

City of Mount Vernon

2009 Budget Summary



Mount Vernon, Washington

Prepared by:
Finance Department

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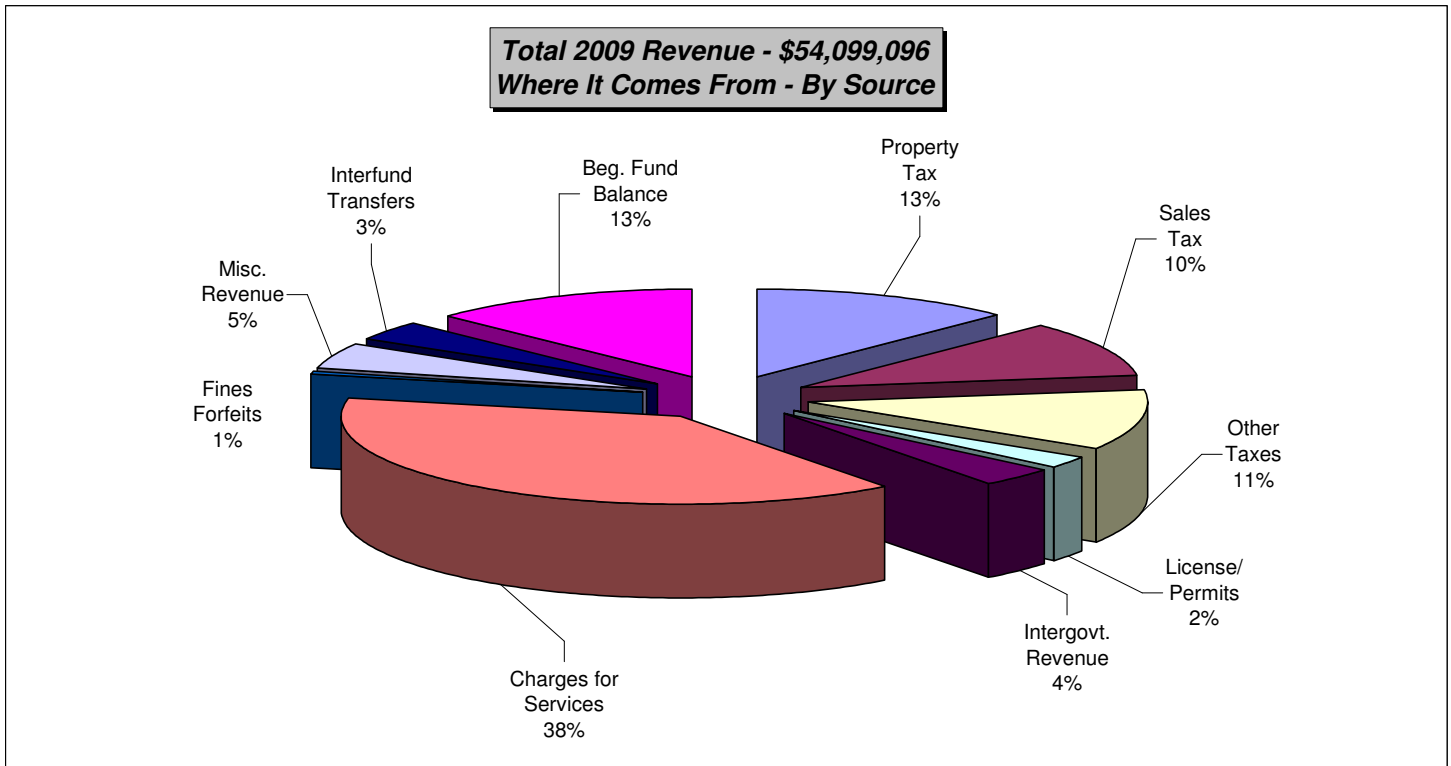
**City of Mount Vernon
2009 Budget**

Fund Dept No.	Fund / Department	2008 Adopted Budget	2009 Mayor Recommended Budget	2008-2009 % Change
001	Current Expense			
01	City Council	196,691	198,745	1.0%
02	Municipal Court	510,993	549,321	7.5%
03	Mayor	323,667	356,040	10.0%
04	Finance	698,863	741,824	6.1%
05	City Attorney	408,289	433,029	6.1%
06	Human Resources	353,790	379,923	7.4%
07	General Facilities	643,916	605,998	-5.9%
08	Police Department	6,637,596	7,072,357	6.5%
09	Fire Department	4,686,895	4,949,738	5.6%
11	Public Works/Engineering	962,436	951,612	-1.1%
12	Community and Economic Development	1,765,187	1,541,416	-12.7%
18	TV 10 - Public Access Cable	124,718	147,886	18.6%
98	Information Services	570,315	579,127	1.5%
99	Non-Departmental	2,792,075	1,936,384	-30.6%
	Total Current Expense	20,675,431	20,443,400	-1.1%
101	City Street Fund	1,705,611	1,602,027	-6.1%
103	Parks and Recreation Fund	1,731,854	1,767,942	2.1%
104	Library Fund	1,238,663	1,270,030	2.5%
102	Arterial Street Fund	1,017,845	533,000	-47.6%
105	Paths and Trails	114,000	50,000	-56.1%
106	Tourism Promotion Fund	220,000	234,000	6.4%
107	Little Mountain Improvements Reserve	56,000	140,000	150.0%
109	Crime Prevention	7,950	7,950	0.0%
110	Government Access Fund	60,800	158,086	160.0%
112	Criminal Justice Assistance	200,000	175,700	-12.2%
115	Parks Capital Improvements Reserve	437,000	215,000	-50.8%
118	Fiber Optic Fund	30,000	40,000	33.3%
119	Critical Areas Enhancement Fund	150,000	140,000	-6.7%
120	Lincoln Commercial Properties	75,000	73,000	-2.7%
201	1998 UTGO Bond Fund	509,878	504,635	-1.0%
205	1998 LTGO Bond Fund	122,563	124,113	1.3%
304	Capital Improvements Fund - REET I	2,071,646	996,088	-51.9%
311	Parks Impact Fees	180,000	372,000	106.7%
312	Fire Impact Fees	158,950	111,415	-29.9%
313	Transportation Impact Fees	150,000	200,000	33.3%
314	REET II - Streets	1,062,000	650,000	-38.8%
401	Wastewater Utility Fund	6,752,537	6,863,960	1.7%
402	Solid Waste Utility Fund	5,507,756	4,864,456	-11.7%
403	Surfacewater Utility Fund	1,660,424	1,632,992	-1.7%
410	Sewer Repair/Replacement Fund	667,000	0	-100.0%
411	Wastewater Connection Fees	863,000	1,300,000	50.6%
412	Sewer Capital Reserve	3,616,000	3,436,000	-5.0%
501	Equipment Rental Fund	1,913,622	1,998,629	4.4%
511	Employee Healthcare Fund	3,320,000	4,032,000	21.4%
611	Firemen's Pension and Relief Fund	69,317	162,673	134.7%
	Total All Funds	56,344,847	54,099,096	-4.0%

