,088</u>
Total Public Safety and Criminal Justice Budgets	17,227,799

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
08 POLICE DEPARTMENT

<i>Account Number</i>	<i>2018 Council Adopted</i>
521.10 POLICE ADMINISTRATION	
521.10.1100 SALARIES AND WAGES	313,760
521.10.1300 OVERTIME	1,000
521.10.2100 SOCIAL SECURITY	24,080
521.10.2200 RETIREMENT	21,516
521.10.2300 LABOR AND INDUSTRIES	4,853
521.10.2400 HEALTH INSURANCE	43,109
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	15,671
521.10.4820 GROUNDS MAINTENANCE	3,759
521.10.4912 DUES CONFERENCE & TUITION	1,250
521.10.4913 LAUNDRY	500
521.10.4982 TUITION & REGISTRATION	9,561
521.10.4990 COLLEGE REIMBURSEMENTS	1,500
Total POLICE ADMINISTRATION	500,137
521.11 POLICE RECORDS	
521.11.1100 SALARIES AND WAGES	330,342
521.11.1200 SALARY PART-TIME EMPLOYEES	28,677
521.11.1300 OVERTIME	6,030
521.11.2100 SOCIAL SECURITY	27,926
521.11.2200 RETIREMENT	46,059
521.11.2300 LABOR AND INDUSTRIES	1,757
521.11.2400 HEALTH INSURANCE	83,663
521.11.2821 UNIFORMS	1,250
521.11.3100 OFFICE & OPERATING SUPPLIES	29,000
521.11.4110 PROFESSIONAL SERVICES	88,173
521.11.4210 TELEPHONE	17,929
521.11.4212 CELLULAR PHONES	19,350

Approved Expenditures

CITY OF MOUNT VERNON

001	GENERAL FUND	
08	POLICE DEPARTMENT	
Account Number		2018 Council Adopted
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
	Total POLICE RECORDS	708,942
521.20	POLICE OPERATIONS	
521.20.1100	SALARIES AND WAGES	2,669,264
521.20.1300	OVERTIME	257,064
521.20.2100	SOCIAL SECURITY	223,864
521.20.2200	RETIREMENT	158,754
521.20.2300	LABOR AND INDUSTRIES	71,752
521.20.2400	HEALTH INSURANCE	509,323
521.20.2410	HEALTH CLUB MEMBERSHIPS	8,875
521.20.2821	UNIFORMS	33,335
521.20.3122	K-9 SUPPLIES	1,200
521.20.3130	PATROL SUPPLIES	8,450
521.20.3131	PTO SUPPLIES	4,300
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	180,222
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
521.20.6418	FURNITURE AND EQUIPMENT	1,150
	Total POLICE OPERATIONS	4,185,896
521.21	POLICE INVESTIGATIONS	
521.21.1100	SALARIES AND WAGES	666,567
521.21.1300	OVERTIME	51,810
521.21.2100	SOCIAL SECURITY	54,956
521.21.2200	RETIREMENT	42,143
521.21.2300	LABOR AND INDUSTRIES	14,839

Approved Expenditures

CITY OF MOUNT VERNON

001	GENERAL FUND	
08	POLICE DEPARTMENT	
Account Number		2018 Council Adopted
521.21.2400	HEALTH INSURANCE	95,624
521.21.2821	UNIFORMS	2,800
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	78,357
521.21.4810	REPAIRS AND MAINTENANCE	400
521.21.4913	LAUNDRY	3,950
521.21.4982	TUITION & REGISTRATION	2,945
	Total POLICE INVESTIGATIONS	1,030,491
521.23	DRUG UNIT	
521.23.1100	SALARIES AND WAGES	93,044
521.23.1300	OVERTIME	7,140
521.23.2100	SOCIAL SECURITY	7,664
521.23.2200	RETIREMENT	5,440
521.23.2300	LABOR AND INDUSTRIES	2,406
521.23.2400	HEALTH INSURANCE	21,031
	Total DRUG UNIT	136,725
521.26	NEIGHBORHOOD POLICING	
521.26.1100	SALARIES AND WAGES	280,358
521.26.1300	OVERTIME	21,694
521.26.2100	SOCIAL SECURITY	23,107
521.26.2200	RETIREMENT	16,373
521.26.2300	LABOR AND INDUSTRIES	7,222
521.26.2400	HEALTH INSURANCE	54,865
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	411,194
521.30	POLICE CRIME PREVENTION	
521.30.1100	SALARIES AND WAGES	315,707
521.30.1300	OVERTIME	9,987

Approved Expenditures
CITY OF MOUNT VERNON

001	GENERAL FUND	
08	POLICE DEPARTMENT	
Account Number		2018 Council Adopted
521.30.2100	SOCIAL SECURITY	24,916
521.30.2200	RETIREMENT	27,095
521.30.2300	LABOR AND INDUSTRIES	8,484
521.30.2400	HEALTH INSURANCE	73,373
521.30.2821	UNIFORMS	2,500
521.30.2822	CLOTHING	750
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	62,686
521.30.4913	LAUNDRY	700
521.30.4982	TUITION & REGISTRATION	1,385
	Total POLICE CRIME PREVENTION	541,221
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	166,069
521.70.1300	OVERTIME	9,500
521.70.2100	SOCIAL SECURITY	13,431
521.70.2200	RETIREMENT	9,534
521.70.2300	LABOR AND INDUSTRIES	4,731
521.70.2400	HEALTH INSURANCE	42,062
521.70.2821	UNIFORMS	2,775
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	31,343
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	287,352
521.81	PROPERTY & EVIDENCE ROOM	
521.81.1100	SALARIES AND WAGES	58,978

Approved Expenditures
CITY OF MOUNT VERNON

001	GENERAL FUND	
08	POLICE DEPARTMENT	
Account Number		2018 Council Adopted
521.81.1300	OVERTIME	500
521.81.2100	SOCIAL SECURITY	4,550
521.81.2200	RETIREMENT	7,554
521.81.2300	LABOR AND INDUSTRIES	1,896
521.81.2400	HEALTH INSURANCE	21,031
521.81.2821	UNIFORMS	200
521.81.3111	OPERATING SUPPLIES	6,450
521.81.4542	VEHICLE REPAIRS	541
521.81.4543	EQUIPMENT RENTAL & RESERVE	31,343
521.81.4810	REPAIRS AND MAINTENANCE	300
521.81.4913	LAUNDRY	600
	Total PROPERTY & EVIDENCE ROOM	133,943
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	1,360,000
523.60.5132	PRISONER TRANSPORTATION	16,000
	Total POLICE CARE & CUSTODY-PRISONER	1,452,000
554.30	ANIMAL CONTROL	
554.30.1100	SALARIES AND WAGES	56,388
554.30.1300	OVERTIME	450
554.30.2100	SOCIAL SECURITY	4,348
554.30.2200	RETIREMENT	7,218
554.30.2300	LABOR AND INDUSTRIES	1,895
554.30.2400	HEALTH INSURANCE	8,182
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	541
554.30.4543	EQUIPMENT RENTAL & RESERVE	7,836
554.30.4810	REPAIRS AND MAINTENANCE	150
554.30.4913	LAUNDRY	750
554.30.4982	TUITION & REGISTRATION	884
	Total ANIMAL CONTROL	107,392

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
08 POLICE DEPARTMENT

<i>Account Number</i>	<i>2018 Council Adopted</i>
565.40 HOMELESS SERVICES	
565.40.1100 SALARIES AND WAGES	67,617
565.40.1300 OVERTIME	500
565.40.2100 SOCIAL SECURITY	5,211
565.40.2200 RETIREMENT	8,651
565.40.2300 LABOR AND INDUSTRIES	1,895
565.40.2400 HEALTH INSURANCE	8,182
565.40.2821 UNIFORMS	300
565.40.3111 OPERATING SUPPLIES	2,500
565.40.4542 VEHICLE REPAIRS	541
565.40.4543 EQUIPMENT RENTAL & RESERVE	7,836
565.40.4982 TUITION AND REGISTRATION	500
Total HOMELESS SERVICES	103,733
594.21 CAPITAL EXPENDITURES-POLICE	
594.21.6410 POLICE EQUIPMENT	37,524
594.21.6421 POLICE VEHICLE EQUIPMENT	39,009
594.21.6432 POLICE EQUIPMENT - GRANT FUNDED	9,429
Total CAPITAL EXPENDITURES	85,962
Total POLICE DEPARTMENT	9,739,818

Department: Fire (001-09)

Department Overview:

The MV 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 5,000 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, heavy rescue truck that is staffed by volunteers, as well as a reserve engine and reserve ambulance. Station 2 is home to the ladder truck, the Mount Vernon Medic Unit (M139), Central Valley Medic 2, a reserve engine, and the Battalion Chief. Station 3 has a front line engine and a reserve ambulance. The primary engines, ladder and city ambulance are staffed with career firefighters, and the additional equipment is dependent upon volunteer or career callback staffing. The department provides both Advanced and Basic life support, with the goal of consistent ALS response and ambulance transportation capabilities.

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.

The current 2-person staffing model often requires 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.

Department Goals:

1. Implement technologies that improve efficiencies and effectiveness of fire personnel.
2. Ensure that all personnel are achieving minimum training standards and advanced training opportunities are provided for career development.
3. Increase outside agency engagement and coordination.
4. Create community awareness to improve safety and public image.
5. Develop a plan for maintenance and long term equipment needs.

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
Fire Chief	1	1	1
Fire Marshal	1	1	1
Battalion Chief	3	3	3
Captain	3	3	9
Lieutenant	6	6	0
Firefighter & Firefighter Paramedic	21	21	21
Fire Inspector	0	1	2
Administrative Assistant	1	1	1
Secretary	1	1	1
Department Total	37	38	39
POC Firefighters	0	0	0
Part-time office assistant	1	1	1

Department Service Measures:	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Number of alarms	4827	4901	5733	5900
Fire Calls	145	147	172	177
Medical Calls	3394	3419	4013	4130
Rescue Calls	8	12	58	60
Public Assist Calls	495	490	573	590
Other Calls ¹	785	833	917	943
Fire Response Time in Minutes (90 th percentile) ²	7:18	7:21	7:17	7:15
Medical Response Time in Minutes (90 th percentile) ²	7:17	7:33	7:21	7:19
Training man hours	2228	1962	1420	3000
Number of Fire Inspections	1707	1750	2074	2100
Public education contacts	5170	8103	8000	10000
Number of Plan Reviews	178	180	184	188
Average Turn Around time for Plan Reviews ³	16	15	23.8	25

¹Other includes: Hazmat, Good Intent, False Alarm, Weather and Special Calls.

²Response time is based on priority response calls and is calculated from alarm time to arrival time of the first arriving unit.

³Plan 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 Skagit County Fair

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
09 FIRE DEPARTMENT

<i>Account Number</i>	<i>2018 Council Adopted</i>
522.10 FIRE ADMINISTRATION	
522.10.1100 SALARIES AND WAGES	259,380
522.10.1300 OVERTIME	2,000
522.10.2100 SOCIAL SECURITY	12,170
522.10.2200 RETIREMENT	24,219
522.10.2300 LABOR AND INDUSTRIES	4,108
522.10.2400 HEALTH INSURANCE	39,478
522.10.2820 UNIFORMS & CLOTHING	2,200
522.10.3110 OFFICE SUPPLIES	7,700
522.10.3111 OPERATING SUPPLIES	48,350
522.10.4110 PROFESSIONAL SERVICES	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	435,270
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	3,200
Total FIRE COMMUNICATIONS	45,450
522.20 FIRE SUPPRESSION	
522.20.1100 SALARIES AND WAGES	2,994,424
522.20.1300 OVERTIME	260,000
522.20.1400 VOLUNTEER WAGES	2,500
522.20.2100 SOCIAL SECURITY	43,696
522.20.2200 RETIREMENT	169,020
522.20.2300 LABOR AND INDUSTRIES	144,385
522.20.2400 HEALTH INSURANCE	651,456
522.20.2820 UNIFORMS & CLOTHING	25,100
522.20.2824 PROTECTIVE CLOTHING	37,000
522.20.2910 PENSION SERVICES	36,000
522.20.3110 OFFICE SUPPLIES	1,000
522.20.3111 OPERATING SUPPLIES	15,865

Approved Expenditures
CITY OF MOUNT VERNON

001	GENERAL FUND	
09	FIRE DEPARTMENT	
Account Number		2018 Council Adopted
522.20.3112	HYDRANT SUPPLIES	7,000
522.20.3113	HOSE SUPPLIES	10,000
522.20.3500	MINOR TOOLS/EQUIPMENT	900
522.20.4230	POSTAGE	275
522.20.4542	VEHICLE REPAIRS	35,831
522.20.4543	EQUIPMENT RENTAL & RESERVE	182,824
522.20.4810	REPAIRS AND MAINTENANCE	26,000
522.20.4913	LAUNDRY	18,300
	Total FIRE SUPPRESSION	4,661,576
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	129,735
522.30.1300	OVERTIME	10,000
522.30.2100	SOCIAL SECURITY	4,556
522.30.2200	RETIREMENT	14,389
522.30.2300	LABOR AND INDUSTRIES	4,827
522.30.2400	HEALTH INSURANCE	42,680
522.30.2820	UNIFORMS & CLOTHING	550
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.	230,596
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	18,000
	Total FIRE TRAINING	41,460

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
001 GENERAL FUND	
09 FIRE DEPARTMENT	
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	
522.70.3111 BLS OPERATING SUPPLIES	25,000
522.70.3124 ALS OPERATING SUPPLIES	15,000
522.70.3126 EMS EQUIPMENT	15,000
522.70.4310 TRAVEL	2,000
522.70.4982 TUITION & REGISTRATION	3,000
Total AMBULANCE SERVICES	60,000
525.10 EMERGENCY OPERATIONS CENTER	
525.10.3110 OFFICE SUPPLIES	500
525.10.3116 OPERATING SUPPLIES-EOC	5,000
525.10.4110 PROFESSIONAL SERVICES	1,690
Total EMERGENCY OPERATIONS CENTER	7,190
594.22 CAPITAL EXPENDITURES-FIRE	
594.22.6410 FIRE EQUIPMENT	24,000
594.22.6411 DAMAGED EQUIPMENT REPLACEMENT	1,000
594.22.6418 FURNITURE & EQUIPMENT	5,000
Total CAPITAL EXPENDITURES-FIRE	30,000
594.28 CAPITAL EXPENDITURES-COMMUNICATIONS	
594.28.6413 COMMUNICATIONS EQUIPMENT	5,520
Total CAPITAL EXPENDITURES-COMMUNICATIONS	5,520
Total FIRE DEPARTMENT	5,555,362

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:

- Complete any remaining construction items and proceed with LOMR for the Downtown Flood Protection Project. Finish design and construct the widening of College Way under I-5 Project. Complete grant funded repurposing projects through design and into construction (30th & College Way signal, Riverside and College Way corridor signal improvements), and continue the City's street maintenance program at maximum level feasible with available REET and TBD funds.
- Continue implementation of infrastructure maintenance projects and programs. For example, sewer and storm system restoration and inspection programs.
- Begin preliminary engineering and design of a new City Shop.
- Continue to improve the quality of City's GIS data and broaden pool of trained staff users.

