

City of Mount Vernon Washington



Comprehensive Annual Financial Report

For the Fiscal Year Ended December 31, 2010

City of Mount Vernon, Washington
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2010

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STATISTICAL SECTION



Mount Vernon Firemen – controlled burn for training

Statistical Section

This part of the City of Mount Vernon's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

**Net Assets by Component
Last Eight Fiscal Years¹
(accrual basis of accounting)**

Table 1

| | Fiscal Year | | | | | | | |
|---|----------------------|-----------------------|----------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
| Governmental Activities | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 24,525,115 | \$ 31,327,709 | \$ 25,042,145 | \$ 95,434,313 ² | \$ 98,624,294 | \$ 106,304,907 | \$ 110,904,437 | \$ 112,126,015 |
| Restricted | 1,862,626 | 2,062,378 | 3,526,620 | 1,754,707 | 2,030,661 | 1,621,728 | 2,045,148 | 1,206,545 |
| Unrestricted | 10,063,462 | 10,253,303 | 11,129,130 | 16,762,980 | 18,921,442 | 16,072,564 | 14,066,736 | 13,953,756 |
| Total governmental activities net assets | <u>\$ 36,451,203</u> | <u>\$ 43,643,390</u> | <u>\$ 39,697,895</u> | <u>\$ 113,952,000</u> | <u>\$ 119,576,397</u> | <u>\$ 123,999,199</u> | <u>\$ 127,016,321</u> | <u>\$ 127,286,316</u> |
| Business-type activities | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 39,251,851 | \$ 41,998,543 | \$ 45,959,613 | \$ 71,311,444 ² | \$ 82,511,751 | \$ 91,755,639 | \$ 92,295,420 | \$ 91,854,900 |
| Restricted | 1,103,937 | 4,068,793 | 1,292,265 | 1,169,513 | 1,264,066 | 688,851 | 955,495 | 1,184,033 |
| Unrestricted | 12,293,595 | 10,305,740 | 12,696,631 | 12,973,533 | 11,211,857 | 11,954,703 | 12,052,748 | 10,808,837 |
| Total business-type activities net assets | <u>\$ 52,649,383</u> | <u>\$ 56,373,076</u> | <u>\$ 59,948,509</u> | <u>\$ 85,454,490</u> | <u>\$ 94,987,674</u> | <u>\$ 104,399,193</u> | <u>\$ 105,303,663</u> | <u>\$ 103,847,770</u> |
| Primary government | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 63,776,966 | \$ 73,326,252 | \$ 71,001,758 | \$ 166,745,757 | \$ 181,136,045 | \$ 198,060,546 | \$ 203,199,857 | \$ 203,980,915 |
| Restricted | 2,966,563 | 6,131,171 | 4,818,885 | 2,924,220 | 3,294,727 | 2,310,579 | 3,000,643 | 2,390,578 |
| Unrestricted | 22,357,057 | 20,559,043 | 23,825,761 | 29,736,513 | 30,133,299 | 28,027,267 | 26,119,484 | 24,762,593 |
| Total primary government activities net assets | <u>\$ 89,100,586</u> | <u>\$ 100,016,466</u> | <u>\$ 99,646,404</u> | <u>\$ 199,406,490</u> | <u>\$ 214,564,071</u> | <u>\$ 228,398,392</u> | <u>\$ 232,319,984</u> | <u>\$ 231,134,086</u> |

¹Only eight years of data available due to implementation of GASB 34 in 2003

²Change due to the addition of infrastructure in 2006 per GASB 34

**Changes in Net Assets
Last Eight Fiscal Years¹
(accrual basis of accounting)**

Table 2
Page 1 of 2

| Expenses | Fiscal Year | | | | | | | |
|--|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
| Governmental activities: | | | | | | | | |
| General government | \$ 2,705,952 | \$ 2,349,712 | \$ 3,021,027 | \$ 3,147,881 | \$ 3,403,279 | \$ 3,338,575 | \$ 3,281,804 | \$ 3,006,612 |
| Security of persons and property | 8,364,896 | 8,811,375 | 9,885,477 | 10,046,680 | 10,926,482 | 12,543,697 | 12,954,808 | 12,601,859 |
| Physical environment | 1,359,324 | 1,414,104 | 1,248,561 | 1,399,005 | 1,315,160 | 1,479,510 | 1,207,840 | 1,097,413 |
| Transportation | 1,172,048 | 1,836,252 | 4,022,088 | 3,873,947 | 4,180,029 | 4,083,395 | 4,001,586 | 3,815,482 |
| Economic environment | 453,265 | 430,035 | 522,034 | 623,796 | 1,110,877 | 971,573 | 746,454 | 740,985 |
| Culture and recreation | 2,081,187 | 2,113,592 | 2,276,619 | 2,462,222 | 2,675,098 | 2,859,109 | 2,652,243 | 2,536,662 |
| Interest on long-term debt | 413,634 | 338,704 | 310,162 | 280,883 | 329,219 | 258,680 | 184,040 | 139,979 |
| Total governmental activities | \$ 16,550,306 | \$ 17,293,774 | \$ 21,285,968 | \$ 21,834,414 | \$ 23,940,144 | \$ 25,534,539 | \$ 25,028,775 | \$ 23,938,992 |
| Business-type activities: | | | | | | | | |
| Wastewater | \$ 5,157,005 | \$ 5,213,412 | \$ 6,219,859 | \$ 6,233,553 | \$ 7,031,832 | \$ 6,996,799 | \$ 7,978,676 | \$ 9,558,475 |
| Solid Waste | 3,558,412 | 3,775,664 | 3,905,474 | 4,217,069 | 4,299,164 | 4,395,004 | 4,561,301 | 4,492,894 |
| Surfacewater | 1,892,674 | 1,574,308 | 1,175,334 | 1,778,049 | 1,984,817 | 2,190,157 | 2,281,114 | 2,304,710 |
| Total business-type activities | \$ 10,608,091 | \$ 10,563,384 | \$ 11,300,667 | \$ 12,228,671 | \$ 13,315,813 | \$ 13,581,960 | \$ 14,821,091 | \$ 16,356,079 |
| Total primary government | \$ 27,158,397 | \$ 27,857,158 | \$ 32,586,635 | \$ 34,063,085 | \$ 37,255,957 | \$ 39,116,499 | \$ 39,849,866 | \$ 40,295,071 |
| Program Revenues | | | | | | | | |
| Governmental activities: | | | | | | | | |
| Charges for services: | | | | | | | | |
| General government | \$ 550,293 | \$ 591,561 | \$ 600,303 | \$ 597,810 | \$ 722,726 | \$ 658,095 | \$ 681,097 | \$ 577,946 |
| Economic environment | 1,144,260 | 717,549 | 1,224,840 | 1,458,692 | 1,467,007 | 1,021,772 | 852,226 | 588,843 |
| Transportation | 732,067 | 742,828 | 755,948 | 711,889 | 654,821 | 737,995 | 797,210 | 771,881 |
| Culture and recreation | 556,523 | 613,025 | 631,675 | 723,828 | 711,193 | 583,522 | 562,499 | 560,369 |
| Other activities | 367,187 | 473,067 | 463,645 | 622,235 | 615,212 | 494,279 | 628,997 | 536,909 |
| Operating grants and contributions | 1,016,089 | 1,174,495 | 1,357,523 | 1,693,342 | 1,499,029 | 1,400,451 | 1,299,699 | 1,342,299 |
| Capital grants and contributions | 8,655,772 | 4,575,227 | 3,909,977 | 1,307,493 | 3,881,833 | 5,556,699 | 4,770,718 | 3,503,509 |
| Total governmental activities program revenues | \$ 13,022,191 | \$ 8,887,752 | \$ 8,943,911 | \$ 7,115,289 | \$ 9,551,821 | \$ 10,452,813 | \$ 9,592,446 | \$ 7,881,756 |
| Business-type activities: | | | | | | | | |
| Charges for services: | | | | | | | | |
| Wastewater | \$ 5,635,838 | \$ 5,797,242 | \$ 5,701,061 | \$ 6,296,578 | \$ 6,384,775 | \$ 6,606,614 | \$ 7,069,798 | \$ 7,402,860 |
| Solid Waste | 3,900,752 | 3,968,290 | 4,054,955 | 4,207,867 | 4,317,541 | 4,209,703 | 4,085,174 | 4,274,237 |
| Surfacewater | 1,298,163 | 1,340,925 | 1,343,401 | 1,345,072 | 1,364,760 | 1,389,716 | 1,409,061 | 1,508,188 |
| Operating grants and contributions | - | - | - | - | - | - | - | - |
| Capital grants and contributions | 3,418,270 | 2,950,160 | 3,436,405 | 12,008,438 | 10,360,349 | 10,612,751 | 3,312,084 | 843,170 |
| Total business-type activities program revenues | \$ 14,253,023 | \$ 14,056,617 | \$ 14,535,822 | \$ 23,857,955 | \$ 22,427,425 | \$ 22,818,784 | \$ 15,876,117 | \$ 14,028,455 |
| Total primary government | \$ 27,275,214 | \$ 22,944,369 | \$ 23,479,733 | \$ 30,973,244 | \$ 31,979,246 | \$ 33,271,597 | \$ 25,468,563 | \$ 21,910,211 |
| Net (expense)/revenue | | | | | | | | |
| Governmental activities | \$ (3,528,115) | \$ (8,406,022) | \$ (12,342,057) | \$ (14,719,125) | \$ (14,388,323) | \$ (15,081,726) | \$ (15,436,329) | \$ (16,057,236) |
| Business-type activities | 3,644,932 | 3,493,233 | 3,235,155 | 11,629,284 | 9,111,612 | 9,236,824 | 1,055,026 | (2,327,624) |
| Total primary government net expense | \$ 116,817 | \$ (4,912,789) | \$ (9,106,902) | \$ (3,089,841) | \$ (5,276,711) | \$ (5,844,902) | \$ (14,381,303) | \$ (18,384,860) |