		FUND BALANCE							Fund Bal.
Fund #	City Fund	Fund Bal at Jan 1, 2008	2008 Revenue	2008 Expenditures	Fund Bal at Dec 31, 2008	2009 Revenue	2009 Expenditures	Estimated Bal Dec 31, 2009	Budgeted in 2008
001	Current Expense	6,336,519	17,214,600	19,599,662	3,951,457	18,535,430	20,443,400	2,043,487	1,907,970
101	City Street	286,723	1,585,022	1,698,738	173,007	1,560,561	1,602,027	131,541	41,466
103	Parks/Recreation	284,499	1,625,307	1,658,225	251,581	1,664,601	1,767,942	148,240	103,341
104	Library	123,055	1,184,699	1,203,067	104,687	1,228,733	1,270,030	63,390	41,297
102	Arterial Street	363,299	328,845	487,405	204,739	433,000	533,000	104,739	100,000
105	Paths and Trails	117,843	4,950	64,000	58,793	4,630	50,000	13,423	45,370
106	Tourism Promotion	252,960	227,000	175,100	304,860	205,000	234,000	275,860	29,000
107	Little Mountain Cap Res	175,865	27,711	50,000	153,576	26,400	140,000	39,976	113,600
109	Crime Prevention	19,105	110	7,550	11,665	2,000	7,950	5,715	5,950
110	Government Access TV	110,034	68,220	45,930	132,324	67,000	158,086	41,238	91,086
112	Criminal Justice Assistance	75,455	154,466	200,000	29,921	150,700	175,700	4,921	25,000
115	Parks Capital Reserve	296,843	184,500	302,450	178,893	83,900	215,000	47,793	131,100
118	Fiber Optics Fund	26,264	42,800	22,330	46,734	22,000	40,000	28,734	18,000
119	Critical Areas Enhancement	190,305	9,770	14,000	186,075	10,000	140,000	56,075	130,000
120	Lincoln Commercial Block	261,287	72,600	72,151	261,736	73,000	73,000	261,736	-
201	1998 UTGO Bonds	15,538	500,700	509,682	6,556	499,800	504,635	1,721	4,835
205	1998 LTGO Bonds	786	122,563	122,367	982	123,613	124,113	482	500
304	Capital Improvement-Reet I	610,154	1,797,400	1,897,756	509,798	612,800	996,088	126,510	383,288
311	Park Impact Fees	146,524	94,000	84,116	156,408	222,000	372,000	6,408	150,000
312	Fire Impact Fees	238,239	112,028	154,450	195,817	64,000	111,415	148,402	47,415
313	Transportation Impact Fees	285,691	130,500	150,000	266,191	95,000	200,000	161,191	105,000
314	Reet II - Streets	498,092	745,500	992,000	251,592	507,000	650,000	108,592	143,000
401	Sewer Utility Fund (WC)	2,942,820	6,726,636	6,510,776	3,158,680	6,863,960	6,863,960	3,158,680	-
402	Solid Waste (WC)	2,755,939	4,290,200	4,534,684	2,511,455	4,313,000	4,864,456	1,959,999	551,456
403	Surface Water Utility (WC)	675,761	1,455,197	1,587,770	543,188	1,472,000	1,632,992	382,196	160,992
410	Sewer Repair/Replacement	1,492,752	177,534	1,670,286	0	0	0	0	-
411	Wastewater Connections	808,143	1,712,286	788,000	1,732,429	1,034,000	1,300,000	1,466,429	266,000
412	Sewer Capital Reserve	4,526,582	880,000	2,226,986	3,179,596	1,158,000	3,436,000	901,596	2,278,000
501	Equipment Rental (WC)	5,525,286	1,933,902	1,440,357	6,018,831	1,998,629	1,998,629	6,018,831	-
511	Employee Healthcare	23,882	3,160,500	3,105,600	78,782	4,032,000	4,032,000	78,782	-
611	FR&P	1,116,241	51,206	88,357	1,079,090	51,000	162,673	967,417	111,673
	Totals	30,582,486	46,620,752	51,463,795	25,739,443	47,113,757	54,099,096	18,754,104	6,985,339