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
Public Works Director	1	1	1
Assistant Public Works Director	1	1	1
Engineering Manager	.25	.25	.25
Project Engineer	1	1	1
Engineering Tech III- Capital Projects Inspector	1	1	1
Office Manager	1	1	1
Administrative Assistant	1	1	1
Department Total	6.25	6.25	6.25

Department Service Measures:	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Citizen Contacts	1,355	1394	1370	1400
Street Projects	25	21	23	25
Storm Projects	9	5	7	7
Sewer Projects	10	7	6	7

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
11 PUBLIC WORKS/ENGINEERING

<i>Account Number</i>	<i>2018 Council Adopted</i>
544.20 ENGINEERING	
544.20.1100 SALARIES AND WAGES	292,895
544.20.2100 SOCIAL SECURITY	22,406
544.20.2200 RETIREMENT	37,198
544.20.2300 LABOR AND INDUSTRIES	5,655
544.20.2400 HEALTH INSURANCE	50,244
Total ENGINEERING	408,398
544.90 OPERATIONS & ADMINISTRATION	
544.90.1100 SALARIES AND WAGES	283,095
544.90.1300 OVERTIME	5,000
544.90.2100 SOCIAL SECURITY	22,040
544.90.2200 RETIREMENT	36,247
544.90.2300 LABOR AND INDUSTRIES	2,904
544.90.2400 HEALTH INSURANCE	44,754
544.90.3110 OFFICE SUPPLIES	4,500
544.90.3125 BOOKS	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	3,830
544.90.4543 EQUIPMENT RENTAL & RESERVE	11,765
544.90.4544 MACHINE RENTAL	4,500
544.90.4810 REPAIRS AND MAINTENANCE	1,000
544.90.4915 COMPUTER SOFTWARE	6,700
544.90.4980 DUES SUBSCRIPTIONS&MEMBERSHIPS	2,200
544.90.4982 TUITION & REGISTRATION	1,500
544.90.6418 FURNITURE AND EQUIPMENT	1,000
Total OPERATIONS & ADMINISTRATION	454,635
Total PUBLIC WORKS/ENGINEERING	863,033

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 three 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 further refinement of Private Public Partnership Catalyst Project(s) that promote the downtown through our community marketing campaign, City's fiber optic infrastructure and opportunities that become available once the flood protection project is complete. Additionally, the department continues to further refine the South Kincaid Sub-area Planning initiative to explore commercial and residential development opportunities. 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 that includes zoning code, subdivision code, critical area code, building code, engineering standards, and other development regulations. 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, two Permit Technicians 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 Permit Technicians perform general permit customer service for commercial and residential activities, inter/intra-departmental tracking of all permits, and provide periodic permit status updates to city leadership.

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 Senior Planner and Planning Coordinator. This division coordinates and provides project management responsibility for long range Growth Management Act (GMA) planning, legislative issues, and current planning.

This Division administers the State Environmental Policy Act, the Shoreline Master Program, and the Critical Areas Ordinance. To complete these duties the Senior 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:	Actual 2016	Actual 2017	Approved 2018
Development Services Director	1	1	1
Senior Planner	1	1	1
Planning Coordinator	0	1	1
Secretary	1	1	1
Building Official	1	1	1
Code Compliance Inspector	1	1	1
Plans Examiner/Building Inspector	1	1	1
Senior Permit Technician	1	1	1
Permit Technician	0	1	1
Development Services Engineering Manager	1	1	1
Plat Inspector	1	1	1
Associate Engineer (GIS)	1	1	1
GIS Manager			1
Full Time Total	10	12	13
Part Time Total	2	2	2

DEVELOPMENT SERVICES MEASURES	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	PROJECTED 2017	PROJECTED 2018
Overall Permit Revenue	\$507,530	\$507,500	\$832,500	\$615,000	\$650,000	\$675,000
New Construction Property Tax Revenue Added	\$62,000	\$110,000	\$102,000	\$113,658	\$105,000	\$100,000

BUILDING DIVISION

Building Permits Issued	627	667	739	782	856	800
Building Permit Inspections	2212	1885	1914	2334	2400	2400
Code Enforcement Inspections	1643	1644	1679	1447	1530	1530
ENGINEERING DIVISION						
Engineering Permits Issued	206	213	237	270	264	270
Engineering Permit Inspections	450	775	958	973	980	990
PLANNING DIVISION						
Land Use Permit/Approvals	116	107	141	197	237	220
Pre-Application Meetings Held	30	36	52	75	82	80
Comprehensive Plan/Code Amendments Processed	19	9	12	20	17	16

Expenditure Line Item Detail	Amount
Professional Services	
001.12.524.20.4110 Building Division (reimbursable cost)	10,000
001.12.558.80.4110 Permit & Plan Review Division	70,000
001.12.558.60.4110 Planning Division	
Land Clearing/ Landscape/ Arborist Review	5,000
Hearing Examiner	15,000
SCOG GMA Admin Support	7,000
Planning Services:	
On-Call Planning	80,000
Critical Area Review	5,000
Code Amendments	
Critical Areas	20,000
Affordable Housing	70,000
Impact Fees and Reimbursables	50,000
Other Planning Activities	20,000
	<u>272,000</u>
Professional Services	272,000
001.12.558.50.4110 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
	<u>83,000</u>
Reimubrsable Professional Services	83,000
Total Professional Services	435,000

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
12 DEVELOPMENT SERVICES

<i>Account Number</i>	<i>2018 Council Adopted</i>
524.20 BUILDING DIVISION	
524.20.1100 SALARIES AND WAGES	230,045
524.20.1200 SALARY PART-TIME EMPLOYEES	33,201
524.20.1300 OVERTIME	2,000
524.20.2100 SOCIAL SECURITY	20,291
524.20.2200 RETIREMENT	25,153
524.20.2300 LABOR AND INDUSTRIES	6,921
524.20.2400 HEALTH INSURANCE	56,187
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	2,401
524.20.4543 EQUIPMENT RENTAL & RESERVE	18,241
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	433,730
 558.10 ADMINISTRATION	
558.10.3110 OFFICE SUPPLIES	10,000
558.10.4171 ECONOMIC DEVELOPMENT MARKETING	5,000
558.10.4212 CELLULAR PHONES	9,000
558.10.4230 POSTAGE	2,900
558.10.4542 VEHICLE REPAIRS	18,241
558.10.4543 EQUIPMENT RENTAL & RESERVE	2,401
558.10.4544 MACHINE RENTAL	25,000
558.10.4810 REPAIRS AND MAINTENANCE	1,600
558.10.4911 PRINTING	450
Total ADMINISTRATION	74,592
 558.50 PERMIT & PLAN REVIEW DIVISION	
558.50.1100 SALARIES AND WAGES	372,166
558.50.2100 SOCIAL SECURITY	28,471
558.50.2200 RETIREMENT	47,265

Approved Expenditures
CITY OF MOUNT VERNON

001	GENERAL FUND	
12	DEVELOPMENT SERVICES	
		2018
Account Number		Council Adopted
558.50.2300	LABOR AND INDUSTRIES	3,060
558.50.2400	HEALTH INSURANCE	91,724
558.50.2820	UNIFORMS & CLOTHING	600
558.50.3125	BOOKS	200
558.50.4110	PROFESSIONAL SERVICES	70,000
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	616,836
558.60	PLANNING	
558.60.1100	SALARIES AND WAGES	348,039
558.60.2100	SOCIAL SECURITY	26,625
558.60.2200	RETIREMENT	43,310
558.60.2300	LABOR AND INDUSTRIES	1,068
558.60.2400	HEALTH INSURANCE	47,660
558.60.3125	BOOKS	250
558.60.4110	PROFESSIONAL SERVICES	272,000
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	1,200
558.60.4982	TUITION & REGISTRATION	1,450
Total	PLANNING	828,002
Total	DEVELOPMENT SERVICES	1,953,160

Department: TV 10 (001-18)

Department Overview:

To provide the Local Community with quality TV Production, covering local topics and agendas. This includes coverage of City Council Meetings, City events and City departmental videos along with productions for our TV10 partners including the Mount Vernon School District, The Skagit Valley Hospital, Skagit County, Skagit Valley College and the Skagit County Community Action.

Department Goals:

- To continue to improve the city's television production
- To provide and maintain a TV studio, TV10 and TV26 programming (Spanish)
- To provide and collaborate with all the public partners on TV production
- To give the city a community information resource

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
Production Supervisor	1	1	1
Program Technician	1	1	1
Full Time Total	2	2	2
Part Time Total	3	2	2

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Production – Creation				
Council Meetings	35	36	30	35
City Content	30	15	16	20
Special Events	48	11	8	10
Live Productions	0	0	0	0
PSA's	50	21	20	20
SCALA Scripts - City Staff	120	119	120	125
SCALA Scripts - City Partners	75	38	40	50
Outside Content Provided				
Partner Content	160	108	110	120
Pre-Produced Content - Other Org.	100	14	15	20
Total Productions	616	362	359	400

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
18 TV 10 - PUBLIC EDUCATION CABLE CHANNEL

<i>Account Number</i>	<i>2018 Council Adopted</i>
557 ECONOMIC INFORMATION	
557.20.1100 SALARIES AND WAGES	134,983
557.20.1200 PART TIME SALARIES	28,288
557.20.2100 SOCIAL SECURITY	12,490
557.20.2200 RETIREMENT	19,388
557.20.2300 LABOR AND INDUSTRIES	749
557.20.2400 HEALTH INSURANCE	21,037
557.20.3111 OPERATING SUPPLIES	500
557.20.4110 PROFESSIONAL SERVICES	1,000
557.20.4212 CELLULAR PHONES	720
557.20.4230 POSTAGE	75
557.20.4310 TRAVEL	800
557.20.4542 VEHICLE REPAIRS	650
557.20.4982 TUITION & REGISTRATION	2,000
Total TV 10 - PUBLIC EDUCATION CABLE CHANNEL	222,680

Department: Information Systems (001-98)

Department Overview:

- Provide information services for the City of Mount Vernon staff and create orderly growth and development of the City's technological infrastructure.
- Assist departmental growth with technology, standards and a shared knowledgebase.
- Responsible for citywide systems and telecommunications operations, support, management, implementation, and integration.
- Develop Policies and Standardization for City Infrastructure, network, systems and software.

Department Goals:

- Continue to improve the City's infrastructure through sound planning.
- Increase the development of software skills to employees citywide.
- Work with City departments to streamline City workflows.
- Provide technologies to reach out across the "digital divide" to all citizens.
- Give the City a common working environment by setting standards for software and hardware.

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
IS Department:			
IS Director	1	1	1
Computer Specialist	1	1	1
IS Supervisor	1	1	1
PC Technician	1	1	2
Department Total	4	4	5
Part-time Total	1	1	0

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Servers Maintained – Virtual/Physical	23/40	25/42	30/45	30/45
Workstations Maintained	230	225	225	220
Network Routers, Switches and Firewalls	97	100	102	103
System Users/Accounts	252/281	251/281	253/283	256/285
Cameras for Surveillance IP/Analog	36/32	49/32	103	123
UPS	42	48	48	54
Databases Maintained	46	46	50	49
Applications Supported	67	60	66	70
Laptops/Tablets	89	89	98	125
Plotters/Large Scanner	3	3	3	3
Printers, Scanners and Network Copiers	83	82	82	85
Phones and Faxes	284	284	294	294
Mobile Wireless Systems	238	250	250	253
Mobile Wireless and Internal Access Points	21	24	26	29

Approved Expenditures
CITY OF MOUNT VERNON

001 GENERAL FUND
98 INFORMATION SERVICES

<i>Account Number</i>	<i>2018 Council Adopted</i>
518 CENTRAL SERVICES	
518.80.1100 SALARIES AND WAGES	423,946
518.80.1300 OVERTIME	2,000
518.80.2100 SOCIAL SECURITY	32,585
518.80.2200 RETIREMENT	54,095
518.80.2300 LABOR AND INDUSTRIES	1,341
518.80.2400 HEALTH INSURANCE	86,587
518.80.3110 OFFICE SUPPLIES	1,500
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	69,970
518.80.4810 REPAIRS AND MAINTENANCE	8,000
518.80.4915 COMPUTER SOFTWARE	118,815
518.80.4982 TUITION & REGISTRATION	6,000
Total CENTRAL SERVICES	815,063
 594 CAPITALIZED EXPENDITURES	
594.18.6414 PHONE SYSTEM	4,500
594.18.6415 COMPUTER HARDWARE & EQUIPMENT	27,095
Total CAPITALIZED EXPENDITURES	31,595
Total INFORMATION SERVICES	846,658

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.

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.

Summary – Non-Departmental

1. Overall budget decrease of \$717,158 or -46%.
 - a. Election Services:
 - i. Increase of \$3,000 to county for election and bond voting election services.
 - ii. Increase of \$5,000 to county for Voter Registration.
 - b. Public Defense:
 - i. Increase of \$2,000 for Legal Professional Services.
 - ii. Increase of \$50,325 for Mountain Law PLLC contract and conflict counsel.
 - c. Risk Management:
 - i. Decrease of \$65,000 since budgeted for lag-payroll in 2017. Includes funding for Police Department retro-pay for open contracts.
 - d. Skagit County Emergency Services:
 - i. Decrease of \$21,651 due to different valuation and County taking larger share.
 - e. Operations - 911:
 - i. Increase of \$32,410 per estimate from Skagit 911.
 - f. Operating Transfers-Out:
 - ii. Decrease of \$197,000 due to funding some capital projects in 2017.
 - iii. Decrease of \$525,000 for an offset of budgeting 2.5% vacancy savings in the Governmental Fund's salary, wages and benefits.