¹Only eight years of data available due to implementation of GASB 34 in 2003

**Changes in Net Assets
Last Eight Fiscal Years¹
(accrual basis of accounting)**

Table 2
Page 2 of 2

| | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>Fiscal Year 2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|---|---------------|---------------|--------------------------|-----------------------------|---------------|---------------|---------------|---------------|
| General Revenues and Other Changes in Net Assets | | | | | | | | |
| Governmental Activities: | | | | | | | | |
| Taxes | | | | | | | | |
| Property taxes | \$ 4,922,227 | \$ 5,095,892 | \$ 5,261,117 | \$ 5,916,658 | \$ 6,314,413 | \$ 6,592,048 | \$ 6,839,643 | \$ 6,951,899 |
| Sales taxes | 4,742,658 | 4,920,525 | 5,123,367 | 5,779,558 | 5,927,202 | 5,395,214 | 4,874,469 | 4,660,618 |
| Utility taxes | 2,738,964 | 2,921,691 | 2,957,733 | 3,257,236 | 3,566,141 | 3,786,765 | 3,927,371 | 3,757,553 |
| Real estate excise taxes | 744,034 | 1,133,502 | 1,123,725 | 1,589,096 | 1,373,270 | 971,500 | 479,050 | 468,606 |
| Other taxes | 1,075,878 | 1,077,749 | 1,139,527 | 1,191,892 | 1,265,125 | 1,172,665 | 1,104,035 | 1,132,122 |
| Interest and investment earnings | 262,968 | 251,627 | 441,744 | 905,252 | 1,285,423 | 897,362 | 298,473 | 175,283 |
| Gain (Loss) on sale of capital assets | - | - | (7,618,528) ² | 500 | - | - | - | - |
| Miscellaneous | - | - | 2,877 | 20,345 | 8,821 | 1,213 | 7,549 | 25 |
| Transfers | (31,000) | - | (35,000) | 175,000 | 272,325 | 282,000 | 600,000 | (623,582) |
| Total governmental activities | \$ 14,455,729 | \$ 15,400,986 | \$ 8,396,562 | \$ 18,835,537 | \$ 20,012,720 | \$ 19,098,767 | \$ 18,130,590 | \$ 16,522,524 |
| Business-type activities | | | | | | | | |
| Interest and investment earnings | \$ 227,112 | \$ 169,366 | \$ 269,689 | \$ 442,279 | \$ 501,257 | \$ 349,989 | \$ 232,729 | \$ 113,302 |
| Miscellaneous | 34,513 | 61,094 | 32,339 | 43,311 | 192,640 | 106,706 | 216,715 | 134,847 |
| Gain (Loss) on sale of capital assets | - | - | 3,250 | (1,252) | - | - | - | - |
| Transfers | 31,000 | - | 35,000 | (175,000) | (272,325) | (282,000) | (600,000) | 623,582 |
| Total business-type activities | \$ 292,625 | \$ 230,460 | \$ 340,278 | \$ 309,338 | \$ 421,572 | \$ 174,695 | \$ (150,556) | \$ 871,731 |
| Total primary government | \$ 14,748,354 | \$ 15,631,446 | \$ 8,736,840 | \$ 19,144,875 | \$ 20,434,292 | \$ 19,273,462 | \$ 17,980,034 | \$ 17,394,255 |
| Change in Net Assets | | | | | | | | |
| Governmental activities | \$ 10,927,614 | \$ 6,994,964 | \$ (3,945,495) | \$ 4,116,412 | \$ 5,624,397 | \$ 4,017,041 | \$ 2,694,261 | \$ 465,288 |
| Business-type activities | 3,937,557 | 3,723,693 | 3,575,433 | 11,938,622 | 9,533,184 | 9,411,519 | 904,470 | (1,455,893) |
| Total primary government | \$ 14,865,171 | \$ 10,718,657 | \$ (370,062) | \$ 16,055,034 | \$ 15,157,581 | \$ 13,428,560 | \$ 3,598,731 | \$ (990,605) |

¹Only eight years of data available due to implementation of GASB 34 in 2003

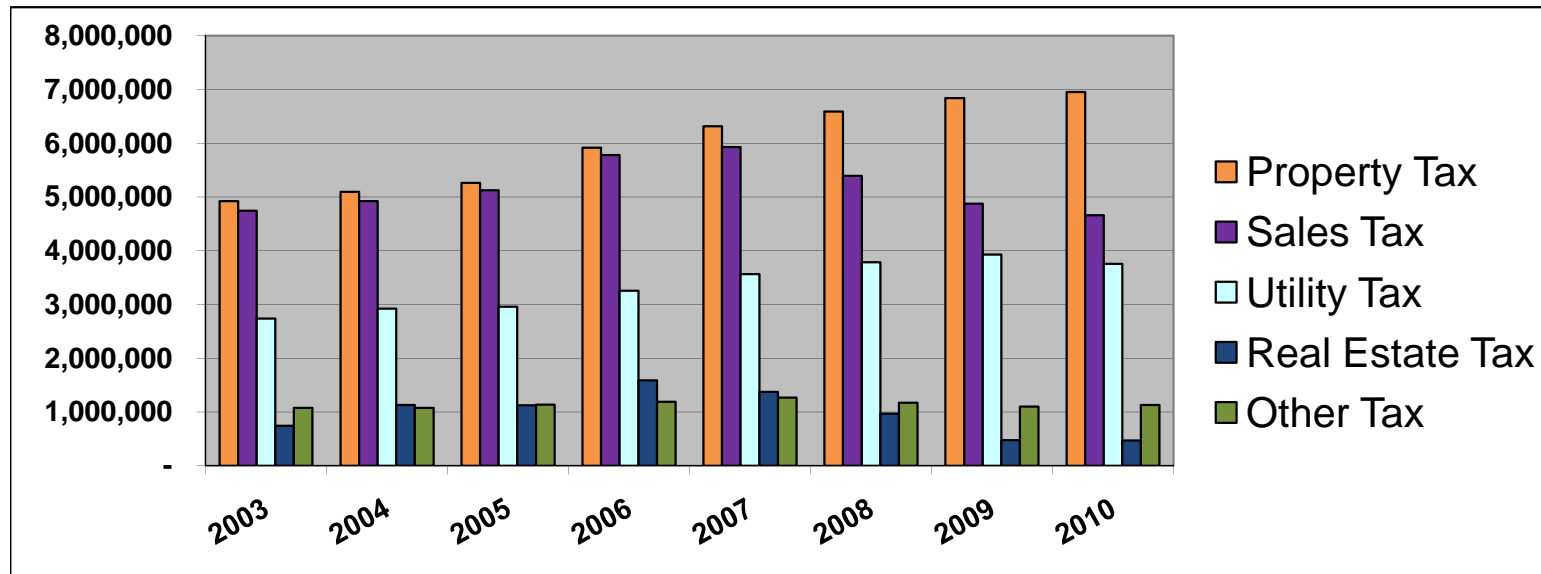
² 2005 Loss on sale of capital assets due to transfer of Multi-Modal Facility to Skagit Transportation Board