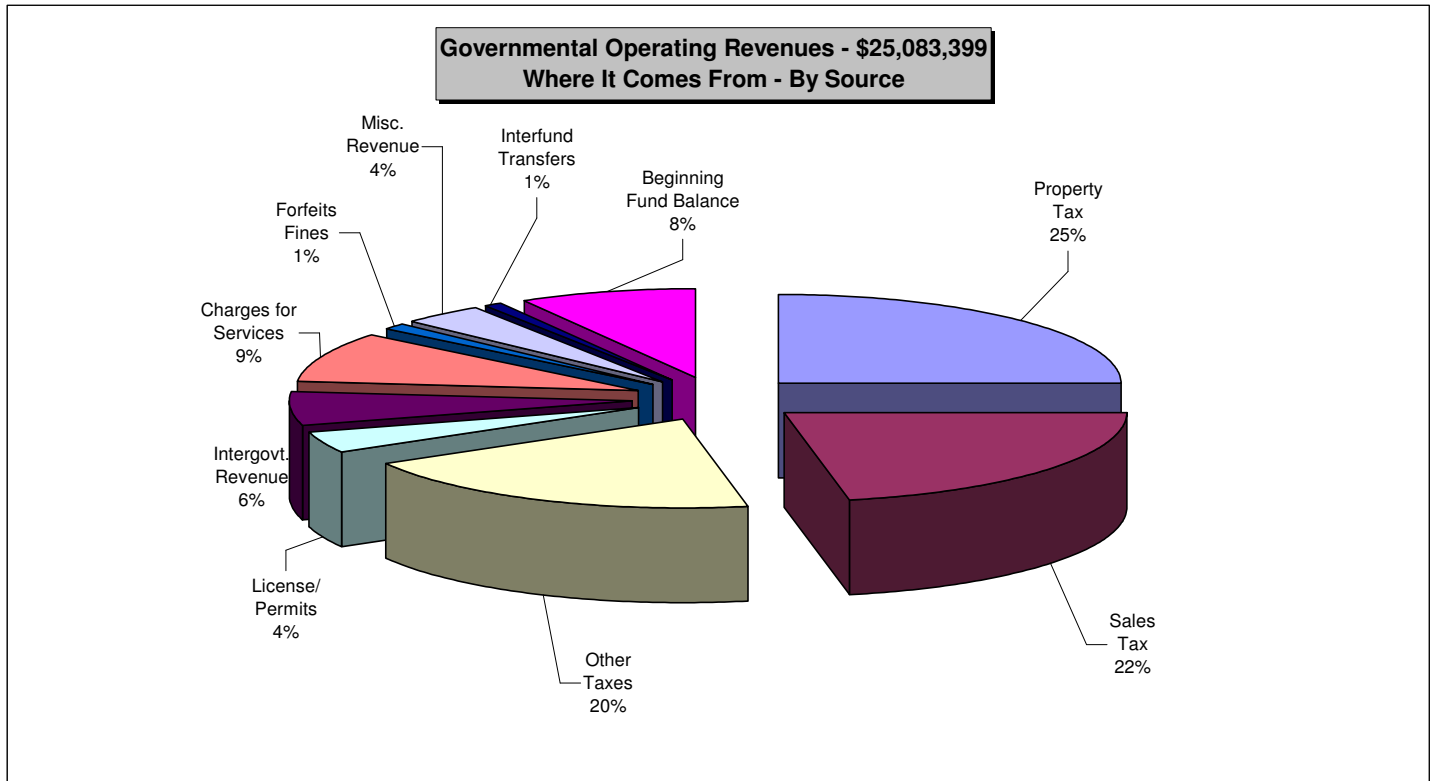
	Government Operating Funds
	Parks Capital Funds
	Transportation Capital Funds
	Wastewater Utility Funds

Revenue Projections - All City Funds (by source)											
Fund Name	Property Tax	Sales Tax	Other Taxes	License and Permits	Intergovt. Revenue	Charges for Services	Fines and Forfeits	Misc. Revenue	Interfund Transfers	Beg. Fund Balance	Total
Current Expense	3,414,688	5,500,000	4,231,000	1,036,000	1,451,191	1,693,781	247,000	803,170	158,600	1,907,970	20,443,400
City Streets	514,714	-	686,000	-	-	343,347	-	6,500	10,000	41,466	1,602,027
Parks and Recreation	1,224,015	-	-	-	6,700	239,386	-	184,500	10,000	103,341	1,767,942
Library	1,123,583	-	-	-	31,350	28,300	38,500	7,000	-	41,297	1,270,030
Arterial Streets	-	-	-	-	330,000	-	-	3,000	100,000	100,000	533,000
Paths and Trails	-	-	3,430	-	-	-	-	1,200	-	45,370	50,000
Hotel/Motel Tax	-	-	200,000	-	-	-	-	5,000	-	29,000	234,000
Little Mtn Park Impr.	-	-	-	-	-	-	-	26,400	-	113,600	140,000
Crime Prevention	-	-	-	-	-	-	-	2,000	-	5,950	7,950
Government Access	-	-	-	67,000	-	-	-	-	-	91,086	158,086
Criminal Justice Assist.	-	-	-	-	150,700	-	-	-	-	25,000	175,700
Parks Capital Impr.	-	-	-	-	-	-	-	83,900	-	131,100	215,000
Fiber Optics	-	-	-	-	-	22,000	-	-	-	18,000	40,000
Critical Area Enhance.	-	-	-	-	-	-	-	10,000	-	130,000	140,000
Lincoln Block	-	-	-	-	-	-	-	73,000	-	-	73,000
1998 UTGO Bonds	499,800	-	-	-	-	-	-	-	-	4,835	504,635
1998 LTGO Bonds	-	-	-	-	-	-	-	-	123,613	500	124,113
Capital Impr. (Reet 1)	-	-	500,000	-	-	-	-	12,800	100,000	383,288	996,088
Park Impact Fees	-	-	-	-	-	100,000	-	2,000	120,000	150,000	372,000
Fire Impact Fees	-	-	-	-	-	40,000	-	24,000	-	47,415	111,415
Transport. Impact Fees	-	-	-	-	-	90,000	-	5,000	-	105,000	200,000
REET II-Streets	-	-	500,000	-	-	-	-	7,000	-	143,000	650,000
Wastewater Utility	-	-	-	-	-	6,757,960	-	106,000	-	-	6,863,960
Solid Waste Utility	-	-	-	-	-	4,251,000	-	62,000	-	551,456	4,864,456
Surfacewater Utility	-	-	-	-	60,000	1,398,000	-	14,000	-	160,992	1,632,992
Sewer Connection Fees	-	-	-	-	-	-	-	1,034,000	-	266,000	1,300,000
Sewer Cap. Reserve	-	-	-	-	-	-	-	58,000	1,100,000	2,278,000	3,436,000
Equipment Rental	-	-	-	-	-	1,898,629	-	-	100,000	-	1,998,629
Employee Healthcare	-	-	-	-	-	4,026,000	-	6,000	-	-	4,032,000
Firemen's Pension	-	-	-	-	29,000	-	-	22,000	-	111,673	162,673
TOTAL	6,776,800	5,500,000	6,120,430	1,103,000	2,058,941	20,888,403	285,500	2,558,470	1,822,213	6,985,339	54,099,096
	13%	10%	11%	2%	4%	38.6%	1%	5%	3%	13%	100%