Approved Expenditures
CITY OF MOUNT VERNON

001	GENERAL FUND	
99	NON-DEPARTMENTAL	
Account Number		2018 Council Adopted
514	FINANCIAL AND RECORDS SERVICE	
514.40.5110	ELECTION SERVICES - AUDITOR	12,000
514.90.5111	VOTER REGISTRATION - AUDITOR	60,000
515	LEGAL	
515.91.3121	PUBLIC DEFENSE SUPPLIES/MATERIALS	500
515.91.4110	PROFESSIONAL SERVICES	70,000
515.91.4138	PUBLIC DEFENSE - CONTRACT	523,325
518	CENTRAL SERVICES	
518.60.4620	SELF INSURANCE RESERVE	135,000
518.60.4630	LIABILITY INSURANCE PSCIA	61,992
525	EMERGENCY OPERATIONS	
525.10.5122	SKAGIT CO. EMERGENCY SERVICES	49,349
528	COMMUNICATIONS	
528.81.5140	911 CENTER	383,303
554	ENVIRONMENTAL SERVICES	
554.90.4904	NW AIR POLLUTION AUTHORITY	11,806
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	9,078
597	OPERATING TRANSFERS-OUT	
597.00.0000	OPERATING TRANSFERS OUT	495,000-
Total	NON-DEPARTMENTAL	831,353

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
001 GENERAL FUND	
97 CDBG ENTITLEMENT GRANT	
558 COMMUNITY PLANNING & ECONOMIC DEVELOP.	
558.60.4110 PROFESSIONAL SERVICES	47,931
558.60.4310 TRAVEL	5,636
559 HOUSING AND COMMUNITY DEVELOPMENT	
559.20.5212 HOMEBUYER ASSISTANCE PROGRAM	100,000
559.20.5222 LOW & MODERATE INCOME- HOUSING REHAB	383,508
565 SOCIAL SERVICES	
565.40.5216 SCCAA -COMMUNITY ACTION AGENCY	47,842
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	8,726
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, storm drain and sanitary sewer collection systems of the City.

Department Goals:

Determine inventory levels for all road maintenance items. Record accomplishment levels when performing maintenance tasks. Incorporate all road related features into REET projects: sidewalks, signs, waste water, etc. and bring up to City standards. Increase efficiency in work methods to allow reduction in budget requirements. Raised pavement markings, crosswalks, arrows, striping for parking and turn lanes have been emphasized as REET activity is restricted.

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
Street Supervisor	1	1	1
Assistant Supervisor	1	1	1
Driver/ Laborer	5.5	6.5	6.5
Street Sweeper	1.5	1.5	1.5
Full Time Total	9	10	10
Part Time Total	1	1	1

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Street Sweeping (miles)	6231	5500	6000	6000
Sidewalk Replacement (LF)	197	230	500	300
Sign Replacement	250	240	260	250
Storm Sewer Repair (LF)	634	350	400	400
Side Sewer Repairs (each)	163	20	25	20
Asphalt Patching (tons)	66	83	100	200
Citizen Inquiries	216	160	150	150
Striping – (man hours)	1760	1800	2000	2200
Snow/ Ice Removal (man hours)	150	110	150	150



**Revenue Estimates
CITY OF MOUNT VERNON**

101 CITY STREET FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
330 INTERGOVERNMENTAL SERVICES	
336.00.71 MULTIMODAL TRANSPORTATION - CITIES	48,448
336.00.87 MOTOR VEHICLE FUEL TAX-CITY ST	746,299
Total INTERGOVERNMENTAL SERVICES	794,747
340 CHARGES FOR SERVICES	
344.10.01 SIDEWALK REPLACEMENT PROGRAM FEE	3,000
349.42.01 INTERFUND STREET SERVICES	448,000
Total CHARGES FOR SERVICES	451,000
390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	379,000
397.62.00 TRANSFER FROM REET I	40,000
397.68.00 TRANSFER FROM REET II	258,000
Total OTHER FINANCING SOURCES	677,000
Total CITY STREET FUND	1,922,747

Approved Expenditures
CITY OF MOUNT VERNON

101 CITY STREET FUND
14 CITY STREET

<i>Account Number</i>	<i>2018 Council Adopted</i>
508 ENDING FUND BALANCE	
508.90.0000 ENDING FUND BALANCE	35,171
Total ENDING FUND BALANCE	35,171
 542 ROAD AND STREET MAINTENANCE	
542.30.1100 SALARIES AND WAGES	605,332
542.30.1200 SALARY PART-TIME EMPLOYEES	16,915
542.30.1300 OVERTIME	5,000
542.30.2100 SOCIAL SECURITY	47,984
542.30.2200 RETIREMENT	76,879
542.30.2300 LABOR AND INDUSTRIES	18,008
542.30.2400 HEALTH INSURANCE	157,517
542.30.2820 UNIFORMS & CLOTHING	2,800
542.30.3110 OFFICE SUPPLIES	500
542.30.3111 OPERATING SUPPLIES	6,000
542.30.3115 MAINTENANCE SUPPLIES	2,500
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	34,720
542.30.4543 EQUIPMENT RENTAL & RESERVE	230,665
542.30.4544 MACHINE RENTAL	4,000
542.30.4700 PUBLIC UTILITY SERVICES	21,000
542.30.4810 REPAIRS AND MAINTENANCE	6,000
542.30.4817 REPAIRS AND MAINT - BNSF RAILROAD	2,500
542.30.4840 MAINTENANCE CONTRACT-SOFTWARE	4,725
542.30.4913 LAUNDRY	3,600
542.30.6418 FURNITURE AND EQUIPMENT	1,000
542.63.4700 PUBLIC UTILITY SERVICES	315,000
542.63.4710 STREET LIGHT INSTALLATION	1,000
542.63.7910 INTERFUND LOAN REPAYMENT-PRINC	75,000
542.63.8200 INTEREST ON INTERFUND LOANS	1,431
542.64.3146 SIGN MATERIAL	20,000
542.64.3147 PAINTING/STRIPING SUPPLIES	65,000

Approved Expenditures
CITY OF MOUNT VERNON

101	CITY STREET FUND	
14	CITY STREET	
 		2018
Account Number		Council Adopted
542.64.3148	GUARDRAIL REPAIR/INSTALL SUPPLIES	1,500
542.64.5130	SIGNAL MAINTENANCE	35,000
542.66.3111	OPERATING SUPPLIES	10,000
Total	ROAD AND STREET MAINTENANCE	1,880,576
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	1,922,747

Fund: Parks and Enrichment Services Fund (103)

Department Overview:

Administration Division:

This is the face of the Department and our Administrative Assistant and Accounting Technician are tasked with a wide range of overlapping responsibilities. Customer service is critical as they are responsible for running the day-to-day operations of the department including collecting participant fees and past due accounts, processing over 2,000 bills, monitoring community contacts, responding to community issues, participating in long and short range planning and grant monitoring. This division responds to 2,600 contacts annually for facility rentals, field rentals, program information, citizen concerns, special event applications, and more. Phone calls, incoming and follow up calls, equal over 3,500 contacts with citizens annually. Admin shoulders a continuum of services including answering program and facility questions, discussion of contract requirements for facility rentals and contract management, program participation requirements and hold harmless waiver collection. Staff members in this division are required to be at special events to handle everything from logistics to cash transactions. An estimated \$180,000 is received in small increments for activity programs, facility rentals, field rentals, special events admissions, and damage deposits. A recent state financial and services audit was completed with zero discrepancies.

Enrichment Services Division:

This division is responsible for organizing, advertising, and implementing all community recreation and enrichment programs, leagues and special events. Our Recreation and Enrichment Services Supervisor works closely with the Volunteer Services Coordinator in balancing the multitude of programs, events and organizations they have.

They coordinate special events and plan, schedule and supervise part-time and contracted instructors. Of critical importance is their role as liaison for the Mount Vernon Arts Commission, Mount Vernon Downtown Association, BMX Association and the Mount Vernon Parks Foundation. Additionally, they developed a new Volunteer Program Guide that reduced city liability for volunteers conducting high risk activities in our parks. This has traditionally allowed engagement of hundreds of volunteers providing thousands of hours in support of special events, youth sports coaching, adopt



a trail programs, parks clean ups and more. Enrichment Services also developed a new pilot program adopted across all city departments: Infants to Work to allow new mothers the ability to create a plan for bringing their babies to work. This is another example of our commitment to quality of life for our employees. Significant accomplishments in 2017 also included the negotiation of a facility services use agreement with the Mount Vernon School District, significant progress towards closure on an exciting Art project titled Valley of Our Spirits, and the reopening of the Eagle Rock Challenge course in Little Mountain Park.

Staff works hard at marketing our programs and creates the Skagit Valley Recreation Guide published three times each year made possible by close coordination with over 20 participating agencies. The division monitors the expenses and revenues for programs and events.

Parks Operations Division:

This division is responsible for all maintenance, daily operations, and capital projects for over 866 acres of parkland, trails, paths, street trees, designated right of ways, and open space within the City of Mount Vernon. Parks assists with the management of the City Ecosystem Restoration projects and Urban Forestry Program. This division acts as a liaison to various special interest groups and also coordinates volunteer projects within the park system. In 2017 we implemented the Grey/Green concept by removing the Assistant Operations Supervisor position and replacing it with two Foremen; one dedicated to infrastructure and facilities and the other focused on landscaping, urban forestry and the green side of our operations. This organizational change is intended to highlight and better utilize the complex skill sets needed to perform these demanding duties. Staffing centers around the seven full-time employees consisting of an Operations Supervisor, two Operations Foreman, two Maintenance Utility Operators and two Laborers. Three regular part-time employees and a number of seasonal employees complete our staffing. Major projects in 2017 included the Lion's Park Restroom upgrade, the Hillcrest Lodge sewer line and BBQ replacement, the Hillcrest Lodge Garden Fence replacement, a much anticipated land survey to correct overlapping boundaries and easement requirements needed to extend leases for the Silver Arrow Bowman Archery Range and Pacific Quarry mining operations. Also, important engineering work was completed for the on-going Little Mountain Parking Lot and Skills Park project. We should be ready to break ground in early 2018.

City Work Program (CWP)

This program has expanded dramatically and faces a number of challenges. Two factors drive these challenges; reduced staffing levels (38% of 2014 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. Currently we have one full time and one part-time employee handling CWP duties 7 days per week. 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 area is a showcase for the city and sponsors numerous special events such as the Farmers Market, Summer Concert Series, Illuminight 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 Public Works. Actual execution of planned work requires on-site supervision at all times. This ensures the proper processing for the court appointed individuals which began in 1990. This reduces the jail bill and generates more work-force for various maintenance projects in our parks and common areas. Employees focus on detention facilities, litter and illegal dumping sites, trails and other special projects. The CWP Supervisor has championed two significant efforts in 2017; first the implementation of the Facility Dude Work Order program allowing improved tracking, assignment and documentation of all work performed by Parks, and second, an on-going transient camp tracking and data logging program in collaboration with city GIS folks that allows data collection and mapping of the transient camps and associated impacts to our community. This division also acts as oversight of and liaison between the Downtown Business Association and supervises the Youth Graffiti Abatement Program (YGAP).

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 via the ESRI GIS Encampment Mapping Program to ensure appropriate use of limited resources to mitigate the transient and homeless issues impacting city parks.
4. **Grants:** Identify and submit grant applications via the Puget Sound Energy (PSE) grant program and the Recreation & Conservation Office (RCO) grant program while researching other funding options.
5. **Capital Projects:** Execute funded infrastructure capital improvements via the Hillcrest Lodge renovation, initial construction of the Little Mountain Parking Area and Skills Park projects and other funded projects.
6. **Organizational Structure:** Evaluate the new Park Operations Green/Grey organizational model and the City Work Program model to compare responsibilities and resources 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 vibrant 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 2016	Actual 2017	Approved 2018
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	0	1
Recreation Activities & Volunteer Coordinator	1	1	1
Parks Foreman	0	2	2
^Parks Maintenance Utilities Operator	3	2	2
Parks Laborer	2	2	2
Accounting Tech I	1	1	1
Office Assistant II	1	1	1
Full Time Total	13	13	14
Part-Time	15	16	15

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Recreation Participation: (number of registered participants)	1300	1350	1400	1300
Facility Rentals: (number of days booked)	1300	1500	1550	1500
Total Parks Acres Maintained	866	866	866	866
Community Service Hours	4983	6644	7100	8378
Volunteer Hours	3765	4398	4500	4500

**Revenue Estimates
CITY OF MOUNT VERNON**

103	PARK FUND	2018	Council Adopted
<i>Account Number</i>			
300	BEGINNING FUND BALANCE		
308.90.00	BEGINNING FUND BALANCE	9,523	
	Total BEGINNING FUND BALANCE		9,523
310	TAXES		
311.10.00	PROPERTY TAX	1,534,593	
	Total TAXES		1,534,593
340	CHARGES FOR SERVICES		
347.30.01	RECREATIONAL ACTIVITIES	101,100	
347.30.02	ROPES COURSE ACTIVITY FEES	3,450	
347.30.05	SPORT COURT LIGHTING FEES	300	
347.40.07	SPECIAL EVENTS FEES/CHARGES	9,000	
349.31.01	NATURAL RESOURCE SVCS-INTERFUND	109,000	
	Total CHARGES FOR SERVICES		222,850
360	MISCELLANEOUS REVENUES		
362.40.30	FIELD RENTALS	19,500	
362.40.40	HILLCREST LODGE RENTALS	51,000	
362.40.41	VAUX RETREAT CENTER RENTALS	17,500	
362.40.42	BONNIE RAE PARK RENTALS	13,800	
362.40.50	OTHER FACILITIES RENTALS	6,000	
362.90.00	PACIFIC QUARRY ROYALTIES	108,000	
367.00.00	CONTRIBUTIONS & DONATIONS	5,000	
	Total MISCELLANEOUS REVENUES		220,800
390	OTHER FINANCING SOURCES		
397.00.00	OPERATING TRANSFERS-IN	3,000	
397.01.00	TRANSFER IN FROM GENERAL FUND	15,000	
	Total OTHER FINANCING SOURCES		18,000
	Total PARK FUND		2,005,766

Approved Expenditures
CITY OF MOUNT VERNON

103 PARK FUND
16 PARKS

<i>Account Number</i>	<i>2018 Council Adopted</i>
523 DETENTION AND/OR CORRECTIONS	
523.30.1100 SALARIES AND WAGES	117,090
523.30.1201 PART TIME GRAFFITI SALARIES	7,513
523.30.1300 OVERTIME	1,000
523.30.2100 SOCIAL SECURITY	9,608
523.30.2200 RETIREMENT	5,694
523.30.2300 LABOR AND INDUSTRIES	4,092
523.30.2400 HEALTH INSURANCE	15,312
523.30.2820 UNIFORMS & CLOTHING	1,000
523.30.3111 OPERATING SUPPLIES	7,250
523.30.3117 SAFETY EQUIPMENT & SUPPLIES	500
523.30.3123 GRAFFITI REMOVAL SUPPLIES	3,500
523.30.4212 CELLULAR PHONES	2,600
523.30.4810 REPAIRS AND MAINTENANCE	1,500
523.30.4912 DUES CONFERENCE & TUITION	2,000
Total DETENTION AND/OR CORRECTIONS	178,659
 542 ROAD AND STREET MAINTENANCE	
542.70.3111 OPERATING SUPPLIES	1,500
542.70.4110 PROFESSIONAL SERVICES	51,000
542.70.4812 LANDSCAPE MAINTENANCE	6,000
Total ROAD AND STREET MAINTENANCE	58,500
 571 EDUCATIONAL & RECREATIONAL ACTIVITIES	
571.10.1100 SALARIES AND WAGES	234,734
571.10.1200 SALARY PART-TIME EMPLOYEES	2,000
571.10.1300 OVERTIME	500
571.10.2100 SOCIAL SECURITY	18,148
571.10.2200 RETIREMENT	28,985
571.10.2300 LABOR AND INDUSTRIES	820
571.10.2400 HEALTH INSURANCE	34,446
571.10.3110 OFFICE SUPPLIES	3,000
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