**Governmental Activities Tax Revenues by Source
Last Eight Fiscal Years¹
(accrual basis of accounting)**

Table 3

| Fiscal Year | Property Tax | Sales Tax | Utility Tax | Real Estate Tax | Other Tax | Total |
|--------------------|---------------------|------------------|--------------------|------------------------|------------------|---------------|
| 2003 | \$ 4,922,227 | \$ 4,742,658 | \$ 2,738,964 | \$ 744,034 | \$ 1,075,878 | \$ 14,223,761 |
| 2004 | 5,095,892 | 4,920,525 | 2,921,691 | 1,133,502 | 1,077,749 | 15,149,359 |
| 2005 | 5,261,117 | 5,123,367 | 2,957,733 | 1,123,725 | 1,139,527 | 15,605,469 |
| 2006 | 5,916,658 | 5,779,558 | 3,257,236 | 1,589,096 | 1,191,892 | 17,734,440 |
| 2007 | 6,314,413 | 5,927,202 | 3,566,141 | 1,373,270 | 1,265,125 | 18,446,151 |
| 2008 | 6,592,048 | 5,395,214 | 3,786,765 | 971,500 | 1,172,665 | 17,918,192 |
| 2009 | 6,839,643 | 4,874,469 | 3,927,371 | 479,050 | 1,104,035 | 17,224,568 |
| 2010 | 6,951,899 | 4,660,618 | 3,757,553 | 468,606 | 1,132,122 | 16,970,798 |

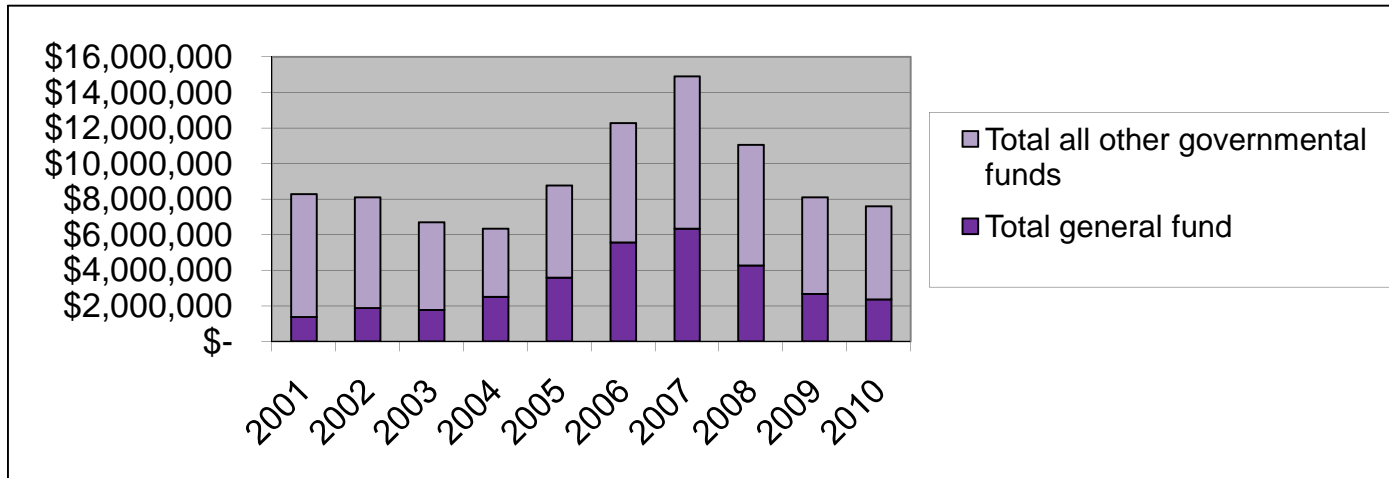
¹Only eight years of data available due to implementation of GASB 34 in 2003



**Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

Table 4

| | Fiscal Year | | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
| General Fund | | | | | | | | | | |
| Reserved | \$ 124,375 | \$ 24,375 | \$ 24,725 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,968 |
| Unreserved | 1,245,757 | 1,849,844 | 1,754,243 | 2,507,655 | 3,584,358 | 5,565,193 | 6,340,143 | 4,278,931 | 2,673,517 | 2,333,648 |
| Total general fund | \$ 1,370,132 | \$ 1,874,219 | \$ 1,778,968 | \$ 2,507,655 | \$ 3,584,358 | \$ 5,565,193 | \$ 6,340,143 | \$ 4,278,931 | \$ 2,673,517 | \$ 2,371,616 |
| All other governmental funds | | | | | | | | | | |
| Reserved | \$ 205,270 | \$ 234,321 | \$ 155,122 | \$ 146,621 | \$ 168,854 | \$ 139,666 | \$ 228,794 | \$ 145,220 | \$ 221,952 | \$ 24,930 |
| Unreserved, reported in: | | | | | | | | | | |
| Special revenue funds | 1,337,079 | 1,495,566 | 1,260,704 | 1,650,367 | 2,200,884 | 2,401,972 | 2,585,036 | 2,089,842 | 2,533,844 | 2,176,060 |
| Capital projects funds | 5,367,001 | 4,497,482 | 3,498,431 | 2,042,163 | 2,808,987 | 4,162,984 | 5,754,231 | 4,542,253 | 2,665,512 | 3,031,784 |
| Total all other governmental funds | \$ 6,909,350 | \$ 6,227,369 | \$ 4,914,257 | \$ 3,839,151 | \$ 5,178,725 | \$ 6,704,622 | \$ 8,568,061 | \$ 6,777,315 | \$ 5,421,308 | \$ 5,232,774 |



**Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)**

Table 5

| | Fiscal Year | | | | | | | | | |
|---|-----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|----------------------|
| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
| Revenues | | | | | | | | | | |
| Taxes | \$ 12,620,121 | \$ 13,323,158 | \$ 13,856,814 | \$ 14,811,122 | \$ 15,099,480 | \$ 17,359,400 | \$ 18,191,177 | \$ 17,672,248 | \$ 16,903,448 | \$ 16,418,318 |
| Licenses and permits | 529,097 | 1,039,360 | 1,065,717 | 906,659 | 1,277,204 | 1,375,168 | 1,493,012 | 1,093,320 | 866,627 | 785,721 |
| Intergovernmental | 12,024,578 | 11,741,839 | 9,235,059 | 5,904,247 | 3,406,113 | 3,218,241 | 3,089,023 | 5,922,713 | 5,969,332 | 5,107,375 |
| Charges for Services | 1,627,668 | 1,938,823 | 2,151,012 | 1,942,915 | 2,280,324 | 2,700,018 | 2,538,995 | 2,451,561 | 2,623,671 | 2,345,288 |
| Fines & Forfeits | 266,876 | 262,269 | 268,738 | 244,118 | 214,582 | 243,789 | 265,054 | 283,603 | 306,237 | 341,276 |
| Investment earnings | 448,857 | 403,038 | 159,953 | 182,978 | 344,470 | 703,194 | 1,088,267 | 708,244 | 163,141 | 102,002 |
| Miscellaneous | 2,123,386 | 1,108,443 | 1,149,110 | 686,013 | 2,740,366 | 703,909 | 2,162,962 | 628,466 | 577,751 | 582,441 |
| Total revenues | \$ 29,640,583 | \$ 29,816,930 | \$ 27,886,403 | \$ 24,678,052 | \$ 25,362,539 | \$ 26,303,719 | \$ 28,828,490 | \$ 28,760,155 | \$ 27,410,207 | \$ 25,682,421 |
| Expenditures | | | | | | | | | | |
| General government | \$ 2,660,819 | \$ 2,783,494 | \$ 3,043,516 | \$ 2,759,932 | \$ 3,420,032 | \$ 3,575,643 | \$ 3,850,672 | \$ 3,838,084 | \$ 3,998,320 | \$ 3,694,234 |
| Public safety | 7,245,230 | 7,443,463 | 8,084,193 | 8,429,249 | 9,214,003 | 9,616,230 | 10,411,318 | 11,779,149 | 12,328,164 | 11,914,548 |
| Physical environment | 1,120,894 | 1,329,781 | 1,450,363 | 1,436,461 | 1,261,918 | 1,410,731 | 1,438,584 | 1,580,073 | 1,487,379 | 1,339,363 |
| Transportation | 1,057,286 | 1,196,796 | 1,175,186 | 1,324,333 | 1,272,242 | 1,486,267 | 1,558,406 | 1,696,177 | 1,533,721 | 1,435,242 |
| Economic environment | 416,960 | 465,821 | 487,695 | 435,419 | 480,610 | 613,589 | 1,084,381 | 945,964 | 778,785 | 741,512 |
| Culture and recreation | 1,801,676 | 1,874,444 | 1,867,213 | 1,921,098 | 1,970,438 | 2,162,092 | 2,278,553 | 2,500,981 | 2,420,282 | 2,297,071 |
| Capital outlay | 16,374,150 | 13,921,963 | 12,051,220 | 7,735,053 | 4,357,352 | 3,238,403 | 4,076,106 | 9,456,023 | 7,769,698 | 4,739,684 |
| Debt service | | | | | | | | | | |
| Principal | 643,310 | 565,000 | 660,000 | 590,000 | 620,000 | 585,000 | 1,316,000 | 1,028,986 | 785,674 | 706,400 |
| Interest | 442,470 | 436,402 | 374,380 | 342,926 | 314,667 | 284,533 | 307,710 | 274,550 | 191,955 | 144,802 |
| Refund bond issuance costs | - | - | - | - | - | - | - | - | 24,100 | - |
| Total expenditures | \$ 31,762,795 | \$ 30,017,164 | \$ 29,193,766 | \$ 24,974,471 | \$ 22,911,262 | \$ 22,972,488 | \$ 26,321,730 | \$ 33,099,987 | \$ 31,318,078 | \$ 27,012,856 |
| Excess of revenues over (under) expenditures | \$ (2,122,212) | \$ (200,234) | \$ (1,307,363) | \$ (296,419) | \$ 2,451,277 | \$ 3,331,231 | \$ 2,506,760 | \$ (4,339,832) | \$ (3,907,871) | \$ (1,330,435) |
| Other financing sources (uses) | | | | | | | | | | |
| Transfers in | \$ 345,582 | \$ 1,201,210 | \$ 1,450,490 | \$ 726,514 | \$ 985,278 | \$ 2,195,211 | \$ 3,594,445 | \$ 3,423,808 | \$ 2,110,084 | \$ 2,477,199 |
| Transfers out | (786,635) | (1,240,210) | (1,551,490) | (776,514) | (1,020,278) | (2,020,211) | (3,463,120) | (3,334,124) | (1,618,831) | (1,637,199) |
| Insurance recovery | - | - | - | - | - | - | - | 126,153 | - | - |
| Sale of capital assets | - | 61,605 | - | - | - | 500 | 304 | - | 370,197 | - |
| Contractual debt issued | - | - | - | - | - | - | - | 272,037 | - | - |
| Refunding bonds issues | - | - | - | - | - | - | - | - | 4,215,000 | - |
| Payment to refunded bond escrow agent | - | - | - | - | - | - | - | - | (4,130,000) | - |
| Total other financing sources (uses) | \$ (441,053) | \$ 22,605 | \$ (101,000) | \$ (50,000) | \$ (35,000) | \$ 175,500 | \$ 131,629 | \$ 487,874 | \$ 946,450 | \$ 840,000 |
| Net Change in fund balances | \$ (2,563,265) | \$ (177,629) | \$ (1,408,363) | \$ (346,419) | \$ 2,416,277 | \$ 3,506,731 | \$ 2,638,389 | \$ (3,851,958) | \$ (2,961,421) | \$ (490,435) |
| Debt service as a percentage of noncapital expenditures ¹ | | | 5.86% | 5.21% | 4.34% | 4.22% | 7.07% | 5.40% | 4.20% | 3.78% |

¹ Only eight years of non-capital expenditure data available due to implementation of GASB 34 in 2003

**Assessed Value of Taxable Property
Last Ten Fiscal Years**

Table 6

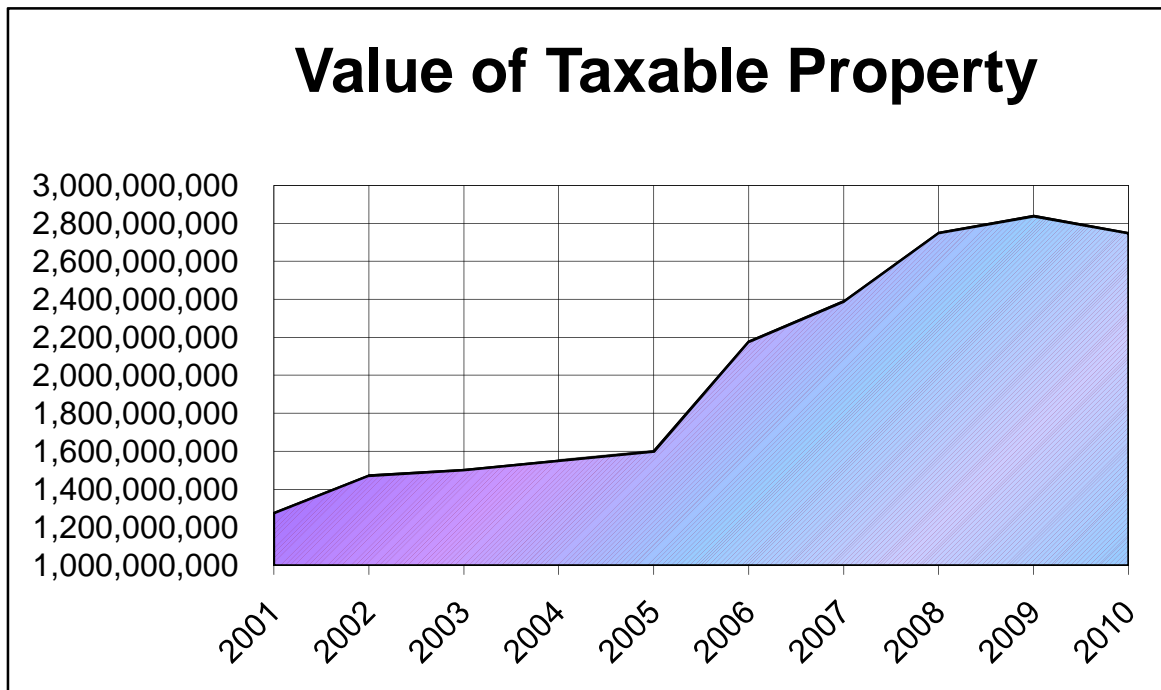
| Levy Year | Real Property Assessed Value | Personal Property Assessed Value | Utility Property Assessed Value ¹ | Total Assessed Value | Total Direct Tax Rate ² |
|-----------|------------------------------|----------------------------------|--|----------------------|------------------------------------|
| 2001 | 1,217,623,695 | 57,271,790 | | 1,274,895,485 | 3.62 |
| 2002 | 1,414,651,735 | 57,530,201 | | 1,472,181,936 | 3.22 |
| 2003 | 1,451,238,224 | 50,764,118 | | 1,502,002,342 | 3.25 |
| 2004 | 1,495,528,060 | 54,398,486 | | 1,549,926,546 | 3.27 |
| 2005 | 1,540,227,623 | 58,637,473 | | 1,598,865,096 | 3.31 |
| 2006 | 2,101,788,874 | 75,681,098 | | 2,177,469,972 | 2.74 |
| 2007 | 2,238,449,201 | 97,708,220 | 52,912,246 | 2,389,069,667 | 2.63 |
| 2008 | 2,610,855,300 | 85,469,993 | 53,094,834 | 2,749,420,127 | 2.43 |
| 2009 | 2,687,985,260 | 92,961,603 | 56,974,376 | 2,837,921,239 | 2.45 |
| 2010 | 2,605,319,642 | 98,324,728 | 44,708,516 | 2,748,352,886 | 2.56 |

Source: Skagit County Assessor

Per Assessor, real and personal property have been assessed at 100% of the estimated value.