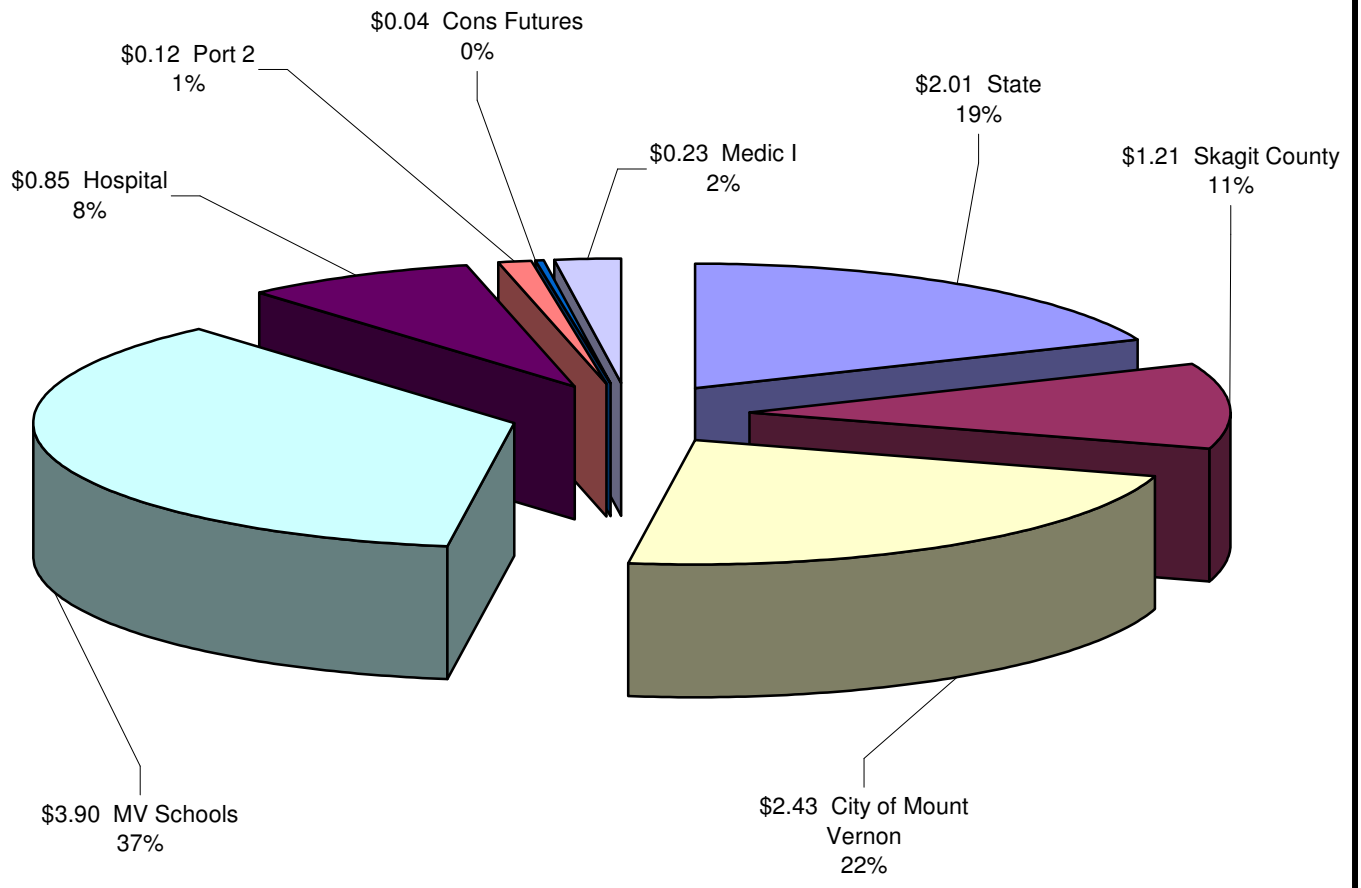


**Budget
2009 Revenue Estimates
Governmental Operating Funds**

Fund Name	Property Tax	Sales Tax	Other Taxes	License and Permits	Intergovt. Revenue	Charges for Services	Fines and Forfeits	Misc. Revenue	Interfund Transfers	Beginning Fund Balance	Total
Current Expense	3,414,688	5,500,000	4,231,000	1,036,000	1,451,191	1,693,781	247,000	803,170	158,600	1,907,970	20,443,400
City Streets	514,714	-	686,000	-	-	343,347	-	6,500	10,000	41,466	1,602,027
Parks and Recreation	1,224,015	-	-	-	6,700	239,386	-	184,500	10,000	103,341	1,767,942
Library	1,123,583	-	-	-	31,350	28,300	38,500	7,000	-	41,297	1,270,030
Total	\$6,277,000	\$5,500,000	\$4,917,000	1,036,000	1,489,241	2,304,814	285,500	1,001,170	178,600	2,094,074	25,083,399
	25%	22%	20%	4%	6%	9%	1%	4%	1%	8%	100%