Approved Expenditures
CITY OF MOUNT VERNON

103 PARK FUND
16 PARKS

Account Number	2018 Council Adopted
571.10.4912 DUES CONFERENCE & TUITION	1,500
571.10.4917 ARTS COMMISSION	1,800
571.11.3100 OFFICE & OPERATING SUPPLIES	7,750
571.11.4110 PROFESSIONAL SERVICES	6,000
571.11.4547 OTHER RENTALS	5,000
571.11.4912 DUES AND LICENSING	1,400
571.20.1100 SALARIES AND WAGES	144,714
571.20.1200 SALARY PART-TIME EMPLOYEES	18,479
571.20.1300 OVERTIME	1,000
571.20.2100 SOCIAL SECURITY	12,561
571.20.2200 RETIREMENT	18,506
571.20.2300 LABOR AND INDUSTRIES	707
571.20.2400 HEALTH INSURANCE	42,062
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
571.23.4810 REPAIRS AND MAINTENANCE	3,500
Total EDUCATIONAL & RECREATIONAL ACTIVITIES	679,362
576 PARKS FACILITIES	
576.80.1100 SALARIES AND WAGES	412,277
576.80.1200 SALARY PART-TIME EMPLOYEES	119,696
576.80.1300 OVERTIME	4,000
576.80.2100 SOCIAL SECURITY	41,002
576.80.2200 RETIREMENT	62,015
576.80.2300 LABOR AND INDUSTRIES	20,496
576.80.2400 HEALTH INSURANCE	98,680
576.80.2820 UNIFORMS & CLOTHING	4,000
576.80.3111 OPERATING SUPPLIES	33,000
576.80.3117 SAFETY EQUIPMENT & SUPPLIES	8,500
576.80.4110 PROFESSIONAL SERVICES	7,000
576.80.4130 WASTE DISPOSAL-SELF CONTAINED	5,500
576.80.4212 CELLULAR PHONES	6,300

Approved Expenditures
CITY OF MOUNT VERNON

103	PARK FUND	
16	PARKS	
		2018
Account Number		Council Adopted
576.80.4310	TRAVEL	3,000
576.80.4484	EXCISE TAX - STATE	1,000
576.80.4542	VEHICLE REPAIRS	20,420
576.80.4543	EQUIPMENT RENTAL & RESERVE	145,859
576.80.4544	MACHINE RENTAL	1,500
576.80.4810	REPAIRS AND MAINTENANCE	5,000
576.80.4811	BUILDING & GROUNDS MAINTENANCE	8,500
576.80.4812	LANDSCAPE MAINTENANCE	7,000
576.80.4813	BALLFIELD MAINTENANCE	16,500
576.80.4814	PLAYGROUND MAINTENANCE	4,000
576.80.4824	TURF MAINTENANCE	13,000
576.80.4825	TRAIL MAINTENANCE	13,000
576.80.4827	VANDALISM REPAIRS	6,000
576.80.4830	EQUIPMENT MAINTENANCE	1,500
576.80.4832	IRRIGATION MAINTENANCE	2,000
576.80.4912	DUES CONFERENCE & TUITION	4,500
576.80.4913	LAUNDRY	2,000
576.80.6418	FURNITURE AND EQUIPMENT	2,000
Total	PARKS FACILITIES	1,079,245
594	CAPITALIZED EXPENDITURES	
594.76.6419	VEHICLES AND EQUIPMENT	10,000
Total	CAPITALIZED EXPENDITURES	10,000
Total	PARK FUND	2,005,766

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 people for school, employment, and lifelong learning. 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 full-time and 14 part-time employees. We offer hundreds of programs and learning opportunities. In addition, we provide technology, materials and learning opportunities from science backpacks to internet workstations in order to grow our communities' skills across a lifetime.

Our Strategic Plan:

Youth and Family Learning: Library will provide new services that support youth and families with academic success, career readiness, and lifelong learning.

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

Community Engagement: The library will offer 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 will adapt and energize our Library space for new uses to keep up with changing services, programs, interests, and needs of our community.

Department Goals for 2018:

1. Provide new programming to connect with youth and families
2. Update Wi-Fi, Printing, S.T.E.A.M. kits 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 and operationally efficient structure to direct funding towards the community

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
Library Director	1	1	1
Deputy Director	1	1 (eliminated)	0
Librarian I	4	4	4
Library Assistants	4	4	5
Full-time employees	10	10	10
Part-time employees	16	16	14
FTE Equivalents	18	18	17

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Library Services (Skagit County)	\$14,561	\$14,000	\$13,500	\$13,000
Library User Fees	\$18,875	\$17,782	\$17,000	\$16,500
Fines/ Lost Books	\$25,427	\$25,338	\$25,000	\$25,000
Annual Circulation	345,606	334,745	330,000	340,000
In-Library Materials Use	41,643	31,423	31,000	31,000
Library Visits	183,409	162,907	160,000	165,000
Reference Transactions	21,483	24,682	22,000	23,000
Program Attendance	15,301	15,597	15,000	16,000



Children's Story Hour

**Revenue Estimates
CITY OF MOUNT VERNON**

104 LIBRARY FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	4,624
Total BEGINNING FUND BALANCE	4,624
310 TAXES	
311.10.00 PROPERTY TAX	1,265,171
Total TAXES	1,265,171
340 CHARGES FOR SERVICES	
341.43.00 COLLECTION FEES	700
341.81.00 COPY SERVICES	3,000
341.81.10 PUBLIC PRINTING	2,500
347.20.00 LIBRARY USER FEES	19,000
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	40,200
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	19,700
367.01.00 PRIVATE GRANTS	1,500
Total MISCELLANEOUS REVENUES	21,200
Total LIBRARY FUND	1,358,995

Approved Expenditures
CITY OF MOUNT VERNON

104 LIBRARY FUND
17 LIBRARY

<i>Account Number</i>	<i>2018 Council Adopted</i>
572 LIBRARIES	
572.10.1100 SALARIES AND WAGES	99,936
572.10.2100 SOCIAL SECURITY	7,645
572.10.2200 RETIREMENT	12,692
572.10.2300 LABOR AND INDUSTRIES	267
572.10.2400 HEALTH INSURANCE	21,031
572.10.4310 TRAVEL	1,500
572.10.4980 DUES SUBSCRIPTIONS&MEMBERSHIPS	1,000
572.20.1100 SALARIES AND WAGES	504,345
572.20.1200 SALARY PART-TIME EMPLOYEES	193,527
572.20.2100 SOCIAL SECURITY	53,387
572.20.2200 RETIREMENT	83,092
572.20.2300 LABOR AND INDUSTRIES	4,156
572.20.2400 HEALTH INSURANCE	86,903
572.20.3110 OFFICE SUPPLIES	6,800
572.20.3111 OPERATING SUPPLIES	14,000
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 EXCISE TAX - STATE	500
572.20.4542 VEHICLE REPAIRS	259
572.20.4543 EQUIPMENT RENTAL & RESERVE	970
572.20.4547 OTHER RENTALS	8,100
572.20.4861 SOFTWARE MAINT-HORIZON	39,000
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
572.20.6418 FURNITURE AND EQUIPMENT	2,000
572.50.3111 OPERATING SUPPLIES	1,500
572.50.4810 REPAIRS AND MAINTENANCE	2,000
Total LIBRARIES	1,193,210
594 CAPITALIZED EXPENDITURES	
594.72.6425 BOOKS	52,000
594.72.6426 PERIODICALS	9,500
594.72.6427 NON PRINTED MATERIALS	27,250

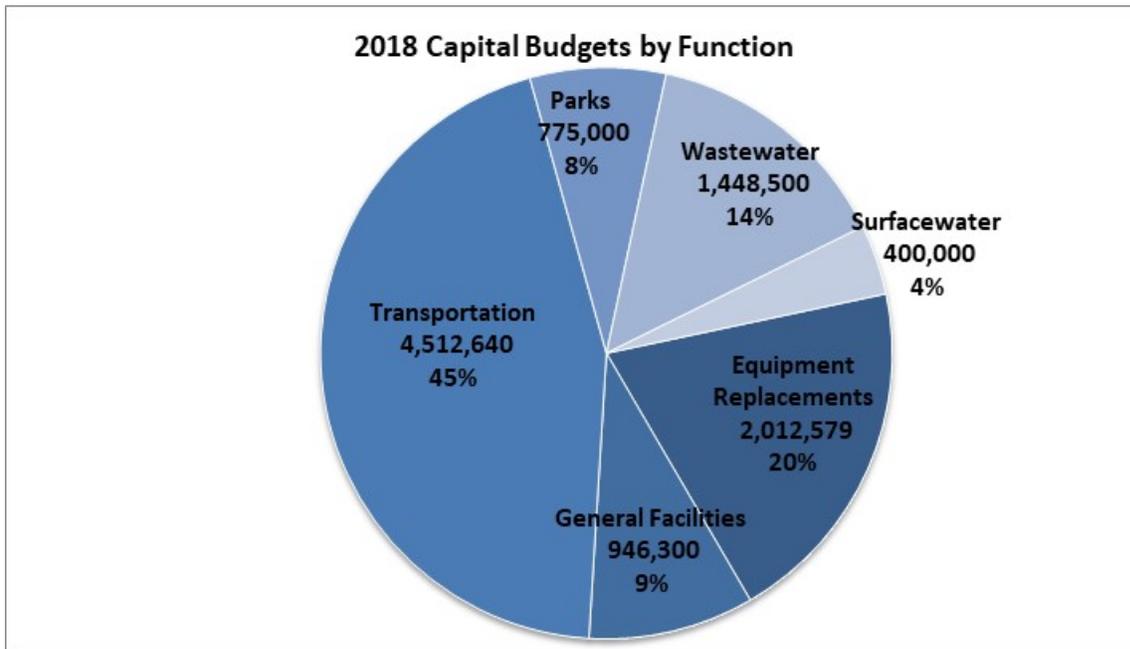
Approved Expenditures
CITY OF MOUNT VERNON

<i>Account Number</i>	<i>2018 Council Adopted</i>
104 LIBRARY FUND	
17 LIBRARY	
594.72.6431 BOOKS - ENDOWMENTS	19,000
594.72.6433 DIGITAL CONTENT	58,035
Total CAPITALIZED EXPENDITURES	165,785
Total LIBRARY FUND	<u><u>1,358,995</u></u>

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 is directed to fund Street Operations in Fund 101.



**Revenue Estimates
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
102 ARTERIAL STREET FUND	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	100
Total BEGINNING FUND BALANCE	
330 INTERGOVERNMENTAL SERVICES	
333.20.20 HIGHWAY PLANNING/CONSTRUCTION	2,244,581
Total INTERGOVERNMENTAL SERVICES	
360 MISCELLANEOUS REVENUES	
362.90.00 GRAVEL PIT ROYALTIES	35,000
Total MISCELLANEOUS REVENUES	
Total ARTERIAL STREET FUND	2,279,681

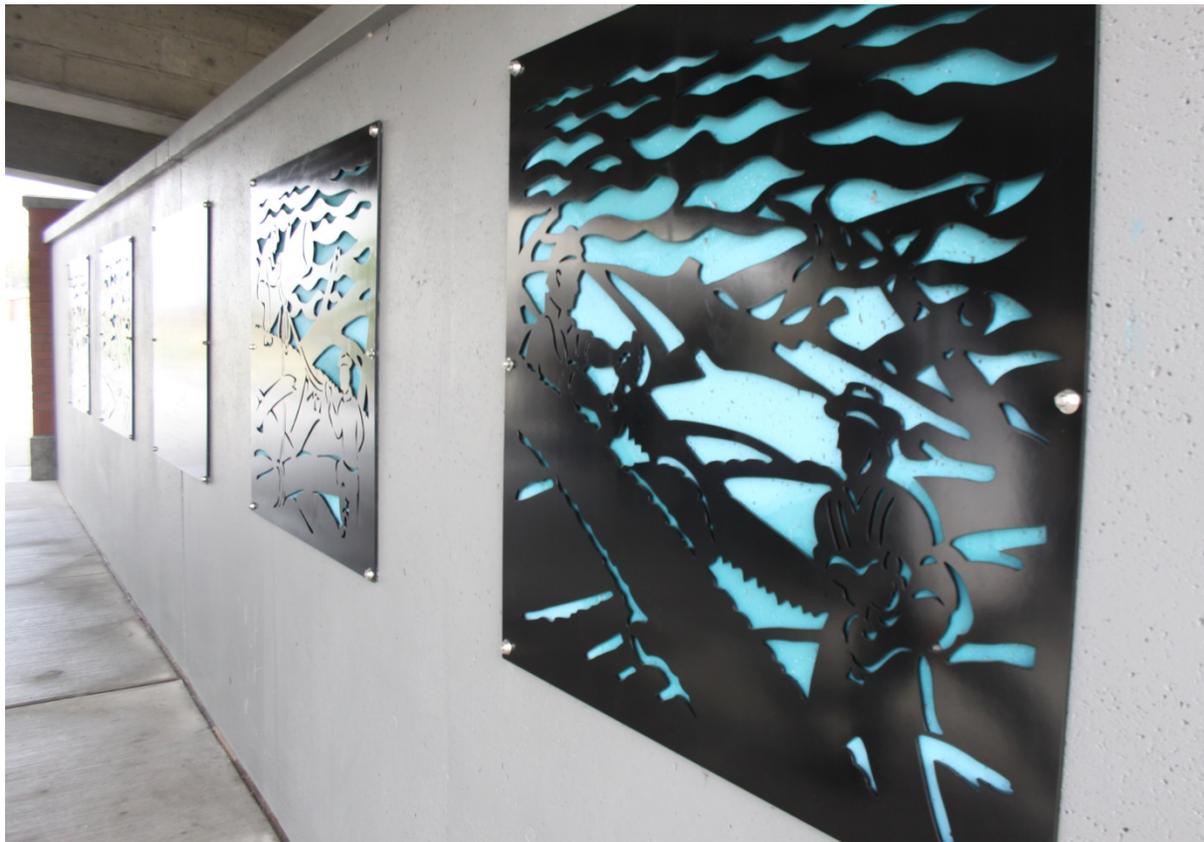
**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
102 ARTERIAL STREET FUND	
15 ARTERIAL STREET	
595 ROADS & STREET CONSTRUCTION	
595.30.6381 30TH & COLLEGE SIGNAL	820,000
595.30.6382 COLLEGE/RIVERSIDE SIGNAL UPGRADE	1,199,681
595.30.6383 FREEWAY DRIVE PROJECT	260,000
Total ARTERIAL STREET FUND	2,279,681

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.