¹ Utility Property Value not available prior to 2007

² Tax rates are per \$1,000 of assessed value.



**Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last ten Fiscal Year**

TABLE 7

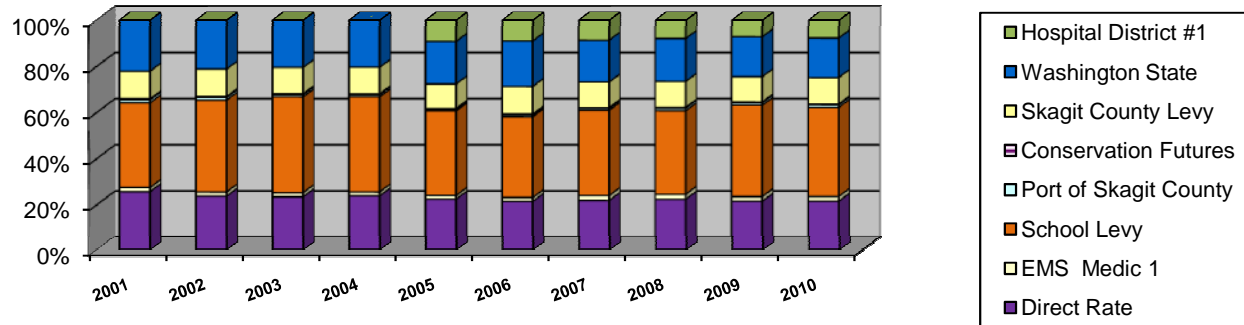
| Fiscal Year | City Direct Rates | | | Mount Vernon School District | | | Overlapping Rates ¹ | | | | | | | Total ² |
|-------------|-------------------|-------------------|-------------------|------------------------------|----------------|-------------------|--------------------------------|------------------|----------------------|-------------|-----------------------|----------------------|-------|--------------------|
| | Operating Levy | Debt Service Levy | Total Direct Rate | Operating Levy | Debt/Tech Levy | Total School Levy | Skagit County Levy | Washington State | Hospital District #1 | EMS Medic 1 | Port of Skagit County | Conservation Futures | | |
| 2000 | 3.21 | 0.42 | 3.63 | 3.34 | 2.05 | 5.39 | 1.68 | 3.24 | - | 0.24 | 0.19 | 0.06 | 14.43 | |
| 2001 | 3.21 | 0.41 | 3.62 | 3.26 | 1.89 | 5.15 | 1.68 | 3.09 | - | 0.25 | 0.18 | 0.06 | 14.02 | |
| 2002 | 2.87 | 0.35 | 3.22 | 2.90 | 2.47 | 5.37 | 1.60 | 2.85 | - | 0.24 | 0.15 | 0.06 | 13.49 | |
| 2003 | 2.91 | 0.34 | 3.25 | 3.23 | 2.50 | 5.73 | 1.57 | 2.82 | - | 0.24 | 0.13 | 0.06 | 13.80 | |
| 2004 | 2.94 | 0.33 | 3.27 | 3.17 | 2.46 | 5.63 | 1.57 | 2.78 | - | 0.23 | 0.12 | 0.06 | 13.66 | |
| 2005 | 2.99 | 0.32 | 3.31 | 3.13 | 2.25 | 5.38 | 1.55 | 2.71 | 1.34 | 0.23 | 0.10 | 0.06 | 14.68 | |
| 2006 | 2.49 | 0.25 | 2.74 | 2.58 | 1.88 | 4.46 | 1.52 | 2.51 | 1.14 | 0.21 | 0.10 | 0.05 | 12.73 | |
| 2007 | 2.40 | 0.23 | 2.63 | 2.73 | 1.69 | 4.42 | 1.32 | 2.17 | 1.03 | 0.25 | 0.10 | 0.05 | 11.97 | |
| 2008 | 2.23 | 0.20 | 2.43 | 2.53 | 1.38 | 3.91 | 1.21 | 2.01 | 0.85 | 0.23 | 0.12 | 0.04 | 10.80 | |
| 2009 | 2.26 | 0.19 | 2.45 | 2.70 | 1.78 | 4.48 | 1.24 | 1.96 | 0.81 | 0.23 | 0.12 | 0.04 | 11.33 | |
| 2010 | 2.38 | 0.18 | 2.56 | 3.01 | 1.56 | 4.57 | 1.36 | 2.03 | 0.91 | 0.25 | 0.12 | 0.05 | 11.85 | |

Source: Skagit County Assessor

¹ Overlapping rates are those of local and county governments that apply to property owners within the City of Mount Vernon.

Not all overlapping rates apply to all Mount Vernon property owners (e.g. the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

² There are five levy codes for the City of Mount Vernon with 2010 rates ranging from \$9.94 to \$11.85 per thousand dollars of assessed value.



**Principal Property Taxpayers
Current Year and Nine Years Ago**

TABLE 8

| Taxpayer | 2010 | | | 2001 | | |
|---|----------------------------|------|--|----------------------------|------|--|
| | Taxable Assessed Valuation | Rank | Percentage Of Total Assessed Valuation | Taxable Assessed Valuation | Rank | Percentage Of Total Assessed Valuation |
| Wal-Mart Stores, Inc. <i>(Discount store)</i> | \$ 19,809,400 | 1 | 0.72 | \$ 9,372,403 | 4 | 0.74 |
| Frontier Property Tax Dept. (formerly Verizon) <i>(Utility)</i> | 18,569,258 | 2 | 0.68 | 17,602,814 | 1 | 1.38 |
| Skagit Capital, LLC <i>(Strip Mall)</i> | 17,375,100 | 3 | 0.63 | | | |
| Skagit Valley Real Estate Partnership <i>(Medical Center)</i> | 17,265,900 | 4 | 0.63 | 7,064,400 | 7 | 0.55 |
| Cascade West Apartment LLC <i>(Apartment Complex)</i> | 15,323,500 | 5 | 0.56 | | | |
| The Quadrant Corporation <i>(Real Estate Developer)</i> | 14,762,800 | 6 | 0.54 | | | |
| Watson Properties <i>(Retirement Homes)</i> | 13,445,500 | 7 | 0.49 | 12,002,200 | 3 | 0.94 |
| Puget Sound Energy/ Electric <i>(Utility)</i> | 10,970,416 | 8 | 0.40 | 16,029,388 | 2 | 1.26 |
| Wal-Mart Realty Company <i>(Real Estate Developer)</i> | 10,328,900 | 9 | 0.38 | | | |
| MRM Mt Vernon LLC <i>(Hardware Store)</i> | 9,424,500 | 10 | 0.34 | | | |
| Briar Development Company <i>(Haggen Grocery Store)</i> | | | | 7,450,300 | 5 | 0.58 |
| WA Co. Partnership <i>(Hardware Store)</i> | | | | 7,195,000 | 6 | 0.56 |
| Sunrise Estates LTD Partnership <i>(Apartment Complex)</i> | | | | 6,987,400 | 8 | 0.55 |
| Safeway, Inc. <i>(Grocery Store)</i> | | | | 6,727,900 | 9 | 0.53 |
| Sea Van Investments <i>(Golf Course & Residential Development)</i> | | | | 6,447,400 | 10 | 0.51 |
| | \$ <u>147,275,274</u> | | <u>5.36%</u> | \$ <u>96,879,205</u> | | <u>7.60%</u> |
| TOTAL CITY ASSESSED VALUE | \$ 2,748,352,886 | | | \$ 1,274,895,485 | | |