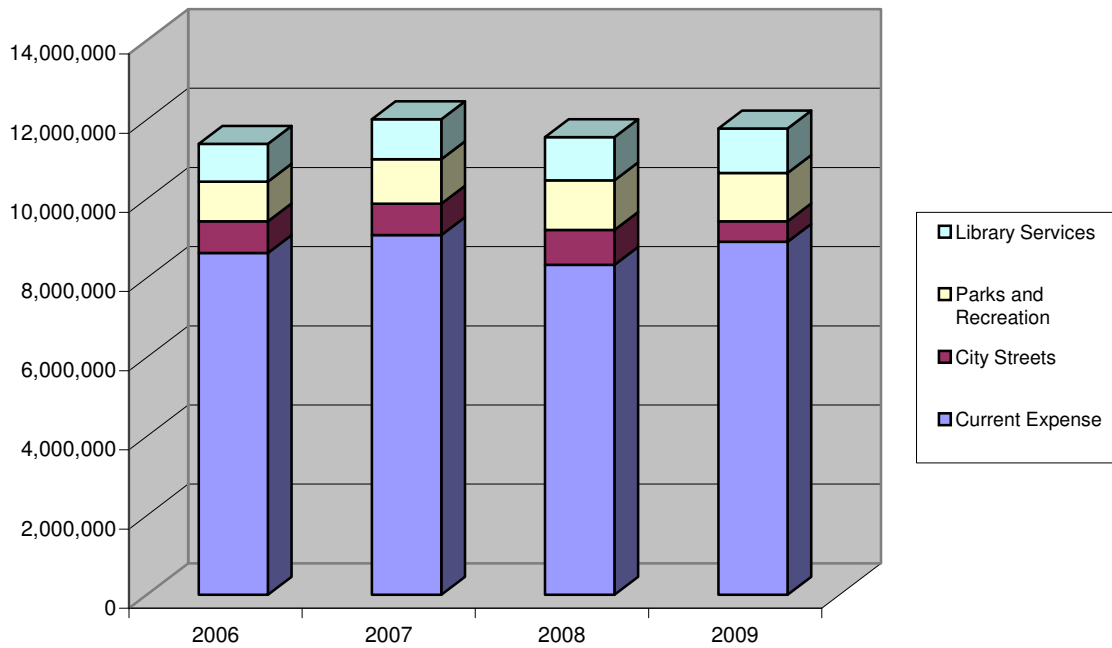


**2008 Property Tax Distribution in Mount Vernon
\$10.80 Total Levy Rate**



- \$2.01 State
- \$1.21 Skagit County
- \$2.43 Mount Vernon
- \$3.90 MV Schools
- \$0.85 Hospital
- \$0.12 Port 2
- \$0.04 Cons Futures
- \$0.23 Medic I

**Distribution of Combined
Sales and Property Tax Receipts**



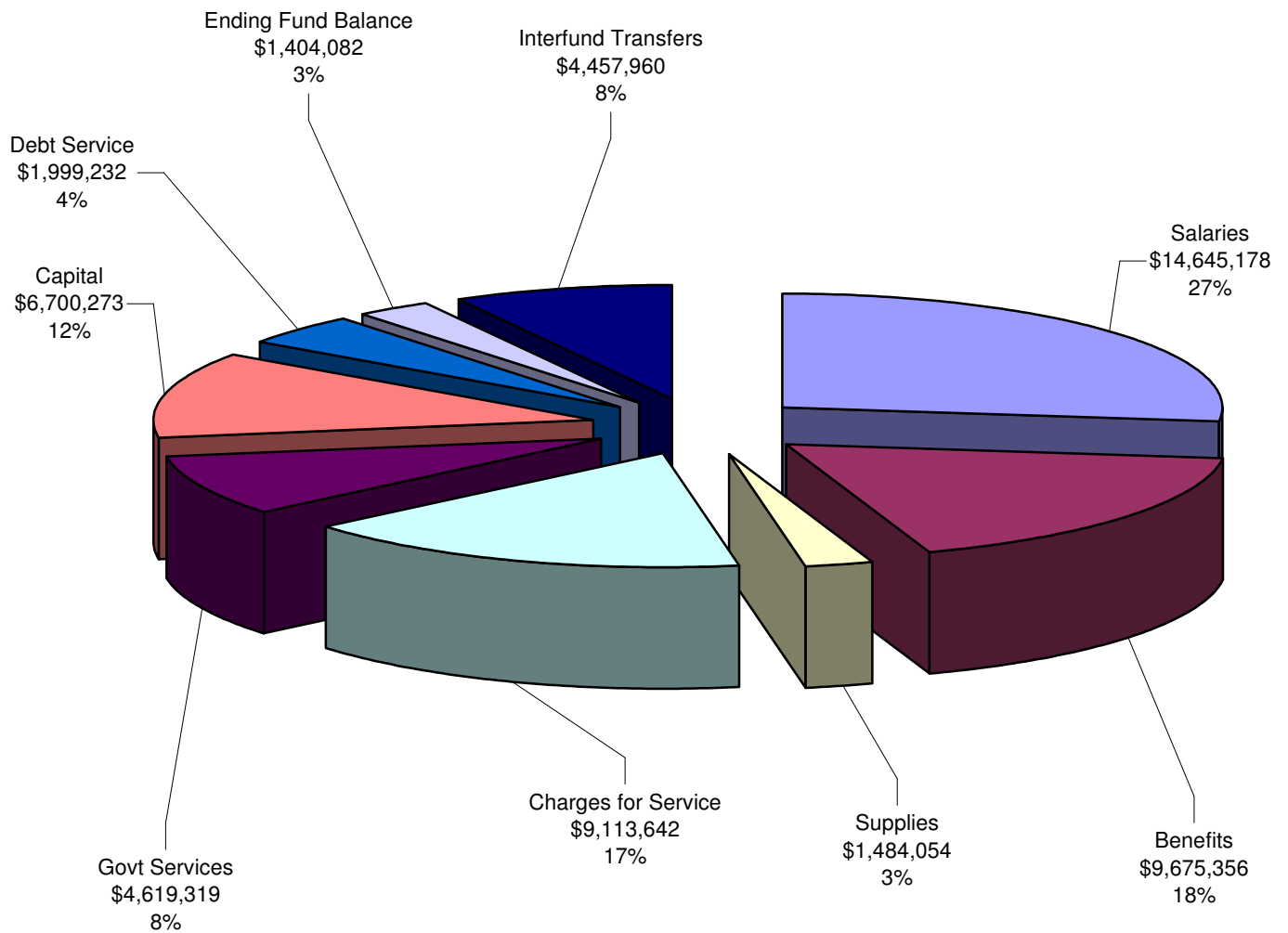
Government Function	Actual 2006	Actual 2007	Estimate 2008	Projection 2009
Current Expense	8,635,827	9,085,328	8,332,180	8,914,688
City Streets	797,750	795,835	883,630	514,714
Parks and Recreation	998,375	1,120,883	1,249,270	1,224,015
Library Services	958,250	1,007,822	1,096,920	1,123,583
Totals	11,390,202	12,009,868	11,562,000	11,777,000
Growth Rate	25.9%	5.4%	-3.7%	1.9%