"River Keepers" memorial plaques along the Mount Vernon Riverwalk Trail

**Revenue Estimates
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
105 PATHS AND TRAILS RESERVE	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	26,250
Total BEGINNING FUND BALANCE	26,250
330 INTERGOVERNMENTAL SERVICES	
336.00.87 MV FUEL TAX - CITY STREET	3,750
Total INTERGOVERNMENTAL SERVICES	3,750
Total PATHS AND TRAILS RESERVE	30,000

**Approved Expenditures
CITY OF MOUNT VERNON**

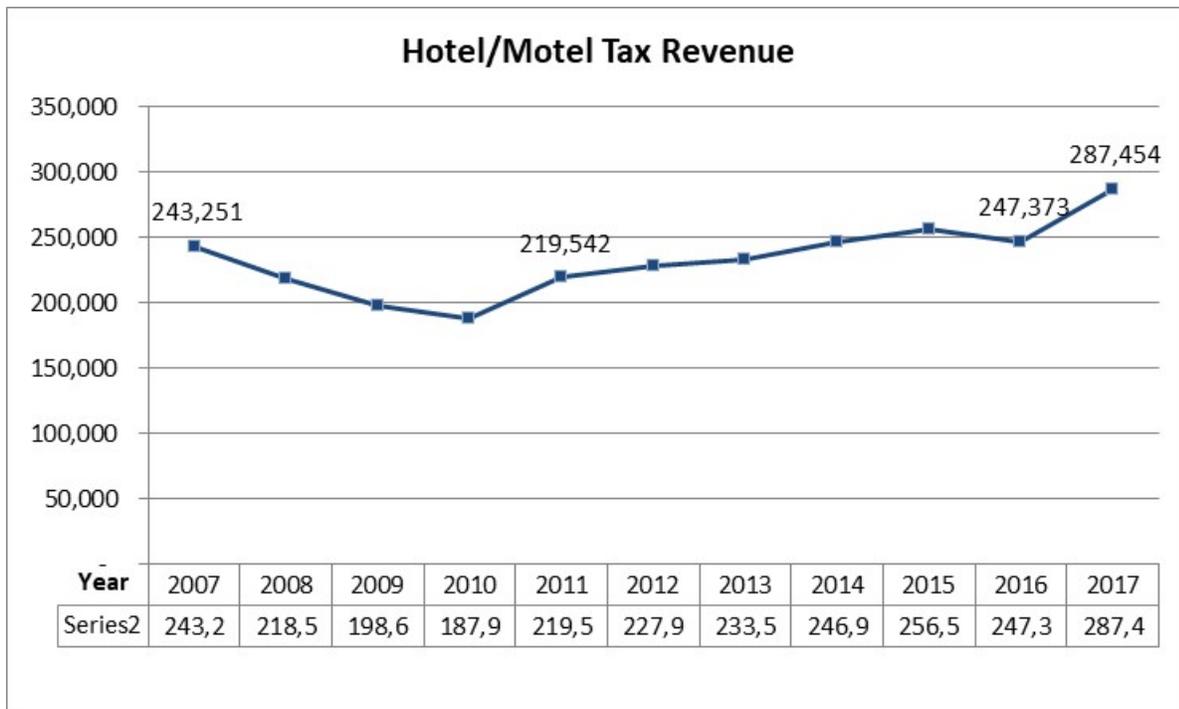
Account Number	2018 Council Adopted
105 PATHS AND TRAILS RESERVE	
16 PARKS	
594 CAPITALIZED EXPENDITURES	
594.76.6110 LAND ACQUISITIONS	30,000
Total CAPITALIZED EXPENDITURES	30,000
Total PATHS AND TRAILS RESERVE	30,000

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

<i>Account Number</i>	<i>2018 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	76,100
Total BEGINNING FUND BALANCE	
310 TAXES	
313.31.00 HOTEL/MOTEL TAX	274,000
Total TAXES	
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	1,000
Total MISCELLANEOUS REVENUES	
Total TOURISM PROMOTION FUND	351,100

Approved Expenditures
CITY OF MOUNT VERNON

106 TOURISM PROMOTION FUND
19 STADIUM/CONVENTION

<i>Account Number</i>	<i>2018 Council Adopted</i>
557 ECONOMIC INFORMATION	
557.30.4187 PARKS/REC SPECIAL EVENTS	26,500
557.30.4905 FIDALGO ISLAND QUILTERS	2,500
557.30.4906 CHRISTIANSON'S NURSERY	3,000
557.30.4931 SKAGIT RIVER SALMON FESTIVAL	5,000
557.30.4950 SKAGIT VALLEY TULIP FESTIVAL	13,500
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	6,000
557.30.4958 FARMERS MARKET	3,500
557.30.4960 SHAKESPEARE NORTHWEST FESTIVAL	1,500
557.30.4962 MCINTYRE HALL	10,000
557.30.4964 SKAGIT COUNTY FAIRGROUNDS	3,000
557.30.4965 MOUNT VERNON ARTS COMMISSION	9,000
557.30.4966 MISCELLANEOUS	10,000
557.30.4973 THEATER ARTS GUILD	1,500
557.30.4974 MOUNT VERNON MARKETING CAMPAIGN	30,000
557.30.4975 SILVER ARROW BOWMAN	4,600
557.30.4978 CHAMBER OF COMMERCE	114,500
557.30.4994 META	1,000
557.30.4997 WSU BREAD LAB	1,500
Total ECONOMIC INFORMATION	276,100
 595 ROADS & STREET CONSTRUCTION	
595.62.6310 OTHER IMPROVEMENTS	75,000
Total ROADS & STREET CONSTRUCTION	75,000
Total TOURISM PROMOTION FUND	351,100

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:	
General Trail Improvements	10,000
Trail Head & Mtn Bike Skill Center	<u>50,000</u>
Little Mtn Improvements subtotal	60,000
Transfers out	10,000
Total Capital Outlay	70,000



Looking down from Eagle Rock Challenge Course Platform

**Revenue Estimates
CITY OF MOUNT VERNON**

107	LITTLE MTN IMPROVEMENT	
<i>Account Number</i>		<i>2018 Council Adopted</i>
300	BEGINNING FUND BALANCE	
308.90.00	BEGINNING FUND BALANCE	34,000
	Total BEGINNING FUND BALANCE	34,000
360	MISCELLANEOUS REVENUES	
362.52.00	OTHER LEASES	36,000
	Total MISCELLANEOUS REVENUES	36,000
	Total LITTLE MTN IMPROVEMENT	70,000

**Approved Expenditures
CITY OF MOUNT VERNON**

107	LITTLE MTN IMPROVEMENT	
16	PARKS	
<i>Account Number</i>		<i>2018 Council Adopted</i>
594	CAPITALIZED EXPENDITURES	
594.76.6324	LITTLE MTN PARK IMPROVEMENTS	60,000
597	OPERATING TRANSFERS-OUT	
597.00.0000	OPERATING TRANSFERS-OUT	10,000
	Total LITTLE MTN IMPROVEMENT FUND	70,000

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

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
Transfers Out 110.99.597.00.0000	
To Fund 001, Current Expense Fund	5,000

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	140,700
112.08.597.23.0000 - To Parks Fund for "At Risk Programs"	<u>3,000</u>
Total Operating Transfers Out	143,700

**Revenue Estimates
CITY OF MOUNT VERNON**

109 CRIME PREVENTION FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
360 MISCELLANEOUS REVENUES	
367.00.00 CONTRIBUTIONS & DONATIONS	1,600
369.31.00 ASSET FORFEITURE & CONFISCATION	10,000
Total MISCELLANEOUS REVENUES	11,600
Total CRIME PREVENTION FUND	11,600

**Approved Expenditures
CITY OF MOUNT VERNON**

**109 CRIME PREVENTION FUND
08 POLICE DEPARTMENT**

<i>Account Number</i>	<i>2018 Council Adopted</i>
521 LAW ENFORCEMENT	
521.30.3111 OPERATING SUPPLIES	11,200
521.30.4968 NEIGHBORHOOD CLEAN-UP PROGRAM	400
Total CRIME PREVENTION FUND	11,600

**Revenue Estimates
CITY OF MOUNT VERNON**

110 GOVERNMENT ACCESS

<i>Account Number</i>	<i>2018 Council Adopted</i>
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**

<i>Account Number</i>	<i>2018 Council Adopted</i>
508 ENDING FUND BALANCE	
508.90.0000 ENDING FUND BALANCE	17,484
557 ECONOMIC INFORMATION	
557.20.3111 OPERATING SUPPLIES	3,000
557.20.4543 EQUIPMENT RENTAL & RESERVE	2,516
594 CAPITALIZED EXPENDITURES	
594.57.6410 MACHINERY & EQUIPMENT	40,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	5,000
Total NON-DEPARTMENTAL	68,000

**Revenue Estimates
CITY OF MOUNT VERNON**

112 CRIMINAL JUSTICE ASSISTANCE

<i>Account Number</i>	<i>2018 Council Adopted</i>
330 INTERGOVERNMENTAL SERVICES	
336.06.20 CRIMINAL JUSTICE - HIGH CRIME	91,500
336.06.21 MVET - POPULATION	10,700
336.06.26 CRIMINAL JUSTICE-SPECIAL PROGRAMS	36,400
336.06.51 CRIMINAL JUSTICE - DUI	5,100
Total CRIMINAL JUSTICE ASSISTANCE	143,700

**Approved Expenditures
CITY OF MOUNT VERNON**

**112 CRIMINAL JUSTICE ASSISTANCE
08 POLICE DEPARTMENTAL**

<i>Account Number</i>	<i>2018 Council Adopted</i>
597 OPERATING TRANSFERS-OUT	
597.21.0000 INTRFD TRSF TO CURRENT EXPENSE	140,700
597.23.0000 INTERFUND TRANSFER TO PARKS	3,000
Total CRIMINAL JUSTICE ASSISTANCE	143,700

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	
115.16.594.76.6310 Kiwanis Park Splash Park Resurface	75,000
115.16.594.76.6322 Little Mtn Access Road & Parking	250,000
115.16.594.76.6353 Recurring Park Projects	60,000
115.16.594.76.6377 Cell Tower Maintenance	50,000
Total Capital Outlay	435,000



Set up of new restroom at Lions Park

**Revenue Estimates
CITY OF MOUNT VERNON**

115 PARKS CAPITAL RESERVE FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
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
Total MISCELLANEOUS REVENUES	68,000
390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	325,000
Total OTHER FINANCING SOURCES	325,000
Total PARKS CAPITAL RESERVE FUND	435,000

**Approved Expenditures
CITY OF MOUNT VERNON**

**115 PARKS CAPITAL RESERVE FUND
16 PARKS**

<i>Account Number</i>	<i>2018 Council Adopted</i>
594 CAPITALIZED EXPENDITURES	
594.76.6310 OTHER IMPROVEMENTS	75,000
594.76.6322 LITTLE MTN PARK IMPROVEMENTS	250,000
594.76.6353 RECURRING PARKS PROJECTS	60,000
594.76.6377 CELL TOWER MAINTENANCE	50,000
Total PARKS CAPITAL RESERVE FUND	435,000

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.



**Revenue Estimates
CITY OF MOUNT VERNON**

117	TBD (TRANSPORTATION) FUND	
		2018
Account Number		Council Adopted
310	TAXES	
313.21.00	TBD SALES TAX	1,400,000
	Total TAXES	1,400,000
	Total TBD (TRANSPORTATION) FUND	1,400,000

**Approved Expenditures
CITY OF MOUNT VERNON**

117	TBD (TRANSPORTATION) FUND	
14	CITY STREET	
		2018
Account Number		Council Adopted
542	ROAD AND STREET MAINTENANCE	
542.30.4543	EQUIPMENT RENTAL & RESERVE	100,000
595	ROADS & STREET CONSTRUCTION	
595.30.6317	ASPHALT OVERLAY / PATCHING	871,000
595.30.6318	SIDEWALK IMPROVEMENTS	50,000
597	OPERATING TRANSFERS-OUT	
597.64.0000	TRANSFER TO STREET FUND	379,000
	Total TBD (TRANSPORTATION) FUND	1,400,000

Department: Fiber Optic Fund (118)

Department Overview:

Mount Vernon Fiber System was designed and intended, in part, to provide institutional connectivity along with providing 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 business 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, businesses who have dark fiber leases with the City for internal use, and businesses 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.

Personnel Staffing Summary:	Actual 2016	Actual 2017	Approved 2018
Fiber Optic Technician	0	1	1
Department Total	0	1	1

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Government Fiber Connections	52	62	75	80
Dark Fiber Leases	13	16	19	23
ISP Customers	97	111	135	160



**Revenue Estimates
CITY OF MOUNT VERNON**

118 FIBER OPTICS

<i>Account Number</i>	<i>2018 Council Adopted</i>
340 CHARGES FOR SERVICES	
345.70.05 FIBER OPTIC SERVICES (PORT)	15,600
345.70.07 FIBER OPTIC SERVICES	70,000
345.70.08 MISC SERVICE - FIBER CONNECTIONS	15,000
345.70.09 INTERLOCAL MAINTENANCE FUNDS	61,300
345.70.10 DARK FIBER AGREEMENTS	58,200
345.70.11 IMPROVEMENT/ EXPANSION	60,000
Total CHARGES FOR SERVICES	280,100
360 MISCELLANEOUS REVENUES	
362.52.00 OTHER LEASES	8,100
Total MISCELLANEOUS REVENUES	8,100
Total FIBER OPTICS	288,200

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
118 FIBER OPTICS	
98 INFORMATION SERVICES	
508 ENDING FUND BALANCE	
508.90.0000 ENDING FUND BALANCE	38,212
518 CENTRAL SERVICES	
518.80.1100 SALARIES AND WAGES	83,281
518.80.2100 SOCIAL SECURITY	6,371
518.80.2200 RETIREMENT	10,577
518.80.2300 LABOR AND INDUSTRIES	267
518.80.2400 HEALTH INSURANCE	15,312
518.80.4110 PROFESSIONAL SERVICES	5,000
518.80.4212 CELLULAR PHONES	1,520
518.80.4400 LEASEHOLD EXCISE TAX PAYMENTS	930
518.80.4484 EXCISE TAX - STATE	6,000
518.80.4542 VEHICLE REPAIRS	1,500
518.80.4543 EQUIPMENT RENTAL & RESERVE	1,190
518.80.4810 REPAIRS AND MAINTENANCE	15,000
594 CAPITALIZED EXPENDITURES	
594.58.4915 COMPUTER SOFTWARE	3,040
594.58.6326 FIBER IMPROVEMENTS	80,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFER OUT	20,000
Total FIBER OPTICS	288,200

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.