Source: Skagit County Assessor

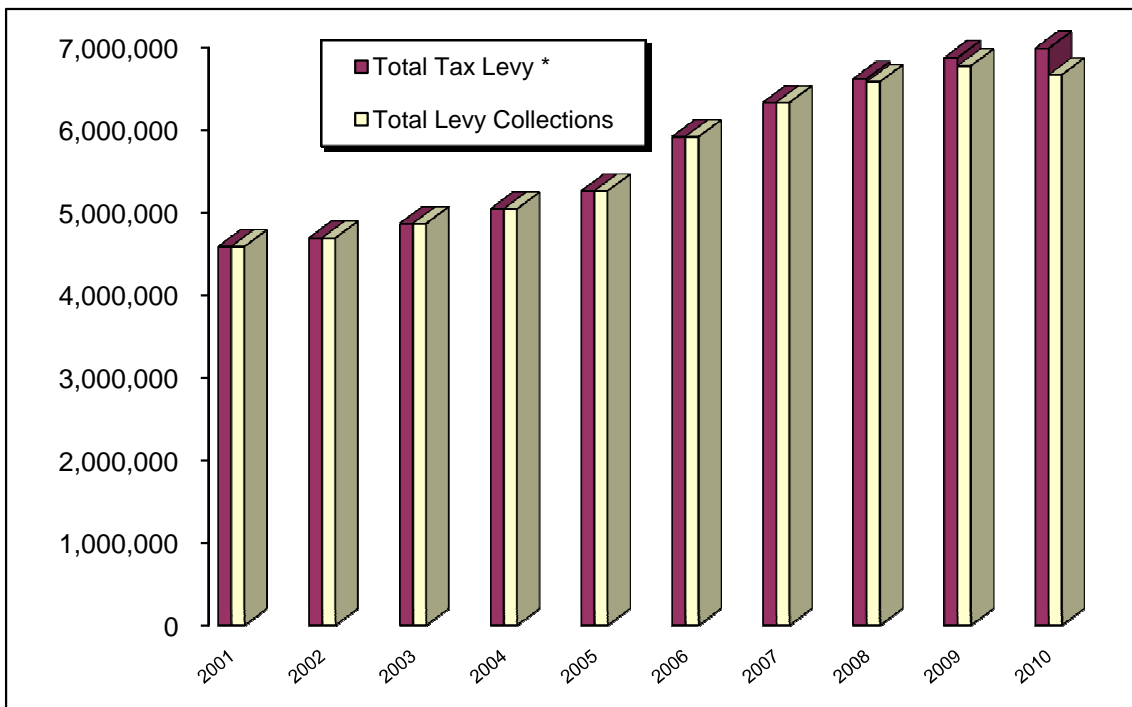
**Property Tax Levies and Collections
Last Ten Fiscal Years**

Table 9

| Fiscal Year | Total Tax Levy * | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|-------------|------------------|--|--------------------|---------------------------------|---------------------------|--------------------|
| | | Current Tax Collections | Percentage of Levy | | Amount | Percentage of Levy |
| 2001 | 4,584,178 | 4,416,350 | 96.3 | 167,828 | 4,584,178 | 100.0 |
| 2002 | 4,687,874 | 4,584,603 | 97.8 | 103,271 | 4,687,874 | 100.0 |
| 2003 | 4,862,366 | 4,749,956 | 97.7 | 112,410 | 4,862,366 | 100.0 |
| 2004 | 5,040,528 | 4,973,894 | 98.7 | 66,634 | 5,040,528 | 100.0 |
| 2005 | 5,259,301 | 5,152,547 | 98.0 | 106,754 | 5,259,301 | 100.0 |
| 2006 | 5,914,468 | 5,808,314 | 98.2 | 106,154 | 5,914,468 | 100.0 |
| 2007 | 6,330,085 | 6,206,922 | 98.1 | 122,831 | 6,329,753 | 100.0 |
| 2008 | 6,620,389 | 6,470,633 | 97.7 | 112,559 | 6,583,192 | 99.4 |
| 2009 | 6,874,746 | 6,662,776 | 96.9 | 112,283 | 6,775,059 | 98.5 |
| 2010 | 6,986,992 | 6,666,137 | 95.4 | - | 6,666,137 | 95.4 |

Source: Skagit County Assessor

* Includes levy adjustments



**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

Table 10

| Fiscal Year | Governmental Activities | | | | Business-type Activities | | | | Total | Percentage of Personal Income ^{1 & 2} | Debt Per Capita ^{1 & 2} |
|-------------|--------------------------|--------------------------|------------------------------|------------|--------------------------|----------------------|------------------------------|---------------|-------|--|--------------------------------------|
| | General Obligation Bonds | Special Assessment Bonds | Public Works Trust Fund Loan | Other Debt | Revenue Bonds | Dept of Ecology Loan | Public Works Trust Fund Loan | | | | |
| 2001 | \$ 6,650,000 | \$ 985,000 | \$ 2,185,000 | \$ - | \$ 3,770,000 | \$ 2,402,379 | \$ 3,748,048 | \$ 19,740,427 | 0.70% | \$ 753 | |
| 2002 | 6,355,000 | 715,000 | 2,185,000 | - | 3,485,000 | 2,304,461 | 4,152,866 | 19,197,327 | 0.62% | 726 | |
| 2003 | 5,990,000 | 535,000 | 2,146,006 | - | 3,140,000 | 2,202,231 | 4,181,679 | 18,194,916 | 0.58% | 682 | |
| 2004 | 5,650,000 | 400,000 | 1,955,000 | - | 2,540,000 | 2,095,503 | 4,475,002 | 17,115,505 | 0.53% | 633 | |
| 2005 | 5,300,000 | 245,000 | 1,840,000 | - | 1,925,000 | 1,984,074 | 3,918,635 | 15,212,709 | 0.45% | 549 | |
| 2006 | 4,930,000 | 145,000 | 1,725,000 | 1,411,000 | 1,300,000 | 1,867,740 | 4,122,795 | 15,501,535 | 0.43% | 550 | |
| 2007 | 4,540,000 | 145,000 | 1,610,000 | 600,000 | 660,000 | 5,549,163 | 10,183,345 | 23,287,508 | 0.58% | 811 | |
| 2008 | 4,130,000 | 10,000 | 1,495,000 | 503,051 | - | 11,567,222 | 18,984,335 | 36,689,608 | 0.85% | 1,248 | |
| 2009 | 3,735,000 | - | 1,380,000 | 322,376 | - | 18,450,882 | 19,188,689 | 43,076,947 | 0.96% | 1,429 | |
| 2010 | 3,255,000 | - | 1,265,000 | 210,976 | - | 17,564,057 | 17,996,138 | 40,291,171 | 0.88% | 1,308 | |

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ See Statistical Table 15 for personal income and population data. Personal income data only available at Countywide level; data is not available at City level.

² These ratios are calculated using personal income and population for the prior calendar year.

**Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years**

TABLE 11

| Fiscal Year | General Obligation Bonds | Percentage of Actual Taxable Value ¹ of Property | Per Capita ² |
|----------------|--------------------------------|--|----------------------------|
| 2001 | 6,650,000 | 0.522 | 251.32 |
| 2002 | 6,355,000 | 0.432 | 238.28 |
| 2003 | 5,990,000 | 0.399 | 221.36 |
| 2004 | 5,650,000 | 0.365 | 203.82 |
| 2005 | 5,300,000 | 0.331 | 187.88 |
| 2006 | 4,930,000 | 0.226 | 171.72 |
| 2007 | 4,540,000 | 0.190 | 154.47 |
| 2008 | 4,130,000 | 0.150 | 136.98 |
| 2009 | 3,735,000 | 0.132 | 121.27 |
| 2010 | 3,255,000 | 0.118 | 104.93 |

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ See Statistical Table 6 for assessed value of taxable property data.

² See Statistical Table 15 for population data.