Notes:

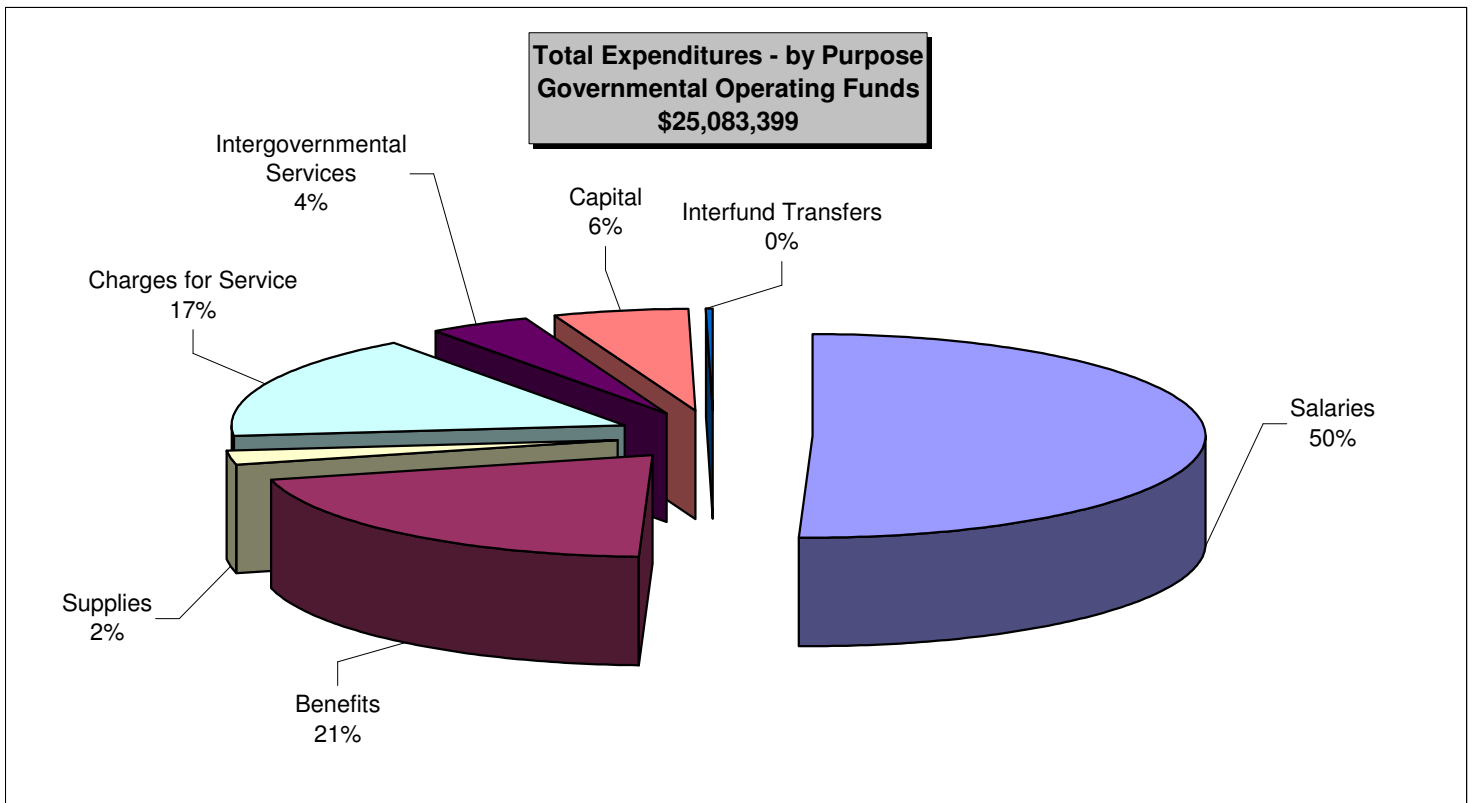
1. South Mount Vernon annexation generated new property tax in 2006 of \$382,000.
2. Only other growth in property tax revenue for 2005 through 2009 comes from new construction.
3. City has not taken an increase in property tax from 2005 through 2009.
4. Sales tax revenues grew 15% in 2006; 4% in 2007.
5. Sales tax revenues have decreased 11% in 2008, 2009 estimate includes additional 4% decrease.