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**

Account Number	2018 Council Adopted
119 CRITICAL AREA ENHANCEMENT	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	30,000
Total BEGINNING FUND BALANCE	30,000
340 CHARGES FOR SERVICES	
345.86.00 MITIGATION FEES	5,000
Total CHARGES FOR SERVICES	5,000
Total CRITICAL AREA ENHANCEMENT	35,000

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
119 CRITICAL AREA ENHANCEMENT	
12 DEVELOPMENT SERVICES	
554 ENVIRONMENTAL SERVICES	
554.90.3111 OPERATING SUPPLIES	5,000
554.90.4110 PROFESSIONAL SERVICES	25,000
594 CAPITALIZED EXPENDITURES	
594.54.6310 OTHER IMPROVEMENTS	5,000
Total CRITICAL AREA ENHANCEMENT	35,000

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 2010, an operating transfer to the General Fund will be made for administrative costs associated with the property management of the Lincoln Block properties.

Expenditure Line Detail	Amount
Facility Improvements 120.07.594.59.6211	
Kincaid buildings - masonry repairs	65,000
Total Facility Improvements	65,000
Transfers Out 120.07.597.00.0000	
To Fund 001, Current Expense Fund	10,000

**Revenue Estimates
CITY OF MOUNT VERNON**

120 LINCOLN COMMERCIAL BLOCK FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	32,149
Total BEGINNING FUND BALANCE	32,149
360 MISCELLANEOUS REVENUES	
362.55.00 FACILITY RENTALS	67,600
Total MISCELLANEOUS REVENUES	67,600
Total LINCOLN COMMERCIAL BLOCK FUND	99,749

**Approved Expenditures
CITY OF MOUNT VERNON**

**120 LINCOLN COMMERCIAL BLOCK FUND
07 GENERAL FACILITIES**

<i>Account Number</i>	<i>2018 Council Adopted</i>
559 HOUSING AND COMMUNITY DEVELOPMENT	
559.30.4400 LEASEHOLD EXCISE TAX PAYMENTS	8,600
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
594 CAPITALIZED EXPENDITURES	
594.59.6211 FACILITY IMPROVEMENTS	65,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	10,000
Total LINCOLN COMMERCIAL BLOCK FUND	99,749

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	
Operating Transfers Out	
304.07.597.67.5510 - Transfer for Fire Hydrant Replacement	38,000
304.07.597.67.5510 - Transfer to Fund 311 Bakerview Park Sidewalks	50,000
304.07.597.67.5510 - Transfer to 115 Little Mountain Access Road	200,000
304.07.597.67.5510 - Transfer to Fund 328 City Shop Project	100,000
304.07.597.67.5510 - Transfer to Fund 101 for PSE Street Lighting Project	40,000
304.07.597.67.5510 - Transfer for Parking Facility Design	50,000
304.08.597.00.0000 - Transfer for Fire Station # 1 Design	<u>25,000</u>
Total Operating Transfers Out	503,000
Debt Service of Riverside Bridge PWTF Loan	<u>117,300</u>
Fund Total	620,300

**Revenue Estimates
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
304 CAPITAL IMPROVEMENTS-REET I	
310 TAXES	
318.34.00 LOCAL 1/4 % REAL ESTATE TAX	600,000
Total TAXES	600,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	3,300
362.55.00 FACILITY RENTALS	4,800
Total MISCELLANEOUS REVENUES	8,100
390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	6,000
397.54.00 TRANSFER FROM SOLID WASTE	100,000
Total OTHER FINANCING SOURCES	106,000
Total CAPITAL IMPROVEMENTS-REET I	714,100

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
304 CAPITAL IMPROVEMENTS-REET I	
07 GENERAL FACILITIES	
508 ENDING FUND BALANCE	
508.90.0000 ENDING FUND BALANCE	93,800
591 REDEMPTION OF GEN. L/T D	
591.95.7800 INTERGOVERNMENTAL LOANS	115,000
592 INTEREST AND OTHER DEBT COSTS	
592.95.8313 INTERGOVERNMENTL LOAN INTEREST	2,300
597 OPERATING TRANSFERS-OUT	
597.67.5510 INTRFD TSFR-GENERAL FACILITIES	503,000
Total CAPITAL IMPROVEMENTS-REET I	714,100

Fund: Parks Impact Fees (311)

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
Operating Transfers Out	
311.16.594.76.6310 - Little Mtn Trailhead & Mtn Bike Skill Ctr	40,000
311.16.594.76.6310 - Hillcrest Garden Area	50,000
311.16.594.76.6310 - Bakerview paving, curbs & sidewalks	<u>150,000</u>
Total Operating Transfers Out	240,000

Fund: Fire Impact Fees (312)

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	50,000
312.09.594.22.6410 Machinery & Equipment	10,000
312.09.594.22.6413 Communication Equipment	20,000
Total Capital Outlay	<u>120,000</u>
Operating Transfers Out	
312.09.597.00.0000	6,000

Fund: Transportation Impact Fees (313)

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).

**Revenue Estimates
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
311 PARKS IMPACT FEES	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	105,000
Total BEGINNING FUND BALANCE	105,000
340 CHARGES FOR SERVICES	
345.85.00 PARK IMPACT FEES	85,000
Total CHARGES FOR SERVICES	85,000
390 OTHER FINANCING SOURCES	
397.69.00 TRANSFER IN FROM LITTLE MTN	50,000
Total OTHER FINANCING SOURCES	50,000
Total PARKS IMPACT FEES	240,000

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
311 PARKS IMPACT FEES	
16 PARKS	
594 CAPITALIZED EXPENDITURES	
594.76.6310 OTHER IMPROVEMENTS	200,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	40,000
Total PARKS IMACT FEES	240,000

**Revenue Estimates
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
312 FIRE IMPACT FEES	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	7,400
Total BEGINNING FUND BALANCE	7,400
340 CHARGES FOR SERVICES	
345.85.00 FIRE IMPACT FEES	25,000
Total CHARGES FOR SERVICES	25,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	600
Total MISCELLANEOUS REVENUES	600
390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	53,000
Total OTHER FINANCING SOURCES	53,000
Total FIRE IMPACT FEES	86,000

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
312 FIRE IMPACT FEES	
09 FIRE DEPARTMENT	
594 CAPITALIZED EXPENDITURES	
594.22.6378 FIRE HYDRANT REPLACEMENT	50,000
594.22.6410 MACHINERY AND EQUIPMENT	10,000
594.22.6413 COMMUNICATIONS EQUIPMENT	20,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	6,000
Total FIRE IMPACT FEES	86,000

**Revenue Estimates
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
313 TRANSPORTATION IMPACT FEES	
340 CHARGES FOR SERVICES	
345.85.00 TRAFFIC IMPACT FEES	100,000
Total CHARGES FOR SERVICES	100,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	3,800
Total MISCELLANEOUS REVENUES	3,800
Total TRANSPORTATION IMPACT FEES	103,800

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
313 TRANSPORTATION IMPACT FEES	
14 CITY STREET	
508 ENDING FUND BALANCE	
508.90.0000 ENDING FUND BALANCE	103,800
Total TRANSPORTATION IMPACT FEES	103,800

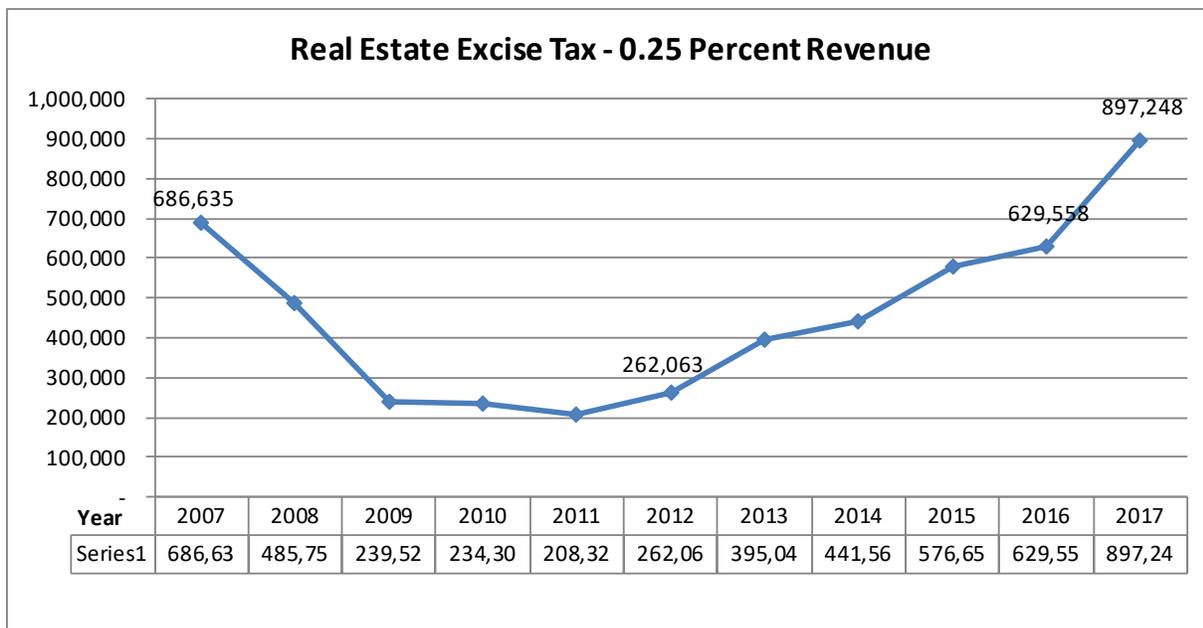
Fund: REET II – Streets (314)

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**

Account Number	2018 Council Adopted
314 REET II - STREETS	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	231,959
Total BEGINNING FUND BALANCE	231,959
310 TAXES	
318.35.00 LOCAL 1/4 % REAL ESTATE TAX	600,000
Total TAXES	600,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	1,000
Total MISCELLANEOUS REVENUES	1,000
Total REET II - STREETS	832,959

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
314 REET II - STREETS	
14 CITY STREET	
595 ROADS & STREET CONSTRUCTION	
595.30.6317 ASPHALT OVERLAY/PATCHING	524,959
595.30.6330 STREET IMPROVEMENTS	50,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 INTRFD TRSF-TRANSPORTATION PRJ	258,000
Total REET II - STREETS	832,959

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 2018.

Department Goals:

- Continue to maintain compliance with our NPDES (National Pollutant Discharge Elimination System) permit.
- Continue fine tuning the operation and maintenance of the Wastewater Treatment Plant to increase efficiency and capacity of our treatment plant process.
- Install Biosolids screw press that was procured in late 2017.
- Replace pump control panels at Freeway Drive Sanitary and Maple Lane Sanitary pump stations
- Continue efforts in converting sanitary and storm pump stations to fiber optic communications.

Personnel Staffing Summary:	Actual 2016	Actual 2017	Request 2018	Approved 2018
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	2	1	1	1
Operator	6	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 2015	Actual 2016	Estimated 2017	Projected 2018
Billions Gallons Process (Variations due to annual precipitation totals)	1,450	1,399	1,415	1,440
Dry Tons Biosolids (Affected by Activated Sludge mode of Operation).	517	590	550	650

Expenditure Line Item Detail	Amount
Professional Services	
401.22.535.34.4110 Professional Services	
Utility bills processing, printing, mailing	34,000
Consultants 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

**Revenue Estimates
CITY OF MOUNT VERNON**

401 WASTEWATER UTILITY

<i>Account Number</i>	<i>2018 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	373,419
Total BEGINNING FUND BALANCE	373,419
340 CHARGES FOR SERVICES	
341.43.00 CREDIT CARD PROCESSING FEES	3,200-
343.51.00 SEWER SERVICE FEES	8,548,000
343.52.00 INTERFUND SERVICE FEES	49,000
Total CHARGES FOR SERVICES	8,593,800
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	32,000
361.41.00 OTHER INTEREST EARNINGS	20,000
362.55.00 FACILITY RENTALS	15,000
369.90.11 MISCELLANEOUS REVENUE	20,000
369.95.00 LIEN RELEASE	12,000
Total MISCELLANEOUS REVENUES	99,000
390 OTHER FINANCING SOURCES	
397.00.00 TRANSFER FROM SEWER CONNECTION FEES	315,000
Total OTHER FINANCING SOURCES	315,000
Total WASTEWATER UTILITY	9,381,219

Approved Expenditures
CITY OF MOUNT VERNON

401 WASTEWATER UTILITY
22 WASTEWATER UTILITY

<i>Account Number</i>	<i>2018 Council Adopted</i>
535.33 SEWER - COLLECTION	
535.33.1100 SALARIES AND WAGES	288,518
535.33.1200 SALARY PART-TIME EMPLOYEES	13,750
535.33.1300 OVERTIME	4,500
535.33.2100 SOCIAL SECURITY	23,467
535.33.2200 RETIREMENT	37,213
535.33.2300 LABOR AND INDUSTRIES	8,392
535.33.2400 HEALTH INSURANCE	78,422
535.33.2820 UNIFORMS & CLOTHING	1,100
535.33.3110 OFFICE SUPPLIES	600
535.33.3111 OPERATING SUPPLIES	3,000
535.33.3115 MAINTENANCE SUPPLIES	1,500
535.33.3500 MINOR TOOLS/EQUIPMENT	4,000
535.33.4214 COMMUNICATION SERVICES	2,500
535.33.4310 TRAVEL	800
535.33.4400 LEASEHOLD EXCISE TAX PAYMENTS	1,500
535.33.4542 VEHICLE REPAIRS	14,624
535.33.4543 EQUIPMENT RENTAL & RESERVE	163,538
535.33.4544 MACHINE RENTAL	1,800
535.33.4700 PUBLIC UTILITY SERVICES	2,700
535.33.4810 SEWER REPAIR	20,000
535.33.4820 GROUNDS MAINTENANCE	100
535.33.4840 MAINTENANCE CONTRACT-SOFTWARE	7,175
535.33.4913 LAUNDRY	2,200
535.33.4915 COMPUTER SOFTWARE	500
535.33.4921 SANITARY GRIT/SCREENINGS DISPO	12,000
535.33.4980 DUES SUBSCRIPTIONS&MEMBERSHIPS	175
535.33.4982 TUITION & REGISTRATION	2,500
535.33.9100 INTERFUND PROFESSIONAL SVCS	197,000
535.33.9800 INTERFUND REPAIRS & MAINT.	207,000
535.33.9900 OTHER INTERFUND SERVICES/CHGS	27,000
Total SEWER - COLLECTION	1,127,574
535.34 SEWER - TREATMENT	
535.34.1100 SALARIES AND WAGES	982,489
535.34.1200 SALARY PART-TIME EMPLOYEES	30,390
535.34.1300 OVERTIME	20,000
535.34.2100 SOCIAL SECURITY	79,015
535.34.2200 RETIREMENT	125,654
535.34.2300 LABOR AND INDUSTRIES	26,693