**Legal Debt Margin Information
Last Ten Years**

Table 12

| | |
|--|----------------------|
| Assessed value (2009 assessment for 2010 revenue) ¹ | 2,748,352,886 |
| Debt limit: | |
| Debt Limit with vote (1% of assessed value) | 27,483,529 |
| Debt limit without vote (1 1/2% of assessed value) | 41,225,293 |
| Debt applicable to limit: | |
| General obligation bonds with vote | 2,535,000 |
| General obligation bonds without vote | <u>720,000</u> |
| Total debt applicable to limit | <u>3,255,000</u> |
| Legal debt margin | <u>\$ 65,453,822</u> |

| | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------------|
| General Purpose Debt Limit | \$ 31,872,387 | \$ 36,804,548 | \$ 37,550,059 | \$ 38,748,164 | \$ 39,971,627 | \$ 54,436,749 | \$ 59,726,742 | \$ 68,735,503 | 70,948,031 | 68,708,822 |
| Total debt applicable to limit | <u>6,650,000</u> | <u>6,355,000</u> | <u>5,990,000</u> | <u>5,650,000</u> | <u>5,300,000</u> | <u>4,930,000</u> | <u>4,540,000</u> | <u>4,130,000</u> | <u>3,735,000</u> | <u>3,255,000</u> |
| Legal debt margin | <u>\$ 25,222,387</u> | <u>\$ 30,449,548</u> | <u>\$ 31,560,059</u> | <u>\$ 33,098,164</u> | <u>\$ 34,671,627</u> | <u>\$ 49,506,749</u> | <u>\$ 55,186,742</u> | <u>\$ 64,605,503</u> | <u>67,213,031</u> | <u>65,453,822</u> |
| Total debt applicable to the limit as a percentage of debt limit | 20.86% | 17.27% | 15.95% | 14.58% | 13.26% | 9.06% | 7.60% | 6.01% | 5.26% | 4.74% |

¹ Source: Skagit County Assessor

Note: Under state law voters may approve general obligation debt issues of up to 7.5% of assessed valuation.

This 7.5% debt capacity is allocated evenly among general purposes, parks/open space, and utilities resulting in 2.5% limit for each. There is \$0 debt applicable to the parks/open space or utilities limit, thus these debt limits are not shown above.

Within the 2.5% general purposes debt limit, shown above, the City Council has authority to issue bonds without voter approval for a combined total of up to 1.5% of the City's assessed valuation.

**Direct and Overlapping Governmental Activities Debt
As of December 31, 2010**

TABLE 13

| Jurisdiction | Net Debt Outstanding | Estimated Percentage Applicable* | Estimated Share of Overlapping Debt |
|------------------------------------|------------------------------|--|--|
| Direct Debt: | | | |
| City of Mount Vernon | \$ 4,730,976 | 100.00% | \$ 4,730,976 |
| Overlapping Debt: | | | |
| Skagit County | 25,945,000 | 17.19% | 4,459,946 |
| Mount Vernon School District #320 | 49,095,009 | 79.12% | 38,843,971 |
| Sedro Woolley School District #101 | 7,995,000 | 0.25% | 19,988 |
| Port of Skagit County #2 | 10,445,000 | 27.10% | 2,830,595 |
| Hospital District #1 | 58,720,000 | 61.11% | 35,883,792 |
| Hospital District #304 | - | 1.73% | - |
| Total Overlapping Debt: | <u>\$ 152,200,009</u> | | <u>\$ 82,038,291</u> |
| Total Direct and Overlapping Debt | <u><u>\$ 156,930,985</u></u> | | <u><u>\$ 86,769,267</u></u> |

Source: Skagit County Treasurer, Skagit County Assessor and appropriate district finance offices

* Applicable percentage is determined by the ratio of assessed valuation of taxable property in overlapping unit to valuation of property subject to taxation in the City of Mount Vernon.

**Pledged-Revenue Coverage
Last Ten Fiscal Years**

TABLE 14

| Fiscal Year | Wastewater Revenue Bonds | | | | | |
|-------------------|----------------------------|---|--------------------------|--------------|---------|----------|
| | Utility Service Charges | Less: Operating Expenses ¹ | Net Available Revenue | Debt Service | | Coverage |
| | | | Principal | Interest | | |
| 2001 | 5,539,445 | 2,900,740 | 2,638,705 | 430,000 | 253,996 | 3.86 |
| 2002 ² | 5,518,442 | 3,016,084 | 2,502,358 | 285,000 | 234,751 | 4.81 |
| 2003 | 5,635,838 | 2,937,151 | 2,698,687 | 345,000 | 83,600 | 6.30 |
| 2004 | 5,797,242 | 2,931,094 | 2,866,148 | 600,000 | 76,700 | 4.24 |
| 2005 | 5,701,061 | 3,351,268 | 2,349,793 | 615,000 | 64,700 | 3.46 |
| 2006 | 6,296,578 | 3,277,618 | 3,018,960 | 625,000 | 52,400 | 4.46 |
| 2007 | 6,384,775 | 3,438,096 | 2,946,679 | 640,000 | 37,400 | 4.35 |
| 2008 | 6,606,614 | 3,490,383 | 3,116,231 | 660,000 | 19,800 | 4.58 |
| 2009 | 7,069,798 | 4,096,749 | 2,973,049 | - | - | na |
| 2010 | 7,402,860 | 3,902,653 | 3,500,207 | - | - | na |

Note: Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements

¹ Excludes depreciation and amortization and taxes

² During 2002 the City issued sewer revenue refunding bonds to refund the 1992 sewer revenue bonds

na - not applicable, revenue bonds paid off in 2008.

**Demographic and Economic Statistics
Last Ten Fiscal Years**

Table 15

| Fiscal Year | City Population ⁽¹⁾ | Skagit County * Total Personal Income ⁽²⁾ (in thousands) | Skagit County * Per Capita Income ⁽²⁾ | School Enrollment ⁽³⁾ | Skagit County * Unemployment Rate % ⁽⁴⁾ |
|----------------|-----------------------------------|--|--|-------------------------------------|--|
| 2001 | 26,460 | 3,086,736 | 29,366 | 5,694 | 7.1% |
| 2002 | 26,670 | 3,135,695 | 29,391 | 5,730 | 8.3% |
| 2003 | 27,060 | 3,208,662 | 29,637 | 5,761 | 8.2% |
| 2004 | 27,720 | 3,387,192 | 30,771 | 5,764 | 6.9% |
| 2005 | 28,210 | 3,615,277 | 32,290 | 5,822 | 5.9% |
| 2006 | 28,710 | 4,001,659 | 35,060 | 5,862 | 5.2% |
| 2007 | 29,390 | 4,297,043 | 37,076 | 5,668 | 4.7% |
| 2008 | 30,150 | 4,496,852 | 37,989 | 5,758 | 6.1% |
| 2009 | 30,800 | 4,569,165 | 38,225 | 5,744 | 9.6% |
| 2010 | 31,020 | N/A | N/A | 5,849 | 10.4% |

N/A - Not Available

Sources: (1) Washington State Office of Financial Management
 (2) Bureau of Economic Analysis - Regional Economic Accounts/Local Area Personal Income
 (3) Mount Vernon School District
 (4) Washington State Employment Security Department

Note: * Data is only available at the County level

**Principal Employers
Previous Year¹ and Eight Years Ago²**

Table 16

| <u>Employer</u> | <u>2009¹</u> | | | <u>2002²</u> | | |
|-------------------------------------|------------------------------|-------------|--|------------------------------|-------------|--|
| | <u>Employees³</u> | <u>Rank</u> | <u>Percentage of Total County⁴ Employment</u> | <u>Employees³</u> | <u>Rank</u> | <u>Percentage of Total County⁴ Employment</u> |
| Mount Vernon School District | 793 | 1 | 1.50% | 730 | 2 | 1.48% |
| Skagit County | 710 | 2 | 1.34% | 771 | 1 | 1.56% |
| Draper Valley Farms | 500 | 3 | 0.95% | 480 | 3 | 0.97% |
| Skagit Valley Hospital ⁵ | 404 | 4 | 0.76% | | | |
| Skagit Valley Medical Center | 370 | 5 | 0.70% | 286 | 6 | 0.58% |
| Walmart | 335 | 6 | 0.63% | 365 | 4 | 0.74% |
| Skagit Valley College | 300 | 7 | 0.57% | 352 | 5 | 0.71% |
| Skagit Gardens | 265 | 8 | 0.50% | 200 | 7 | 0.41% |
| City of Mount Vernon | 205 | 9 | 0.39% | 191 | 8 | 0.39% |
| Lowes Hardware | 140 | 10 | 0.26% | | | 0.00% |
| Skagit Publishing | 125 | 11 | 0.24% | 150 | 9 | |
| Commercial Cold Storage | 95 | 12 | 0.18% | 120 | 10 | 0.24% |
| Total | 4,242 | | 8.03% | 3,645 | | 7.09% |
| Total County Employment | 52,840 | | | 51,280 | | |

¹ Data for current year is unavailable from Economic Development Association of Skagit County (EDASC)

² Data for 2001 is unavailable from Economic Development Association of Skagit County (EDASC)