2009 Expenditures by Category - All City Funds											
Fund/Department	Salaries	Benefits	Supplies	Charges for Service	Govt Services	Capital Outlay	Debt Service Principal	Debt Service Interest	End. Fund Balance	Interfund Transfers	Total
City Council	50,400	4,160	7,600	55,954	80,631	-	-	-	-	-	198,745
Municipal Court	194,262	104,077	6,850	171,550	72,582	-	-	-	-	-	549,321
Mayor	243,163	99,937	2,100	10,340	-	500	-	-	-	-	356,040
Finance	438,308	186,416	8,000	108,600	-	500	-	-	-	-	741,824
City Attorney	217,328	85,221	11,500	118,780	-	200	-	-	-	-	433,029
Human Resources	106,835	226,438	1,350	45,300	-	-	-	-	-	-	379,923
General Facilities	93,664	57,946	21,375	408,113	-	24,900	-	-	-	-	605,998
Police	4,022,028	1,686,658	91,950	659,617	494,522	43,835	-	-	-	73,747	7,072,357
Fire	3,244,547	1,057,828	162,645	469,313	-	15,405	-	-	-	-	4,949,738
Public Works/Engineering	639,853	241,351	8,900	58,008	-	3,500	-	-	-	-	951,612
Comm Econ Development	906,465	388,159	17,915	225,377	-	3,500	-	-	-	-	1,541,416
TV 10	91,311	27,769	4,000	24,806	-	-	-	-	-	-	147,886
Information Services	252,469	101,974	3,000	148,284	-	73,400	-	-	-	-	579,127
Non-Departmental	-	-	-	538,305	324,207	810,122	250,000	13,750	-	-	1,936,384
Total Current Expense	10,500,633	4,267,934	347,185	3,042,347	971,942	975,862	250,000	13,750	-	73,747	20,443,400
City Street	531,133	235,721	119,200	685,473	25,000	5,500	-	-	-	-	1,602,027
Parks and Recreation	880,801	385,945	80,500	406,696	-	14,000	-	-	-	-	1,767,942
Library	767,057	269,684	18,950	55,039	-	159,300	-	-	-	-	1,270,030
Arterial Street	-	-	-	-	-	533,000	-	-	-	-	533,000
Paths and Trails	-	-	-	-	-	50,000	-	-	-	-	50,000
Tourism Promotion	-	-	-	234,000	-	-	-	-	-	-	234,000
Little Mountain Improvement	-	-	-	-	-	20,000	-	-	-	120,000	140,000
Crime Prevention	-	-	7,150	800	-	-	-	-	-	-	7,950
Government Access	-	-	1,000	2,086	-	155,000	-	-	-	-	158,086
Criminal Justice Assistance	-	-	-	7,100	-	-	-	-	-	168,600	175,700
Parks Capital Improvements	-	-	-	90,000	-	110,000	-	-	-	15,000	215,000
Fiber Optics	-	-	-	-	-	40,000	-	-	-	-	40,000
Critical Areas Enhancement	-	-	15,000	25,000	-	100,000	-	-	-	-	140,000
Lincoln Commercial Building	-	-	-	30,000	11,000	32,000	-	-	-	-	73,000
1998 UTGO Bond Fund	-	-	-	-	-	-	345,000	159,635	-	-	504,635
1998 LTGO Bond Fund	-	-	-	-	-	-	80,000	44,113	-	-	124,113
REET I - Capital Improvements	-	-	-	-	-	350,000	115,000	7,475	-	523,613	996,088
Park Impact Fees	-	-	-	40,000	-	10,000	-	-	-	322,000	372,000
Fire Impact Fees	-	-	-	-	-	111,415	-	-	-	-	111,415
Transportation Impact Fees	-	-	-	-	-	-	-	-	-	200,000	200,000
REET II - Streets	-	-	-	-	-	475,000	-	-	-	175,000	650,000
Wastewater Utility	1,005,319	451,478	298,570	2,068,467	919,742	84,950	631,378	148,185	155,871	1,100,000	6,863,960
Solid Waste Utility	725,274	360,626	23,850	1,576,143	2,023,063	155,500	-	-	-	-	4,864,456
Surfacewater Utility	50,610	18,538	38,350	531,088	605,710	184,000	165,077	39,619	-	-	1,632,992
Wastewater Connection Fees	-	-	-	-	-	800,000	-	-	-	500,000	1,300,000
Sewer Capital Reserve	-	-	-	200,000	-	1,976,000	-	-	-	1,260,000	3,436,000
Equipment Rental	184,351	88,317	533,299	93,803	62,862	358,746	-	-	677,251	-	1,998,629
Health Care	-	3,454,440	1,000	5,600	-	-	-	-	570,960	-	4,032,000
Firemen's Pension	-	142,673	-	20,000	-	-	-	-	-	-	162,673
Total	14,645,178	9,675,356	1,484,054	9,113,642	4,619,319	6,700,273	1,586,455	412,777	1,404,082	4,457,960	54,099,096

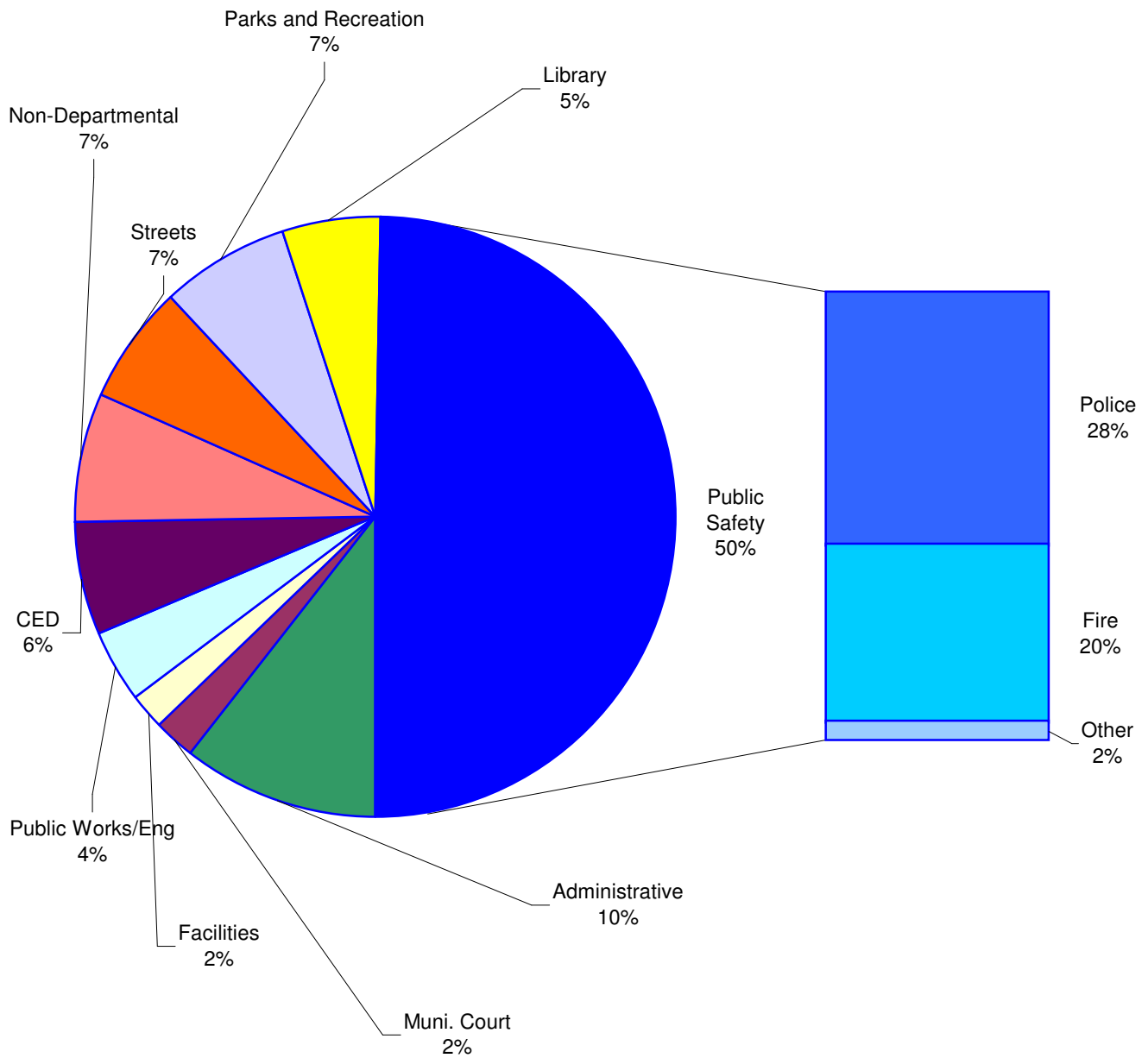
**2009 Expenditures by Purpose
All City Funds
\$54,099,096**