Approved Expenditures
CITY OF MOUNT VERNON

401 WASTEWATER UTILITY
22 WASTEWATER UTILITY

Account Number	2018 Council Adopted
535.34.2400 HEALTH INSURANCE	163,116
535.34.2520 EMPLOYEE WELLNESS	1,600
535.34.2700 UNEMPLOYMENT COMPENSATION	6,000
535.34.2820 UNIFORMS & CLOTHING	3,000
535.34.3110 OFFICE SUPPLIES	3,000
535.34.3111 OPERATING SUPPLIES	145,000
535.34.3114 LAB SUPPLIES	11,000
535.34.3115 MAINTENANCE SUPPLIES	22,000
535.34.3500 MINOR TOOLS/EQUIPMENT	2,500
535.34.4110 PROFESSIONAL SERVICES	127,000
535.34.4121 STATE EXAMINER AUDITING	18,000
535.34.4131 CONTROL SYSTEMS MAINT. CONTRAC	22,000
535.34.4132 SLUDGE HAUL & APPLICATION CON.	250,000
535.34.4133 LABORATORY SERVICES	18,000
535.34.4180 LEGAL PUBLISHING	100
535.34.4212 CELLULAR PHONES	2,160
535.34.4214 COMMUNICATION SERVICES	12,000
535.34.4215 FIBER OPTIC SERVICES	5,625
535.34.4230 POSTAGE	3,000
535.34.4310 TRAVEL	2,500
535.34.4483 DRAINAGE/DIKE TAX	20,000
535.34.4484 EXCISE TAX - STATE	162,000
535.34.4485 B & O TAX (CITY)	660,000
535.34.4542 VEHICLE REPAIRS	6,146
535.34.4543 EQUIPMENT RENTAL & RESERVE	62,943
535.34.4544 MACHINE RENTAL	7,345
535.34.4630 LIABILITY INSURANCE PSCIA	154,982
535.34.4640 MISC PERILS/PROPERTY LOSS INS.	100,663
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	31,925
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	3,500
535.34.4915 COMPUTER SOFTWARE	11,700
535.34.4980 DUES SUBSCRIPTIONS&MEMBERSHIPS	1,800
535.34.4982 TUITION & REGISTRATION	6,000
535.34.4987 COLLECTION FEES & MISCELLANEOU	22,000

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
401 WASTEWATER UTILITY	
22 WASTEWATER UTILITY	
535.34.5131 W/W DISCHARGE PERMIT	36,000
535.34.6410 MACHINERY & EQUIPMENT	9,000
535.34.6415 COMPUTER HARDWARE & EQUIPMENT	9,400
535.34.6422 OFFICE & PLANT EQUIPMENT	11,000
535.34.6423 WASTEWATER PLANT PROCESS MOD.	15,000
535.34.9110 ADMIN. OVERHEAD CHARGES	725,985
Total SEWER - TREATMENT	4,682,731
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	691
535.38.4543 EQUIPMENT RENTAL & RESERVE	4,585
535.38.4820 GROUNDS MAINTENANCE	800
535.38.4862 MECHANICAL MAINTENANCE	35,000
535.38.4863 ELECTRICAL MAINTENANCE	33,000
535.38.4864 STRUCTURAL MAINTENANCE	4,000
535.38.4915 COMPUTER SOFTWARE	800
535.38.6415 COMPUTER HARDWARE & EQUIPMENT	4,000
535.38.6418 FURNITURE & EQUIPMENT	8,500
Total SEWER - PUMP STATIONS	135,376
591.35 SEWER FACILITIES	
591.35.7800 INTERGOVERNMENTAL LOANS	2,030,978
Total SEWER FACILITIES	2,030,978
592.35 SEWER FACILITIES	
592.35.8313 INTERGOVERNMENTL LOAN INTEREST	337,060
Total SEWER FACILITIES	337,060
594.35 CAPITAL EXPENDITURES-SEWER FACILITIES	
594.35.6310 OTHER IMPROVEMENTS	50,000
594.35.6413 COMMUNICATIONS EQUIPMENT	15,000

Approved Expenditures
CITY OF MOUNT VERNON

<i>Account Number</i>	<i>2018 Council Adopted</i>
401 WASTEWATER UTILITY	
22 WASTEWATER UTILITY	
594.35.6415 COMPUTER HARDWARE & EQUIPMENT	2,500
Total CAPITAL EXPENDITURES-SEWER FACILITIES	67,500
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	9,381,219

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 and 1 Division Manager. On an average day we will collect 75 tons of garbage. In 2016 we collected 19,130 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.

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 9,800 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 2016 Mount Vernon citizens recycled 2,620 tons for the year.

Department Goals:

- To provide for the solid Waste, recycle, and yard waste disposal needs of Mount Vernon citizens.
- To work closely with other departments, organizations, and jurisdictions providing quality Solid Waste disposal services.
- To work closely with Skagit County regarding any issue affecting their solid waste disposal rate.
- To enhance the public's understanding of solid waste disposal requirements and issues.
- To consistently provide a Solid Waste Utility that is efficiently administered and maintained.
- To implement efficient collection systems to address both residential and commercial growth.
- 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	Actual 2016	Actual 2017	Recommend 2018
Solid Waste Superintendent	1	1	1
Assistant Superintendent	1	1	1
Driver/ Collectors	11	11	11
Full Time Total	13	13	13
Part Time Total	3	4	3

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Solid Waste Tonnage	18,200	19,130	19,700	20,300
Yard Waste Processed **	1,810 tons	1,738 tons	13,560 yards	14,000 yards
Residential Garbage Accounts	9,530	9600	9700	9811
Commercial Garbage Accounts	1,020	1050	1100	1000
Curbside Recycling (tonnage)	2,461	2620	2570	2800

***Beginning in 2017 Yard Waste contract with LaConner changed tracking from tonnage to yards*



Size options for garbage carts

**Revenue Estimates
CITY OF MOUNT VERNON**

402 SOLID WASTE UTILITY

<i>Account Number</i>	<i>2018 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	361,100
Total BEGINNING FUND BALANCE	361,100
340 CHARGES FOR SERVICES	
341.43.00 CREDIT CARD PROCESSING FEES	3,200-
343.75.00 SOLID WASTE COLLECTION FEES	5,190,700
343.77.00 RECYCLING COLLECTION FEES	400,000
343.78.00 YARD WASTE PUNCH CARDS	30,000
343.78.01 COMPOST BINS	500
Total CHARGES FOR SERVICES	5,618,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	15,000
361.41.00 OTHER INTEREST EARNINGS	8,000
369.90.11 MISCELLANEOUS REVENUE	2,000
369.95.00 LIEN RELEASE	12,000
Total MISCELLANEOUS REVENUES	37,000
Total SOLID WASTE UTILITY	6,016,100

Approved Expenditures
CITY OF MOUNT VERNON

402 SOLID WASTE UTILITY
23 SOLID WASTE UTILITY

<i>Account Number</i>	<i>2018 Council Adopted</i>
537 SOLID WASTE UTILITY	
537.35.1100 SALARIES AND WAGES	815,394
537.35.1200 SALARY PART-TIME EMPLOYEES	42,091
537.35.1300 OVERTIME	25,000
537.35.2100 SOCIAL SECURITY	67,375
537.35.2200 RETIREMENT	108,905
537.35.2300 LABOR AND INDUSTRIES	27,439
537.35.2400 HEALTH INSURANCE	179,882
537.35.2520 EMPLOYEE WELLNESS	2,500
537.35.2700 UNEMPLOYMENT COMPENSATION	2,000
537.35.2820 UNIFORMS & CLOTHING	5,500
537.35.3100 OFFICE & OPERATING SUPPLIES	20,000
537.35.3120 TRAINING MATERIALS	550
537.35.3143 CRUSHED GRAVEL	2,000
537.35.4110 PROFESSIONAL SERVICES	45,000
537.35.4121 STATE EXAMINER AUDITING	12,000
537.35.4186 PUBLIC EDUCATION	2,500
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	5,000
537.35.4484 EXCISE TAX - STATE	240,000
537.35.4485 B & O TAX (CITY)	330,000
537.35.4542 VEHICLE REPAIRS	59,785
537.35.4543 EQUIPMENT RENTAL & RESERVE	821,904
537.35.4544 MACHINE RENTAL	6,000
537.35.4630 LIABILITY INSURANCE PSCIA	43,395
537.35.4640 MISC PERILS/PROPERTY LOSS INS.	4,910
537.35.4700 PUBLIC UTILITY SERVICES	8,900
537.35.4810 REPAIRS AND MAINTENANCE	12,000
537.35.4830 EQUIPMENT MAINTENANCE	1,200
537.35.4840 MAINTENANCE CONTRACT-SOFTWARE	12,500
537.35.4913 LAUNDRY	5,000
537.35.4915 COMPUTER SOFTWARE	5,000
537.35.4925 VEHICLE IMPOUNDMENT	500
537.35.4935 YARD WASTE DISPOSAL	35,000
537.35.4941 RECYCLING CONTRACT	500,000

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
402 SOLID WASTE UTILITY	
23 SOLID WASTE UTILITY	
537.35.4942 CONSTRUCTION & DEMO RECYLCING COSTS	2,500
537.35.4968 ALLEY MAINTENANCE	4,000
537.35.4969 HAZARDOUS WASTE DISPOSAL	1,000
537.35.4982 TUITION & REGISTRATION	1,000
537.35.4987 COLLECTION FEES & MISCELLANEOU	16,000
537.35.5125 SKAGIT COUNTY SOLID WASTE DISPOSAL FEES	1,760,000
537.35.6310 IMPROVMENTS OTHER THAN BLDGS.	8,000
537.35.6412 MACHINERY & GARBAGE BINS	90,000
537.35.6415 COMPUTER HARDWARE & EQUIPMENT	2,000
537.35.6418 FURNITURE & EQUIPMENT	1,000
537.35.6419 VEHICLES & EQUIPMENT	111,140
537.35.9100 INTERFUND PROFESSIONAL SVCS	98,000
537.35.9110 ADMIN. OVERHEAD CHARGES	353,230
Total SOLID WASTE UTILITY	5,916,100
 597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	100,000
Total OPERATING TRANSFERS-OUT	100,000
 Total SOLID WASTE UTILITY	 <u><u>6,016,100</u></u>

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:	Actual 2016	Actual 2017	Approved 2018
Engineering Manager (split w/Public Works)	.75	.75	.75
Civil Engineering Tech II	1	1	1
Full Time Total	1.75	1.75	1.75
Part Time Total	1	1	1

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Catch basin cleaning (# units)	2,011	1,318	2,000	2,500
Pipe cleaning (LF)	52,867	48,551	50,000	50,000
Ditch digging (LF)	2,200	282	500	1,000
Citizen contacts	151	75	90	85
Detention ponds cleaned / mowed (hrs)	541	943	700	700
Grit recovered (tons)	1,470	1,511	1,200	1,200



2017 Flood incident

**Revenue Estimates
CITY OF MOUNT VERNON**

403 SURFACE WATER MGMT UTILITY

<i>Account Number</i>	<i>2018 Council Adopted</i>
340 CHARGES FOR SERVICES	
341.43.00 CREDIT CARD PROCESSING FEES	700-
343.10.00 DRAINAGE UTILITY FEES	2,298,200
Total CHARGES FOR SERVICES	2,297,500
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	10,000
361.41.00 OTHER INTEREST EARNINGS	3,500
Total MISCELLANEOUS REVENUES	13,500
Total SURFACE WATER MGMT UTILITY	2,311,000

Approved Expenditures
CITY OF MOUNT VERNON

<i>Account Number</i>	<i>2018 Council Adopted</i>
403 SURFACE WATER MGMT UTILITY	
38 SURFACE WATER MGMT UTILITY	
508.90 ENDING BALANCE	
508.90.0000 ENDING FUND BALANCE	81,366
Total ENDING BALANCE	81,366
531.36 SURFACE WATER ADMINISTRATION	
531.36.1100 SALARIES AND WAGES	161,335
531.36.1200 SALARY PART-TIME EMPLOYEES	34,130
531.36.2100 SOCIAL SECURITY	14,953
531.36.2200 RETIREMENT	20,490
531.36.2300 LABOR AND INDUSTRIES	3,613
531.36.2400 HEALTH INSURANCE	40,200
531.36.3110 OFFICE SUPPLIES	1,500
531.36.3125 BOOKS	100
531.36.4110 PROFESSIONAL SERVICES	138,600
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	9,174
531.36.4630 LIABILITY INSURANCE PSCIA	15,498
531.36.4700 PUBLIC UTILITY SERVICES	20,000
531.36.4830 EQUIPMENT MAINTENANCE	1,250
531.36.4840 MAINTENANCE CONTRACT-SOFTWARE	19,525
531.36.4903 DISCHARGE PERMIT	31,364
531.36.4915 COMPUTER SOFTWARE	3,200
531.36.4932 PARKER BUS. CENTER DUES	7,000
531.36.4980 DUES SUBSCRIPTIONS&MEMBERSHIPS	750
531.36.4982 TUITION & REGISTRATION	1,000
531.36.6415 COMPUTER HARDWARE & EQUIPMENT	1,500
531.36.6418 FURNITURE & EQUIPMENT	500
Total SURFACE WATER ADMINISTRATION	536,682
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

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
403 SURFACE WATER MGMT UTILITY	
38 SURFACE WATER MGMT UTILITY	
531.37.4310 TRAVEL	500
531.37.4483 DRAINAGE/DIKE TAX	500
531.37.4484 EXCISE TAX - STATE	34,860
531.37.4542 VEHICLE REPAIRS	32,275
531.37.4543 EQUIPMENT RENTAL & RESERVE	323,981
531.37.4544 MACHINE RENTAL	5,000
531.37.4700 PUBLIC UTILITY SERVICES	2,200
531.37.4701 PUBLIC UTILITY SVC - DRAINAGE DIST 17	12,000
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	2,000
531.37.4864 STRUCTURAL MAINTENANCE	3,000
531.37.4867 DETENTION POND MAINTENANCE	50,000
531.37.4913 LAUNDRY	1,200
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	400,000
531.37.6355 STORMLINE REPLACEMENT & REPAIR	20,000
531.37.6415 COMPUTER HARDWARE & EQUIPMENT	1,500
531.37.9100 INTERFUND PROFESSIONAL SVCS	194,000
531.37.9110 ADMIN. OVERHEAD CHARGES	214,686
531.37.9800 INTERFUND REPAIRS & MAINT.	220,000
531.37.9900 OTHER INTERFUND SERVICES/CHGS	81,000
Total SURFACE WATER MAINTENANCE	1,692,952
Total SURFACE WATER MGMT UTILITY	<u><u>2,311,000</u></u>

Fund: Sewer Facility Expansion Fund (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 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).