³ Number of Employees based on average FTE - excluding seasonal workers *Source: Economic Development Association of Skagit County (EDASC)*

⁴ Employment data only available at County level *Source: Washington State Employment Security*

⁵ Personnel data unavailable for 2002- Skagit Valley Hospital was combined with United General (Sedro-Woolley)

**Full-time Equivalent City Government Employees by Function/ Program
Last Ten Fiscal Years**

Table 17

| Function/ Program | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>General Government</i> | | | | | | | | | | |
| Administrative | 14 | 14 | 16 | 16 | 15 | 15 | 15 | 15 | 15 | 15 |
| Legal | 9 | 9 | 10 | 9 | 8 | 7 | 7 | 7 | 7 | 6 |
| Human Resources | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Community Development | 10 | 10 | 11 | 10 | 14 | 14 | 14 | 15 | 12 | 11 |
| Public Works/ Engineering | 17 | 18 | 18 | 18 | 14 | 14 | 15 | 13 | 11 | 10 |
| Culture and Recreation | 22 | 22 | 23 | 25 | 25 | 25 | 24 | 25 | 23 | 22 |
| Street | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 9 | 9 |
| <i>Security</i> | | | | | | | | | | |
| Police | 52 | 54 | 54 | 55 | 57 | 57 | 57 | 58 | 58 | 58 |
| Fire | 35 | 35 | 36 | 36 | 38 | 38 | 38 | 39 | 38 | 38 |
| <i>Utility Services</i> | | | | | | | | | | |
| Solid Waste | 12 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Wastewater Treatment | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 16 | 16 |
| Surfacewater | 1 | 1 | - | - | - | - | - | - | - | - |
| Total | 198 | 201 | 207 | 208 | 210 | 209 | 209 | 211 | 203 | 199 |

Source: City Finance Department

**Capital Asset Statistics by Function/ Program
Last Ten Fiscal Years ¹**

Table 18

| Function/ Program | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|---------------------------------------|--------|--------|--------|--------|--------|--------|----------------|--------|-----------------|--------|
| Police | | | | | | | | | | |
| Number of stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Number of police vehicles | **na | 31 | 31 | 36 | 34 | 35 | 38 | 48 | 43 | 51 |
| Fire | | | | | | | | | | |
| Number of stations | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Number of fire engines | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 4 | 4 |
| Number of aid vehicles | 1 | 1 | 1 | 1 | 1 | 3 | 4 | 4 | 4 | 4 |
| Transportation | | | | | | | | | | |
| Center lane miles of paved roads | 82 | 89 | 94 | 101 | 106 | 109 | 120 | 120 | 121 | 121 |
| Traffic signals | 23 | 26 | 27 | 29 | 30 | 31 | 31 | 31 | 31 | 31 |
| Culture and Recreation | | | | | | | | | | |
| Number of developed parks | 7 | 7 | 7 | 7 | 8 | 8 | 9 | 9 | 13 ² | 13 |
| Number of undeveloped parks | 1 | 1 | 1 | 1 | 1 | 4 | 7 ² | 7 | 6 | 6 |
| Number of items in library collection | 75,319 | 77,605 | 77,666 | 77,873 | 80,710 | 83,333 | 84,896 | 88,246 | 86,718 | 87,524 |
| Miles of trails | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 | 8.8 | 14.4 | 19.6 | 22.1 | 22.7 |
| Sewer | | | | | | | | | | |
| Miles of mainline | 103 | 105 | 107 | 109 | 111 | 112 | 115 | 122 | 123 | 124 |
| Number of treatment plants | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Solid Waste | | | | | | | | | | |
| Number of collection vehicles | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 14 | 15 |
| Number of dumpsters | **na | 780 | 773 | 770 | 772 | 782 | 785 | 805 | 785 | 802 |
| Number of residential garbage carts | **na | 6,600 | 7,000 | 7,500 | 7,523 | 7,648 | 8,350 | 8,350 | 8,600 | 8,930 |
| Stormwater | | | | | | | | | | |
| Detention ponds | 57 | 57 | 60 | 63 | 85 | 87 | 89 | 90 | 91 | 92 |
| Miles of collection lines | 98 | 100 | 102 | 104 | 106 | 107 | 110 | 114 | 115 | 116 |

¹ Ten year trend information is not available for all categories due to initial implementation of GASB 34 in 2003. Data available only for years listed

² Increase in number of parks due to inclusion of parking lot rest areas as parks.

** na- Not Available

Source: City Departments

**Operating Indicators by Function/ Program
Last Ten Fiscal Years***

Table 19

| Function/ Program | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|--|--------|--------|--------|--------|--------|--------|---------------------|--------|--------|--------|
| Police | | | | | | | | | | |
| Calls for service | 20,916 | 21,738 | 21,326 | 24,420 | 25,239 | 24,500 | 25,161 | 21,715 | 21,754 | 21,270 |
| Active Block Watch Groups | 73 | 65 | 79 | 84 | 64 | 59 | 62 | 64 | 67 | 83 |
| Fire | | | | | | | | | | |
| Calls for service | 2,512 | 2,546 | 3,010 | 3,100 | 3,185 | 3,212 | 3,510 | 3,608 | 3,955 | 4,378 |
| Average response time - minutes | na | 6:13 | 6:53 | 6:16 | 6:15 | 6:20 | 6:27 | 7:16 | 7:14 | 7:50 |
| Fire prevention inspections | 2,712 | 2,962 | 1,396 | 1,553 | 1,938 | 2,180 | 2,046 | 1,891 | 1,796 | 1,200 |
| Culture and Recreation | | | | | | | | | | |
| Number of registered Park activity participants | 35,613 | 30,403 | 28,000 | 23,973 | 19,500 | 21,000 | 23,000 | 12,532 | 10,204 | 9,332 |
| Number of registered Library activity participants | na | na | na | 8,407 | 10,914 | 13,500 | 13,338 | 11,590 | 11,721 | 13,409 |
| Number of Park facility rentals ¹ | 2,245 | 2,338 | 434 | 338 | 332 | 310 | 349 | 450 | 478 | 2,246 |
| Number of resident library cards | na | 6,898 | 6,807 | 6,923 | 6,900 | 6,900 | 6,752 | 7,067 | 7,609 | 6,978 |
| Sewer | | | | | | | | | | |
| Number of gallons processed (billions) | 1,250 | 1,160 | 1,194 | 1,351 | 1,256 | 1,329 | 1,460 | 1,391 | 1,303 | 1,279 |
| Dry tons of biosolids | 498 | 469 | 450 | 464 | 470 | 508 | 530 | 495 | 464 | 453 |
| Solid Waste | | | | | | | | | | |
| Solid waste tonnage | 17,876 | 18,006 | 18,486 | 18,500 | 18,592 | 19,743 | 19,737 | 18,636 | 17,573 | 16,778 |
| Residential garbage accounts | na | na | 6,450 | 6,680 | 7,608 | 7,818 | 7,858 | 8167 | 8228 | 8077 |
| Commercial garbage accounts ² | na | na | 1,290 | 1,300 | 800 | 808 | 815 | 815 | 844 | 995 |
| Curbside recycling tonnage | 1,677 | 1,700 | 1,910 | 2,100 | 2,571 | 2,714 | 2,636 | 2,540 | 2,388 | 2,362 |
| Stormwater | | | | | | | | | | |
| Detention ponds cleaned/ mowed | 40 | 30 | 35 | 40 | 40 | 60 | 28 | 41 | 30 | 30 |
| Linear feet of pipe cleaned | 5,200 | na | 3,239 | 5,500 | 5,500 | 5,143 | 30,908 ³ | 85,264 | 33,177 | 82,189 |
| Grit recovered/ disposed of (tons) | na | 360 | 380 | 375 | 375 | 456 | 516 | 1,143 | 964 | 610 |

*Ten year trend information is not available for all categories due to initial implementation of GASB 44 in 2006. Data available only for years listed
na- Not Available

¹ Number of Park Facility rentals include field and other facility rentals through 2002. Building type facility rentals only subsequent to that year. 2010 facility rentals counts expanded to include Picnic Shelters

² Methodology for categorizing Commercial garbage accounts changed after 2004 and again after 2009.

Source: City Departments

The End