Governmental Operating Funds - 2009 Expenditures								
Fund/Department	Salaries	Benefits	Supplies	Charges for Service	Govt Services	Capital Outlay	Interfund Transfers	Total
City Council	50,400	4,160	7,600	55,954	80,631	-	-	198,745
Municipal Court	194,262	104,077	6,850	171,550	72,582	-	-	549,321
Mayor	243,163	99,937	2,100	10,340	-	500	-	356,040
Finance	438,308	186,416	8,000	108,600	-	500	-	741,824
City Attorney	217,328	85,221	11,500	118,780	-	200	-	433,029
Human Resources	106,835	226,438	1,350	45,300	-	-	-	379,923
General Facilities	93,664	57,946	21,375	408,113	-	24,900	-	605,998
Police	4,022,028	1,686,658	91,950	659,617	494,522	43,835	73,747	7,072,357
Fire	3,244,547	1,057,828	162,645	469,313	-	15,405	-	4,949,738
Public Works/Engineering	639,853	241,351	8,900	58,008	-	3,500	-	951,612
Comm Econ Development	906,465	388,159	17,915	225,377	-	3,500	-	1,541,416
TV 10	91,311	27,769	4,000	24,806	-	-	-	147,886
Information Services	252,469	101,974	3,000	148,284	-	73,400	-	579,127
Non-Departmental	-	-	-	532,578	329,934	1,073,872	-	1,936,384
Total Current Expense	10,500,633	4,267,934	347,185	3,036,620	977,669	1,239,612	73,747	20,443,400
City Street	531,133	235,721	119,200	685,473	25,000	5,500	-	1,602,027
Parks and Recreation	880,801	385,945	80,500	406,696	-	14,000	-	1,767,942
Library	767,057	269,684	18,950	55,039	-	159,300	-	1,270,030
Total	12,679,624	5,159,284	565,835	4,183,828	1,002,669	1,418,412	73,747	25,083,399



Governmental Operating Funds by Function
2009 Budget - \$ 25,083,399
1.1% Decrease Compared to 2008 Budget
2008 Budget - \$ 25,351,559



City of Mount Vernon Personnel Status Report - Full-Time Employees 2009 Budget Year							
<u>DEPARTMENT</u>	<u>2009 Mayor</u>	<u>2008 Actual</u>	<u>2007 Actual</u>	<u>2006 Actual</u>	<u>2005 Actual</u>	<u>2004 Actual</u>	<u>2003 Actual</u>
Current Expense							
Mayor	3	3	3	3	3	3	2
Municipal Court	4	4	4	4	5	6	6
Finance	7	7	7	7	7	8	9
City Attorney	3	3	3	3	3	3	4
Human Resources	1	1	1	1	1	1	1
General Facilities Maintenance	2	2	2	2	2	2	2
Police	58	58	57	57	57	55	54
Fire	39	39	38	38	38	36	36
Public Works/Engineering a	8.5	9.5	11	11	11	15	15
Commun. Econ. Development b	13	15	14	14	14	10	11
TV-10	1	1	1	1	1	1	1
Information Services	3	3	3	3	3	3	3
Total Current Expense	142.5	145.5	144	144	145	143	144
City Street c	9	10	10	10	10	10	10
Parks/Recreation d	12	13	12	12	12	12	11
Library	10	11	11	11	11	11	11
Wastewater Utility e	16	15	15	15	15	15	15
Solid Waste Utility	13	13	13	13	13	13	13
Surfacewater Utility	0.5	0.5	0	0	0	0	1
Equipment Rental	3	3	3	3	3	3	3
Total-All Funds	206	211	208	208	209	207	208

New position in 2009 budget:

Wastewater Treatment Plant - Operator 1

Positions eliminated from 2009 budget:

Public Works/Engineering - office position 1

Community Econ Development - building inspector 1

Community Econ Dev - Development Review Engineer 1

City Street worker 1

Parks foreman position 1

Library - office position 1

Total positions eliminated from 2009 preliminary budget: 6

- a** 1 fte positions funded by Surface Water Utility; 1fte position funded by Wastewater Utility; 1/3 employee funded by Solid Waste Utility; 1 employee position funded by capital projects.
- b** 1.7 fte positions funded by Surface Water Utility; 1 fte position funded by Wastewater Utility.
- c** 2 fte positions funded by Surface Water Utility; 1.8 fte's funded by Wastewater Utility.
- d** .4 fte position funded by Surface Water Utility; .3 fte position funded by Solid Waste Utility.
- e** 1 employee position funded by Surface Water Utility.