Treatment Plant - Clarifier

**Revenue Estimates
CITY OF MOUNT VERNON**

411 SEWER FACILITY EXPANSION FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	10,000
Total MISCELLANEOUS REVENUES	10,000
370 OTHER INCOME	
379.20.00 CONTRIBUTION - SEWER EXPAND	900,000
Total OTHER INCOME	900,000
Total SEWER FACILITY EXPANSION FUND	910,000

**Approved Expenditures
CITY OF MOUNT VERNON**

**411 SEWER FACILITY EXPANSION FUND
22 WASTEWATER UTILITY**

<i>Account Number</i>	<i>2018 Council Adopted</i>
508 ENDING FUND BALANCE	
508.90.0000 ENDING FUND BALANCE	531,500
535 SEWER UTILITY	
535.34.4484 EXCISE TAX - STATE	13,500
535.34.6310 OTHER IMPROVEMENTS	50,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS-OUT	315,000
Total SEWER FACILITY EXPANSION FUND	910,000

**Revenue Estimates
CITY OF MOUNT VERNON**

412 SEWER CAPITAL RESERVE FUND

<i>Account Number</i>	<i>2018 Council Adopted</i>
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	60,000
Total BEGINNING FUND BALANCE	60,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	10,000
Total MISCELLANEOUS REVENUES	10,000
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	1,070,000

**Approved Expenditures
CITY OF MOUNT VERNON**

**412 SEWER CAPITAL RESERVE FUND
22 WASTEWATER UTILITY**

<i>Account Number</i>	<i>2018 Council Adopted</i>
535 SEWER UTILITY	
535.34.6310 IMPROVEMENTS OTHER THAN BLDGS.	520,000
535.34.6360 SEWER RESTORATION	550,000
Total SEWER CAPITAL RESERVE FUND	1,070,000

Fund: Equipment Rental Fund (Maintenance & Reserve) (501)

Department Overview:

This department is directly responsible for the maintenance and repair of the City's fleet of 230 vehicles and equipment. This fleet includes 50 law enforcement vehicles; 26 pieces of heavy equipment; 14 garbage trucks; 18 fire and rescue vehicles; 58 passenger vehicles; as well as 64 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	Actual 2016	Actual 2017	Recommend 2018
Equipment Rental Supervisor	1	1	1
Mechanic	2	2	2
Department Total	3	3	3

Department Service Measures	Actual 2015	Actual 2016	Estimated 2017	Projected 2018
Number of fleet vehicles	230	230	235	235
Oil Changes	264	264	270	270
Tune ups & Engine repairs	360	360	360	325
Brake Jobs	125	125	127	117
Engine Rebuilds	1	1	1	1
Transmission Rebuilds	2	1	1	3
Clutch Replacements	1	1	1	1
Service Calls	400	391	411	395
Welding Projects	365	372	381	385
Hydraulic Repair	285	285	291	280
Electrical Repairs	500	495	525	525
Mower Repairs	300	311	326	310
Gallons of fuel purchased	120,000	120,000	125,000	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	25,020
	Laptops, replace 14 per year on average	8,200
	San Server	6,000
	Servers, network & backups	24,100
	Total Computer Hardware and Equipment	63,320
Vehicles and Equipment 501.24.594.48.6419		
Police	Patrol vehicle	45,000
	Patrol vehicle	45,000
	Patrol vehicle	45,000
	Patrol vehicle	47,523
	Patrol vehicle	32,000
Parks	Bunker Rake	19,875
	3/4 Ton Truck w/ Service Box	40,709
	Extended Cab Truck	45,610
	1 Ton Truck	58,055
Street	Paint Machine	300,000
	Chipper	53,500
	Thermo Pre-Melter	40,000
General Facilities	Maintenance Van	26,749
Surface Water	Hose Kit for Sweeper	18,000
	Culvert Nozzle for Vactor	6,000
	Flail mower head	6,000
Solid Waste	Automated Side Loader	356,038
	Shop Truck	30,000
Waste Water	Toyota 5,000# Forklift	28,200
	3/4 Ton Truck w/ Service Box	56,000
	Vactor	650,000
	Total Vehicles and Equipment	1,949,259
	Equipment Contingency 501.24.594.48.6430	30,000

**Revenue Estimates
CITY OF MOUNT VERNON**

501	EQUIPMENT RENTAL FUND	2018	Council Adopted
<i>Account Number</i>			
300	BEGINNING FUND BALANCE		
308.90.00	BEGINNING FUND BALANCE	348,266	
	Total BEGINNING FUND BALANCE		348,266
330	INTERGOVERNMENTAL SERVICES		
334.01.31	WA STATE PATROL - WILDLAND MOBILIZATION	13,000	
	Total INTERGOVERNMENTAL SERVICES		13,000
360	MISCELLANEOUS REVENUES		
361.10.00	INTEREST EARNINGS	40,000	
362.20.00	INTERFUND CHGS. FOR SERVICES	2,495,832	
369.90.00	MISCELLANEOUS REVENUE	33,000	
	Total MISCELLANEOUS REVENUES		2,568,832
390	OTHER FINANCING SOURCES		
397.00.00	OPERATING TRANSFERS-IN	100,000	
	Total OTHER FINANCING SOURCES		100,000
	Total EQUIPMENT RENTAL FUND		3,030,098

Approved Expenditures
CITY OF MOUNT VERNON

Account Number	2018 Council Adopted
501 EQUIPMENT RENTAL FUND	
24 INTERNAL SERVICES	
548 CITY VEHICLES AND PW EQUIP.	
548.70.1100 SALARIES AND WAGES	223,054
548.70.1300 OVERTIME	3,500
548.70.2100 SOCIAL SECURITY	17,332
548.70.2200 RETIREMENT	28,773
548.70.2300 LABOR AND INDUSTRIES	5,711
548.70.2400 HEALTH INSURANCE	52,799
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
548.70.3200 FUEL	360,000
548.70.3500 MINOR TOOLS AND EQUIPMENT	2,250
548.70.4110 PROFESSIONAL SERVICES	2,500
548.70.4212 CELLULAR PHONES	600
548.70.4310 TRAVEL	500
548.70.4542 VEHICLE REPAIRS	366
548.70.4543 EQUIPMENT RENTAL & RESERVE	28,194
548.70.4630 LIABILITY INSURANCE PSCIA	34,096
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
548.70.6415 COMPUTER HARDWARE & EQUIPMENT	1,500
548.70.6418 FURNITURE AND EQUIPMENT	6,000
548.70.9110 ADMIN. OVERHEAD CHARGES	158,492
Total CITY VEHICLES AND PW EQUIP.	987,519
594 CAPITALIZED EXPENDITURES	
594.18.6415 COMPUTER HARDWARE & EQUIPMENT	63,320
594.48.6419 VEHICLES & EQUIPMENT	1,949,259
594.48.6430 EQUIPMENT CONTINGENCY	30,000
Total CAPITALIZED EXPENDITURES	2,042,579
Total EQUIPMENT RENTAL FUND	<u>3,030,098</u>

Fund: LEOFF I LT 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 2018.

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

LEOFF 1	Actual	Actual	Projected
	2016	2017	2018
Department Service Measures:			
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**

Account Number	2018 Council Adopted
512 LEOFF I LT HEALTHCARE INSURANCE RESERVE	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	27,200
Total BEGINNING FUND BALANCE	27,200
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	2,800
Total MISCELLANEOUS REVENUES	2,800
390 OTHER FINANCING SOURCES	
397.00.00 OPERATING TRANSFERS-IN	10,000
Total OTHER FINANCING SOURCES	10,000
Total LEOFF I LT HEALTHCARE INSURANCE RESERVE	40,000

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
512 LEOFF I LT HEALTHCARE INSURANCE RESERVE	
06 HUMAN RESOURCES	
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

**Revenue Estimates
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
611 FIREMEN'S PENSION FUND	
300 BEGINNING FUND BALANCE	
308.90.00 BEGINNING FUND BALANCE	50,000
Total BEGINNING FUND BALANCE	50,000
330 INTERGOVERNMENTAL SERVICES	
336.06.91 FIRE INSURANCE PREMIUM TAX	36,000
Total INTERGOVERNMENTAL SERVICES	36,000
360 MISCELLANEOUS REVENUES	
361.10.00 INTEREST EARNINGS	3,000
Total MISCELLANEOUS REVENUES	3,000
Total FIREMEN'S PENSION FUND	89,000

**Approved Expenditures
CITY OF MOUNT VERNON**

Account Number	2018 Council Adopted
611 FIREMEN'S PENSION FUND	
25 FIREMEN'S RELIEF AND PENSION	
517 EMPLOYEE BENEFIT PROGRAMS	
517.20.2910 PENSION SERVICES	15,000
517.20.4110 PROFESSIONAL SERVICES	5,000
597 OPERATING TRANSFERS-OUT	
597.00.0000 OPERATING TRANSFERS OUT	69,000
Total FIREMEN'S RELIEF AND PENSION FUND	89,000

Supplemental Information

City Staff

The City's staff is doing more with less. In 2008 the City's population was 30,150 and the full time staff employed by the City was 210, the City is projected to have a population of 34,359 in 2018 and the staffing level will be 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. In the past year the CWP staff of 1.75 FTE's has 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.

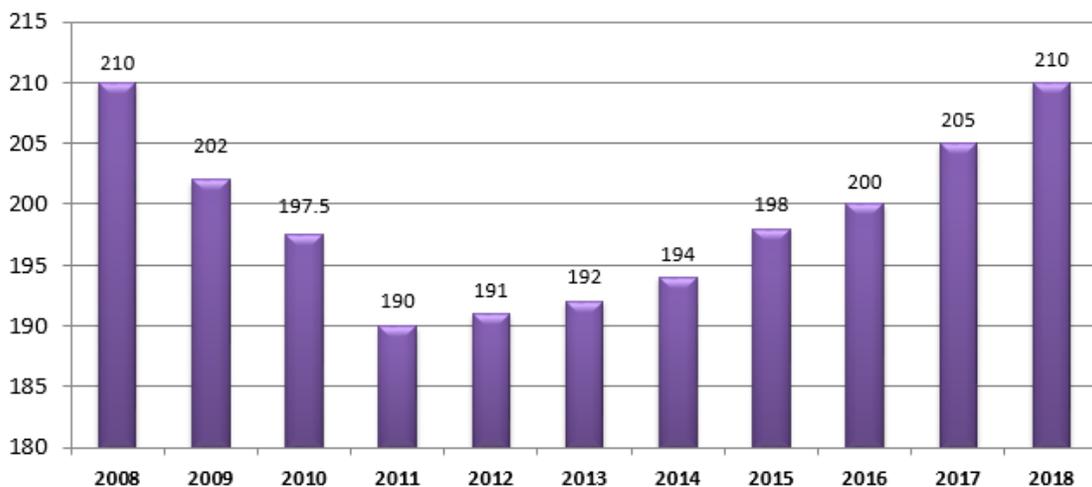
Population & Staffing Comparisons



Employee History

Department	2018		2017		2016		2015	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
	Prelim	Prelim	Actual	Actual	Actual	Actual	Actual	Actual
Current Expense								
Mayor	3	0	3	0	3	0	3	0
Municipal Court	0	0	0	0	0	0	0	0
Finance	7	3	7	3	7	3	7	3
City Attorney	4	1	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	59	1	58	1	57	1	57	1
Fire	38	1	37	1	37	1	37	1
Public Works/Engineering	6.25	0	6.25	0	6.25	0	6.25	1
Development Services	12.4	1	12	2	10	3	10	3
TV-10	2	2	2	2	2	3	1	3
Information Services	5	0	4	1	4	1	4	1
Total Current Expense	140.65	9	137.25	11	134.25	13	133.25	14
City Street	10	1	10	1	9	1	8	1
Parks/ Rec Activities	14	15	13	16	13	15	13	15
Library	10	14	10	16	10	16	10	16
Fiber Optics	1	0	1	0				
Wastewater Utility	16.3	4	16	4	16	4	16	4
Solid Waste Utility	13	3	13	4	13	3	13	3
Surfacewater Utility	2.05	1	1.75	1	1.75	1	1.75	1
Equipment Rental	3	0	3	0	3	0	3	0
Total-All Funds	210	47	205	53	200	53	198	54

Full-Time Employee Count by Year



ORDINANCE NO. 3733

AN ORDINANCE OF THE CITY OF MOUNT VERNON, WASHINGTON, ADOPTING THE BUDGET FOR THE YEAR 2018.

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, 2018 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, 2018 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2018.

Fund			
No.	Fund/Department Description	Expenditures	Revenue
001	General Fund		
	City Council	202,604	
	Municipal Court	458,454	
	Mayor	415,143	
	Finance	939,537	
	City Attorney	572,386	
	Human Resources	618,700	
	General Facilities	898,628	
	Police Department	9,739,818	
	Fire Department	5,555,362	
	Public Works/Engineering	863,033	
	Development Services	1,953,160	
	TV 10 - Public Access Cable	222,680	
	CDBG Entitlement Grant	693,643	
	Information Services	846,658	
	Non-Department	831,353	
	Total General Fund	24,811,159	24,811,159
101	City Street Fund	1,887,576	1,887,576
103	Parks and Enrichment Services Fund	2,005,766	2,005,766
104	Library Fund	1,358,995	1,358,995
102	Arterial Street Fund	2,279,681	2,279,681
105	Paths and Trails Fund	30,000	30,000
106	Tourism Promotion Fund	351,100	351,100
107	Little Mtn Improvements Reserve	70,000	70,000
109	Crime Prevention Fund	11,600	11,600
110	Government Access Fund	50,516	50,516
112	Criminal Justice Assistance	143,700	143,700
115	Parks Capital Improvements Reserve	435,000	435,000
117	TBD Fund	1,400,000	1,400,000
118	Fiber Optic Fund	249,988	249,988
119	Critical Areas Enhancement Fund	35,000	35,000
120	Lincoln Commercial Properties	99,749	99,749

Fund		Expenditures	Revenue
No.	Fund/Department Description		
304	Capital Improvements Fund - REET I	620,300	620,300
311	Parks Impact Fees	240,000	240,000
312	Fire Impact Fees	86,000	86,000
313	Transportation Impact Fees	-	-
314	REET II - Streets	832,959	832,959
401	Wastewater Utility Fund	9,381,219	9,381,219
402	Solid Waste Utility Fund	6,016,100	6,016,100
403	Surfacewater Utility Fund	2,229,634	2,229,634
411	Wastewater Connection Fees	378,500	378,500
412	Sewer Capital Reserve	1,070,000	1,070,000
501	Equipment Rental Fund	3,030,098	3,030,098
512	Leoff I LT Healthcare Reserve	40,000	40,000
611	Firemen's Pension & Relief Fund	89,000	89,000
Total 2018 Expenditures and Revenues		59,233,640	59,233,640

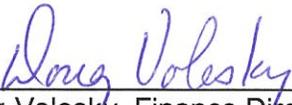
Section 3. That the detailed budget for 2018, as set forth in the City of Mount Vernon 2018 Budget, as approved by the City Council on the 8th day of November 2017, subsequent to a public hearing held on November 8, 2017 are adopted by reference and made a part of this ordinance.

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 8th DAY OF November 2017.

SIGNED AND APPROVED THIS 21st DAY OF November 2017.



 Doug Volesky, Finance Director



 Jill Boudreau, Mayor

Approved as to form:



Kevin Rogerson, City Attorney

Published: December 17, 2017